

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
708.246.3210 Fax: 708.352.0092

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org

**BOARD OF EDUCATION REGULAR MEETING AGENDA
ADMINISTRATION BUILDING
Wednesday, December 16, 2020
7:00 PM**

I. All attendees will be required to wear a face mask and practice social distancing if attending the Board Meeting

II. Roll Call / Visitors

III. Pledge of Allegiance

IV. Open Forum: Board Policy 2:230 (those wishing to speak will be given time to address the Board regarding agenda or non-agenda items)

V. Tax Levy Hearing

A. *Motion to Declare Tax Levy Hearing Open

A motion is necessary to begin the formal levy hearing.

Recommendation:

That the Board of Education declares the 2020 tax levy hearing open at _____ p.m.

B. Presentation and Discussion of the 2020 Tax Levy

3

Attached for your review is tax levy information. Business Manager Frank Adams will present this information during the levy hearing. Following Mr. Adams's presentation, Board member and audience comments will be heard.

C. Solicit Public Comments

D. *Motion to Declare the Tax Levy Hearing Closed

After allowing for Board and community discussion, a motion is needed to officially close the hearing.

Recommendation:

That the Board of Education declare the levy hearing closed at _____ p.m.

E. Action Items:

1. *Adoption of the 2020 Tax Levy

Recommendation:

That the Board of Education adopts the 2020 Tax Levy as presented in the Public Hearing and authorizes the President and Secretary of the Board to sign all appropriate documents.

VI. * Consent Agenda

(5 Minutes)

Recommendation:

That the Board of Education approves the consent agenda as presented.

A. Approve Regular Meeting Minutes of November 18, 2020

8

The minutes are included for Board review.

B. Approve Payment of November Payroll/December Warrants

11

The warrant lists are attached for Board review. Arlene Cabana and Frank Adams reviewed the bills.

C. Approve December 2020 Personnel Report **52**

Attached is the Personnel Report for your review. It includes the retirement of Alison Cooke, library aide, effective November 20, 2020; the hiring of full time instructional aides Tamara Czeszewski, effective November 16; Jessica Green, effective November 30, 2020; and Bernadette Dyra, effective December 1, 2020; and lunchroom aide Susan Jasien, effective December 1, 2020.

VII. Reports and Discussion Items

A. Informational Updates

Superintendent Dave Palzet will provide the Board with a brief update on items listed.

1. Instructional Model Update

B. Administration's Reports

1. Audit Report **53**

Nick Cavaleri from the firm of Baker Tilly, will present the District Audit Report.

a. *Approve Audit Report

Recommendation:

That the Board of Education approve acceptance of the FY20 audit report as presented by Nick Cavaleri of Baker Tilly.

2. District COVID Dashboard Update

3. Review Fees **183**

The Board of Education will review Bright Beginnings tuition; and registration fees.

4. Preliminary Discussion of Service Provider Contracts **186**

5. Students (sec. 7) and Community Relations (sec. 8) Board Policies **187**

The attached changes are in red. The policies will be on the January Consent Agenda for approval. There were no changes to section 8.

6. Board of Education Information Requests

This is a standing Board agenda item that allows the Board to discuss and verify information requests to the Superintendent.

a. Approve Board of Education Information Requests

VIII. Items for Next Agenda:

(5 Minutes)

A. Five-year Financial Update; Approve District Fees; Approve Students (sec. 7) Board Policies; Preliminary Review of District Calendar; Declassify Selected Closed Session Minutes

IX. Open Forum: Board Policy 2:230 (those wishing to speak will be given time to address the Board regarding agenda or non-agenda items)

X. Closed Session

Recommendation:

That the Board of Education moves into closed session at _____ to discuss litigation, when an action against, affecting or on behalf of the particular district has been filed and is pending before a court or administrative tribunal, or when the District finds that an action is probably or imminent, in which case the bias for the finding shall be recorded and entered into the closed meeting minutes.

A. Litigation, when an action against, affecting or on behalf of the particular district has been filed and is pending before a court or administrative tribunal, or when the District finds that an action is probably or imminent, in which case the bias for the finding shall be recorded and entered into the closed meeting minutes.

XI. Adjournment

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

TRUTH IN TAXATION LAW

**CERTIFICATE OF COMPLIANCE OF
FINAL LEVY**

As the undersigned, President of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, I hereby certify that I am President and presiding officer of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, and, as such presiding officer, I certify that the Resolution Authorizing Final Aggregate Tax Levy, a copy of which is appended hereto, was adopted pursuant to, and in all respects compliant with, the applicable provisions of Sections 18-60 through 18-85 of the *Truth in Taxation Law* (35 ILCS 200/18-55 *et seq.*), and that:

1. The notice and hearing requirements of Sections 18-70, 18-75 and 18-80 required for an estimated aggregate levy exceeding the prior year's aggregate levy extension, including abatements prior to extension, by more than 105% were ***inapplicable***.
2. The notice and hearing requirements of Section 18-72 required for intent to amend the Board's certificate of tax levy were ***inapplicable***.
3. The notice requirement of Section 18-85 required for a final aggregate levy adopted in excess of the estimated aggregate levy were ***inapplicable***.

President, Board of Education

Date: _____

**RESOLUTION ADOPTING FINAL AGGREGATE TAX
LEVY FOR THE YEAR 2020**

WHEREAS, the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois (“the Board of Education”), is empowered to levy a tax on the real property within the Pleasantdale School District No. 107, Cook County, Illinois (“the School District”); and

WHEREAS, on November 18, 2020, the Board of Education estimated the property taxes to be levied for 2020; and

WHEREAS, based on said estimate and the aggregate levy adopted below, no notice or public hearing were required under the *Truth in Taxation Law*, though the Board chose to hold a voluntary public hearing on the levy.

NOW, THEREFORE, Be It Resolved by the Board of Education of the Pleasantdale School District No. 107, Cook County, Illinois, as follows:

Section 1: The aggregate property taxes to be levied for 2020, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, shall be as set forth in the Certificate of Tax Levy attached hereto and incorporated herein as Exhibit 1.

Section 2: The Secretary of the Board, or designee, is authorized and directed to file with the Clerk of Cook County on or before the last Tuesday in December 2020: a copy of this resolution, including Exhibit 1; a copy of the Truth in Taxation Law Certification of Compliance of Final Tax Levy; and any other additional levies, and resolutions authorizing such additional levies, adopted by the Board of Education for 2020.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 16th day of December, 2020, by a roll call vote as follows:

AYES _____
NAYS _____
ABSENT _____

By: _____
Kristin Violante, President
Board of Education

ATTEST:

Mary Lenzen, Secretary
Board of Education

EXHIBIT 1

Original:
 Amended:

ILLINOIS STATE BOARD OF EDUCATION
 School Business and Support Services Division
 217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Pleasantdale	District Number 107	County Cook
--------------------------------------	-------------------------------	-----------------------

Amount of Levy

Educational	\$ <u>11,403,000</u>	Fire Prevention & Safety *	\$ <u>100</u>
Operations & Maintenance	\$ <u>820,000</u>	Tort Immunity	\$ <u>131,756</u>
Transportation	\$ <u>715,000</u>	Special Education	\$ <u>152,000</u>
Working Cash	\$ <u>100</u>	Leasing	\$ <u>0</u>
Municipal Retirement	\$ <u>100,000</u>		\$ <u>0</u>
Social Security	\$ <u>193,000</u>	Other	\$ <u>0</u>
		Total Levy	\$ <u>13,514,956</u>

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 11,403,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 820,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 715,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 100 dollars to be levied as a special tax for a working cash fund; and
 the sum of 100,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 193,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 100 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 131,756 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 152,000 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year 2020

Signed this _____ day of _____ 2020 . _____
 (President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 0 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 107 , Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2020 was filed in the office of the County Clerk of this County on _____ , 2020 .

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2020 , is \$ _____ .

 (Signature of County Clerk)

 (Date)

 (County)

copy of ISBE Form 50-02 (08/2009) ctl2009.xls

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

SECRETARY’S CERTIFICATE

FINAL LEVY

I, Mary Lenzen, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Adopting the Final Aggregate Tax Levy for the Year 2020, including the Certificate of Tax Levy attached thereto, is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 16th day of December, 2020.

IN WITNESS WHEREOF, I hereunto affix my official signature this 16th day of December, 2020.

Secretary
Board of Education
Pleasantdale School District No. 107
Cook County, Illinois

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 7:00 – 8:54 p.m. November 18, 2020

- Members Present:
 Kristin Violante, Presiding Officer
 Jon Buralli
 Harry Fournier
 Mary Lenzen
 Charles Zona
- Attending Remote:
 Arlene Cabana
 David Negron

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Erika Sawosko, Frank Adams, Debbie Lubeck, Matt Vandercar, Griffin Sonntag, and Brianne Malatt; and residents Joy Tristano and Dena Brockob.

PLEDGE OF ALLEGIANCE

Elementary Interim Principal Matt Vandercar lead the Pledge of Allegiance.

BOARD RECOGNITION

To recognize the efforts of nearly 6,000 school board members in the State, November 15, 2020, is designated School Board Members’ Day in Illinois. Pleasantdale Board members were recognized by the students and staff members with cards and posters signed by students and certificates of appreciation.

OPEN FORUM

Joy Tristano addressed the Board regarding differentiation at the middle school and that it was a school goal for this year. Mrs. Tristano requested information regarding past and future training; a parent panel information from past meetings and moving forward.

Dena Brockob addressed the Board regarding her concerns on the topic of the extended day. Some of the items she addressed was the new snack time, cleaning products and administration moving forward with the opening of school.

ACTION NO. 12
Consent Agenda

Motion by Lenzen, seconded by Fournier, that the Board of Education approve the consent agenda consisting of: regular meeting minutes of October 21, 2020; closed session meeting minutes of October 21, 2020; payment of October payroll/November Warrants; November 2020 Personnel Report containing the hiring of Kornelia Cesarz, Orchestra teacher, effective November 9, 2020, Cheryl Ryan, instructional aide effective October 20, 2020 and James Dittrich, instructional aide effective November 16, 2020. Motion carried by a roll call of 7 ayes (Buralli, Cabana, Fournier, Lenzen, Negron, Violante, Zona).

REPORTS AND DISCUSSION ITEMS

Illinois Report Card Announcement
 Each year, the Illinois State Board of Education publishes the Illinois School Report Card for all public schools in Illinois. The school report card includes information about our schools, including relevant student demographics, teacher demographics, and district financial information. The Illinois School Report Card is currently live, and a link to our schools' report cards can be found on our district website. The district schools received the top two designations again this year. The elementary school was designated exemplary,

meaning that our school is among the top 10% of schools in the state. The middle school received the designation of commendable, which means we have no underperforming student groups. We are proud of these results and will continue to strive to improve our outcomes.

Instructional Model Update

Dr. Palzet updated the Board on the current instructional model being employed in our schools. With the start of a new trimester on Monday, November 16 the district welcomed back just over 5% of our at-home learners. With the addition of at-home learners, we now have over 85% of our students learning at school. The district implemented a new extended day schedule at the start of the trimester. This new schedule allows for more time for core content (ELA, Math, Science, and Social Studies) at the elementary school. At the middle school, we have implemented additional time for core classes and an in-person rotation of specials, PE, and World Language. We continue to offer a robust at-home learning program as well. At the elementary school, we have added supports to our Zoom classes so students have a teacher both in the classroom and in the zoom room. At the middle school, our teachers continue to refine their synchronous practices to allow for our at-home learners to remain connected to their content, peers, and school. Additionally, the district will pivot to a full-remote model of instruction beginning December 11. This move allows families and staff the opportunity to quarantine for 14-days prior to Christmas Eve/Day.

Superintendent Evaluation Process

Each year the Board reviews the process by which they evaluate the superintendent. In years past the evaluation has focused on the main responsibilities of the job and moving the needle for students. The Board discussed the process as well as the evaluation timeline.

District COVID Dashboard

Dr. Palzet shared a draft of the District COVID Dashboard with the Board of Education. The purpose of the dashboard is to ensure that our community has accurate information about cases both in and out of the school. The dashboard focuses on important in-school metrics as well as keeps the community informed about the spread in our district, region, and county. The dashboard can be accessed from our district website. Additionally, the district will send a metrics update to parents each Friday.

Proposed Tax Levy

Each year, the Board of Education of Pleasantdale School District 107 adopts the proposed levy and authorizes the publication of the public hearing notice at the November Board of Education meeting. The levy is the amount of property tax dollars a school district requests to operate the district for the subsequent fiscal year. The property tax cycle is the annual process of adopting a levy and then receiving tax money to operate the district. The proposed levy for tax year 2020 is \$13,514,956. This represents a 4.95% increase over the 2019 extension. The district will not receive this amount but has to estimate for new property growth. The district will only receive a 2.3% (CPI) increase on existing property. The other 2.65% is estimated new property growth (new homes and new construction).

ACTION NO. 13

Proposed Levy

Motion by Buralli, seconded by Lenzen, that the Board of Education adopt the proposed 2020 tax levy and authorize publication of the public hearing notice. Motion carried by a roll call of 7 ayes (Buralli, Cabana, Fournier, Lenzen, Negron, Violante, Zona).

Board of Education Information Requests

The Board asked that the percentages of parents completing the daily health checks be included in a Friday update.

NEXT AGENDA Items submitted for the December agenda include:
District COVID Dashboard Review; Review/Approve Audit Report; Review Students (sec. 7) and Community Relations (sec. 8) Board Policies; Tax Levy Hearing; Approve Tax Levy; Review Fees; Preliminary Discussion of Service Provider Contracts.

ADJOURNMENT Motion by Lenzen, seconded by Fournier, that the regular meeting adjourns at 8:54 p.m. Voice vote. Motion carried.

App. ___ President _____ Secretary _____

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1127

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Gaughan, Ashley E						
Check Group:						
Reimburse for tuition		1 0		V21659 12/9/2020	10.5.2213.2300.300.0000	\$1,800.00
					Check #: 0	
						PO/InvoiceTotal: \$1,800.00
						Vendor Total: \$1,800.00
Marrari, Juliette L						
Check Group:						
Reimburse for art materials		1 0		V699146 12/9/2020	10.5.1001.4002.100.0000	\$139.99
					Check #: 0	
						PO/InvoiceTotal: \$139.99
						Vendor Total: \$139.99
Penrod, Lisa						
Check Group:						
Scrubs (3)		1 0		V21293 12/9/2020	20.5.2540.4000.300.4998	\$136.44
					Check #: 0	
						PO/InvoiceTotal: \$136.44
						Vendor Total: \$136.44
Szymczak, Annette P						
Check Group:						
Reimburse for tuition		1 0		V811613 12/9/2020	10.5.2213.2300.300.0000	\$562.50
					Check #: 0	
						PO/InvoiceTotal: \$562.50
						Vendor Total: \$562.50

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1127

12/18/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Grand Total: \$2,638.93

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

12/16/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ABM Building Valve						
Check Group:						
November custodial service		1 0		1075239 11/1/2020	20.5.2540.3220.300.0000	\$18,583.63
Credit for fingerprinting staff		1 0		1075239 11/1/2020	10.5.2320.3901.300.0000	(\$165.00)
Dec custodial service		1 0		1080219 12/1/2020	20.5.2540.3220.300.0000	\$18,583.63
Check #: 0						
PO/InvoiceTotal:						\$37,002.26
Vendor Total:						\$37,002.26
Amazon Capital Services, Inc						
Check Group:						
Credit for PO21326		1 0		16FF-PNVG-6FJD 12/2/2020	10.5.1002.4010.200.0000	(\$119.80)
Peak		1 0		1HTM-LX7L-31VP 12/4/2020	10.5.1002.4010.200.0000	\$114.80
Credit for PO 21326		1 0		1R37-3XMC-P1W G 12/4/2020	10.5.1002.4010.200.0000	(\$114.80)
Check #: 0						
PO/InvoiceTotal:						(\$119.80)
Check Group:						
Lightning to Ethernet adapter		1 21294		17CH-YPNH-DCC C 11/16/2020	10.5.2225.4000.200.0000	\$18.99
USB C to USB C cable		1 21294		17CH-YPNH-DCC C 11/16/2020	10.5.2225.4000.200.0000	\$10.99
iMac service wedge		1 21294		17CH-YPNH-DCC C 11/16/2020	10.5.2225.4000.100.0000	\$12.86

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

12/16/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
USB C to USB C cable		1	21294	1C73-3DD3-3L1R 11/29/2020	10.5.2225.4000.100.0000	\$10.99
USB C to USB C cable		1	21294	1P9T-T1CK-JTYV 12/2/2020	10.5.2225.4000.100.0000	\$10.99
USB C to USB C cable		1	21294	1P9T-T1CK-JTYV 12/2/2020	10.5.2225.4000.200.0000	\$10.99
Check #: 0						
PO/InvoiceTotal:						\$75.81
Check Group:						
Safco Products Alpha Better Adjustable Height Desk 36"Wx24"D		4	21303	1KYT-9DNM-CW CD 11/11/2020	20.5.2540.4000.300.0000	\$1,052.04
Safco Products Alpha Better Adjustable Height Desk 36"Wx24"D		1	21303	1L7L-DH7R-3NT7 11/12/2020	20.5.2540.4000.300.0000	\$263.01
Check #: 0						
PO/InvoiceTotal:						\$1,315.05
Check Group:						
Pegboard Hooks Assortment 140 pcs		1	21307	13VC-9CDW-FHF 6 11/12/2020	20.5.2540.4000.300.0000	\$26.98
Check #: 0						
PO/InvoiceTotal:						\$26.98
Check Group:						
Movo MC1000 Conference USB Microphone for Computer Desktop & Laptop		1	21309	1X3M-FMJN-HVJ 3 11/15/2020	10.5.1002.4019.200.0000	\$66.30
Check #: 0						
PO/InvoiceTotal:						\$66.30
Check Group:						
Beboncool RF 2.4 Ghz Wireless Presenter Remote		1	21310	1JTH-1HND-L9C P 11/12/2020	10.5.1002.4019.200.0000	\$14.99

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 12/16/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
USB 3.0 Extension Cable 20'		1	21310	1JTH-1HND-L9C P 11/12/2020	10.5.1002.4019.200.0000	\$12.99
Check #: 0						
PO/InvoiceTotal:						\$27.98
Check Group:						
The Leader's Guide to Unconscious Bias: How to Reframe Bias, cultivate Connection, and Create High-Performing Teams		1	21314	1H6C-YGJP-K4Q M 11/15/2020	10.5.2410.3320.200.0000	\$24.99
Racism without Racists: Color-Blind Racism and the Persistence of Racial Inequality in America		1	21314	1H6C-YGJP-K4Q M 11/15/2020	10.5.2410.3320.200.0000	\$33.71
Unconscious Bias in Schools: A Developmental Approach to Exploring Race and Racism		1	21314	1H6C-YGJP-K4Q M 11/15/2020	10.5.2410.3320.200.0000	\$32.00
Why Are All the Black Kids Sitting Together in the Cafeteria?: and Other Conversations About Race		1	21314	1H6C-YGJP-K4Q M 11/15/2020	10.5.2410.3320.200.0000	\$11.39
Check #: 0						
PO/InvoiceTotal:						\$102.09
Check Group:						
Joobef CR2032 Lithium 3V Battery 40 Pcs		1	21315	1HJC-7LGJ-JFDK 11/19/2020	10.5.1002.4005.200.0000	\$9.99
5mm x 20m 65ft Conductive Cloth Fabric Adhesive Tape for LCD Laptop Cable		2	21315	1HJC-7LGJ-JFDK 11/19/2020	10.5.1002.4005.200.0000	\$17.98
Check #: 0						
PO/InvoiceTotal:						\$27.97
Check Group:						
AmazonBasics Workout Fitness Exercise Weighted Medicine Ball 8 Pounds Red		3	21316	1CNW-HK71-P41 J 12/7/2020	10.5.1500.4030.200.0000	\$95.97

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

12/16/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AmazonBasics Workout Fitness Exercise Weighted Medicine Ball 6 Pounds Yellow		2	21316	1MC7-VHGR-9DC X 11/28/2020	10.5.1500.4030.200.0000	\$58.98
amazonBasics Workout Fitness Exercise Weighted Medicine Ball 10 Pounds Blue		2	21316	1MC7-VHGR-9DC X 11/28/2020	10.5.1500.4030.200.0000	\$69.98
The Step 6" Stackable Aerobic Exercise Platform Blue		6	21316	1MC7-VHGR-9DC X 11/28/2020	10.5.1500.4030.200.0000	\$203.76
Check #: 0						
PO/InvoiceTotal:						\$428.69
Check Group:						
Amazon Basics Ruled Color Index Cards 1000 Pack		1	21317	1H76-X7T6-7J96 11/18/2020	10.5.1002.4000.200.0000	\$11.50
Bazic 10 color Washable Fruit Scented Markers 2 Pack		1	21317	1H76-X7T6-7J96 11/18/2020	10.5.1002.4000.200.0000	\$10.97
Amazon Basics Ruled Lined Index Cards White 10 Packs of 100		1	21317	1H76-X7T6-7J96 11/18/2020	10.5.1002.4000.200.0000	\$11.99
Bic Cristal Assorted Colors 48 Pack		2	21317	1H76-X7T6-7J96 11/18/2020	10.5.1002.4000.200.0000	\$19.64
150 Pcs. Inspirational Stickers for Water Bottles		2	21317	1H76-X7T6-7J96 11/18/2020	10.5.1002.4000.200.0000	\$23.72
Check #: 0						
PO/InvoiceTotal:						\$77.82
Check Group:						
Suptek Aluminum Alloy Cell Phone Desk Mount Stand		1	21318	1HKD-HJ9X-3G9 R 11/19/2020	10.5.1002.4014.200.0000	\$39.98
Check #: 0						
PO/InvoiceTotal:						\$39.98
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

12/16/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Peak (A Marcello Adventure)		20	21326	179J-G4PQ-CWD 4 11/23/2020	10.5.1002.4010.200.0000	\$119.80
					Check #: 0	
					PO/InvoiceTotal:	\$119.80
Check Group:						
celophane bags		1	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$11.99
Ribbon cord		1	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$9.60
AT Ribbons		4	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$27.92
Mesh Laundry bags		1	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$13.99
file folders		2	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$26.88
terry towels		1	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$17.00
glue sticks		2	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$11.50
poly envelopes		2	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$29.98
snowflake stickers		1	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$6.98
snowflake foam stickers		3	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$26.97

