

Pleasantdale Elementary School
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La Grange, IL 60525
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Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
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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, January 19, 2022
6:00 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. * Consent Agenda**

Recommendation:

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

- A. Approve Regular Meeting Minutes of December 15, 2021** **3**
The minutes are included for Board review.
- B. Approve Closed Session Minutes of December 15, 2021**
The minutes are on file for Board review.
- C. Approve Payment of December Payroll/January Warrants** **6**
The warrant lists are attached for Board review. David Negron and Mohsin Dada reviewed the bills.
- D. Approve Students (sec. 7) Board Policies** **61**
The Board reviewed the changes in red at the December Board meeting. There were no changes to section 8.
- E. Approve Registration Fees for the 2022-23 School Year** **87**
The Board of Education reviewed registration fees at the December Board meeting. The attached chart outlines the fees for approval.
- F. Approve FY23 School Calendar** **88**
The attached calendar was reviewed by the Board of Education at its January meeting. Revision based on the Board's discussion are reflected in the attached. It is being recommended that the Board adopt the FY23 school calendar as presented.
- G. Approve January 2022 Personnel Report** **89**
The January 2022 Personnel Report is attached. It includes the hiring of Instructional Aide Eric Tucker starting January 3, 2022; and Instructional Aide Rachelle Guernsey starting January 18, 2022.

VI. Reports and Discussion Items

A. Informational Updates

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

1. District COVID Dashboard Update

B. Administration's Reports

1. Audit Report

90

Nick Cavalieri 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 FY21 audit report as presented by Nick Cavalieri of Baker Tilly.

- 2. **Bright Beginnings Restructure Report and Fees** **268**
- 3. **Strategic Planning 2022-23** **273**
- 4. **Governance Team Book Study**

VII. Items for Next Agenda:

A. Approve Bright Beginnings Program Restructure and Fees; Five-year Financial Update; Safety Plan Recommendations; Declassify Closed Session Minutes: Board Policy 4:85 Cost Analysis for Programs (written); Review Governance and Planning (sec. 1) Board Policies; and Preliminary Staffing Recommendations.

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

IX. Closed Session

Recommendation:

That the Board of Education moves into closed session at _____ to discuss collective negotiation matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

A. Collective negotiation matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

X. Written Reports

A. FOIA

274

XI. Adjournment

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 6:00 – 8:55 p.m. December 15, 2021

- Members Present:
 Arlene Cabana, Presiding Officer
 Bill Brockob
 Tarryne Marchione
 Becky Walters
 Charles Zona
Absent:
 Mary Lenzen
 David Negron

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Erika Sawosko, Mohsin Dada, Beth Parker Jennifer Ban, Kathleen Tomei, Griffin Sonntag, Brianne Malatt, Meagan Bubulka, Rikki Steinmetz, Karen Lisowski, and Jeanine Arundel; and consultants Dr. Judy Hackett and Dr. Tim Thomas.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was lead by middle school students who participated on the committee to hire the new principal. The brag boards displayed middle school art projects from Ms. Zill’s classes.

OPEN FORUM

None

ACTION NO. 12
Consent Agenda

Motion by Marchione, seconded by Walters, that the Board of Education approve the consent agenda consisting of regular meeting minutes of November 17, 2021; payment of November payroll/December warrants; and December 2021 Personnel Report containing the resignation of instructional aide Meredith Spiegel; school year 2022-23 salary for Business Manager Griffin Sonntag; and hiring of Middle School Principal Jeanine Arundel for the 2022-23 school year. Motion carried by a roll call vote of 5 ayes (Brockob, Cabana, Marchione, Negron, Walters, Zona) absent – Lenzen, Negron

REPORTS AND DISCUSSION ITEMS

Middle School Principal Introduction

Dr. Palzet introduced the newly appointed principal at the middle school. Mrs. Jeanine Arundel will assume her new role on July 1, 2022, and is currently the assistant principal at Eisenhower Junior High School in Darien. Mrs. Arundel is a graduate of Marquette University and is currently working on her doctorate from St. Francis University. We are excited to welcome her to this new role, and she looks forward to getting to know the community in the coming months.