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12/16/2020

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
fillable ornaments		5	21327	1W3V-XTHW-W9 6M 11/22/2020	10.5.1205.4000.100.0000	\$64.95
Check #: 0						
PO/InvoiceTotal:						\$247.76
Check Group:						
10 Pack 9V Battery Clip Connector		3	21329	1W3V-XTHW-LJM 3 11/22/2020	10.5.1002.4005.200.0000	\$11.97
Sphero Mini White App-Enabled Programmable Robot Ball		4	21329	1W3V-XTHW-LJM 3 11/22/2020	10.5.1002.4005.200.0000	\$154.96
Check #: 0						
PO/InvoiceTotal:						\$166.93
Check Group:						
Trouble board gam		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$12.67
The Whatifs		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$14.55
Sorry board game		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$19.49
Your Interests, my interest playin & hanging out Autism Spectrum		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$23.13
The boy with big big feelings		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$13.15
ASD feel better book - visual guide to help brain & body for Autism spectrum		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$27.25
My body sends a signal - helping kids recognize emotions & express feelings		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$13.07

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Brave as can be - a book of courage		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$16.53
What should Darla do -		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$14.52
Stay rrough the storm		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$11.30
Hey Warrior		1	21330	1QHC-YWJP-VRL 9 12/6/2020	10.5.2110.4000.100.0000	\$29.23
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$194.89
Check Group:						
Taking on the Plastics Crisis (Pocket Change Collective)		12	21333	1DTG-YKNN-NQ6 4 12/6/2020	10.5.1002.4018.200.0000	\$107.88
Discount		1	21333	1DTG-YKNN-NQ6 4 12/6/2020	10.5.1002.4018.200.0000	(\$5.00)
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$102.88
Check Group:						
Max and the Midnights		1	21334	1R17-YR7F-1NJ7 12/8/2020	10.5.2220.4300.100.0000	\$8.75
Click		2	21334	1R17-YR7F-1NJ7 12/8/2020	10.5.2220.4300.100.0000	\$10.25
Max and the Midnights 2		3	21334	1R17-YR7F-1NJ7 12/8/2020	10.5.2220.4300.100.0000	\$30.79
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$49.79
						Vendor Total: <u> </u> \$2,950.92

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
American Time & Signal Company						
Check Group:						
Stock clock allsync plus 12" round flush black 120VAC ch 4		6	21284	838320 11/9/2020	20.5.2540.4000.300.0000	\$948.84
Check #: 0						
PO/InvoiceTotal:						\$948.84
Vendor Total:						\$948.84
Apple Computer, Inc						
Check Group:						
Apple Watch Series 6 GPS, 44mm Space Gray Aluminum Case with Black Sport Band - S/M & M/L		2	21216	AD23850630 11/12/2020	10.2.0481.0000.000.9960	\$858.00
Check #: 0						
PO/InvoiceTotal:						\$858.00
Vendor Total:						\$858.00
AT&T						
Check Group:						
Nov 25-Dec 24 phone chg		1	0	630662013911/20 11/25/2020	20.5.2540.3400.100.0000	\$252.94
Nov 25-Dec 24 phone chg		1	0	630662013911/20 11/25/2020	20.5.2540.3400.200.0000	\$217.41
Nov 16-Dec 15 phone chg		1	0	630R06123511/20 11/16/2020	20.5.2540.3400.300.0000	\$323.28
COMMUNICATIONS		1	0	630R06123511/20 11/16/2020	20.5.2540.3400.200.0000	\$488.78
Nov 16-Dec 15 phone chg		1	0	708R06290011/20 11/16/2020	20.5.2540.3400.100.0000	\$696.86
Check #: 0						
PO/InvoiceTotal:						\$1,979.27
Vendor Total:						\$1,979.27

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AT&T Long Distance						
Check Group:						
Oct 1-Nov 4 long distance chg		1	0	BAN:857557643-1 1/20 11/6/2020	20.5.2540.3400.100.0000	\$42.94
Oct 1-Nov 4 long distance chg		1	0	BAN:857557643-1 1/20 11/6/2020	20.5.2540.3400.200.0000	\$21.19
Oct 1-Nov 4 long distance chg		1	0	BAN:857557643-1 1/20 11/6/2020	20.5.2540.3400.300.0000	\$10.57
					Check #: 0	
					PO/InvoiceTotal:	\$74.70
					Vendor Total:	\$74.70
Baker Tilly Virchow Krause, LLP						
Check Group:						
Audit services		1	0	BT1719346 11/29/2020	10.5.2520.3170.300.0000	\$7,000.00
					Check #: 0	
					PO/InvoiceTotal:	\$7,000.00
					Vendor Total:	\$7,000.00
Blick Art Materials						
Check Group:						
Chipboard 22x28 .05 14Ply		25	21299	4930309 11/9/2020	10.5.1002.4002.200.0000	\$19.25
Metal Tooling Foil Aluminum 25"x12"		5	21299	4930309 11/9/2020	10.5.1002.4002.200.0000	\$86.85
Scratch Lite sheets 8"x9" 30/Pack		3	21299	4930309 11/9/2020	10.5.1002.4002.200.0000	\$76.41
Scratch Art Sticks Heavy Duty 25 Pack		3	21299	4930309 11/9/2020	10.5.1002.4002.200.0000	\$8.76

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Sargent Oil Pastel 432 Count Oil Pastel Assorted		1	21299	4930309 11/9/2020	10.5.1002.4002.200.0000	\$44.80
					Check #: 0	
						PO/InvoiceTotal: <u>\$236.07</u>
						Vendor Total: <u>\$236.07</u>
Climatemp						
Check Group:						
September HVAC maintenance		1	0	8530920 9/1/2020	20.5.2540.3202.100.0000	\$1,198.00
September HVAC maintenance		1	0	8530920 9/1/2020	20.5.2540.3202.200.0000	\$1,198.00
November HVAC maintenance		1	0	8531120 11/1/2020	20.5.2540.3202.100.0000	\$1,198.00
November HVAC maintenance		1	0	8531120 11/1/2020	20.5.2540.3202.200.0000	\$1,198.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$4,792.00</u>
						Vendor Total: <u>\$4,792.00</u>
Comcast						
Check Group:						
December dedicated internet		1	0	112512409 12/1/2020	20.5.2540.3400.100.0000	\$2,726.97
December dedicated internet		1	0	112512409 12/1/2020	20.5.2540.3400.200.0000	\$2,726.97
					Check #: 0	
						PO/InvoiceTotal: <u>\$5,453.94</u>
						Vendor Total: <u>\$5,453.94</u>
Cove School						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov tuition		1	0	SD107-1120 11/30/2020	10.5.1912.6700.300.0000	\$3,904.88
					Check #: 0	
						PO/InvoiceTotal: <u>\$3,904.88</u>
						Vendor Total: <u>\$3,904.88</u>
DEMCO						
Check Group:						
W13662990-Dewey Document camera stand		10	21167	6876332 11/23/2020	20.5.2540.4000.300.4998	\$1,285.82
					Check #: 0	
						PO/InvoiceTotal: <u>\$1,285.82</u>
						Vendor Total: <u>\$1,285.82</u>
E2 Services, Inc						
Check Group:						
December server management		1	0	21341 12/1/2020	10.5.2225.3100.100.0000	\$1,116.38
December server management		1	0	21341 12/1/2020	10.5.2225.3100.200.0000	\$1,116.37
					Check #: 0	
						PO/InvoiceTotal: <u>\$2,232.75</u>
						Vendor Total: <u>\$2,232.75</u>
Edmentum						
Check Group:						
Study Island program license		1	0	INV130922-2 2/15/2020	10.5.2320.6400.300.0000	\$5,679.26
					Check #: 0	
						PO/InvoiceTotal: <u>\$5,679.26</u>
						Vendor Total: <u>\$5,679.26</u>
ESA Small Engine Inc						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Service snow blowers		1	0	V957360 11/17/2020	20.5.2540.3200.100.0000	\$204.00
Service snow blowers		1	0	V957360 11/17/2020	20.5.2540.3200.100.0000	\$258.95
Service snow blowers		1	0	V957360 11/17/2020	20.5.2540.3200.200.0000	\$222.00
Service snow blowers		1	0	V957360 11/17/2020	20.5.2540.3200.200.0000	\$141.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$825.95</u>
						Vendor Total: <u>\$825.95</u>
F & G Roofing, LLC						
Check Group:						
Patched EPDM roof		1	0	2373 11/17/2020	20.5.2540.3200.100.0000	\$704.36
					Check #: 0	
						PO/InvoiceTotal: <u>\$704.36</u>
						Vendor Total: <u>\$704.36</u>
First Student, Inc						
Check Group:						
November regular route		1	0	11703997 12/4/2020	40.5.2550.3310.300.0000	\$41,892.76
November late route		1	0	11703997 12/4/2020	40.5.2550.3313.300.0000	\$3,982.44
DDisinfect buses		1	0	11703997 12/4/2020	20.5.2540.3220.300.4998	\$759.22
					Check #: 0	
						PO/InvoiceTotal: <u>\$46,634.42</u>
						Vendor Total: <u>\$46,634.42</u>

Follett School Solutions

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Processing fee for invoice 768428F		1 0		768428F. 11/19/2020	10.5.2220.4300.100.0000	\$3.20
					Check #: 0	
					PO/InvoiceTotal:	\$3.20
Check Group:						
Cleopatra in space. Book six,Queen of the Nile		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$20.16
Raybearer		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$16.53
Long Way Down		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$17.39
One time		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$14.81
Class act		2 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$35.32
A Thousand Questions		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$14.81
Logan Likes Mary Anne!		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$21.69
The the Tower of Nero (Trials of Apollo Book Five)		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$17.39
Champion of the Titan Games		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$17.39
The Witches The Graphic Novel		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$20.16
Fart quest		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$12.23
Chance : Escape from the Holocaust --A Memoir		1 21218		742677F 11/12/2020	10.5.2220.4300.200.0000	\$17.39

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Dive Into the Deep End Diary of a Wimpy Kid Book 15		1	21218	742677F 11/12/2020	10.5.2220.4300.200.0000	\$13.09
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$238.36
Check Group:						
Eugenia Lincoln and the unexpected package		27	21287	768177 11/9/2020	10.5.1001.4111.100.0000	\$144.45
Leroy Ninker saddles up		27	21287	768177 11/9/2020	10.5.1001.4111.100.0000	\$144.45
Rabbit & Robot and Ribbit		27	21287	768177 11/9/2020	10.5.1001.4111.100.0000	\$121.23
Going to the vet		27	21287	768177A 11/10/2020	10.5.1001.4111.100.0000	\$103.68
Sports legends		8	21287	768177A 11/10/2020	10.5.1001.4111.100.0000	\$35.92
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$549.73
Check Group:						
In a jar		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$15.67
My friend is sad		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$14.06
King & Kayla and the case of the lost tooth		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.51
King & Kayla and the case of the mysterious mouse		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.51
King & Kayla and the case of found Fred		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.51
The ghost in the attic		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.81

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Going down home with Daddy		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$18.96
Best friends forever		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.56
Bink & Gollie		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.56
Remarkably you		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$15.67
Katt vs. Dogg		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.23
A place for Pluto		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.01
Piranhas don't eat bananas		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$13.09
What if ...		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$15.67
Penny and her song		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06
New kid		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$17.66
The soccer secret		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06
The lacrosse mix-up		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06
The hall of fame heist		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06
The football fiasco		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06
Fancy Nancy and the quest for the unicorn		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Owl babies		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$12.51
Gemma & Gus		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$10.76
The beach trip		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$16.04
Baby Monkey, private eye		2	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$37.92
Stinkbomb and Ketchup-Face and the badness of badgers		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$13.56
Stinkbomb and Ketchup-Face and the quest for the magic porcupine		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$13.56
Stinkbomb and Ketchup-Face and the pizza of peril		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$14.81
Pete the Kitty and the case of the hiccups		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$11.06
Cataloging and processing		1	21289	768428 11/6/2020	10.5.2220.4300.100.0000	\$24.00
Starring Carmen!		1	21289	768428f 11/19/2020	10.5.2220.4300.100.0000	\$14.78
The great eggscape!		1	21289	768428f 11/19/2020	10.5.2220.4300.100.0000	\$9.65
Have you seen elephant?		1	21289	768428f 11/19/2020	10.5.2220.4300.100.0000	\$16.99
Lift		1	21289	768428f 11/19/2020	10.5.2220.4300.100.0000	\$15.67

Check #: 0

PO/InvoiceTotal: \$487.15

Check Group:

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Investigating ghosts in schools		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$21.50
Dog Man		2	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$28.12
Dog Man unleashed		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$14.06
Happy right now		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$15.64
Sun! : one in a billion		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$15.67
Rocks & minerals		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$17.66
The elephant		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$16.50
Mal and Chad : the biggest, bestest time ever		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$16.06
Meet the quokkas!		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$11.06
Dippy dinosaur joke book		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$15.56
Cataloging and Processing		1	21290	768429 11/5/2020	10.5.2220.4300.100.0000	\$8.80

Check #: 0

PO/InvoiceTotal: \$180.63

Vendor Total: \$1,459.07

Grand Prairie Transit

Check Group:

Oct student transportation		1	0	RTINV1005333 10/31/2020	40.5.2550.3315.300.0000	\$9,746.25
Oct COVID cleaining		1	0	RTINV1005333 10/31/2020	20.5.2540.3220.300.4998	\$38.20

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						Check #: 0
						PO/InvoiceTotal: <u>\$9,784.45</u>
						Vendor Total: <u>\$9,784.45</u>
Groot Industries						
Check Group:						
December disposal/recycling		1 0		6359071 12/1/2020	20.5.2540.3210.300.0000	\$1,697.05
						Check #: 0
						PO/InvoiceTotal: <u>\$1,697.05</u>
						Vendor Total: <u>\$1,697.05</u>
Hyde Park Day School						
Check Group:						
November tuition		1 0		2020H1130 11/30/2020	10.5.1912.6700.300.0000	\$4,422.21
						Check #: 0
						PO/InvoiceTotal: <u>\$4,422.21</u>
						Vendor Total: <u>\$4,422.21</u>
Interstate Gas Supply, Inc						
Check Group:						
October natural gas sales		1 0		337248 12/3/2020	20.5.2540.4650.200.0000	\$737.34
October natural gas sales		1 0		337248 12/3/2020	20.5.2540.4650.100.0000	\$329.15
						Check #: 0
						PO/InvoiceTotal: <u>\$1,066.49</u>
						Vendor Total: <u>\$1,066.49</u>
ITR Systems						
Check Group:						
Service access control system		1 0		101382 10/8/2020	10.5.2225.3200.200.0000	\$681.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

12/16/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$681.00
						Vendor Total: <u> </u>
						\$681.00
JAMF Software						
Check Group:						
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		15	21019	INV151372 7/8/2020	10.5.2225.4700.100.0000	\$270.00
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		16	21019	INV151372 7/8/2020	10.5.2225.4700.200.0000	\$288.00
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		101.5	21019	INV151372 7/8/2020	10.5.2225.4700.100.0000	\$913.50
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		101.5	21019	INV151372 7/8/2020	10.5.2225.4700.200.0000	\$913.50
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		118	21019	INV151372 7/8/2020	10.5.2225.4700.100.0000	\$1,062.00
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		118	21019	INV151372 7/8/2020	10.5.2225.4700.200.0000	\$1,062.00
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		117.5	21019	INV151372 7/8/2020	10.5.2225.4700.100.0000	\$1,057.50
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		117.5	21019	INV151372 7/8/2020	10.5.2225.4700.200.0000	\$1,057.50
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		188.5	21019	INV151372 7/8/2020	10.5.2225.4700.100.0000	\$1,696.50
Renewal Annual Jamf Cloud seat of Jamf Pro for iOS		188.5	21019	INV151372 7/8/2020	10.5.2225.4700.200.0000	\$1,696.50
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$10,017.00
						Vendor Total: <u> </u>
						\$10,017.00

Just Right Landscaping Services

Check Group:

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
November lawn service		1	0	25263 12/1/2020	20.5.2540.3292.100.0000	\$820.00
November lawn service		1	0	25263 12/1/2020	20.5.2540.3292.200.0000	\$1,100.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,920.00
					Vendor Total:	\$1,920.00
Kelly Services						
Check Group:						
Services for the week ending 11/19/20		1	0	47044886 11/23/2020	20.5.2540.3220.300.4998	\$147.68
					Check #: 0	
					PO/InvoiceTotal:	\$147.68
					Vendor Total:	\$147.68
Konica Minolta Business Solutions						
Check Group:						
November copier usage		1	0	9007337270 12/1/2020	20.5.2540.3290.100.0000	\$430.97
November copier usage		1	0	9007337270 12/1/2020	20.5.2540.3290.200.0000	\$309.29
November copier usage		1	0	9007337270 12/1/2020	20.5.2540.3290.300.0000	\$135.37
					Check #: 0	
					PO/InvoiceTotal:	\$875.63
					Vendor Total:	\$875.63
Kriha Law LLC						
Check Group:						
November legal services		1	0	1647 12/7/2020	10.5.2310.3180.300.0000	\$3,792.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
November negotiation services		1	0	1648 12/7/2020	10.5.2310.3180.300.0000	\$390.00
November legal services		1	0	1649 12/7/2020	10.5.2310.3180.300.0000	\$2,302.00

Check #: 0

PO/InvoiceTotal:	<u>\$6,484.50</u>
Vendor Total:	<u>\$6,484.50</u>

LaGrange Area Dept Of Special Education

Check Group:

Local assessment		1	0	FY21-100-107AID EA 11/2/2020	10.5.4120.6713.100.0000	\$15,528.24
Local assessment		1	0	FY21-100-107AID EA 11/2/2020	10.5.4120.6713.200.0000	\$15,528.24
FY21 pre bill-OT		1	0	FY21-300-107IDE A 11/2/2020	10.5.4120.6703.100.0000	\$91,647.00
FY21 pre bill-OT		1	0	FY21-300-107IDE A 11/2/2020	10.5.4120.6703.200.0000	\$28,154.48
FY21 pre bill-PT		1	0	FY21-300-107IDE A 11/2/2020	10.5.4120.6704.100.0000	\$3,553.03
FY21 pre bill-PT		1	0	FY21-300-107IDE A 11/2/2020	10.5.4120.6704.200.0000	\$10,326.01
FY21 pre bill-ECE evals		1	0	FY21-300-107IDE A 11/2/2020	10.5.4120.6707.100.0000	\$5,311.85

Check #: 0

PO/InvoiceTotal:	<u>\$170,048.85</u>
Vendor Total:	<u>\$170,048.85</u>

LaGrange Lock & Safe

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Key by code		1 0		21303 11/6/2020	20.5.2540.4000.300.0000	\$16.50
					Check #: 0	
					PO/InvoiceTotal:	\$16.50
					Vendor Total:	\$16.50
Math Learning Center						
Check Group:						
GR 5 Student Manip kit 5-pack		3 21260		BA64875-IN 12/1/2020	10.5.2213.4200.100.0000	\$160.50
					Check #: 0	
					PO/InvoiceTotal:	\$160.50
					Vendor Total:	\$160.50
Nextera Energy Services						
Check Group:						
Aug 5-Sep 3 electric chg		1 0		26541052805563 10/20/2020	20.5.2540.4660.200.0000	\$7,290.03
Aug 5-Sep 3 electric chg		1 0		26541052805563 10/20/2020	20.5.2540.4660.100.0000	\$4,500.26
					Check #: 0	
					PO/InvoiceTotal:	\$11,790.29
					Vendor Total:	\$11,790.29
Nicor Gas						
Check Group:						
Oct 15-Nov 16 heating chg		1 0		34-43-97-0000 5/1120 11/17/2020	20.5.2540.4650.200.0000	\$999.31
Oct 18-Nov 18 heating chg		1 0		91-17-97-0000 9/1120 11/20/2020	20.5.2540.4650.100.0000	\$542.27
					Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$1,541.58</u>
						Vendor Total: <u>\$1,541.58</u>
Omni Group						
Check Group:						
November participant fee		1 0		2012-7231 12/1/2020	10.5.2520.3100.300.0000	\$18.50
						Check #: 0
						PO/InvoiceTotal: <u>\$18.50</u>
						Vendor Total: <u>\$18.50</u>
Palos Sports						
Check Group:						
9" Premium Round Poly Spot Marker Green		25	21311	5515042-00 11/13/2020	10.5.1500.4030.200.0000	\$99.75
9" Premium Round Poly Marker Blue		25	21311	5515042-00 11/13/2020	10.5.1500.4030.200.0000	\$99.75
9" Premium Round Poly Spot Marker Orange		25	21311	5515042-00 11/13/2020	10.5.1500.4030.200.0000	\$99.75
9" Premium Round Poly Marker Red		21	21311	5515042-00 11/13/2020	10.5.1500.4030.200.0000	\$83.79
Resistance Tubing Medium Red		10	21311	5515042-00 11/13/2020	10.5.1500.4030.200.0000	\$60.70
						Check #: 0
						PO/InvoiceTotal: <u>\$443.74</u>
						Vendor Total: <u>\$443.74</u>
Perma-Bound						
Check Group:						
Alligator vs. Python		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Falcon vs. Hawk		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Field Trip		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$15.32
Hornet vs. Wasp		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Hyena vs. Honey Badger		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$10.08
Jaguar vs. Skunk		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Karen's Roller Skates		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$16.17
Lobster vs. Crab		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Lost Sloths		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$15.29
Rapunzel vs. Frankenstein: A Graphic Novel		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$18.99
Rattlesnake vs. Secretary Bird		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Rhino vs. Hippo		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Scare School		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$15.17
Ultimate Jungle Rumble		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Ultimate Shark Rumble (Who Would Win?)		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
Way Home		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$16.17
Who Was Mister Rogers?		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.92