Covid Dashboard Update

The District continues to keep a careful watch on COVID metrics. Over the past several weeks, our schools have seen an increase in student cases. We believe our mitigation strategies, such as hand washing, cleaning of frequently touched surfaces, respiratory etiquette, and social distancing, are helping to keep students and staff safe. We currently have 37 individuals excluded due to exposure or testing positive for COVID. We have given over 650 COVID tests in our schools this school year. The current positivity rate in our three zip codes is 3.14%. The District encourages families to make safe choices as they celebrate the holidays with family and friends.

Special Education Consultant Report

In March, the Board hired TJ Consultants to review our special education services in an effort to best meet the needs of our students. Over the past several months, the consultants have met with stakeholders, observed in our classrooms, and reviewed our special education processes. They presented their findings to the Board with recommendations that included improved communications in the special education department, developing criteria for inclusionary practices, and facilitating a District special education committee.

Strategic Blueprint: Professional Development Pathways

Dr. Ban, Mrs. Steinmetz, Mrs. Bubulka, and Ms. Malatt presented the District's professional development program called Pdale Expeditions. The program focuses the District's Professional Development program on three areas: Differentiated Instruction, Technology Integration, and Social/Emotional Learning. As teachers complete professional learning tasks, they are awarded electronic badges and other prizes.

Review Fees

Registration fees help offset the cost of the programs the District delivers to students. Dr. Palzet reviewed the proposed fees for the 2022-23 school year. Fees at the elementary school will increase by \$12.00 per grade. This increase is to support the ongoing community-building efforts of the school. Likewise, the registration fee at fifth grade will be decreased by \$15.00 and increased by the same amount at sixth grade. This change is to support the purchase of a calculator in sixth grade. The fee schedule will be voted on at the January Board of Education meeting.

Preliminary Review of District Calendar

Preliminary Review of District Calendar: Each year, the District convenes a committee to review the following year's school calendar. On December 9, this committee met to review a calendar draft. The administration presented the draft calendar for the Board's consideration. We work to mirror the Lyons Township Calendar when developing our calendar. The official school calendar will be approved at the January Board of Education meeting.

Student (sec. 7) and Community Relations (sec. 8) Board Policies

The Board reviews its policies to ensure that the current policy reflects the current realities of running a school district. This month the Board reviewed Students (sec.7) and Community Relations (sec. 8). There were no revisions to section 8. Section 7 policies will be on the January Consent Agenda for approval.

Governance Team Book Study

In an effort to enhance the functionality of our governance team the Board of Education is engaged in a book study. The book being read and discussed is *The Trust Edge* by David Horsager. At this month's meeting, the board discussed the final two pillars of trust discussed in the book: Contribution and Consistency.

NEXT AGENDA

Items submitted for the January agenda include:

Preschool Restructure Report; Five-year Financial Update (moved to February); Review/Approve Audit Report; Approve Students (sec. 7) Board policies; Approve Fees; Approve 2022-23 School Calendar; Declassify Selected Closed Session Minutes.

ACTION NO. 13

Closed Session

Motion by Walters, seconded by Brockob, that the Board of Education go into closed session at 7:36 p.m. to discuss matters relating to the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the district or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity; and student disciplinary cases. Motion carried by a roll call of 5 ayes (Brockob, Cabana, Marchione, Walters, Zona) absent – Lenzen, Negrón.

The Board came out of closed session at 8:55 p.m.

ADJOURNMENT Motion by Brockob, seconded by Zona, that the regular meeting adjourns at 8:55 p.m. Voice vote. Motion carried.

App. ___ President _____ Secretary _____

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1165

01/21/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Bedell, Wendy						
Check Group:						
Reimburse for Tuition		1 0		V526743 1/12/2022	10.5.2213.2300.300.0000	\$393.75
				Check #: 0		
					PO/InvoiceTotal:	<u>\$393.75</u>
					Vendor Total:	<u>\$393.75</u>
Interrante, Michelle M						
Check Group:						
Reimburse for Tuition		1 0		V526743 1/12/2022	10.5.2213.2300.300.0000	\$1,800.00
				Check #: 0		
					PO/InvoiceTotal:	<u>\$1,800.00</u>
					Vendor Total:	<u>\$1,800.00</u>
Jarosik, Michelle A						
Check Group:						
Reimburse for Tuition		1 0		V526743 1/12/2022	10.5.2213.2300.300.0000	\$1,800.00
				Check #: 0		
					PO/InvoiceTotal:	<u>\$1,800.00</u>
					Vendor Total:	<u>\$1,800.00</u>
Jarosz, Allison M						
Check Group:						
Reimburse for Tuition		1 0		V526743 1/12/2022	10.5.2213.2300.300.0000	\$1,800.00
				Check #: 0		
					PO/InvoiceTotal:	<u>\$1,800.00</u>
					Vendor Total:	<u>\$1,800.00</u>
Malatt, Brienne M						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1165

01/21/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Mileage Aug16 - Dec 2		1	0	V526743 1/12/2022	10.5.2410.3320.200.0000	\$51.52
					Check #: 0	
					PO/InvoiceTotal:	\$51.52
					Vendor Total:	\$51.52
Newberry, Jennifer						
Check Group:						
Reimburse for Tuition		1	0	V526743 1/12/2022	10.5.2213.2300.300.0000	\$877.50
					Check #: 0	
					PO/InvoiceTotal:	\$877.50
					Vendor Total:	\$877.50
Penrod, Lisa						7
Check Group:						
Reimburse Wellness Screening Food		1	0	V526743 1/12/2022	20.5.2540.4000.300.0000	\$50.04
					Check #: 0	
					PO/InvoiceTotal:	\$50.04
					Vendor Total:	\$50.04
Sonntag, Griffin L						
Check Group:						
Reimburse for Tuition		1	0	V526743 1/12/2022	10.5.2213.2300.300.0000	\$2,447.50
					Check #: 0	
					PO/InvoiceTotal:	\$2,447.50
					Vendor Total:	\$2,447.50
Tokarczyk, Karen M						
Check Group:						
Reimburse for Tuition		1	0	V768061 1/12/2022	10.5.2213.2300.300.0000	\$1,837.50

Pleasantdale School District 107

Voucher Detail Listing

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01/21/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$1,837.50
Vendor Total:						\$1,837.50
Triggs, Barbara						
Check Group:						
Reimburse for Tuition		1 0		V526743 1/12/2022	10.5.2213.2300.300.0000	\$393.75
Check #: 0						
PO/InvoiceTotal:						\$393.75
Vendor Total:						\$393.75
Van Zandbergen, Tracy Lynn						
Check Group:						
Reimburse for Tuition		1 0		V526743 1/12/2022	10.5.2213.2300.300.0000	\$1,837.50
Check #: 0						
PO/InvoiceTotal:						\$1,837.50
Vendor Total:						\$1,837.50
Zuppa, Laura A						
Check Group:						
Reimburse for Tuition		1 0		V277766 1/12/2022	10.5.2213.2300.300.0000	\$600.00
Check #: 0						
PO/InvoiceTotal:						\$600.00
Vendor Total:						\$600.00
Grand Total:						\$13,889.06