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Wolverine vs. Tasmanian Devil		1	21292	1874275-00 11/12/2020	10.5.2220.4300.100.0000	\$11.07
					Check #: 0	
						PO/InvoiceTotal: <u>\$229.81</u>
						Vendor Total: <u>\$229.81</u>
ProShred						
Check Group:						
Shredding service		1	0	990070885 11/14/2020	20.5.2540.3210.300.0000	\$120.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$120.00</u>
						Vendor Total: <u>\$120.00</u>
Read Naturally						
Check Group:						
Read Live Licenses		30	21322	243959 11/17/2020	10.5.1205.4700.300.0000	\$690.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$690.00</u>
						Vendor Total: <u>\$690.00</u>
Regional Truck Equipment Co Inc						
Check Group:						
Flange bearing		1	0	207060 11/20/2020	20.5.2540.4000.300.0000	\$52.07
					Check #: 0	
						PO/InvoiceTotal: <u>\$52.07</u>
						Vendor Total: <u>\$52.07</u>
Runco Office Supply						
Check Group:						
2X12 Middle School Plate Only		15	21305	808510-0 11/18/2020	20.5.2540.4000.300.0000	\$165.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
2X8 Middle School Plate/Wallholder		6	21305	808510-0 11/18/2020	20.5.2540.4000.300.0000	\$105.00
2X8 Middle School Plate Only		15	21305	808510-0 11/18/2020	20.5.2540.4000.300.0000	\$135.00
2X8 Elementary School Plate/Wallholder		18	21305	808510-0 11/18/2020	20.5.2540.4000.300.0000	\$315.00
Check #: 0						
						PO/InvoiceTotal: <u>\$720.00</u>
Check Group:						
Expo Bullet Tip		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$11.99
Expo Chisel Tip		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$14.99
Dry Erase Surface Cleaner		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$3.02
Kleen Earth Scissors		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$16.99
White Card Stock		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$13.72
Array Card Stock		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$24.99
Double Stuff File Folders		1	21340	810307-0 12/10/2020	10.5.1001.4017.100.0000	\$22.36
Check #: 0						
						PO/InvoiceTotal: <u>\$108.06</u>
						Vendor Total: <u>\$828.06</u>

Scarce

Check Group:

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Earth Flag Certification: Includes criteria such as all-school assembly, small group presentations and meetings, staff in-service/training, consultations, waste audit, ceremony and actual flag		1	21332	111620201 11/16/2020	10.5.1002.3100.200.0000	\$500.00
Check #: 0						
PO/InvoiceTotal:						\$500.00
Vendor Total:						\$500.00
Scholastic Inc						
Check Group:						
King & Kayla and the case of the missing dog treats		27	21293	24875341 11/2/2020	10.5.1001.4111.100.0000	\$120.42
The locker ate Lucy!		27	21293	24875341 11/2/2020	10.5.1001.4111.100.0000	\$100.98
Hero Dog!		8	21293	24875341 11/2/2020	10.5.1001.4111.100.0000	\$29.92
Bear on the loose!		27	21293	24875341 11/2/2020	10.5.1001.4111.100.0000	\$100.98
Shipping & Handling		1	21293	24875341 11/2/2020	10.5.1001.4111.100.0000	\$32.16
Check #: 0						
PO/InvoiceTotal:						\$384.46
Check Group:						
Frog and Toad Together		2	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$7.42
Frog and Toad Days with Frog and Toad		2	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$7.42
Frog and Toad All Year		2	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$7.42
Henry and Mudge and the Funny Lunch		2	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$7.42

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Henry and Mudge Get the Cold Shivers		2	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$7.42
Henry and Mudge Annie's Good Move		2	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$7.42
Save Me a Seat		25	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$131.00
Lulu's Mysterious Mission		25	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$130.25
Dragons in a Bag		25	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$130.25
From the Mixed Up Files of Basil E Frankweiler		25	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$149.00
Brian's Winter		15	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$67.35
Shipping		1	21297	24912292 11/2/2020	10.5.1001.4111.100.0000	\$59.17

Check #: 0

PO/InvoiceTotal:	<u>\$711.54</u>
Vendor Total:	<u>\$1,096.00</u>

School District 107 Imprest Fund

Check Group:

5970-Ice cream for institute day		1	0	V918466 12/8/2020	10.5.2213.4000.300.0000	\$281.00
5971-refund for preschool		1	0	V918466 12/8/2020	10.4.1311.0000.000.0004	\$300.00
5972-refund lunch account		1	0	V918466 12/8/2020	10.5.2560.4040.300.0000	\$104.15

Check #: 0

PO/InvoiceTotal:	<u>\$685.15</u>
Vendor Total:	<u>\$685.15</u>

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
School Specialty, Inc.						
Check Group:						
Happy Birthday smiling ribbon reward pk of 36		1	21091	208126557730 11/17/2020	10.5.1001.4101.100.0000	\$4.66
					Check #: 0	
PO/InvoiceTotal:						\$4.66
Vendor Total:						\$4.66
Sports Decals						
Check Group:						
Custom Design Gildan 5000 T-shirts Assorted Sizes		35	21325	ARINV-610478 11/24/2020	10.5.1002.4000.200.0000	\$352.65
Shipping & Handling		1	21325	ARINV-610478 11/24/2020	10.5.1002.4000.200.0000	\$28.21
					Check #: 0	
PO/InvoiceTotal:						\$380.86
Vendor Total:						\$380.86
TCI						
Check Group:						
SSA! America's Past: Student Subscription 1 Year		85	21328	INV73501 12/1/2020	10.5.2213.4200.200.0000	\$1,870.00
SSA! America's Past: Teacher Subscription 1 Year		2	21328	INV73501 12/1/2020	10.5.2213.4200.200.0000	\$228.00
					Check #: 0	
PO/InvoiceTotal:						\$2,098.00
Vendor Total:						\$2,098.00
University of Illinois at Chicago						
Check Group:						
Prof development services		1	0	2021-D107C-1 11/17/2020	10.5.2213.3120.300.4932	\$4,000.00
					Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$4,000.00
						Vendor Total: \$4,000.00
Verizon						
Check Group:						
Oct 24-Nov 23 cell phone chg		1 0		9867653013 11/23/2020	20.5.2540.3400.100.0000	\$85.58
Oct 24-Nov 23 cell phone chg		1 0		9867653013 11/23/2020	20.5.2540.3400.200.0000	\$220.92
Oct 24-Nov 23 cell phone chg		1 0		9867653013 11/23/2020	20.5.2540.3400.300.0000	\$49.53
						Check #: 0
						PO/InvoiceTotal: \$356.03
						Vendor Total: \$356.03
Village Of Burr Ridge						
Check Group:						
Elevator inspection		1 0		0000003586 11/20/2020	20.5.2540.3201.200.0000	\$180.00
						Check #: 0
						PO/InvoiceTotal: \$180.00
						Vendor Total: \$180.00
Village of Willow Springs						
Check Group:						
Nov/Dec sewer chg		1 0		V876079 11/1/2020	20.5.2540.3700.100.0000	\$138.58
						Check #: 0
						PO/InvoiceTotal: \$138.58
						Vendor Total: \$138.58
West 40 ISC #2.						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Fingerprinting-J Dittrich		1	0	21-0127 12/2/2020	10.5.2320.3901.300.0000	\$55.00
					Check #: 0	
						PO/InvoiceTotal: \$55.00
						Vendor Total: \$55.00
West Sub Chamber of Commerce						
Check Group:						
Membership for FY21		1	21313	4478 8/28/2020	10.5.2310.6400.300.0000	\$325.00
					Check #: 0	
						PO/InvoiceTotal: \$325.00
						Vendor Total: \$325.00
Wex Bank						
Check Group:						
Gas for truck		1	0	68995648 12/6/2020	20.5.2540.4640.300.0000	\$63.48
					Check #: 0	
						PO/InvoiceTotal: \$63.48
						Vendor Total: \$63.48
William H Sadlier						
Check Group:						
ISBN 978-1-4217-1570-4 - Phonics to Reading TE eBk SeatLic1 yr Gr K		3	21302	INV75741 11/6/2020	10.5.1001.4200.100.0000	\$172.47
ISBN 978-1-4217-1572-8 Phonics to Reading TE eBk SeatLic 1 yr Gr 2		3	21302	INV75741 11/6/2020	10.5.1001.4200.100.0000	\$149.97
ISBN 978-1-4217-1571-1 Phonics to Reading TE eBkSeatLic 1 yr Gr 1		3	21302	INV75741 11/6/2020	10.5.1001.4200.100.0000	\$149.97
					Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$472.41</u>
						Vendor Total: <u>\$472.41</u>
William V. Macgill & Co.						
Check Group:						
Audiometer calibration check		1	21243	IN0739853 10/22/2020	20.5.2540.3200.100.0000	\$20.00
Audiometer calibration check		1	21243	IN0739853 10/22/2020	20.5.2540.3200.200.0000	\$20.00
						Check #: 0
						PO/InvoiceTotal: <u>\$40.00</u>
						Vendor Total: <u>\$40.00</u>
Worthington Direct						
Check Group:						
21088 Everything Cart		1	21210	INV363187PLE16 9 12/2/2020	10.5.2220.4000.100.0000	\$488.59
						Check #: 0
						PO/InvoiceTotal: <u>\$488.59</u>
						Vendor Total: <u>\$488.59</u>
						Grand Total: <u>\$357,942.18</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1098

11/04/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Nov health insurance-er		1	0	V708262 10/20/2020	10.2.0481.0000.000.9944	\$82,793.46
Nov health insurance-ee		1	0	V708262 10/20/2020	10.2.0481.0000.000.9943	\$20,178.92
Nov life insurance-er		1	0	V708262 10/20/2020	10.2.0481.0000.000.9942	\$757.91
					Check #: 0	
					PO/InvoiceTotal:	\$103,730.29
					Vendor Total:	\$103,730.29
Guardian - Appleton						
Check Group:						
Nov dental insurance-er		1	0	V505214 10/21/2020	10.2.0481.0000.000.9946	\$3,395.54
Nov dental insurance-ee		1	0	V505214 10/21/2020	10.2.0481.0000.000.9945	\$1,681.71
Nov vision insurance-ee		1	0	V505214 10/21/2020	10.2.0481.0000.000.9947	\$655.57
Nov vision insurance-er		1	0	V505214 10/21/2020	10.2.0481.0000.000.9948	\$199.10
					Check #: 0	
					PO/InvoiceTotal:	\$5,931.92
					Vendor Total:	\$5,931.92
					Grand Total:	\$109,662.21

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123

11/26/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
HomeDepot-brackets, straps		1 0		BA-110520 11/5/2020	20.5.2540.4000.300.0000	\$14.41
Sam's-paper towels		1 0		BA-110520 11/5/2020	20.5.2540.4000.300.4998	\$51.96
HomeDepot-bucket, cleaner, fast setting concrete		1 0		BA-110520 11/5/2020	20.5.2540.4000.300.0000	\$36.92
Global-water refilling stations		1 0		BA-110520 11/5/2020	20.5.2540.4000.300.4998	\$999.95
U-Haul-rental truck		1 0		BA-110520 11/5/2020	20.5.2540.3250.300.4998	\$63.86
Lenovo		1 0		BA-110520 11/5/2020	20.5.2540.4000.300.0000	\$1,806.24
Sam's-Misc BOE supplies		1 0		ES-110520 11/5/2020	10.5.2310.4000.300.0000	\$180.42
IAASE-conf/Lubeck		1 0		ES-110520 11/5/2020	10.5.1205.6400.300.0000	\$450.00
Rackspace-monthly fee		1 0		ES-110520 11/5/2020	10.5.2310.6400.300.0000	\$65.00
PayPal/IL council teaching foreign languages conf/Skobel		1 0		ES-110520 11/5/2020	10.5.1002.3320.200.0000	\$100.00
PayPal/IL council teaching foreign languages conf/McPherson		1 0		ES-110520 11/5/2020	10.5.1001.3320.100.0000	\$100.00
Constant contact-monthly fee		1 0		ES-110520 11/5/2020	10.5.2320.4400.300.0000	\$45.00
Microsoft office monthly fee		1 0		ES-110520 11/5/2020	10.5.2225.6400.200.0000	\$14.34
Amazon-nameplate		1 0		ES-110520 11/5/2020	10.5.2310.4000.300.0000	\$11.93

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123

11/26/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon-toner		1	0	ES-110520 11/5/2020	10.5.2320.4000.300.0000	\$91.89
Amazon-toner cartridges (3)		1	0	ES-110520 11/5/2020	10.5.2320.4000.300.0000	\$356.89
Microsoft monthly chg for phone numbers		1	0	ES-110520 11/5/2020	10.5.2225.6400.200.0000	\$60.00
Microsoft monthly chg for phone numbers		1	0	ES-110520 11/5/2020	10.5.2225.6400.200.0000	\$15.00
IPA membership/Ban		1	0	ES-110520 11/5/2020	10.5.2210.6300.300.0000	\$399.00
Math Learning Center-conf Ortiz		1	0	ES-110520 11/5/2020	10.5.1002.3320.200.0000	\$75.00
Amazon-fax machine and toner		1	0	ES-110520 11/5/2020	10.5.2320.4000.300.0000	\$239.97
IASB-new BOE member training		1	0	ES-110520 11/5/2020	10.5.2310.3320.300.0000	\$80.00
EdPuzzle monthly fee		1	0	ST-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50
Jewel-kitchen supplies		1	0	ST-110520 11/5/2020	10.5.1002.4000.200.0000	\$2.49
Jewel-new student event supplies		1	0	ST-110520 11/5/2020	10.5.1002.4018.200.0000	\$61.16
EdPuzzle monthly fee		1	0	ST-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50
EdPuzzle monthly fee		1	0	ST-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50
EdPuzzle monthly fee		1	0	ST-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50
EdPuzzle monthly fee		1	0	ST-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123

11/26/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Positive promotions-drug free		1	0	ST-110520 11/5/2020	10.5.1002.4015.200.0000	\$400.00
Positive promotions-student incentive		1	0	ST-110520 11/5/2020	10.5.1002.4018.200.0000	\$117.91
Dollar tree-red ribbon week supplies		1	0	ST-110520 11/5/2020	10.5.1002.4018.200.0000	\$4.00
ILMEA-audition entries		1	0	ST-110520 11/5/2020	10.5.1002.4016.200.0000	\$40.00
ILMEA-audition entries		1	0	ST-110520 11/5/2020	10.5.1002.4016.200.0000	\$8.00
IL principal's assoc-conf/Sonntag		1	0	ST-110520 11/5/2020	10.5.2410.6400.200.0000	\$250.00
EdPuzzle monthly fee		1	0	TM-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50
EdPuzzle monthly fee		1	0	TM-110520 11/5/2020	10.5.2213.4700.300.0000	\$11.50
					Check #: 0	
						PO/InvoiceTotal: <u> </u> \$6,221.84
Check Group:						
Rubber Door Stoppers 4 Pack		2	21254	ST-110520-02 11/5/2020	10.5.1002.4000.200.0000	\$21.94
					Check #: 0	
						PO/InvoiceTotal: <u> </u> \$21.94
Check Group:						
School Smart Brass Plated Fasteners Box of 100		5	21255	ST-110520-01 11/5/2020	10.5.1002.4005.200.0000	\$32.90
Energizer AA Batteries 48 count		2	21255	ST-110520-01 11/5/2020	10.5.1002.4005.200.0000	\$37.96
					Check #: 0	
						PO/InvoiceTotal: <u> </u> \$70.86

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123

11/26/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$6,314.64
						Grand Total: \$6,314.64

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1122

11/30/2020

Fiscal Year: 2020-2021

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Discovery Benefits						
Check Group:						
Oct FSA fee		1	0	0001244664-IN 10/31/2020	10.5.2520.3100.300.0000	\$107.80

Check #: 0

PO/InvoiceTotal:	<u> </u>	\$107.80
Vendor Total:	<u> </u>	\$107.80
Grand Total:	<u> </u>	\$107.80

End of Report

November 2020 Revenue and Expenses

REVENUES	FY21-Budget	November	YTD	% Realized
Educational	\$ 11,975,733	\$ 59,320	\$ 4,756,845	39.7%
Operations & Maintenance	\$ 1,063,908	\$ -	\$ 567,895	53.4%
Debt Service	\$ -	\$ -	\$ (2,063)	*
Transportation	\$ 736,831	\$ -	\$ 349,168	47.4%
IMRF/Social Security	\$ 369,421	\$ -	\$ 209,027	56.6%
Capital Projects	\$ -	\$ -	\$ 586	-
Working Cash	\$ 5,875	\$ -	\$ 1,042	17.7%
Tort	\$ 78,350	\$ -	\$ 34,082	43.5%
Fire Prevention & Safety	\$ 5,882	\$ -	\$ 1,071	18.2%
Total	\$ 14,236,000	\$ 59,320	\$ 5,917,653	41.6%

* There is no budget for debt. We are receiving Prior Year taxes from late payments and refunding of Prior Years tax appeals

EXPENSES	FY21-Budget	November	YTD	% Used
Educational	\$ 12,793,666	\$ 896,566	\$ 4,211,674	32.9%
Operations & Maintenance	\$ 1,525,314	\$ 82,068	\$ 550,622	36.1%
Debt Service	\$ -	\$ -	\$ -	-
Transportation	\$ 800,025	\$ 76,276	\$ 241,115	30.1%
IMRF/Social Security	\$ 322,417	\$ 27,810	\$ 103,102	32.0%
Capital Projects	\$ 160,132	\$ -	\$ 84,692	52.9%
Working Cash	\$ -	\$ -	\$ -	-
Tort	\$ 101,347	\$ -	\$ 101,347	100.0%
Fire Prevention & Safety	\$ 3,100	\$ 99	\$ 516	16.6%
Total	\$ 15,706,000	\$ 1,082,819	\$ 5,293,068	33.7%

Personnel Report December 16, 2020

1. Retirement of Personnel

The Superintendent received a letter of intent to retire from elementary school library aide Alison Cooke effective November 20, 2020.

Recommendation:

That the Board of Education approve the retirement of elementary school library aide Alison Cooke effective November 20, 2020.

2. Employment of Personnel

Administration is recommending to employ the following personnel for the 2020-21 school year.

Recommendation:

That the Board of Education employ the following personnel for the 2020-21 school year:

Name	Position	Salary
Tamara Czeszewski	Instructional Aide (1.0 FTE)	\$ 15.50 per hour effective 11/16/2020
Jessica Green	Instructional Aide (1.0 FTE)	\$ 15.50 per hour effective 11/30/2020
Bernadette Dyra	Instructional Aide (1.0 FTE)	\$ 15.50 per hour effective 12/1/2020
Susan Jasien	Elementary Lunchroom Aide	\$ 13.90 per hour (timesheet) 12/1/2020

**PLEASANTDALE SCHOOL
DISTRICT 107
FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
JUNE 30, 2020
AND
INDEPENDENT AUDITORS' REPORT**

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PLEASANTDALE SCHOOL DISTRICT 107

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PLEASANTDALE SCHOOL DISTRICT 107

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Pleasantdale School District 107
Burr Ridge, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107, Illinois, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Pleasantdale School District 107's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Pleasantdale School District 107's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Pleasantdale School District 107's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Education
Pleasantdale School District 107

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107, Illinois, as of June 30, 2020 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the supplementary information as listed in the table of contents as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended June 30, 2020 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pleasantdale School District 107's basic financial statements. The supplementary information for the year ended June 30, 2020 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2020, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2020.

Pleasantdale School District 107's basic financial statements for the year ended June 30, 2019 (not presented herein), were audited by other auditors whose report thereon dated November 14, 2019, expressed unmodified opinions on the respective financial statements of the the governmental activities, each major fund, and the aggregate remaining fund information. The report of the other auditors, stated that the supplementary information for the year ended June 30, 2019 was subjected to the auditing procedures applied in the audit of the 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

To the Board of Education
Pleasantdale School District 107

Prior-Year Comparative Information

Other auditors have previously audited Pleasantdale School District 107's 2019 financial statements, and expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in their report dated November 14, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2020 on our consideration of Pleasantdale School District 107's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pleasantdale School District 107's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pleasantdale School District 107's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
November 23, 2020

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Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2020

The discussion and analysis of Pleasantdale School District 107's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2020. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- In total, net position increased by \$2.6. This represents a 13% increase from 2019.
- General revenues accounted for \$16.0 in revenue or 67% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$7.9 or 33% of total revenues of \$23.9.
- The District had \$21.3 in expenses related to government activities. However, only \$7.9 of these expenses were offset by program specific charges and grants.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2020

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, Capital Projects Fund, and Fire Prevention and Safety Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside the School District. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2020

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's net pension and OPEB liabilities.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2020, than it was the year before, increasing 13% to \$22.4.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2019</u>	<u>2020</u>
Assets:		
Current and other assets	\$ 21.3	\$ 19.6
Capital assets	<u>16.9</u>	<u>18.0</u>
Total assets	<u>38.2</u>	<u>37.6</u>
Total deferred outflows of resources	<u>1.5</u>	<u>1.2</u>
Liabilities:		
Current liabilities	0.3	0.2
Long-term debt outstanding	<u>10.7</u>	<u>9.1</u>
Total liabilities	<u>11.0</u>	<u>9.3</u>
Total deferred inflows of resources	<u>8.9</u>	<u>7.1</u>
Net position:		
Net investment in capital assets	15.3	18.0
Restricted	6.0	4.5
Unrestricted (deficit)	<u>(1.5)</u>	<u>(0.1)</u>
Total net position	<u>\$ 19.8</u>	<u>\$ 22.4</u>

Revenues in the governmental activities of the District of \$23.9 exceeded expenses by \$2.6.