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ABM Building Valve						
Check Group:						
January Custodial Services		1 0		1129821 1/1/2022	20.5.2540.3220.300.0000	\$18,847.59
					Check #: 0	
					PO/InvoiceTotal:	\$18,847.59
					Vendor Total:	\$18,847.59
All-Types Elevators Inc						
Check Group:						
Fire Alarm Inspection		1 0		20091699 8/31/2021	20.5.2540.3192.300.0000	\$275.75
Elevator Inspections MS/Invoice Balance		1 0		20095119 11/10/2021	20.5.2540.3192.300.0000	\$545.50
Elevator Inspections ES/Invoice Balance		1 0		20095170 11/12/2021	20.5.2540.3192.300.0000	\$324.90
Elevator/Fire Alarm Inspection/Repair		1 0		20096797 12/22/2021	20.5.2540.3201.200.0000	\$327.50
Quarterly Maintenance		1 0		20097693 12/31/2021	20.5.2540.3200.200.0000	\$116.00
Quarterly Maintenance		1 0		20097694 12/31/2021	20.5.2540.3201.100.0000	\$149.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,738.25
					Vendor Total:	\$1,738.25
Amazon Capital Services, Inc						
Check Group:						
PO 22450 Liquid Hand Soap		1 0		16YN-WVGD-W9 R4 12/21/2021	10.5.1002.4000.200.0000	(\$59.23)

Pleasantdale School District 107

Voucher Detail Listing

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01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Credit PO 22412 Plastic Grip Jar		1	0	1WK1-QQCP-11X W 12/13/2021	10.5.1002.4000.200.0000	(\$44.98)
				Check #: 0		
					PO/InvoiceTotal:	(\$104.21)
Check Group:						
Birth of Kitaro		1	22377	191K-FXY3-1JNY 11/5/2021	10.5.2220.4300.200.0000	\$12.95
Ultraman 7		1	22377	191K-FXY3-1JNY 11/5/2021	10.5.2220.4300.200.0000	\$12.99
Yuzu the Pet Vet 1		1	22377	191K-FXY3-1JNY 11/5/2021	10.5.2220.4300.200.0000	\$10.99
Yuzu the Pet Vet 2		1	22377	191K-FXY3-1JNY 11/5/2021	10.5.2220.4300.200.0000	\$10.99
Yuzu the Pet Vet 3		1	22377	191K-FXY3-1JNY 11/5/2021	10.5.2220.4300.200.0000	\$10.99 ¹⁰
Big Shot Diary of a Wimpy Kid Book 16		1	22377	191K-FXY3-1JNY 11/5/2021	10.5.2220.4300.200.0000	\$10.49
				Check #: 0		
					PO/InvoiceTotal:	\$69.40
Check Group:						
Badge ID Cardholder Purple 12 Pack		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
Lanyard with Waterproof ID Card Holder Fluorescent Rose Red 12 Pack		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
Lanyard with Waterproof ID Card Holder 12 Pack Red		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
Lanyard with Waterproof ID Card Holder 12 Pack Sky Blue		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98

Pleasantdale School District 107

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01/19/2022

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Cruise Lanyard with Waterproof ID Cardholder 12 Pack Apple Green		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
BIC Mechanical Pencil 60 Count		3	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$41.91
Cruise Lanyard with Waterproof ID Card Holder 12 Pack Blue		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
Cruise Lanyard with Waterproof ID Crad Holder 12 Pack Orange		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
Cruise Lanyard with Waterproof ID Card Holder 12 Pack Yellow		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$19.98
LifeSavers Pep O Mint 50 Ounce Party Size Bag		1	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$9.98 11
Chap Ice Mini Lip Balms120 count		1	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$51.81
Wecare Disposable Face Mask Individually Wrapped 50 pack		4	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$99.92
4 Ply Pocket Packs Facial Tissues 120 Packs		2	22421	19C3-WQYW-4W DD 12/13/2021	10.5.1002.4000.200.0000	\$45.98
Check #: 0						
						PO/InvoiceTotal: \$409.44
Check Group:						
The Feeling Good Handbook		1	22422	1W4K-PLJH-FTN J 12/8/2021	10.5.1002.4000.200.0000	\$5.99
Coping Skills for Teens Workbook		1	22422	1W4K-PLJH-FTN J 12/8/2021	10.5.1002.4000.200.0000	\$14.95