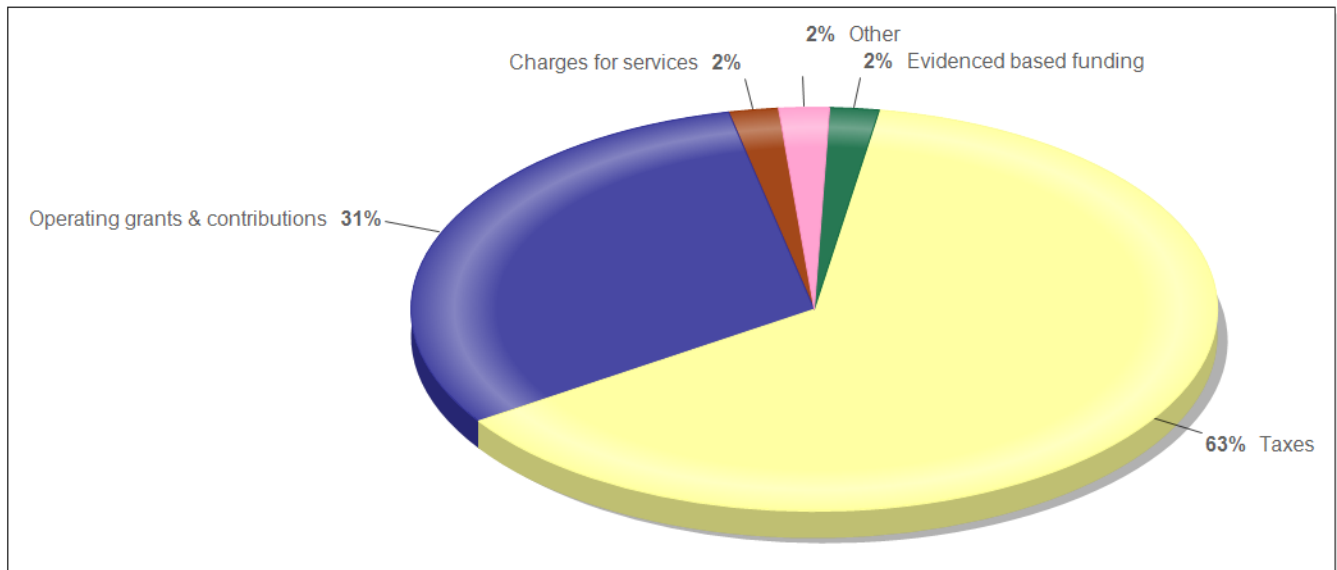
Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2020

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2019</u>	<u>2020</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.5	\$ 0.4
Operating grants & contributions	5.0	7.5
<i>General revenues:</i>		
Taxes	13.8	15.1
Evidenced based funding	0.5	0.5
Other	0.4	0.4
Total revenues	<u>20.2</u>	<u>23.9</u>
Expenses:		
Instruction	13.4	16.8
Pupil & instructional staff services	1.4	1.4
Administration & business	1.6	1.5
Transportation	0.7	0.5
Operations & maintenance	1.1	1.1
Total expenses	<u>18.2</u>	<u>21.3</u>
Increase (decrease) in net position	2.0	2.6
Net position, beginning of year	<u>17.8</u>	<u>19.8</u>
Net position, end of year	<u>\$ 19.8</u>	<u>\$ 22.4</u>

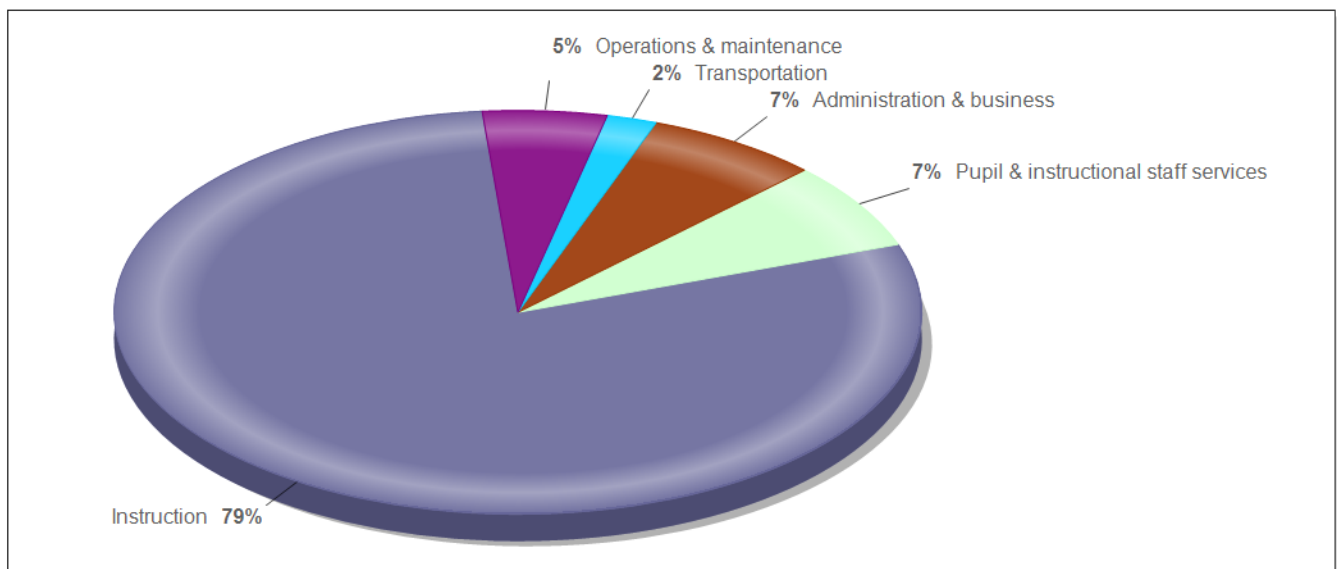
Property taxes accounted for the largest portion of the District's revenues, contributing 63%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$21.3, mainly related to instructing and caring for the students and student transportation at 88%.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2020

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$14.1 to \$14.3.

General Fund Budgetary Highlights

The District's final budget for the General Fund anticipated that expenditures would exceed revenues by \$854,126. The District ended the fiscal year with revenues exceeding expenditures by \$1,257,327.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2020

Capital Assets and Debt Administration

Capital assets

By the end of 2020, the District had compiled a total investment of \$28.8 (\$17.9 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$0.6. More detailed information about capital assets can be found in Note 4 of the basic financial statements.

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2019</u>	<u>2020</u>
Land	\$ 0.4	\$ 0.4
Construction in progress	0.6	-
Buildings	14.6	14.3
Building improvements	0.7	2.6
Equipment	0.2	0.2
Land improvements	0.4	0.4
Total	<u>\$ 16.9</u>	<u>\$ 17.9</u>

Long-term debt

The District retired \$1.6 in bonds in 2020. Net pension and OPEB liability was reduced by \$0.3. More detailed information on long-term debt can be found in Note 5 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2019</u>	<u>2020</u>
General obligation bonds	\$ 1.6	\$ -
Net pension and OPEB liability	9.1	8.8
Total	<u>\$ 10.7</u>	<u>\$ 8.8</u>

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

The COVID-19 pandemic has presented unprecedented challenges in many different ways. The future is impossible to predict. There are many variables making assumptions difficult to make. Due to the unknown future and what COVID-19 is going to bring, the district budgeted approximately \$600,000 to cover the costs to provide a safe educational setting and to make sure the buildings safe for students and staff.

COVID-19 also brings concerns as to the anticipated revenue to the district. Property tax revenue could be affected by late or delinquent property tax payments. The Cook County Assessor has made COVID-19 adjustments to property assessments, and collection rates are predicted to be less than in previous years.

Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2020

Due to unknown outcomes of COVID-19 the district suspended all non-essential capital improvements. These projects will need to be completed down the road to keep facilities safe and efficient.

Consistent with West Cook County, Pleasantdale School District 107's EAV decreased by 1% in 2019 after a decrease of 4% in 2018 and an increase of 23.5% in 2017. This large decrease from 2017 to 2018 is due to 2017 being a triennial year for reassessments. We are in a triennial assessment year now (2020) and it is difficult to predict what the change in EAV will be. In addition, the Cook County Assessor is applying a COVID-19 adjustment to lower property assessments. The National Consumer Price Index for tax year 2019 is 1.9% and the CPI for tax year 2020 will be 2.3%. Any increase in the local property tax revenues will be limited to the CPI, plus "new growth."

The District utilizes the strategic blueprint to assure a quality education program well into the future. The blueprint puts vision into action plans that articulate instructional, facility, and human capital changes that will be implemented and desired achievement levels to be attained. The strategic blueprint also serves as a means to budget new initiatives within fiscal parameters each year.

The Pleasantdale mission statement:

"To create a community of inspired learners."

The mission is known by the staff and community and is the guiding force behind all decisions at Pleasantdale. The strategic blueprint serves the District well to advance the quality of education the community expects within fiscal realities.

In summary, Pleasantdale School District 107 has the financial resources to adequately fund educational services to advance the District mission.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Frank Adams
Pleasantdale School District 107
7450 South Wolf Road
Burr Ridge, Illinois 60527

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PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF NET POSITION

AS OF JUNE 30, 2020

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 14,029,712
Receivables (net of allowance for uncollectibles):	
Property taxes	5,319,932
Replacement taxes	77,658
Intergovernmental	181,354
Capital assets:	
Land	399,498
Capital assets being depreciated, net of accumulated depreciation	<u>17,568,856</u>
Total assets	<u>37,577,010</u>
Deferred outflows of resources	
Deferred outflows related to pensions	758,063
Deferred outflows related to OPEB	<u>457,759</u>
Total deferred outflows of resources	<u>1,215,822</u>
Liabilities	
Accounts payable	90,488
Unearned revenue	71,863
Long-term liabilities:	
Other long-term liabilities - due after one year	<u>9,053,642</u>
Total liabilities	<u>9,215,993</u>
Deferred inflows of resources	
Property taxes levied for a future period	5,029,512
Deferred inflows related to pensions	815,893
Deferred inflows related to OPEB	<u>1,320,882</u>
Total deferred inflows of resources	<u>7,166,287</u>
Net position	
Net investment in capital assets	17,968,354
Restricted for:	
Tort immunity	70,562
Operations and maintenance	2,754,344
Student transportation	1,249,727
Capital projects	452,924
Unrestricted (deficit)	<u>(85,359)</u>
Total net position	<u>\$ 22,410,552</u>

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PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2020

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities				
Instruction:				
Regular programs	\$ 5,868,770	\$ 268,283	\$ 31,237	\$ (5,569,250)
Special programs	2,829,737	1,537	301,069	(2,527,131)
Other instructional programs	1,067,608	14,111	-	(1,053,497)
State retirement contributions	6,960,382	-	6,960,382	-
Support Services:				
Pupils	293,549	-	-	(293,549)
Instructional staff	1,154,102	-	24,951	(1,129,151)
General administration	535,533	-	-	(535,533)
School administration	699,283	-	-	(699,283)
Business	289,420	116,743	32,063	(140,614)
Transportation	528,266	-	154,230	(374,036)
Operations and maintenance	<u>1,075,929</u>	<u>34,748</u>	<u>-</u>	<u>(1,041,181)</u>
Total governmental activities	<u>\$ 21,302,579</u>	<u>\$ 435,422</u>	<u>\$ 7,503,932</u>	<u>(13,363,225)</u>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	11,309,022
Real estate taxes, levied for specific purposes	2,449,700
Real estate taxes, levied for debt service	786,410
Personal property replacement taxes	544,631
State aid-formula grants	531,790
Investment income	322,198
Miscellaneous	<u>63,645</u>
Total general revenues	<u>16,007,396</u>

Change in net position 2,644,171

Net position, beginning of year 19,766,381

Net position, end of year \$ 22,410,552

PLEASANTDALE SCHOOL DISTRICT 107
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2020
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2019

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 9,143,950	\$ 2,746,607	\$ 1,194,251	\$ 491,982
Receivables (net allowance for uncollectibles):				
Property taxes	4,329,270	561,692	304,249	124,678
Replacement taxes	77,658	-	-	-
Intergovernmental	142,487	-	38,867	-
Total assets	<u>\$ 13,693,365</u>	<u>\$ 3,308,299</u>	<u>\$ 1,537,367</u>	<u>\$ 616,660</u>
Liabilities				
Accounts payable	\$ 67,562	\$ 22,926	\$ -	\$ -
Unearned revenue	71,863	-	-	-
Total liabilities	<u>139,425</u>	<u>22,926</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for a future period	4,092,930	531,029	287,640	117,872
Unavailable state and federal aid receivable	67,367	-	-	-
Total deferred inflows of resources	<u>4,160,297</u>	<u>531,029</u>	<u>287,640</u>	<u>117,872</u>
Fund balance				
Restricted	70,562	2,754,344	1,249,727	498,788
Unassigned	9,323,081	-	-	-
Total fund balance	<u>9,393,643</u>	<u>2,754,344</u>	<u>1,249,727</u>	<u>498,788</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,693,365</u>	<u>\$ 3,308,299</u>	<u>\$ 1,537,367</u>	<u>\$ 616,660</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2020	2019
\$ -	\$ 160,132	\$ 292,790	\$ 14,029,712	\$ 14,217,058
-	-	43	5,319,932	6,970,425
-	-	-	77,658	80,587
-	-	-	181,354	75,185
<u>\$ -</u>	<u>\$ 160,132</u>	<u>\$ 292,833</u>	<u>\$ 19,608,656</u>	<u>\$ 21,343,255</u>
\$ -	\$ -	\$ -	\$ 90,488	\$ 235,034
-	-	-	71,863	71,863
-	-	-	162,351	306,897
-	-	41	5,029,512	6,970,425
-	-	-	67,367	-
-	-	41	5,096,879	6,970,425
-	160,132	292,792	5,026,345	5,984,013
-	-	-	9,323,081	8,081,920
-	160,132	292,792	14,349,426	14,065,933
<u>\$ -</u>	<u>\$ 160,132</u>	<u>\$ 292,833</u>	<u>\$ 19,608,656</u>	<u>\$ 21,343,255</u>

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PLEASANTDALE SCHOOL DISTRICT 107
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2020

Total fund balances - governmental funds		\$ 14,349,426
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		17,968,354
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet, as follows:		
State and Federal Aid revenue	<u>\$ 67,367</u>	67,367
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		758,063
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		457,759
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(815,893)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(1,320,882)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2020 are:		
Net OPEB liability	\$ (7,844,719)	
Net pension liability	<u>(1,208,923)</u>	<u>(9,053,642)</u>
Net position of governmental activities		<u>\$ 22,410,552</u>

PLEASANTDALE SCHOOL DISTRICT 107
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 11,400,757	\$ 1,260,096	\$ 778,857	\$ 318,901
Corporate personal property replacement taxes	456,631	-	-	88,000
State aid	3,729,752	-	154,230	-
Federal aid	277,508	-	-	-
Investment income	212,347	56,595	21,279	10,328
Other	464,319	34,748	-	-
Total revenues	<u>16,541,314</u>	<u>1,351,439</u>	<u>954,366</u>	<u>417,229</u>
Expenditures				
Current:				
Instruction:				
Regular programs	5,151,464	-	-	55,377
Special programs	1,761,841	-	-	100,704
Other instructional programs	1,025,563	-	-	18,246
State retirement contributions	3,438,761	-	-	-
Support Services:				
Pupils	271,179	-	-	15,887
Instructional staff	963,848	-	-	39,161
General administration	473,673	-	-	9,208
School administration	653,122	-	-	30,901
Business	427,854	-	-	7,866
Transportation	-	-	532,232	2,743
Operations and maintenance	5,368	934,533	-	32,759
Payments to other districts and gov't units	900,402	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	232,192	217,728	-	-
Total expenditures	<u>15,305,267</u>	<u>1,152,261</u>	<u>532,232</u>	<u>312,852</u>
Excess (deficiency) of revenues over expenditures	<u>1,236,047</u>	<u>199,178</u>	<u>422,134</u>	<u>104,377</u>
Other financing sources (uses)				
Transfers in	21,280	-	-	-
Transfers (out)	-	-	(21,280)	-
Total other financing sources (uses)	<u>21,280</u>	<u>-</u>	<u>(21,280)</u>	<u>-</u>
Net change in fund balance	1,257,327	199,178	400,854	104,377
Fund balance, beginning of year	<u>8,136,316</u>	<u>2,555,166</u>	<u>848,873</u>	<u>394,411</u>
Fund balance, end of year	<u>\$ 9,393,643</u>	<u>\$ 2,754,344</u>	<u>\$ 1,249,727</u>	<u>\$ 498,788</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2020	2019
\$ 786,410	\$ -	\$ 111	\$ 14,545,132	\$ 13,273,533
-	-	-	544,631	503,689
285,244	-	-	4,169,226	3,837,253
-	-	-	277,508	112,919
7,338	8,361	5,950	322,198	339,129
-	-	-	499,067	536,340
<u>1,078,992</u>	<u>8,361</u>	<u>6,061</u>	<u>20,357,762</u>	<u>18,602,863</u>
-	-	-	5,206,841	4,811,960
-	-	-	1,862,545	1,763,630
-	-	-	1,043,809	1,021,182
-	-	-	3,438,761	3,084,461
-	-	-	287,066	289,907
-	-	-	1,003,009	997,629
-	-	-	482,881	447,189
-	-	-	684,023	661,228
-	-	-	435,720	367,427
-	-	-	534,975	724,682
-	-	3,139	975,799	936,270
-	-	-	900,402	654,231
1,510,000	-	-	1,510,000	1,830,000
22,650	-	-	22,650	70,882
-	<u>1,235,868</u>	-	<u>1,685,788</u>	<u>909,426</u>
<u>1,532,650</u>	<u>1,235,868</u>	<u>3,139</u>	<u>20,074,269</u>	<u>18,570,104</u>
<u>(453,658)</u>	<u>(1,227,507)</u>	<u>2,922</u>	<u>283,493</u>	<u>32,759</u>
-	-	-	21,280	1,913,637
-	-	-	(21,280)	(1,913,637)
-	-	-	-	-
<u>(453,658)</u>	<u>(1,227,507)</u>	<u>2,922</u>	<u>283,493</u>	<u>32,759</u>
<u>453,658</u>	<u>1,387,639</u>	<u>289,870</u>	<u>14,065,933</u>	<u>14,033,174</u>
<u>\$ -</u>	<u>\$ 160,132</u>	<u>\$ 292,792</u>	<u>\$ 14,349,426</u>	<u>\$ 14,065,933</u>

PLEASANTDALE SCHOOL DISTRICT 107
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds	\$		283,493
Amounts reported for governmental activities in the Statement of Activities are different because:			
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year net capital outlay exceeds depreciation expense in the current period.			
			1,113,832
Certain revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements:			
State and Federal Aid Revenue	\$	<u>67,367</u>	67,367
The issuance of long-term debt (bonds, capital leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount of current year principal repayments.			
			1,510,000
Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences.			
			47,239
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:			
Interest payable	\$	3,775	
State on-behalf contribution revenue		(3,521,621)	
State on-behalf contribution expense		3,521,621	
Net OPEB liability		(282,527)	
Deferred outflows related to OPEB		(78,578)	
Deferred inflows related to OPEB		38,846	
Net pension liability		370,515	
Deferred outflows related to pensions		(183,949)	
Deferred inflows related to pensions		<u>(245,842)</u>	
			<u>(377,760)</u>
Change in net position of governmental activities	\$		<u>2,644,171</u>

PLEASANTDALE SCHOOL DISTRICT 107
AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AS OF JUNE 30, 2020

	AGENCY STUDENT ACTIVITY FUND
Assets	
Cash and investments	\$ <u>50,292</u>
Liabilities	
Due to student groups	\$ <u>50,292</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pleasantdale School District 107 (the “District”) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District’s operating activities are all considered “governmental activities”, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered “business activities”.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Funds Financial Statements

Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds and fiduciary funds; the fiduciary funds are excluded from the government-wide financial statements.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus, while the fiduciary fund statements do not have a measurement focus. The government-wide financial statements and the fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if they are vouchered by year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Major Governmental Funds

General Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Projects Fund - accounts for construction projects and renovations financed through bond issues or transfers from other funds.

Fire Prevention and Life Safety Fund - accounts for State-approved life safety projects financed through serial bond issues or transfers from other funds.

Other Fund Types

Fiduciary Funds - account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

Agency Funds - include Student Activity Funds, Convenience Accounts and Other Agency Funds. These funds are custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes. Convenience Accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Liabilities and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2019 levy resolution was approved during the December 18, 2019 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2019 and 2018 tax levies were 1.9% and 2.1%, respectively.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2019 property tax levy is recognized as a receivable in fiscal 2020, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2019 levy is to be used to finance operations in fiscal 2020. The District has determined that the second installment of the 2019 levy is to be used to finance operations in fiscal 2021 and has included the corresponding receivable as a deferred inflow of resources.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Assets

Capital assets, which include land, construction in progress, buildings, building improvements, land improvements and equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,000 and an estimated useful life of more than 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	80
Building improvements	20
Land improvements	20
Equipment	5 - 15

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Equity Classifications

Equity is classified as net position in the government-wide financial statements and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.

Restricted net position - Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources.

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships).

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education board that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. No one has been designated by the Board of Education to assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The assigned fund balances are for purpose of the respective funds as described above in the Major Governmental Funds section.

The District has a formal minimum fund balance policy, which states that the Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever it should discuss drawing upon its reserves or borrowing money. The District seeks to maintain year-end fund balances no less than 50 percent of the annual expenditures in each fund. As of June 30, 2020, the District met this requirement.

Governmental fund balances reported on the fund financial statements at June 30, 2020 are as follows:

The restricted fund balance in the General Fund is comprised of \$70,562 for tort immunity. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2019, from which such summarized information was derived.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

NOTE 2 - DEPOSITS AND INVESTMENTS

Cash & Investments under the custody of the Township Treasurer

Under the Illinois Compiled Statutes, the Lyons Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Lyons Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 8.23 years at June 30, 2020. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions, restricted cash, and a receivable from the Lyons Township School Treasurer. As of June 30, 2020, the fair value of all investments held by the Treasurer's office was \$218,490,650 and the receivable from the Lyons School Treasurer was \$3,478,878. The fair value of the District's proportionate share of the pool was \$14,026,512. Further information about pooled assets held at the Treasurer's office and the Treasurer's office operations is available from the Treasurer's financial statements.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

Cash & Investments in the custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	<i>Carrying Value</i>	<i>Bank Balance</i>
Deposits with financial institutions	\$ 53,292	\$ 59,289
Total	<u>\$ 53,292</u>	<u>\$ 59,289</u>

The District maintains \$200 in petty cash.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 3 - INTERFUND TRANSFERS

During the year, the District transferred \$21,280 from the Transportation Fund to the General Fund (Educational Accounts). The amount transferred represents interest earned on investments.

State law allows for the above transfers.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2020 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Capital assets not being depreciated:</u>				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Construction in progress	<u>633,289</u>	<u>994,711</u>	<u>1,628,000</u>	<u>-</u>
Total capital assets not being depreciated	<u>1,032,787</u>	<u>994,711</u>	<u>1,628,000</u>	<u>399,498</u>
<u>Capital assets being depreciated:</u>				
Land improvements	849,406	21,940	-	871,346
Buildings	21,256,079	-	-	21,256,079
Building improvements	786,217	2,074,682	-	2,860,899
Equipment	<u>3,229,994</u>	<u>215,063</u>	<u>-</u>	<u>3,445,057</u>
Total capital assets being depreciated	<u>26,121,696</u>	<u>2,311,685</u>	<u>-</u>	<u>28,433,381</u>
<u>Less Accumulated Depreciation for:</u>				
Land improvements	429,039	43,567	-	472,606
Buildings	6,650,943	265,701	-	6,916,644
Building improvements	132,415	143,317	-	275,732
Equipment	<u>3,087,564</u>	<u>111,979</u>	<u>-</u>	<u>3,199,543</u>
Total accumulated depreciation	<u>10,299,961</u>	<u>564,564</u>	<u>-</u>	<u>10,864,525</u>
Net capital assets being depreciated	<u>15,821,735</u>	<u>1,747,121</u>	<u>-</u>	<u>17,568,856</u>
Net governmental activities capital assets	<u>\$ 16,854,522</u>	<u>\$ 2,741,832</u>	<u>\$ 1,628,000</u>	<u>\$ 17,968,354</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 4 - CAPITAL ASSETS - (CONTINUED)

Depreciation expense was recognized in the operating activities of the District as follows:

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 241,780
Educational media	26,898
General administration	18,599
School administration	15,942
Facilities acquisition and construction services	137,477
Operations and maintenance	120,879
Food service	<u>2,989</u>
Total depreciation expense - governmental activities	<u>\$ 564,564</u>

NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2020:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
General obligation bonds	\$ 1,510,000	\$ -	\$ 1,510,000	\$ -	\$ -
Unamortized premium	<u>47,239</u>	<u>-</u>	<u>47,239</u>	<u>-</u>	<u>-</u>
Total bonds payable	<u>1,557,239</u>	<u>-</u>	<u>1,557,239</u>	<u>-</u>	<u>-</u>
Net pension liability - TRS	630,368	255,071	48,857	836,582	-
Net pension liability - IMRF	949,070	-	576,729	372,341	-
THIS OPEB liability	<u>7,562,192</u>	<u>350,713</u>	<u>68,186</u>	<u>7,844,719</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 10,698,869</u>	<u>\$ 605,784</u>	<u>\$ 2,251,011</u>	<u>\$ 9,053,642</u>	<u>\$ -</u>

The liabilities for TRS net pension liability and THIS OPEB liability will be repaid from the General Fund, and the IMRF new pension liability will be repaid from the Municipal Retirement/Social Security Fund.

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pools: Collective Liability Insurance Cooperative (CLIC) The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 6 - RISK MANAGEMENT - (CONTINUED)

The District continues to carry commercial insurance for all other risks of loss, including torts and professional liability insurance. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 - JOINT AGREEMENTS

The District is a member of LaGrange Area Department of Special Education (LADSE), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

Plan Description. The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2020. State of Illinois contributions of \$91,902 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$495,974 in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2020. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2020, the District paid \$68,186 to the THIS Fund, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2019 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2020, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 7,844,719
State's proportionate share of the collective net OPEB liability associated with the District	<u>10,622,750</u>
Total	<u>\$ 18,467,469</u>

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2019, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2019 and 2018, the District's proportion was 0.028316% and 0.028704%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	4.00% to 9.50%
Investment Rate of Return	0.00%
Healthcare Cost Trend Rates - Initial	Non-Medicare - 8.00%; Post-Medicare - 9.00%
Healthcare Cost Trend Rates - Ultimate	4.50% with additional 0.31% added to non-Medicare costs
Fiscal Year the Ultimate Rate is Reached	2027

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2019, the discount rate used to measure the total OPEB liability was a blended rate of 3.13%, which was a change from the June 30, 2018 rate of 3.62%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13%) or 1-percentage-point higher (4.13%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ <u>9,423,060</u>	\$ <u>7,844,719</u>	\$ <u>6,584,564</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.81%) for non-Medicare coverage and initial rate of 8.00% decreasing to an ultimate rate of 3.50% for Medicare coverage) or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.81%) for non-Medicare coverage and initial rate of 10.00% decreasing to an ultimate rate of 5.50% for Medicare coverage) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ <u>6,331,752</u>	\$ <u>7,844,719</u>	\$ <u>9,870,305</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2020, the District recognized OPEB expense of \$390,508 and on-behalf revenue and expenditures of \$495,974 for support provided by the state. At June 30, 2020, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 130,177
Changes in Assumptions	2,974	899,260
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	257
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	386,599	291,188
District Contributions Subsequent to the Measurement Date	<u>68,186</u>	<u>-</u>
Total	\$ <u>457,759</u>	\$ <u>1,320,882</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$931,309) will be recognized in OPEB expense as follows in these reporting years:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ (127,780)
2022	(127,780)
2023	(127,780)
2024	(127,781)
2025	(127,716)
Thereafter	<u>(292,472)</u>
Total	<u>\$ (931,309)</u>

NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2019>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided. TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring *Tier 1* members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested *Tier 1* and *Tier 2* members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions. The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2020, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$6,464,408 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,346,859 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020, were \$43,506, and are deferred because they were paid after the June 30, 2019 measurement date.

Federal and Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds.

For the year ended June 30, 2020, the District pension contribution was 10.66 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2020, were \$5,352, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2019 measurement date.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Salary increases over 6 percent. The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. For the year ended June 30, 2020, the District paid \$942 to TRS for employer contributions due on salary increases in excess of 6 percent.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2019 is available in the separately issued TRS Comprehensive Annual Financial Report.

Net Pension Liability. At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 836,582
State's proportionate share of the collective net pension liability associated with the District	<u>59,538,610</u>
Total	<u>\$ 60,375,192</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, and rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2019, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2019 and 2018, the District's proportion was 0.00103144 percent and 0.00080874 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2019 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

Mortality. Mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
U.S. equities large cap	15.00 %	6.30 %
U.S. equities small/mid cap	2.00 %	7.70 %
International equities developed	13.60 %	7.00 %
Emerging market equities	3.40 %	9.50 %
U.S. bonds core	8.00 %	2.20 %
U.S. bond high yield	4.20 %	4.00 %
International debt developed	2.20 %	1.10 %
Emerging international debt	2.60 %	4.40 %
Real estate	16.00 %	5.20 %
Commodities (real return)	4.00 %	1.80 %
Hedge funds (absolute return)	14.00 %	4.10 %
Private equity	15.00 %	9.70 %

Discount Rate. At June 30, 2019, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2019 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ <u>1,021,811</u>	\$ <u>836,582</u>	\$ <u>684,286</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2020, the District recognized pension expense of \$115,261 and on-behalf revenue of \$6,464,408 for support provided by the state. At June 30, 2020, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,718	\$ -
Net difference between projected and actual earnings on pension plan investments	1,325	-
Assumption changes	18,745	16,058
Changes in proportion and differences between District contributions and proportionate share of contributions	182,592	172,020
District contributions subsequent to the measurement date	<u>48,857</u>	<u>-</u>
Total	<u>\$ 265,237</u>	<u>\$ 188,078</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$28,302) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2021		\$ 23,344
2022		(4,853)
2023		(14,933)
2024		11,168
2025		<u>13,576</u>
Total		<u>\$ 28,302</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Plan Membership. At December 31, 2019, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	29
Inactive, non-retired members	89
Active members	<u>36</u>
Total	<u><u>154</u></u>

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2019 was 9.34 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2019 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 3.35% to 14.25%, including inflation, and (c) price inflation of 2.50%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	7.05 %	5.75 %
International equities	18.00 %	8.10 %	6.50 %
Fixed income	28.00 %	3.70 %	3.25 %
Real estate	9.00 %	6.35 %	5.20 %
Alternatives	7.00 %		
Private equity		11.30 %	7.60 %
Hedge funds		N/A	N/A
Commodities		4.65 %	3.60 %
Cash equivalents	1.00 %	1.85 %	1.85 %

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The discount rate calculated using the December 31, 2018 measurement date was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 6,976,709	\$ 6,254,259	\$ 5,661,374
Plan fiduciary net position	<u>5,881,918</u>	<u>5,881,918</u>	<u>5,881,918</u>
Net pension liability/(asset)	<u>\$ 1,094,791</u>	<u>\$ 372,341</u>	<u>\$ (220,544)</u>

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2019 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2018	\$ 5,932,614	\$ 4,983,544	\$ 949,070
Service cost	140,805	-	140,805
Interest on total pension liability	426,037	-	426,037
Differences between expected and actual experience of the total pension liability	8,078	-	8,078
Benefit payments, including refunds of employee contributions	(253,275)	(253,275)	-
Contributions - employer	-	119,159	(119,159)
Contributions - employee	-	57,411	(57,411)
Net investment income	-	918,630	(918,630)
Other (net transfer)	<u>-</u>	<u>56,449</u>	<u>(56,449)</u>
Balances at December 31, 2019	<u>\$ 6,254,259</u>	<u>\$ 5,881,918</u>	<u>\$ 372,341</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2020, the District recognized pension expense of \$130,571. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 3,883	\$ 3,138
Assumption changes	15,546	-
Net difference between projected and actual earnings on pension plan investments	410,588	624,677
Contributions subsequent to the measurement date	<u>62,809</u>	<u>-</u>
Total	<u>\$ 492,826</u>	<u>\$ 627,815</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$ (197,798)) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2021		\$ (43,522)
2022		(65,889)
2023		23,226
2024		<u>(111,613)</u>
Total		<u>\$ (197,798)</u>

NOTE 10 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

When they become effective, application of these standards may restate portions of these financial statements.

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PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11 - ECONOMIC UNCERTAINTY CONTINGENCIES

In December 2019, a novel strain of coronavirus was reported in Wuhan, Hubei province, China. In the first several months of 2020, the virus, SARS-CoV-2, and resulting disease, COVID-19, spread to the United States, including areas impacting the District. Management's evaluation of the effects of these events is ongoing, however the District anticipates this situation could impact investment values, investment returns, tax revenues and future state and federal funding. Management continues to monitor the market, tax collections and legislative matters that could impact state and federal funding.

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PLEASANTDALE SCHOOL DISTRICT 107
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY
AND RELATED RATIOS
Six Most Recent Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total pension liability			
Service cost	\$ 140,805	\$ 139,963	\$ 158,773
Interest	426,037	408,804	394,003
Differences between expected and actual experience	8,078	(32,338)	69,033
Changes of assumptions	-	160,166	(170,459)
Benefit payments, including refunds of member contributions	<u>(253,275)</u>	<u>(249,450)</u>	<u>(239,724)</u>
Net change in total pension liability	321,645	427,145	211,626
Total pension liability - beginning	<u>5,932,614</u>	<u>5,505,469</u>	<u>5,293,843</u>
Total pension liability - ending (a)	<u>\$ 6,254,259</u>	<u>\$ 5,932,614</u>	<u>\$ 5,505,469</u>
Plan fiduciary net position			
Employer contributions	\$ 119,159	\$ 139,353	\$ 141,122
Employee contributions	57,411	59,440	58,638
Net investment income	918,630	(278,613)	785,932
Benefit payments, including refunds of member contributions	(253,275)	(249,450)	(239,724)
Other (net transfer)	<u>56,449</u>	<u>26,281</u>	<u>(35,004)</u>
Net change in plan fiduciary net position	898,374	(302,989)	710,964
Plan fiduciary net position - beginning	<u>4,983,544</u>	<u>5,286,533</u>	<u>4,575,569</u>
Plan fiduciary net position - ending (b)	<u>\$ 5,881,918</u>	<u>\$ 4,983,544</u>	<u>\$ 5,286,533</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 372,341</u>	<u>\$ 949,070</u>	<u>\$ 218,936</u>
Plan fiduciary net position as a percentage of the total pension liability	94.05%	84.00%	96.02%
Covered payroll	\$ 1,275,794	\$ 1,320,884	\$ 1,303,068
Employer's net pension liability as a percentage of covered payroll	29.19%	71.85%	16.80%

Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	151,769	\$ 149,557	\$ 152,338
	370,646	353,626	311,836
	3,237	(60,503)	77,228
	(12,707)	6,157	217,974
	<u>(196,768)</u>	<u>(235,393)</u>	<u>(153,589)</u>
	316,177	213,444	605,787
	<u>4,977,666</u>	<u>4,764,222</u>	<u>4,158,435</u>
\$	<u>5,293,843</u>	<u>4,977,666</u>	<u>4,764,222</u>
\$	152,679	\$ 136,130	\$ 136,352
	59,744	57,358	56,761
	289,224	21,075	244,607
	(196,768)	(235,393)	(153,589)
	<u>34,191</u>	<u>21,326</u>	<u>(38,323)</u>
	339,070	496	245,808
	<u>4,236,499</u>	<u>4,236,003</u>	<u>3,990,195</u>
\$	<u>4,575,569</u>	<u>4,236,499</u>	<u>4,236,003</u>
\$	<u>718,274</u>	<u>741,167</u>	<u>528,219</u>
	86.43%	85.11%	88.91%
\$	1,327,643	\$ 1,274,619	\$ 1,261,348
	54.10%	58.15%	41.88%

See Auditors' Report and Notes to Required Supplementary Information

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PLEASANTDALE SCHOOL DISTRICT 107

ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS
 Six Most Recent Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 119,159	\$ 139,353	\$ 141,122
Contributions in relation to the actuarially determined contribution	<u>(119,159)</u>	<u>(139,353)</u>	<u>(141,122)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,275,794	\$ 1,320,884	\$ 1,303,068
Contributions as a percentage of covered payroll	9.34%	10.55%	10.83%
	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 152,679	\$ 136,129	\$ 136,352
Contributions in relation to the actuarially determined contribution	<u>(152,679)</u>	<u>(136,130)</u>	<u>(136,352)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Covered payroll	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
Contributions as a percentage of covered payroll	11.50%	10.68%	10.81%

Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	24 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

PLEASANTDALE SCHOOL DISTRICT 107
TEACHERS' RETIREMENT SYSTEM
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS
Six Most Recent Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net pension liability	0.0010314396%	0.0008087355%	0.0011823933%
District's proportionate share of the net pension liability	\$ 836,582	\$ 630,368	\$ 903,326
State's proportionate share of the net pension liability	<u>59,538,610</u>	<u>43,182,823</u>	<u>51,818,700</u>
Total net pension liability	<u>\$ 60,375,192</u>	<u>\$ 43,813,191</u>	<u>\$ 52,722,026</u>
Covered payroll	\$ 7,411,475	\$ 6,801,137	\$ 6,797,802
District's proportionate share of the net pension liability as a percentage of covered payroll	11.29%	9.27%	13.29%
Plan fiduciary net position as a percentage of the total pension liability	39.60%	40.00%	39.30%
Contractually required contribution	\$ 48,338	\$ 39,447	\$ 42,921
Contributions in relation to the contractually required contribution	<u>(48,857)</u>	<u>(33,602)</u>	<u>(48,714)</u>
Contribution deficiency (excess)	<u>\$ (519)</u>	<u>\$ 5,845</u>	<u>\$ (5,793)</u>
Contributions as a percentage of covered payroll	0.7020%	0.4534%	0.7163%

Notes to Schedule:

The District implemented GASB 68 in 2015. Information for fiscal years prior to 2015 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%
Municipal bond index	3.50%	3.87%	3.58%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.50%
Projected salary increases	4.00% to 9.50% varying by service	4.00% to 9.50% varying by service	3.25% to 9.25% varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0010676731%	0.0009862948%	0.0009248978%
\$ 842,779	\$ 646,122	\$ 562,877
<u>47,787,873</u>	<u>38,581,979</u>	<u>35,101,562</u>
<u>\$ 48,630,652</u>	<u>\$ 39,228,101</u>	<u>\$ 35,664,439</u>
\$ 6,324,214	\$ 5,954,992	\$ 5,689,636
13.33%	10.85%	9.89%
36.40%	41.50%	43.00%
\$ 43,109	\$ 34,539	\$ 33,000
<u>(41,348)</u>	<u>(15,529)</u>	<u>(16,450)</u>
<u>\$ 1,761</u>	<u>\$ 19,010</u>	<u>\$ 16,550</u>
0.6083%	0.2455%	0.2762%
7.00%	7.50%	7.50%
2.85%	3.73%	N/A
6.83%	7.47%	7.50%
2.50%	3.00%	3.00%
3.25% to 9.25%	3.75% to 9.75%	5.75%
varying by service	varying by service	

See Auditors' Report and Notes to Required Supplementary Information

PLEASANTDALE SCHOOL DISTRICT 107
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY AND DISTRICT CONTRIBUTIONS
Three Most Recent Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.028343%	0.028704%	0.029607%
District's proportionate share of the net OPEB liability	\$ 7,844,719	\$ 7,562,192	\$ 7,682,901
State's proportionate share of the net OPEB liability	<u>10,622,750</u>	<u>10,154,393</u>	<u>10,089,558</u>
Total net OPEB liability	<u>\$ 18,467,469</u>	<u>\$ 17,716,585</u>	<u>\$ 17,772,459</u>
Covered payroll	\$ 7,411,475	\$ 6,801,137	\$ 6,797,802
District's proportionate share of the net OPEB liability as a percentage of covered payroll	105.85%	111.19%	113.02%
Plan fiduciary net position as a percentage of the total pension liability	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 68,186	\$ 59,850	\$ 57,102
Contributions in relation to the contractually required contribution	<u>(68,186)</u>	<u>(59,879)</u>	<u>(57,212)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (29)</u>	<u>\$ (110)</u>
Contributions as a percentage of covered payroll	0.9200%	0.8804%	0.8416%

Notes to Schedule:

The District implemented GASB 75 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Key Assumptions:

Long-term expected rate of return	0.00%	0.00%	0.00%
Municipal bond index	3.13%	3.62%	3.56%
Single equivalent discount rate	3.13%	3.62%	3.56%
Inflation rate	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare - 9.00%	Medicare - 9.00%	Medicare - 9.00%
	Non-Medicare - 8.00%	Non-Medicare - 8.00%	Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.50%	4.50%	4.50%
Mortality	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

PLEASANTDALE SCHOOL DISTRICT 107
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 10,925,552	\$ 11,144,337	\$ 218,785	\$ 9,474,471
Tort immunity levy	87,255	91,624	4,369	80,997
Special education levy	156,752	164,796	8,044	137,128
Corporate personal property replacement taxes	491,080	456,631	(34,449)	492,811
Regular tuition from pupils or parents (in state)	155,000	135,195	(19,805)	166,009
Regular tuition from other LEA's (in state)	5,000	23,058	18,058	4,196
Summer school tuition from pupils or parents (in state)	65,000	14,111	(50,889)	57,313
Special education tuition from other LEA's (in state)	55,000	1,537	(53,463)	117,328
Investment income	188,450	212,347	23,897	197,036
Sales to pupils - lunch	155,000	116,743	(38,257)	-
Fees	-	(40)	(40)	807
Rentals - regular textbook	75,000	103,671	28,671	77,796
Contributions and donations from private sources	540	9,855	9,315	(276)
Impact fees from municipal or county governments	5,000	15,734	10,734	18,488
Refund of prior years' expenditures	7,382	38,056	30,674	22,075
Other	-	6,399	6,399	4,989
Total local sources	<u>12,372,011</u>	<u>12,534,054</u>	<u>162,043</u>	<u>10,851,168</u>
State sources				
Evidence based funding	531,789	246,546	(285,243)	530,901
Special education - private facility tuition	15,000	43,538	28,538	9,050
State free lunch & breakfast	300	157	(143)	420
Other restricted revenue from state sources	750	750	-	750
Total state sources	<u>547,839</u>	<u>290,991</u>	<u>(256,848)</u>	<u>541,121</u>
Federal sources				
National school lunch program	40,000	17,042	(22,958)	32,266
Food service - other	-	14,794	14,794	-
Title I - Low income	42,778	50,205	7,427	57,342
Federal - special education - preschool flow-through	-	6,737	6,737	-
Federal - special education - IDEA - flow-through	155,953	155,953	-	-
Federal - special education - IDEA - room & board	5,200	7,826	2,626	2,211
Title II - Teacher quality	21,851	24,951	3,100	21,100
Other restricted revenue from federal sources	50,000	-	(50,000)	-
Total federal sources	<u>315,782</u>	<u>277,508</u>	<u>(38,274)</u>	<u>112,919</u>
Total revenues	<u>13,235,632</u>	<u>13,102,553</u>	<u>(133,079)</u>	<u>11,505,208</u>

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See Auditors' Report and Notes to Required Supplementary Information