Pleasantdale School District 107

Voucher Detail Listing

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01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The DBT Skills Workbook for Teens		1	22422	1W4K-PLJH-FTN J 12/8/2021	10.5.1002.4000.200.0000	\$17.95
CBT Toolbox for Depressed, Anxious and Suicidal Children		1	22422	1W4K-PLJH-FTN J 12/8/2021	10.5.1002.4000.200.0000	\$24.65
Shipping		1	22422	1W4K-PLJH-FTN J 12/8/2021	10.5.1002.4000.200.0000	\$12.06
Check #: 0						
PO/InvoiceTotal:						\$75.60
Check Group: pack of 20 driveway markers for butterfly garden		1	22423	1HDX-RQG7-VX9 W 12/14/2021	20.5.2540.4000.300.0000	\$34.59
Check #: 0						12
PO/InvoiceTotal:						\$34.59
Check Group: 5 pk self stick easel pads		1	22426	1MXW-R1RG-MR 44 12/11/2021	10.5.1001.4000.100.0000	\$84.89
Check #: 0						
PO/InvoiceTotal:						\$84.89
Check Group: NavePoint 6U Wall Mount Consumer Series Server Cabinet Network Enclosure Locks, Fan		4	22429	1FDV-CDTQ-FP3 Q 12/9/2021	10.5.2225.4000.100.0000	\$593.96
Check #: 0						
PO/InvoiceTotal:						\$593.96
Check Group: HP Wide Format Universal Bond Paper 24 in x 150 ft, 2 Roll Bundle 4.2 mil - 80 g/m ² (21 lbs) 2" Core - Q1396A-2R		1	22430	1H3H-9MRF-X67 W 12/9/2021	10.5.2225.4000.200.0000	\$60.00

Pleasantdale School District 107

Voucher Detail Listing

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01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
HP 87X CF287XD 2 Toner-Cartridges Black Works with HP LaserJet Enterprise M527, M506, M501 High Yield		1	22430	1H3H-9MRF-X67 W 12/9/2021	10.5.2225.4000.200.0000	\$534.65
Check #: 0						
PO/InvoiceTotal:						\$594.65
Check Group:						
Denon AVR-S540BT Receiver, 5.2 channel		4	22431	1X66-3GRV-W7K W 12/14/2021	10.5.2225.4000.100.0000	\$1,399.96
Panasonic 4K Blu Ray Player		4	22431	1X66-3GRV-W7K W 12/14/2021	10.5.2225.4000.100.0000	\$639.88
Amazon Basics High-Speed HDMI Cable (18Gbps, 4K/60Hz) - 3 Feet, Pack of 3, Black		1	22431	1X66-3GRV-W7K W 12/14/2021	10.5.2225.4000.100.0000	\$14.61
Amazon Basics High-Speed HDMI Cable (18Gbps, 4K/60Hz) - 3 Feet, Black		1	22431	1X66-3GRV-W7K W 12/14/2021	10.5.2225.4000.100.0000	\$6.49
Check #: 0						
PO/InvoiceTotal:						\$2,060.94
Check Group:						
Monoprice 106033 Installation Kit for A Pair of 8-Inch In-Ceiling Speakers,Silver		1	22432	1QL4-TC1L-34LG 1/4/2022	10.5.2225.4000.100.0000	\$31.90
Check #: 0						
PO/InvoiceTotal:						\$31.90
Check Group:						
Fun Express Snowflake Stress Balls Set of 12		2	22436	1Q7J-431K-XR17 12/12/2021	10.5.1002.4000.200.0000	\$35.98
Christmas Party Favors Stress Relief Toys 8 Pcs		2	22436	1Q7J-431K-XR17 12/12/2021	10.5.1002.4000.200.0000	\$29.98
25 pack Gable Brown Candy Treat Boxes		5	22436	1Q7J-431K-XR17 12/12/2021	10.5.1002.4000.200.0000	\$64.40