PLEASANTDALE SCHOOL DISTRICT 107
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 4,114,879	\$ 4,076,997	\$ 37,882	\$ 3,737,235
Employee benefits	986,852	922,912	63,940	886,558
Purchased services	33,500	25,611	7,889	35,111
Supplies and materials	127,263	112,818	14,445	102,408
Capital outlay	22,000	16,154	5,846	9,367
Other objects	1,350	2,200	(850)	879
Non-capitalized equipment	4,000	3,878	122	-
Termination benefits	7,049	7,048	1	-
Total	<u>5,296,893</u>	<u>5,167,618</u>	<u>129,275</u>	<u>4,771,558</u>
Pre-K programs				
Salaries	180,510	180,510	-	198,888
Employee benefits	48,347	53,511	(5,164)	50,816
Supplies and materials	5,000	3,109	1,891	3,991
Total	<u>233,857</u>	<u>237,130</u>	<u>(3,273)</u>	<u>253,695</u>
Special education programs				
Salaries	1,409,660	1,318,470	91,190	1,314,067
Employee benefits	340,144	307,083	33,061	277,282
Purchased services	8,600	6,608	1,992	6,966
Supplies and materials	11,520	8,212	3,308	16,424
Other objects	500	410	90	1,620
Termination benefits	4,857	4,856	1	-
Total	<u>1,775,281</u>	<u>1,645,639</u>	<u>129,642</u>	<u>1,616,359</u>
Interscholastic programs				
Salaries	455,896	487,857	(31,961)	438,361
Employee benefits	45,090	52,141	(7,051)	45,200
Purchased services	4,100	2,972	1,128	3,975
Supplies and materials	16,650	11,085	5,565	18,340
Other objects	1,100	725	375	400
Total	<u>522,836</u>	<u>554,780</u>	<u>(31,944)</u>	<u>506,276</u>
Summer school programs				
Salaries	48,500	30,352	18,148	41,029
Employee benefits	4,451	2,870	1,581	3,356
Supplies and materials	2,500	2,722	(222)	3,427
Total	<u>55,451</u>	<u>35,944</u>	<u>19,507</u>	<u>47,812</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2020

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 168,074	\$ 168,072	\$ 2	\$ 161,608
Employee benefits	30,314	28,722	1,592	29,177
Supplies and materials	<u>2,160</u>	<u>915</u>	<u>1,245</u>	<u>1,966</u>
Total	<u>200,548</u>	<u>197,709</u>	<u>2,839</u>	<u>192,751</u>
Special education programs K -12 - private tuition				
Other objects	<u>200,000</u>	<u>116,202</u>	<u>83,798</u>	<u>34,516</u>
Total	<u>200,000</u>	<u>116,202</u>	<u>83,798</u>	<u>34,516</u>
Total instruction	<u>8,284,866</u>	<u>7,955,022</u>	<u>329,844</u>	<u>7,422,967</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	119,873	119,871	2	131,333
Employee benefits	33,912	34,088	(176)	32,337
Supplies and materials	2,860	1,650	1,210	2,154
Other objects	<u>1,455</u>	<u>-</u>	<u>1,455</u>	<u>-</u>
Total	<u>158,100</u>	<u>155,609</u>	<u>2,491</u>	<u>165,824</u>
Health services				
Salaries	84,537	85,575	(1,038)	81,277
Employee benefits	28,134	28,132	2	26,346
Purchased services	50	-	50	-
Supplies and materials	2,000	1,863	137	1,668
Capital outlay	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>
Total	<u>115,621</u>	<u>115,570</u>	<u>51</u>	<u>109,291</u>
Total pupils	<u>273,721</u>	<u>271,179</u>	<u>2,542</u>	<u>275,115</u>
Instructional staff				
Improvement of instructional services				
Salaries	302,025	281,705	20,320	283,378
Employee benefits	81,346	61,127	20,219	71,887
Purchased services	58,035	45,801	12,234	54,826
Supplies and materials	99,000	48,309	50,691	70,792
Other objects	<u>-</u>	<u>1,571</u>	<u>(1,571)</u>	<u>-</u>
Total	<u>540,406</u>	<u>438,513</u>	<u>101,893</u>	<u>480,883</u>

PLEASANTDALE SCHOOL DISTRICT 107
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Educational media services				
Salaries	\$ 307,447	\$ 314,521	\$ (7,074)	\$ 297,297
Employee benefits	77,251	72,742	4,509	74,065
Purchased services	33,530	48,073	(14,543)	25,315
Supplies and materials	81,450	79,369	2,081	68,054
Capital outlay	253,600	215,622	37,978	104,546
Other objects	16,000	11,070	4,930	14,602
Non-capitalized equipment	<u>2,000</u>	<u>(440)</u>	<u>2,440</u>	<u>900</u>
Total	<u>771,278</u>	<u>740,957</u>	<u>30,321</u>	<u>584,779</u>
Total instructional staff	<u>1,311,684</u>	<u>1,179,470</u>	<u>132,214</u>	<u>1,065,662</u>
General administration				
Board of education services				
Purchased services	55,000	68,807	(13,807)	45,084
Supplies and materials	19,000	14,069	4,931	10,384
Other objects	<u>10,000</u>	<u>6,626</u>	<u>3,374</u>	<u>7,631</u>
Total	<u>84,000</u>	<u>89,502</u>	<u>(5,502)</u>	<u>63,099</u>
Executive administration services				
Salaries	231,546	229,274	2,272	227,401
Employee benefits	56,062	59,180	(3,118)	55,083
Purchased services	16,500	8,290	8,210	9,083
Supplies and materials	5,000	1,828	3,172	2,868
Other objects	<u>6,500</u>	<u>9,586</u>	<u>(3,086)</u>	<u>5,759</u>
Total	<u>315,608</u>	<u>308,158</u>	<u>7,450</u>	<u>300,194</u>
Tort immunity services				
Purchased services	<u>76,013</u>	<u>76,013</u>	<u>-</u>	<u>75,045</u>
Total	<u>76,013</u>	<u>76,013</u>	<u>-</u>	<u>75,045</u>
Total general administration	<u>475,621</u>	<u>473,673</u>	<u>1,948</u>	<u>438,338</u>
School administration				
Office of the principal services				
Salaries	497,550	506,593	(9,043)	485,113
Employee benefits	126,928	122,014	4,914	122,573
Purchased services	13,750	8,515	5,235	9,925
Supplies and materials	16,925	14,525	2,400	14,901
Capital outlay	6,000	-	6,000	-
Other objects	2,000	1,475	525	779
Termination benefits	<u>4,299</u>	<u>-</u>	<u>4,299</u>	<u>-</u>
Total	<u>667,452</u>	<u>653,122</u>	<u>14,330</u>	<u>633,291</u>
Total school administration	<u>667,452</u>	<u>653,122</u>	<u>14,330</u>	<u>633,291</u>

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PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2020

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services				
Salaries	\$ 134,428	\$ 135,129	\$ (701)	\$ 148,211
Employee benefits	38,295	36,628	1,667	35,566
Purchased services	126,205	109,313	16,892	110,508
Supplies and materials	2,000	541	1,459	1,438
Capital outlay	2,186	-	2,186	-
Other objects	1,085	259	826	-
Total	<u>304,199</u>	<u>281,870</u>	<u>22,329</u>	<u>295,723</u>
Operation and maintenance of plant services				
Purchased services	-	5,368	(5,368)	-
Total	-	5,368	(5,368)	-
Food services				
Salaries	15,098	10,424	4,674	10,671
Supplies and materials	161,000	135,560	25,440	25,574
Capital outlay	8,000	416	7,584	4,974
Total	<u>184,098</u>	<u>146,400</u>	<u>37,698</u>	<u>41,219</u>
Total business	<u>488,297</u>	<u>433,638</u>	<u>54,659</u>	<u>336,942</u>
Total support services	<u>3,216,775</u>	<u>3,011,082</u>	<u>205,693</u>	<u>2,749,348</u>
Payments to other districts and governmental units				
Payments for special education programs				
Other objects	<u>640,295</u>	<u>628,339</u>	<u>11,956</u>	<u>383,538</u>
Total	<u>640,295</u>	<u>628,339</u>	<u>11,956</u>	<u>383,538</u>
Payments for special education programs - tuition				
Other objects	<u>239,570</u>	<u>272,063</u>	<u>(32,493)</u>	<u>270,693</u>
Total	<u>239,570</u>	<u>272,063</u>	<u>(32,493)</u>	<u>270,693</u>
Total payments to other districts and governmental units	<u>879,865</u>	<u>900,402</u>	<u>(20,537)</u>	<u>654,231</u>
Total expenditures	<u>12,381,506</u>	<u>11,866,506</u>	<u>515,000</u>	<u>10,826,546</u>
Excess (deficiency) of revenues over expenditures	<u>854,126</u>	<u>1,236,047</u>	<u>381,921</u>	<u>678,662</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2020

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020			2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Other financing sources (uses)				
Permanent transfer of interest	\$ -	\$ 21,280	\$ 21,280	\$ 17,759
Total other financing sources (uses)	-	21,280	21,280	17,759
Net change in fund balance	<u>\$ 854,126</u>	1,257,327	<u>\$ 403,201</u>	696,421
Fund balance, beginning of year		<u>8,136,316</u>		<u>7,439,894</u>
Fund balance, end of year		<u>\$ 9,393,643</u>		<u>\$ 8,136,315</u>

**PLEASANTDALE SCHOOL DISTRICT 107
OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 781,041	\$ 1,260,096	\$ 479,055	\$ 1,225,185
Investment income	80,000	56,595	(23,405)	96,694
Rentals	<u>47,000</u>	<u>34,748</u>	<u>(12,252)</u>	<u>67,615</u>
Total local sources	<u>908,041</u>	<u>1,351,439</u>	<u>443,398</u>	<u>1,389,494</u>
Total revenues	<u>908,041</u>	<u>1,351,439</u>	<u>443,398</u>	<u>1,389,494</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	40,000	10,502	29,498	22,543
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,853</u>
Total	<u>40,000</u>	<u>10,502</u>	<u>29,498</u>	<u>37,396</u>
Operation and maintenance of plant services				
Salaries	204,210	188,244	15,966	185,452
Employee benefits	25,942	39,517	(13,575)	25,767
Purchased services	560,531	532,922	27,609	470,031
Supplies and materials	210,600	163,036	47,564	221,849
Capital outlay	442,250	217,728	224,522	267,447
Non-capitalized equipment	<u>5,200</u>	<u>312</u>	<u>4,888</u>	<u>1,271</u>
Total	<u>1,448,733</u>	<u>1,141,759</u>	<u>306,974</u>	<u>1,171,817</u>
Total business	<u>1,488,733</u>	<u>1,152,261</u>	<u>336,472</u>	<u>1,209,213</u>
Total support services	<u>1,488,733</u>	<u>1,152,261</u>	<u>336,472</u>	<u>1,209,213</u>
Total expenditures	<u>1,488,733</u>	<u>1,152,261</u>	<u>336,472</u>	<u>1,209,213</u>
Excess (deficiency) of revenues over expenditures	<u>(580,692)</u>	<u>199,178</u>	<u>779,870</u>	<u>180,281</u>
Other financing sources (uses)				
Transfer to capital projects fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,895,878)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,895,878)</u>
Net change in fund balance	<u>\$ (580,692)</u>	<u>199,178</u>	<u>\$ 779,870</u>	<u>(1,715,597)</u>
Fund balance, beginning of year		<u>2,555,166</u>		<u>4,270,763</u>
Fund balance, end of year		<u>\$ 2,754,344</u>		<u>\$ 2,555,166</u>

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See Auditors' Report and Notes to Required Supplementary Information

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**PLEASANTDALE SCHOOL DISTRICT 107
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 744,520	\$ 778,857	\$ 34,337	\$ 668,038
Investment income	<u>15,000</u>	<u>21,279</u>	<u>6,279</u>	<u>17,759</u>
Total local sources	<u>759,520</u>	<u>800,136</u>	<u>40,616</u>	<u>685,797</u>
State sources				
Transportation - regular/vocational	191,500	98,721	(92,779)	176,889
Transportation - special education	<u>39,952</u>	<u>55,509</u>	<u>15,557</u>	<u>34,782</u>
Total state sources	<u>231,452</u>	<u>154,230</u>	<u>(77,222)</u>	<u>211,671</u>
Total revenues	<u>990,972</u>	<u>954,366</u>	<u>(36,606)</u>	<u>897,468</u>
Expenditures				
Support Services				
Business				
Pupil transportation services				
Salaries	41,092	38,699	2,393	39,870
Employee benefits	8,600	9,513	(913)	10,127
Purchased services	<u>771,219</u>	<u>484,020</u>	<u>287,199</u>	<u>671,740</u>
Total	<u>820,911</u>	<u>532,232</u>	<u>288,679</u>	<u>721,737</u>
Total business	<u>820,911</u>	<u>532,232</u>	<u>288,679</u>	<u>721,737</u>
Total support services	<u>820,911</u>	<u>532,232</u>	<u>288,679</u>	<u>721,737</u>
Total expenditures	<u>820,911</u>	<u>532,232</u>	<u>288,679</u>	<u>721,737</u>
Excess (deficiency) of revenues over expenditures	<u>170,061</u>	<u>422,134</u>	<u>252,073</u>	<u>175,731</u>
Other financing sources (uses)				
Permanent transfer of interest	<u>-</u>	<u>(21,280)</u>	<u>(21,280)</u>	<u>(17,759)</u>
Total other financing sources (uses)	<u>-</u>	<u>(21,280)</u>	<u>(21,280)</u>	<u>(17,759)</u>
Net change in fund balance	<u>\$ 170,061</u>	400,854	<u>\$ 230,793</u>	157,972
Fund balance, beginning of year		<u>848,873</u>		<u>690,901</u>
Fund balance, end of year		<u>\$ 1,249,727</u>		<u>\$ 848,873</u>

**PLEASANTDALE SCHOOL DISTRICT 107
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 304,351	\$ 141,326	\$ (163,025)	\$ 138,219
Social security/Medicare only levy	-	177,575	177,575	168,337
Corporate personal property replacement taxes	88,000	88,000	-	10,878
Investment income	9,000	10,328	1,328	9,274
Total local sources	<u>401,351</u>	<u>417,229</u>	<u>15,878</u>	<u>326,708</u>
Total revenues	<u>401,351</u>	<u>417,229</u>	<u>15,878</u>	<u>326,708</u>
Expenditures				
Instruction				
Regular programs	58,560	55,377	3,183	49,769
Pre-K programs	2,618	2,480	138	2,773
Special education programs	112,740	100,704	12,036	112,755
Interscholastic programs	55,753	12,061	43,692	13,170
Summer school programs	2,900	1,317	1,583	2,419
Gifted programs	2,438	2,388	50	2,286
Total instruction	<u>235,009</u>	<u>174,327</u>	<u>60,682</u>	<u>183,172</u>
Support services				
Pupils				
Attendance and social work services	1,739	1,622	117	1,546
Health services	15,151	14,265	886	13,246
Total pupils	<u>16,890</u>	<u>15,887</u>	<u>1,003</u>	<u>14,792</u>
Instructional staff				
Improvement of instructional staff	4,421	4,016	405	4,035
Educational media services	33,801	35,145	(1,344)	32,478
Total instructional staff	<u>38,222</u>	<u>39,161</u>	<u>(939)</u>	<u>36,513</u>
General administration				
Executive administration services	9,565	9,208	357	8,851
Total general administration	<u>9,565</u>	<u>9,208</u>	<u>357</u>	<u>8,851</u>
School administration				
Office of the principal services	28,852	30,901	(2,049)	27,937
Total school administration	<u>28,852</u>	<u>30,901</u>	<u>(2,049)</u>	<u>27,937</u>

PLEASANTDALE SCHOOL DISTRICT 107
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services	\$ 7,358	\$ 7,069	\$ 289	\$ 7,091
Operations and maintenance of plant services	36,344	32,759	3,585	31,900
Pupil transportation services	2,738	2,743	(5)	2,945
Food services	<u>2,408</u>	<u>797</u>	<u>1,611</u>	<u>816</u>
Total business	<u>48,848</u>	<u>43,368</u>	<u>5,480</u>	<u>42,752</u>
Total support services	<u>142,377</u>	<u>138,525</u>	<u>3,852</u>	<u>130,845</u>
Total expenditures	<u>377,386</u>	<u>312,852</u>	<u>64,534</u>	<u>314,017</u>
Net change in fund balance	<u>\$ 23,965</u>	104,377	<u>\$ 80,412</u>	12,691
Fund balance, beginning of year		<u>394,411</u>		<u>381,720</u>
Fund balance, end of year		<u>\$ 498,788</u>		<u>\$ 394,411</u>

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PLEASANTDALE SCHOOL DISTRICT 107
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

Budget Reconciliations

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (GAAP basis) includes "on-behalf" payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts in the Educational Accounts of the General Fund. The differences between the budget and GAAP basis are as follows:

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 13,102,553	\$ 11,866,506
To adjust for on-behalf payments received	3,438,761	-
To adjust for on-behalf payments made	-	3,438,761
General Fund GAAP Basis	\$ 16,541,314	\$ 15,305,267

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**PLEASANTDALE SCHOOL DISTRICT 107
DEBT SERVICE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020			2019
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 1,750,573	\$ 786,410	\$ (964,163)	\$ 1,381,158
Investment income	<u>10,000</u>	<u>7,338</u>	<u>(2,662)</u>	<u>12,460</u>
Total local sources	<u>1,760,573</u>	<u>793,748</u>	<u>(966,825)</u>	<u>1,393,618</u>
State sources				
Evidence based funding	<u>-</u>	<u>285,244</u>	<u>285,244</u>	<u>-</u>
Total state sources	<u>-</u>	<u>285,244</u>	<u>285,244</u>	<u>-</u>
Total revenues	<u>1,760,573</u>	<u>1,078,992</u>	<u>(681,581)</u>	<u>1,393,618</u>
Expenditures				
Debt services				
Payments on long term debt				
Interest on long term debt	22,650	22,650	-	68,776
Principal payments on long term debt	<u>1,510,000</u>	<u>1,510,000</u>	<u>-</u>	<u>1,830,000</u>
Total	<u>1,532,650</u>	<u>1,532,650</u>	<u>-</u>	<u>1,898,776</u>
Other debt service				
Other objects	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>2,106</u>
Total	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>2,106</u>
Total debt services	<u>1,534,750</u>	<u>1,532,650</u>	<u>2,100</u>	<u>1,900,882</u>
Total expenditures	<u>1,534,750</u>	<u>1,532,650</u>	<u>2,100</u>	<u>1,900,882</u>
Net change in fund balance	<u>\$ 225,823</u>	<u>(453,658)</u>	<u>\$ (679,481)</u>	<u>(507,264)</u>
Fund balance, beginning of year		<u>453,658</u>		<u>960,922</u>
Fund balance, end of year		<u>\$ -</u>		<u>\$ 453,658</u>

PLEASANTDALE SCHOOL DISTRICT 107
CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
Investment income	\$ -	\$ 8,361	\$ 8,361	\$ -
Total local sources	-	8,361	8,361	-
Total revenues	-	8,361	8,361	-
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Capital outlay	1,431,214	1,235,868	195,346	508,239
Total	1,431,214	1,235,868	195,346	508,239
Total business	1,431,214	1,235,868	195,346	508,239
Total support services	1,431,214	1,235,868	195,346	508,239
Total expenditures	1,431,214	1,235,868	195,346	508,239
Excess (deficiency) of revenues over expenditures	(1,431,214)	(1,227,507)	203,707	(508,239)
Other financing sources (uses)				
Transfer to capital projects fund	-	-	-	1,895,878
Total other financing sources (uses)	-	-	-	1,895,878
Net change in fund balance	\$ (1,431,214)	(1,227,507)	\$ 203,707	1,387,639
Fund balance, beginning of year		1,387,639		-
Fund balance, end of year		\$ 160,132		\$ 1,387,639

**PLEASANTDALE SCHOOL DISTRICT 107
FIRE PREVENTION AND LIFE SAFETY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020			2019
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ -	\$ 111	\$ 111	\$ -
Investment income	<u>4,931</u>	<u>5,950</u>	<u>1,019</u>	<u>5,906</u>
Total local sources	<u>4,931</u>	<u>6,061</u>	<u>1,130</u>	<u>5,906</u>
Total revenues	<u>4,931</u>	<u>6,061</u>	<u>1,130</u>	<u>5,906</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	<u>5,100</u>	<u>3,139</u>	<u>1,961</u>	<u>5,009</u>
Total	<u>5,100</u>	<u>3,139</u>	<u>1,961</u>	<u>5,009</u>
Total business	<u>5,100</u>	<u>3,139</u>	<u>1,961</u>	<u>5,009</u>
Total support services	<u>5,100</u>	<u>3,139</u>	<u>1,961</u>	<u>5,009</u>
Total expenditures	<u>5,100</u>	<u>3,139</u>	<u>1,961</u>	<u>5,009</u>
Net change in fund balance	<u>\$ (169)</u>	2,922	<u>\$ 3,091</u>	897
Fund balance, beginning of year		<u>289,870</u>		<u>288,973</u>
Fund balance, end of year		<u>\$ 292,792</u>		<u>\$ 289,870</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2020

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash and investments	\$ 8,790,789	\$ 68,608	\$ 284,553	\$ 9,143,950
Receivables (net allowance for uncollectibles):				
Property taxes	4,293,440	35,787	43	4,329,270
Replacement taxes	77,658	-	-	77,658
Intergovernmental	142,487	-	-	142,487
Total assets	<u>\$ 13,304,374</u>	<u>\$ 104,395</u>	<u>\$ 284,596</u>	<u>\$ 13,693,365</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 67,562	\$ -	\$ -	\$ 67,562
Deferred revenue	71,863	-	-	71,863
Total liabilities	<u>139,425</u>	<u>-</u>	<u>-</u>	<u>139,425</u>
Deferred inflows of resources				
Property taxes levied for a future period	4,059,056	33,833	41	4,092,930
Unavailable state and federal aid	67,367	-	-	67,367
Total deferred inflows of resources	<u>4,126,423</u>	<u>33,833</u>	<u>41</u>	<u>4,160,297</u>
Fund balance				
Restricted	-	70,562	-	70,562
Unassigned	9,038,526	-	284,555	9,323,081
Total fund balance	<u>9,038,526</u>	<u>70,562</u>	<u>284,555</u>	<u>9,393,643</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,304,374</u>	<u>\$ 104,395</u>	<u>\$ 284,596</u>	<u>\$ 13,693,365</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 11,309,022	\$ 91,624	\$ 111	\$ 11,400,757
Corporate personal property replacement taxes	456,631	-	-	456,631
State aid	3,729,752	-	-	3,729,752
Federal aid	277,508	-	-	277,508
Investment income	206,039	555	5,753	212,347
Other	464,319	-	-	464,319
Total revenues	<u>16,443,271</u>	<u>92,179</u>	<u>5,864</u>	<u>16,541,314</u>
Expenditures				
Current:				
Instruction:				
Regular programs	5,151,464	-	-	5,151,464
Special programs	1,761,841	-	-	1,761,841
Other instructional programs	1,025,563	-	-	1,025,563
State retirement contributions	3,438,761	-	-	3,438,761
Support Services:				
Pupils	271,179	-	-	271,179
Instructional staff	963,848	-	-	963,848
General administration	397,660	76,013	-	473,673
School administration	653,122	-	-	653,122
Business	427,854	-	-	427,854
Operations and maintenance	5,368	-	-	5,368
Payments to other districts and gov't units	900,402	-	-	900,402
Capital outlay	232,192	-	-	232,192
Total expenditures	<u>15,229,254</u>	<u>76,013</u>	<u>-</u>	<u>15,305,267</u>
Excess (deficiency) of revenues over expenditures	<u>1,214,017</u>	<u>16,166</u>	<u>5,864</u>	<u>1,236,047</u>
Other financing sources (uses)				
Transfers in	21,280	-	-	21,280
Total other financing sources (uses)	<u>21,280</u>	<u>-</u>	<u>-</u>	<u>21,280</u>
Net change in fund balance	1,235,297	16,166	5,864	1,257,327
Fund balance, beginning of year	<u>7,803,229</u>	<u>54,396</u>	<u>278,691</u>	<u>8,136,316</u>
Fund balance, end of year	<u>\$ 9,038,526</u>	<u>\$ 70,562</u>	<u>\$ 284,555</u>	<u>\$ 9,393,643</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 10,925,552	\$ 11,144,226	\$ 218,674	\$ 9,474,471
Special education levy	156,752	164,796	8,044	137,128
Corporate personal property replacement taxes	491,080	456,631	(34,449)	492,811
Regular tuition from pupils or parents (in state)	155,000	135,195	(19,805)	166,009
Regular tuition from other LEA's (in state)	5,000	23,058	18,058	4,196
Summer school tuition from pupils or parents (in state)	65,000	14,111	(50,889)	57,313
Special education tuition from other LEA's (in state)	55,000	1,537	(53,463)	117,328
Investment income	183,500	206,039	22,539	190,846
Sales to pupils - lunch	155,000	116,743	(38,257)	-
Fees	-	(40)	(40)	807
Rentals - regular textbook	75,000	103,671	28,671	77,796
Contributions and donations from private sources	540	9,855	9,315	(276)
Impact fees from municipal or county governments	5,000	15,734	10,734	18,488
Refund of prior years' expenditures	7,382	38,056	30,674	22,075
Other	-	6,399	6,399	4,989
Total local sources	<u>12,279,806</u>	<u>12,436,011</u>	<u>156,205</u>	<u>10,763,981</u>
State sources				
Evidence based funding	531,789	246,546	(285,243)	530,901
Special education - private facility tuition	15,000	43,538	28,538	9,050
State free lunch & breakfast	300	157	(143)	420
Other restricted revenue from state sources	750	750	-	750
Total state sources	<u>547,839</u>	<u>290,991</u>	<u>(256,848)</u>	<u>541,121</u>
Federal sources				
National school lunch program	40,000	17,042	(22,958)	32,266
Food service - other	-	14,794	14,794	-
Title I - Low income	42,778	50,205	7,427	57,342
Federal - special education - preschool flow-through	-	6,737	6,737	-
Federal - special education - IDEA - flow-through	155,953	155,953	-	-
Federal - special education - IDEA - room & board	5,200	7,826	2,626	2,211
Title II - Teacher quality	21,851	24,951	3,100	21,100
Other restricted revenue from federal sources	50,000	-	(50,000)	-
Total federal sources	<u>315,782</u>	<u>277,508</u>	<u>(38,274)</u>	<u>112,919</u>
Total revenues	<u>13,143,427</u>	<u>13,004,510</u>	<u>(138,917)</u>	<u>11,418,021</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 4,114,879	\$ 4,076,997	\$ 37,882	\$ 3,737,235
Employee benefits	986,852	922,912	63,940	886,560
Purchased services	33,500	25,611	7,889	35,111
Supplies and materials	127,263	112,818	14,445	102,408
Capital outlay	22,000	16,154	5,846	9,367
Other objects	1,350	2,200	(850)	879
Non-capitalized equipment	4,000	3,878	122	-
Termination benefits	7,049	7,048	1	-
Total	<u>5,296,893</u>	<u>5,167,618</u>	<u>129,275</u>	<u>4,771,560</u>
Pre-K programs				
Salaries	180,510	180,510	-	198,888
Employee benefits	48,347	53,511	(5,164)	50,816
Supplies and materials	5,000	3,109	1,891	3,991
Total	<u>233,857</u>	<u>237,130</u>	<u>(3,273)</u>	<u>253,695</u>
Special education programs				
Salaries	1,409,660	1,318,470	91,190	1,314,067
Employee benefits	340,144	307,083	33,061	277,282
Purchased services	8,600	6,608	1,992	6,966
Supplies and materials	11,520	8,212	3,308	16,424
Other objects	500	410	90	1,620
Termination benefits	4,857	4,856	1	-
Total	<u>1,775,281</u>	<u>1,645,639</u>	<u>129,642</u>	<u>1,616,359</u>
Interscholastic programs				
Salaries	455,896	487,857	(31,961)	438,361
Employee benefits	45,090	52,141	(7,051)	45,200
Purchased services	4,100	2,972	1,128	3,975
Supplies and materials	16,650	11,085	5,565	18,340
Other objects	1,100	725	375	400
Total	<u>522,836</u>	<u>554,780</u>	<u>(31,944)</u>	<u>506,276</u>
Summer school programs				
Salaries	48,500	30,352	18,148	41,029
Employee benefits	4,451	2,870	1,581	3,356
Supplies and materials	2,500	2,722	(222)	3,427
Total	<u>55,451</u>	<u>35,944</u>	<u>19,507</u>	<u>47,812</u>

**PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 168,074	\$ 168,072	\$ 2	\$ 161,608
Employee benefits	30,314	28,722	1,592	29,177
Supplies and materials	<u>2,160</u>	<u>915</u>	<u>1,245</u>	<u>1,966</u>
Total	<u>200,548</u>	<u>197,709</u>	<u>2,839</u>	<u>192,751</u>
Truant's alternative and optional programs				
Special education programs K -12 - private tuition				
Other objects	<u>200,000</u>	<u>116,202</u>	<u>83,798</u>	<u>34,516</u>
Total	<u>200,000</u>	<u>116,202</u>	<u>83,798</u>	<u>34,516</u>
Total instruction	<u>8,284,866</u>	<u>7,955,022</u>	<u>329,844</u>	<u>7,422,969</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	119,873	119,871	2	131,333
Employee benefits	33,912	34,088	(176)	32,337
Supplies and materials	2,860	1,650	1,210	2,154
Other objects	<u>1,455</u>	<u>-</u>	<u>1,455</u>	<u>-</u>
Total	<u>158,100</u>	<u>155,609</u>	<u>2,491</u>	<u>165,824</u>
Health services				
Salaries	84,537	85,575	(1,038)	81,277
Employee benefits	28,134	28,132	2	26,346
Purchased services	50	-	50	-
Supplies and materials	2,000	1,863	137	1,668
Capital outlay	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>
Total	<u>115,621</u>	<u>115,570</u>	<u>51</u>	<u>109,291</u>
Total pupils	<u>273,721</u>	<u>271,179</u>	<u>2,542</u>	<u>275,115</u>
Instructional staff				
Improvement of instructional services				
Salaries	302,025	281,705	20,320	283,378
Employee benefits	81,346	61,127	20,219	71,887
Purchased services	58,035	45,801	12,234	54,826
Supplies and materials	99,000	48,309	50,691	70,792
Other objects	<u>-</u>	<u>1,571</u>	<u>(1,571)</u>	<u>-</u>
Total	<u>540,406</u>	<u>438,513</u>	<u>101,893</u>	<u>480,883</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020			2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Educational media services				
Salaries	\$ 307,447	\$ 314,521	\$ (7,074)	\$ 297,297
Employee benefits	77,251	72,742	4,509	74,065
Purchased services	33,530	48,073	(14,543)	25,315
Supplies and materials	81,450	79,369	2,081	68,054
Capital outlay	253,600	215,622	37,978	104,546
Other objects	16,000	11,070	4,930	14,602
Non-capitalized equipment	<u>2,000</u>	<u>(440)</u>	<u>2,440</u>	<u>900</u>
Total	<u>771,278</u>	<u>740,957</u>	<u>30,321</u>	<u>584,779</u>
Total instructional staff	<u>1,311,684</u>	<u>1,179,470</u>	<u>132,214</u>	<u>1,065,662</u>
General administration				
Board of education services				
Purchased services	55,000	68,807	(13,807)	45,084
Supplies and materials	19,000	14,069	4,931	10,384
Other objects	<u>10,000</u>	<u>6,626</u>	<u>3,374</u>	<u>7,631</u>
Total	<u>84,000</u>	<u>89,502</u>	<u>(5,502)</u>	<u>63,099</u>
Executive administration services				
Salaries	231,546	229,274	2,272	227,401
Employee benefits	56,062	59,180	(3,118)	55,083
Purchased services	16,500	8,290	8,210	9,083
Supplies and materials	5,000	1,828	3,172	2,868
Other objects	<u>6,500</u>	<u>9,586</u>	<u>(3,086)</u>	<u>5,759</u>
Total	<u>315,608</u>	<u>308,158</u>	<u>7,450</u>	<u>300,194</u>
Total general administration	<u>399,608</u>	<u>397,660</u>	<u>1,948</u>	<u>363,293</u>
School administration				
Office of the principal services				
Salaries	497,550	506,593	(9,043)	485,113
Employee benefits	126,928	122,014	4,914	122,573
Purchased services	13,750	8,515	5,235	9,925
Supplies and materials	16,925	14,525	2,400	14,901
Capital outlay	6,000	-	6,000	-
Other objects	2,000	1,475	525	779
Termination benefits	<u>4,299</u>	<u>-</u>	<u>4,299</u>	<u>-</u>
Total	<u>667,452</u>	<u>653,122</u>	<u>14,330</u>	<u>633,291</u>
Total school administration	<u>667,452</u>	<u>653,122</u>	<u>14,330</u>	<u>633,291</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services				
Salaries	\$ 134,428	\$ 135,129	\$ (701)	\$ 148,211
Employee benefits	38,295	36,628	1,667	35,566
Purchased services	126,205	109,313	16,892	110,508
Supplies and materials	2,000	541	1,459	1,438
Capital outlay	2,186	-	2,186	-
Other objects	<u>1,085</u>	<u>259</u>	<u>826</u>	<u>-</u>
Total	<u>304,199</u>	<u>281,870</u>	<u>22,329</u>	<u>295,723</u>
Operation and maintenance of plant services				
Purchased services	<u>-</u>	<u>5,368</u>	<u>(5,368)</u>	<u>-</u>
Total	<u>-</u>	<u>5,368</u>	<u>(5,368)</u>	<u>-</u>
Food services				
Salaries	15,098	10,424	4,674	10,671
Supplies and materials	161,000	135,560	25,440	25,574
Capital outlay	<u>8,000</u>	<u>416</u>	<u>7,584</u>	<u>4,974</u>
Total	<u>184,098</u>	<u>146,400</u>	<u>37,698</u>	<u>41,219</u>
Total business	<u>488,297</u>	<u>433,638</u>	<u>54,659</u>	<u>336,942</u>
Total support services	<u>3,140,762</u>	<u>2,935,069</u>	<u>205,693</u>	<u>2,674,303</u>
Payments to other districts and governmental units				
Payments for special education programs				
Other objects	<u>640,295</u>	<u>628,339</u>	<u>11,956</u>	<u>383,538</u>
Total	<u>640,295</u>	<u>628,339</u>	<u>11,956</u>	<u>383,538</u>
Payments for special education programs - tuition				
Other objects	<u>239,570</u>	<u>272,063</u>	<u>(32,493)</u>	<u>270,693</u>
Total	<u>239,570</u>	<u>272,063</u>	<u>(32,493)</u>	<u>270,693</u>
Total payments to other districts and governmental units	<u>879,865</u>	<u>900,402</u>	<u>(20,537)</u>	<u>654,231</u>
Total expenditures	<u>12,305,493</u>	<u>11,790,493</u>	<u>515,000</u>	<u>10,751,503</u>
Excess (deficiency) of revenues over expenditures	<u>837,934</u>	<u>1,214,017</u>	<u>376,083</u>	<u>666,518</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020			2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Other financing sources (uses)				
Permanent transfer of interest	\$ -	\$ 21,280	\$ 21,280	\$ 17,759
Total other financing sources (uses)	-	21,280	21,280	17,759
Net change in fund balance	<u>\$ 837,934</u>	1,235,297	<u>\$ 397,363</u>	684,277
Fund balance, beginning of year		<u>7,803,229</u>		<u>7,118,952</u>
Fund balance, end of year		<u>\$ 9,038,526</u>		<u>\$ 7,803,229</u>

**PLEASANTDALE SCHOOL DISTRICT 107
TORT IMMUNITY AND JUDGMENT ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
Tort immunity levy	\$ 87,255	\$ 91,624	\$ 4,369	\$ 80,997
Investment income	<u>450</u>	<u>555</u>	<u>105</u>	<u>573</u>
Total local sources	<u>87,705</u>	<u>92,179</u>	<u>4,474</u>	<u>81,570</u>
Total revenues	<u>87,705</u>	<u>92,179</u>	<u>4,474</u>	<u>81,570</u>
Expenditures				
Support Services				
General administration				
Workers' compensation or workers' occupational disease act payments				
Purchased services	<u>31,646</u>	<u>31,646</u>	<u>-</u>	<u>33,649</u>
Total	<u>31,646</u>	<u>31,646</u>	<u>-</u>	<u>33,649</u>
Insurance payments (regular or self-insurance)				
Purchased services	<u>44,367</u>	<u>44,367</u>	<u>-</u>	<u>41,396</u>
Total	<u>44,367</u>	<u>44,367</u>	<u>-</u>	<u>41,396</u>
Total general administration	<u>76,013</u>	<u>76,013</u>	<u>-</u>	<u>75,045</u>
Total expenditures	<u>76,013</u>	<u>76,013</u>	<u>-</u>	<u>75,045</u>
Net change in fund balance	<u>\$ 11,692</u>	16,166	<u>\$ 4,474</u>	6,525
Fund balance, beginning of year		<u>54,396</u>		<u>47,871</u>
Fund balance, end of year		<u>\$ 70,562</u>		<u>\$ 54,396</u>

PLEASANTDALE SCHOOL DISTRICT 107
WORKING CASH ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2020
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	2020		VARIANCE WITH FINAL BUDGET	2019 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ -	\$ 111	\$ 111	\$ -
Investment income	<u>4,500</u>	<u>5,753</u>	<u>1,253</u>	<u>5,620</u>
Total local sources	<u>4,500</u>	<u>5,864</u>	<u>1,364</u>	<u>5,620</u>
Total revenues	<u>4,500</u>	<u>5,864</u>	<u>1,364</u>	<u>5,620</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 4,500</u>	5,864	<u>\$ 1,364</u>	5,620
Fund balance, beginning of year		<u>278,691</u>		<u>273,071</u>
Fund balance, end of year		<u>\$ 284,555</u>		<u>\$ 278,691</u>

PLEASANTDALE SCHOOL DISTRICT 107
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

FIDUCIARY FUNDS	BALANCE JULY 1, 2019	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2020
Assets				
Cash and Investments	\$ 42,987	\$ 67,183	\$ 59,878	\$ 50,292
Liabilities				
Due to Student Groups				
<i><u>District Office</u></i>				
Friendship Fund	\$ 4,168	\$ 5,132	\$ 3,166	\$ 6,134
<i><u>Middle School</u></i>				
8th Grade Trip	3,383	-	500	2,883
Calculators	2,128	-	-	2,128
Library	1,037	1,165	999	1,203
Coca-Cola	445	51	329	167
Field Trips	974	3,650	3,365	1,259
Locks	3,463	157	-	3,620
Miscellaneous (General)	2,622	2,825	1,634	3,813
Music	3,319	936	3,141	1,114
Outdoor Education	1,483	13,085	14,533	35
PE Uniform	6,695	11,264	9,275	8,683
Scholarships	1,477	-	-	1,477
Scholarships Inspired Learners	552	695	509	738
Science Fair/Invention Convention	1,090	266	927	429
Student Council	8,606	2,225	4,301	6,530
Technology Fund	56	-	-	56
Yearbooks	(3,705)	6,119	304	2,110
Total Elementary School	33,625	42,438	39,817	36,246
<i><u>Elementary School</u></i>				
Butterfly Garden	557	-	557	-
General	3,313	3,626	6,356	582
Classroom Activity	213	24	-	237
Field Trips	(434)	1,378	1,480	(537)
Library	3,047	4,687	3,315	4,419
Recycling	90	-	90	-
Revtrak	-	5,060	5,060	-
Staff Related Expenses	32	-	32	-
Student Council	5	-	5	-
Yearbooks	(1,629)	4,838	-	3,209
Total Middle School	5,194	19,613	16,895	7,912
Total Liabilities	\$ 42,987	\$ 67,183	\$ 59,878	\$ 50,292

PLEASANTDALE SCHOOL DISTRICT 107
FIVE YEAR SUMMARY OF ASSESSED VALUATIONS,
TAX RATES AND EXTENSIONS
AS OF JUNE 30, 2020

	2019	2018	2017	2016	2015
Assessed valuation	<u>\$ 603,626,286</u>	<u>\$ 608,570,368</u>	<u>\$ 634,073,605</u>	<u>\$ 513,384,114</u>	<u>\$ 492,031,994</u>
Tax rates					
Educational	1.6957	1.7095	1.4679	1.7640	1.8158
Tort immunity	0.0144	0.0135	0.0166	0.0166	0.0173
Special education	0.0259	0.0242	0.0218	0.0259	0.0266
Operations and maintenance	0.2252	0.1516	0.2618	0.3140	0.3244
Bond and interest	-	0.2683	0.1941	0.2145	0.2853
Transportation	0.1220	0.1151	0.1091	0.1332	0.1471
Municipal Retirement	0.0222	0.0208	0.0257	0.0304	0.0269
Social Security	<u>0.0278</u>	<u>0.0262</u>	<u>0.0304</u>	<u>0.0361</u>	<u>0.0289</u>
Total	<u>2.1332</u>	<u>2.3292</u>	<u>2.1274</u>	<u>2.5347</u>	<u>2.6723</u>
Tax extensions					
Educational	\$ 10,235,902	\$ 10,403,592	\$ 9,307,566	\$ 9,056,095	\$ 8,934,075
Tort immunity	86,623	82,400	86,868	85,221	84,933
Special education	156,560	147,290	138,228	132,966	131,081
Operations and maintenance	1,359,600	922,738	1,660,004	1,612,026	1,596,037
Bond and interest	-	1,633,065	1,230,863	1,101,083	1,403,774
Transportation	736,450	700,400	691,774	683,827	723,642
Municipal Retirement	133,900	126,690	162,956	156,068	132,554
Social Security	167,890	159,650	192,758	185,331	142,372
Working Cash	103	-	-	-	-
Fire prevention and life safety	<u>103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 12,877,131</u>	<u>\$ 14,175,825</u>	<u>\$ 13,471,017</u>	<u>\$ 13,012,617</u>	<u>\$ 13,148,468</u>

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PLEASANTDALE SCHOOL DISTRICT 107
 OPERATING COST AND TUITION CHARGE
 FOR THE YEAR ENDED JUNE 30, 2020 AND JUNE 30, 2019

	<u>2020</u>	<u>2019</u>
Operating Cost Per Pupil		
Average Daily Attendance (ADA):	<u>796</u>	<u>787</u>
Operating Costs:		
Educational	\$ 11,790,493	\$ 10,881,234
Operations and maintenance	1,152,261	1,209,213
Debt service	1,532,650	1,900,882
Transportation	532,232	721,737
Municipal retirement/social security	312,852	314,017
Tort	<u>76,013</u>	<u>75,045</u>
Subtotal	<u>15,396,501</u>	<u>15,102,128</u>
Less Revenues/Expenditures of Nonregular Programs:		
Tuition	116,202	-
Pre-K programs	239,610	256,468
Special education	-	34,516
Summer school	37,261	50,231
Capital outlay	449,920	401,187
Non-capitalized equipment	3,750	2,171
Debt principal retired	1,510,000	1,830,000
Payments to other districts & governmental units	<u>900,402</u>	<u>654,231</u>
Subtotal	<u>3,257,145</u>	<u>3,228,804</u>
Operating costs	<u>\$ 12,139,356</u>	<u>\$ 11,873,324</u>
Operating Cost Per Pupil - Based on ADA	<u>\$ 15,245</u>	<u>\$ 15,081</u>
Tuition Charge		
Operating Costs	\$ 12,139,356	\$ 11,873,324
Less - revenues from specific programs, such as special education or lunch programs	<u>1,042,883</u>	<u>928,968</u>
Net operating costs	11,096,473	10,944,356
Depreciation allowance	<u>930,475</u>	<u>416,937</u>
Allowable Tuition Costs	<u>\$ 12,026,948</u>	<u>\$ 11,361,293</u>
Tuition Charge Per Pupil - based on ADA	<u>\$ 15,104</u>	<u>\$ 14,431</u>

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Reporting and insights from the 2020 audit: Pleasantdale School District 107

June 30, 2020

Executive summary

We have completed our audit of the financial statements of Pleasantdale School District 107 (the "District") for the year ended June 30, 2020, and have issued our report thereon dated November 23, 2020. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas LaGrange Highlands School District should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Nick Cavaliere, CFE, CPA, Partner: n.cavaliere@bakertilly.com or +1 (630) 645 6215
- Anna Wiszowaty, CPA, Manager: Anna.Wiszowaty@bakertilly.com or +1 (630) 645 6238

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink that reads "Nick Cavaliere". The signature is written in a cursive, flowing style.

Nick Cavaliere, CFE, CPA, Partner

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

Audit objectives

Audit objectives

Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management	Auditor
 <p>Prepare and fairly present the financial statements</p>	<p>Our audit does not relieve management or those charged with governance of their responsibilities</p>
 <p>Establish and maintain effective internal control over financial reporting and compliance with laws, regulations, contracts and grants</p>	<p>An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls</p>
 <p>Provide us with written representations at the conclusion of the audit</p>	<p>See the Appendix for a copy of management's representations</p>

Audit status



Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor’s professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements and payables
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Fund balance/net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements. We are not expressing an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during fiscal year 2020. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management’s process to determine	Baker Tilly’s conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund and other actuarial studies	Reasonable in relation to the financial statements as a whole
State of Illinois on-behalf payments	Evaluation of information provided by the Teacher’s Retirement System and the Teacher’s Health Insurance Security Fund	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature.

Other information in documents containing audited financial statements

Official Statements

The District's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The District can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the District's related parties.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries
- Compiled regulatory reports
- Trial balance formatting from general ledger information

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

An aerial photograph of a winding asphalt road with white dashed lane markings, curving through a dense green forest. A rocky stream is visible in the upper right corner, and a grassy clearing is in the upper middle. The text "Accounting changes relevant to Pleasantdale School District 107" is overlaid in the center of the image.

Accounting changes relevant to Pleasantdale School District 107

Accounting changes relevant to Pleasantdale School District 107

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
84	Fiduciary Activities	✓	6/30/21*
87	Leases	✓	6/30/22*
89	Accounting for Interest Incurred before the End of a Construction Period		6/30/22*
90	Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61		6/30/21*
91	Conduit Debt		6/30/23*
92	Omnibus 2020		6/30/22*
93	Replacement of Interfund Bank Offered Rates		6/30/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements		6/30/23
96	Subscription-Based Information Technology Arrangements		6/30/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans		6/30/22

* These statements had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#)

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective for fiscal year 2022. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the District to review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the District should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

Trending challenges for organizations

Trending challenges for organizations

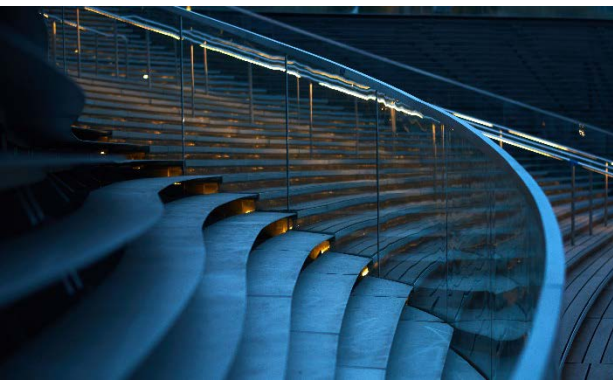
Management and the governing body of the District must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long term goals. Economic uncertainty, coupled with key risk areas and fast paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

COVID-19 Risks and ongoing response

Staying nimble and resilient during unprecedented disruption

COVID-19 has challenged all organizations and the effects continue to unfold. It is critical that management and boards stay nimble to respond to direct and indirect effects of this disruption on operations, cash flow, and people. Learn about [Coronavirus resources](#), including the latest news on business continuity and cash flow management, Federal stimulus and tax developments, and more.

2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about [risk assessment](#) types, tools and strategies.

Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

[Learn more](#) about cybersecurity risk management.



[WATCH: On demand webinar about board governance over cybersecurity.](#)

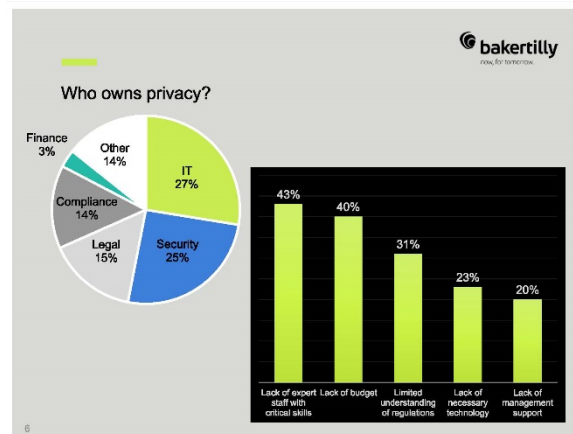
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

Learn more about [data privacy risk management](#).



[WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy](#)

The talent problem

Establishing a lifeline for your shifting workforce

Employee recruitment and retention challenges are an all too common struggle in the public sector:

- Aging workers with institutional knowledge retire
- High demand for small qualified candidate pool
- Perception of geographic disadvantages
- Wage/benefit competition with private sector
- Lean operations exclude investments in recruitment, on-the-job training and technology
- Unclear growth and career advancement tracks

Sustainable organizations must have a robust workforce development and succession planning program. Learn how to get started and incorporate a workforce/succession planning program with existing operational practices.



Download

Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become

knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the organization embraces new technologies.

Anticipating Disruptive Innovation and Digital Transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

[Read the blog post.](#)

Learn more about [innovation opportunities](#).

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

[Read the three part series](#) to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. [Five myths about search firms](#)
2. [Recruiting for difficult positions](#)
3. [Hiring recommendations for government entities](#)

Customer experience

Finding your edge in a competitive market

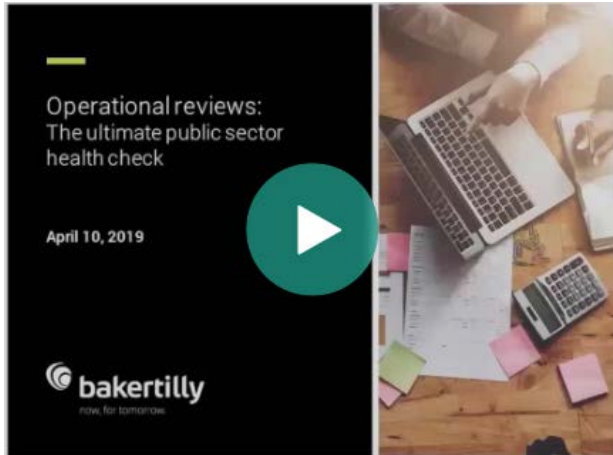
All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where an organization may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about [why your customer experience is so important](#).

Operational and organizational sustainability

Aligning resources with strategy



As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

Learn invaluable methods for [executing an operational review](#) while maintaining day-to-day operations.

A photograph of two men in an office environment. The man on the left is seen from the back, wearing a white shirt and glasses. The man on the right is smiling and wearing a light blue button-down shirt. They are shaking hands over a desk. On the desk, there is a laptop, a small potted plant, a white mug, and some papers. A window is visible in the background, showing a view of a building.

Appendix A: Management representation letter

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
708.246.3210 Fax: 708.352.0092

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org

November 23, 2020

Baker Tilly US, LLP
1301 W. 22nd Street
Suite 400
Oak Brook, IL 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Pleasantdale School District 107 as of June 30, 2020 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107 and the respective changes in financial position, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, if any, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 9) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 11) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,

- b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no known related parties or related party relationships and transactions of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no:
- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

24) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

- a) Financial statement preparation
- b) Adjusting journal entries
- c) Compiled regulatory reports
- d) Trial balance formatting from general ledger data

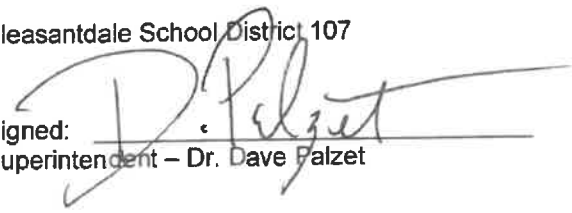
None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 25) Pleasantdale School District 107 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) Pleasantdale School District 107 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 27) The financial statements properly classify all funds and activities.
- 28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 30) Pleasantdale School District 107 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 37) Tax-exempt bonds issued have retained their tax-exempt status.


- 38) We have appropriately disclosed Pleasantdale School District 107's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 40) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 41) We assume responsibility for, and agree with, the findings of specialists in evaluating the pension and OPEB liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 42) We assume responsibility for, and agree with, the information provided by the Teachers Retirement System, THIS, and IMRF as audited by their auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 43) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

Sincerely,

Pleasantdale School District 107

Signed: 
Superintendent – Dr. Dave Palzet

Signed: 
Business Manager – Frank Adams

A photograph showing a person in a light blue long-sleeved shirt sitting at a dark wooden table. The person's right hand is holding a black pen over a stack of papers. They are wearing a watch with a black face and a light-colored strap. In the background, another person's hands are visible, gesturing as if in conversation. The scene is set in a well-lit room, possibly a meeting or office.

**Appendix B: Two-way communication
regarding your audit**

Two-way communication regarding your audit

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over

compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the District will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of April, May, June, and sometimes early July. Our final financial fieldwork is scheduled during the month of September to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 4-8 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

To the Board of Education of
Pleasantdale School District 107
Burr Ridge, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107, Illinois as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Pleasantdale School District 107's basic financial statements, and have issued our report thereon dated November 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Oak Brook, Illinois
November 23, 2020

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
708.246.3210 Fax: 708.352.0092

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org

Introduction: Pleasantdale School District prides itself on offering an excellent educational experience for a reasonable price. The bulk of the district’s budget is spent on programs that have a direct impact on students. Our community values high-quality instruction. Therefore, over 59% of our district budget is allocated to teacher salaries and benefits, ensuring that the values of the community are well represented when creating our budget. Likewise, PSD 107 has the lowest tax rate in the township and has continued to be good stewards of taxpayer dollars. To that end, the district has charged current users of district services for technology items and frequently-used school supplies (e.g. locks, calculators, goggles, etc.). Additionally, parents who choose to enroll their students in the Bright Beginnings preschool program pay tuition. Over the past several years we have streamlined our fees which resulted in greater convenience for our parents and improved efficiency for the business office. The following is information on this streamlined process.

Registration Fees: Beginning in the 2017-18 school year, the district implemented year four rollout of computing devices for students at both schools. In an effort to fulfill the goal of the district’s technology committee, we sought to implement a financially sustainable technology program. This means the cost of the student devices were paid by parents through a fee. In Kindergarten and first grade, the district offered one device for every two students. In grades three through six each student has an individual device assigned.

Three years ago the district acted on feedback from families and from our business office, which streamlined our fees and made fee management less confusing. The ultimate goal of these changes was to create a single and more manageable fee for families while streamlining the process for our business office. In addition to the technology items the new fees included items such as locks, calculators, and goggles. Because of this change, the fees are now considered registration fees. Additionally, families will still have the option to purchase their child’s iPad upon graduation for the balance on the device. Those iPads that are not purchased by families can be repurposed within the district or sold to third-party refurbishers.

As mentioned above, sixth- through eighth-grade students would still have the option to purchase their device; however, the balance of the cost of the device (\$120.00, or the breakeven cost) will be due in March of the child’s eighth-grade year. Our first cohort of students who had the option to buy their iPads were members of the class of 2020.

If a family requires an additional lock or another item covered by the registration fee, these items will be sold in the school office.

The administration is recommending NO change in registration fees for the 2021-22 school year. Below is a table that outlines the registration fees.

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
708.246.3210 Fax: 708.352.0092

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org

Grade	Registration Fee
Kindergarten	\$73.00
First Grade	\$73.00
Second Grade	\$73.00
Third Grade	\$145.00
Fourth Grade	\$145.00
Fifth Grade	\$193.00
Sixth Grade	\$155.00
Seventh Grade	\$165.00
Eighth Grade	\$202.00

Preschool Tuition: The district hosts a Bright Beginnings preschool program that serves children who live within district boundaries and are three or four years old. The goal of the program is to provide our community's three- and four-year-olds with an academic experience to help ensure success in kindergarten and beyond. The program allows parents to select either three or five days of preschool and either AM, PM, or full-day options.

Bright Beginnings has been a very popular option for our families and the district often has a waiting list. In January 2016, the Board approved a 5% tuition increase for full-week preschool and a 6% tuition increase for the partial-week program for the 2016-17 school year. In an effort to pass along modest tuition increases that helped the program keep pace with inflation, the Board agreed to an annual tuition increase of 2%. Again, the goal of this annual increase is to keep pace with inflation

Below is a table that displays the tuition costs along with tuition increases for the last six years. At the December 2015 Board meeting, the Board asked the administration to perform an analysis of program costs every four years. The goal of this deeper dive is to ensure that the preschool fees continued to keep pace with the cost of running the program. As such the administration performed a cost comparison of other preschool programs and did a year-to-date cost analysis of our program.

Table 1: Preschool program year-over-year increase

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



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7450 S. Wolf Road
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School Year	3 Day	% Increase	5 Day	% Increase
2013-14	\$2067	0%	\$3413	0%
2014-15	\$2067	0%	\$3413	0%
2015-16	\$2067	0%	\$3413	0%
2016-17	\$2190	6%	\$3580	5%
2017-18	\$2235	2%	\$3652	2%
2018-19	\$2280	2%	\$3725	2%
2019-20	\$2371	4%	\$3874	4%
2020-21	\$2418	2%	\$3951	2%
2021-22	\$2466	2%	\$4030	2%

Recommendation: The administration recommends that the Board of Education support a two percent (2%) increase of both the three- and five-day preschool programs. The purpose of this increase is to address rising costs of the program and ensure we are able to provide a high quality experience to our students.

School Year	3 Day		% Increase	5 Day		% Increase
	Half Day	Full Day		Half Day	Full Day	
2021-22	\$2466	\$4932	2%	\$4030	\$8060	2%



Discussion of Service Provider Contracts:

Each year, the administration makes recommendations to the Board of Education regarding our major contracts, namely:

Student transportation services with First Student
Cleaning services with GCA
Food services with Just A Dash Catering
Audit services with Baker Tilly Virchow Krause, LLP

Student Transportation

First Student was awarded the bid contract when we bid the transportation services in April 2008. We extended the contract for an additional two years in 2011-2012 and subsequently for an additional year thereafter. The administration recommends that the contract be extended for the 2021-2022 school year. The rates for 2021-2022 will be available by May 2021.

Cleaning

GCA has provided excellent service at competitive rates for the past 20 years. The administration recommends continuing with the same cleaning service for the 2021-2022 school year. We will know the 2021-2022 rates by May 2021.

Food Service

The District sent out bid packages for food service and milk to various vendors on March 8, 2017. Just A Dash was the only bidder and was awarded the bid for the school year 2017-2018 with options to renew yearly for the next four years. The administration recommends that the contract be extended for the 2021-2022 school year. The costs per meal will be available by May 2021.

Auditing Services

Baker Tilly Virchow Krause, LLP, was awarded the bid when the district bid for auditing services in April 2020. We have entered into a five-year agreement with them as the Board feels it is best practice to change auditors every five years. This is our first year with Baker Tilly and they have just completed the FY20 audit. They did a thorough job auditing our financials and have been a great resource to the business office. Fees for auditing services for the FY21 audit are \$18,500.

Students

Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, order of protection status, actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance by using Board policy 2:260 *Uniform Grievance Procedure*.

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260 *Uniform Grievance Procedure*. A student may appeal the School Board's resolution of the complaint to the Regional Superintendent of Schools (pursuant to 105 ILCS 5/3-10 of The School Code) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8 of The School Code).

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, **who also serves as the District's Title IX Coordinator**. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and grievance procedure.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972, implemented by 34 C.F.R. Part 106.
 29 U.S.C. §791 et seq., Rehabilitation Act of 1973.
 42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.
 Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).
 Ill. Constitution, Art. I, §18.
 105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60 (P.A.s 100-29 and 100-163, final citations pending), 5/10-22.5, and 5/27-1.
 775 ILCS 5/1-101 et seq., Illinois Human Rights Act.
 775 ILCS 35/5, Religious Freedom Restoration Act.
 23 Ill.Admin.Code §1.240 and Part 200.

ADOPTED: February 20, 2008

REVISED: August 18, 2010; January 17, 2018

Students

Harassment of Students Prohibited

Bullying, Intimidation, and Harassment Prohibited

No person, including a District employee or agent, or student, shall harass, intimidate or bully another student on the basis of actual or perceived: race; color; national origin; military status; unfavorable discharge status from military service; sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

~~Complaints of harassment, intimidation or bullying are handled according to the provisions on sexual harassment below. The Superintendent shall use reasonable measures to inform staff members and students that the District will not tolerate harassment, intimidation or bullying by including this policy in the appropriate handbooks.~~

Sexual Harassment Prohibited

~~Sexual harassment of students is prohibited. Any person, including a district employee or agent, or student, engages in sexual harassment whenever he or she makes sexual advances, requests sexual favors, and engages in other verbal or physical conduct, including sexual violence, of a sexual or sex-based nature, imposed on the basis of sex, that:~~

- ~~1. Denies or limits the provision of educational aid, benefits, services, or treatment; or that makes such conduct a condition of a student's academic status; or~~
- ~~2. Has the purpose or effect of:

 - ~~a. Substantially interfering with a student's educational environment;~~
 - ~~b. Creating an intimidating, hostile, or offensive educational environment;~~
 - ~~c. Depriving a student of educational aid, benefits, services, or treatment; or~~
 - ~~d. Making submission to or rejection of such conduct the basis for academic decisions affecting a student.~~~~

~~The terms "intimidating," "hostile," and "offensive" include conduct that has the effect of humiliation, embarrassment, or discomfort. Examples of sexual harassment include touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities. The term *sexual violence* includes a number of different acts. Examples of sexual violence include, but are not limited to, rape, sexual assault, sexual battery, sexual abuse, and sexual coercion.~~

~~Students are encouraged to report claims or incidences of bullying, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. A student may choose to report to a person of the student's same sex.~~

~~An allegation that a student was a victim of any prohibited conduct perpetrated by school personnel, including a school vendor or volunteer, shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*, in addition to any response required by this policy.~~

~~The Superintendent shall insert into this policy the names, addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. At least one of these individuals will be female, and at least one will be male.~~

Sexual Harassment Prohibited

The District shall provide an educational environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. See policies 2:265, *Title IX Sexual Harassment Grievance Procedure*, and 2:260, *Uniform Grievance Procedure*.

Making a Report or Complaint

Students are encouraged to promptly report claims or incidences of bullying, intimidation, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, a Complaint Manager, or any employee with whom the student is comfortable speaking. A student may choose to report to an employee of the student's same gender.

Reports under this policy will be considered a report under Board policy 2:260, *Uniform Grievance Procedure*, and/or Board policy 2:265, *Title IX Sexual Harassment Grievance Procedure*. The Nondiscrimination Coordinator and/or Complaint Manager shall process and review the report according to the appropriate grievance procedure. The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

Nondiscrimination Coordinator:

Dave Palzet, Superintendent

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2170

Telephone

Complaint Managers:

Dave Palzet, Superintendent

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2170

Telephone

Jennifer Ban, Asst. Supt. Tchng & Learning

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2177

Telephone

The Superintendent shall use reasonable measures to inform staff members and students of this policy by including:

1. For students, age-appropriate information about the contents of this policy in the District's student handbook(s), on the District's website, and, if applicable, in any other areas where policies, rules, and standards of conduct are otherwise posted in each school.
2. For staff members, this policy in the appropriate employee handbook(s), if applicable, and/or in any other areas where policies, rules, and standards of conduct are otherwise made available to staff.

Investigation Process

~~Supervisors, Building Principals, or administrators who receive a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. A supervisor or administrator who fails to promptly comply may be disciplined, up to and including discharge.~~

~~Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.~~

~~The District shall investigate alleged harassment of students when the Nondiscrimination Coordinator or a Complaint Manager becomes aware of an allegation, regardless of whether a written report or complaint is filed.~~

Pleasantdale School District 107

7:20

Page 3 of 3

Alleged Incidents of Sexual Abuse

~~An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.~~

~~Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*, in addition to any response required by this policy.~~

Enforcement

~~Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.~~

Investigation Process

Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.), the Nondiscrimination Coordinator or designee shall consider whether action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, should be initiated.

For any other alleged student harassment that does not require action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under policies 2:260, *Uniform Grievance Procedure*, and/or 7:190, *Student Behavior*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, or policy 2:260, *Uniform Grievance Procedure*.

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints or providing information about harassment is prohibited (see policies 2:260, *Uniform Grievance Procedure*, and 2:265, *Title IX Sexual Harassment Grievance Procedure*).

Students should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Educational Amendments.
34 C.F.R. Part 106.
105 ILCS 5/10-20.12, 10-22.5, 5/27-1, and 5/27-23.7.
775 ILCS 5/1-101 et seq., Illinois Human Rights Act.
23 Ill.Admin.Code §1.240 and Part 200.
Davis v. Monroe County Board of Education, 119 S.Ct. 1661 (1999).
Franklin v. Gwinnett Co. Public Schools, 112 S.Ct. 1028 (1992).
Gebser v. Lago Vista Independent School District, 118 S.Ct. 1989 (1998).
West v. Derby Unified School District No. 260, 206 F.3d 1358 (10th Cir., 2000).

ADOPTED: February 20, 2008

REVISED: August 12, 2015; January 17, 2018; January 15, 2020

Students

Teen Dating Violence Prohibited

Engaging in teen dating violence that takes place at school, on school property, at school-sponsored activities, or in vehicles used for school-provided transportation is prohibited. For purposes of this policy, the term *teen dating violence* occurs whenever a student who is 13 to 19 years of age uses or threatens to use physical, mental, or emotional abuse to control an individual in the dating relationship; or uses or threatens to use sexual violence in the dating relationship.

The Superintendent or designee shall develop and maintain a program to respond to incidents of teen dating violence that:

1. Fully implements and enforces each of the following Board policies:
 - a. *2:260, Uniform Grievance Procedure*. This policy provides a method for any student, parent/guardian, employee, or community member to file a complaint if he or she believes that the School Board, its employees, or its agents have violated his or her rights under the State or federal Constitution, State or federal statute, Board policy, or various enumerated bases.
 - b. *7:20, Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
 - c. *7:180, Prevention of and Response to Bullying, Intimidation, and Harassment*. This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
 - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the District's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
 - b. The Nondiscrimination Coordinator, Building Principal, ~~Assistant Building Principal,~~ ~~Dean of Students,~~ or a Complaint Manager identified in policy 7:20, *Harassment of Students Prohibited*.
3. Incorporates age-appropriate instruction in grades 7 through 12, in accordance with the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Building Principal, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

LEGAL REF.: 105 ILCS 110/3.10.

APPROVED: October 15, 2014