Pleasantdale School District 107

Voucher Detail Listing

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01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Favourde 22 Pack 6 in 1 Ballpoint Pens		1	22436	1Q7J-431K-XR17 12/12/2021	10.5.1002.4000.200.0000	\$14.98
				Check #: 0		
					PO/InvoiceTotal:	\$145.34
Check Group:						
Reusable and Non Drying Modeling ClaySet of 15 11.5 Pounds		1	22437	1Q7J-431K-J3RD 12/11/2021	10.5.1002.4000.200.0000	\$66.45
Ryze Tech Tello Boost Combo - Mini Drone with 5MP Camera		2	22437	1Q7J-431K-J3RD 12/11/2021	10.5.1002.4000.200.0000	\$298.00
Zip Ties 500 Pieces		1	22437	1Q7J-431K-J3RD 12/11/2021	10.5.1002.4000.200.0000	\$13.99
				Check #: 0		
					PO/InvoiceTotal:	14 \$378.44
Check Group:						
The Heroine's Journey: For Writers, Readers and Fans of Pop Culture		1	22438	1C3P-MFYX-4XV T 12/9/2021	10.5.1002.4000.200.0000	\$14.99
A Christmas Carol		1	22438	1C3P-MFYX-4XV T 12/9/2021	10.5.1002.4000.200.0000	\$5.88
A Christmas Carol: The Graphic Novel		1	22438	1C3P-MFYX-4XV T 12/9/2021	10.5.1002.4000.200.0000	\$13.19
				Check #: 0		
					PO/InvoiceTotal:	\$34.06
Check Group:						
How to Catch an Elf		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$7.35
Cat Kid Comic Club: Perspectives		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$8.62

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Big Shot Diary of a Wimpy Kid		2	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$14.98
Big Book of WHO All Stars		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	(\$3.81)
Earth's Incredible Oceans		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$14.99
How to Catch a Gingerbread Man		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$7.97
How to Catch a Leprechaun		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$7.51
Sarah and the Big Wave		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$12.06 15
Creepy Carrots		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$15.49
Triangle		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$13.39
The Tree in Me		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$10.89
Survivor Tree		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$15.99
Unbound: The Life and Art of Judith Scott		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$15.39
Mel Fell		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$15.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Inside Cat		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$14.72
Chez Bob		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$15.49
Narwhal's School of Awesomeness		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$10.99
The Last Kids on Earth and the Doomsday Race		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$10.48
Never Let a Unicorn meet a Reindeer		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$11.99
Alphabet's Alphabet		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$6.29 16
5 More Sleeps Til Christmas		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$13.28
Mr. Monkey Takes a Hike		1	22439	1G4K-W19T-H9L T 12/14/2021	10.5.2220.4300.100.0000	\$7.99
Check #: 0						
						PO/InvoiceTotal: <u>\$248.04</u>
Check Group:						
Leaders and Thinkers in American History: A Children's History Book Paperback		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$36.72
Countries of the World: Our World in Pictures Hardback		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$8.65
History Year by Year: The History of the World Hardback		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$78.12

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Timelines of Everything Hardcover		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$72.72
When on Earth: History as You've Never Seen it Before Hardcover		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$49.24
A child Through Time: The Book of Children's History Hardcover		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$53.20
A City Through Time		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$54.76
A Street Through Time: A 12,000 Year Journey Along the Same Street Hardcover		4	22441	1MH3-HRV9-RNQ H 12/11/2021	10.5.1002.4000.200.0000	\$64.76
Check #: 0						
						PO/InvoiceTotal: <u>\$418.17</u>
Check Group:						
Cafe Break Resistant Plastic Beverage Tumblers Set of 16		2	22444	1MNN-3YLT-KN3 T 12/14/2021	10.5.1002.4000.200.0000	\$41.98
Check #: 0						
						PO/InvoiceTotal: <u>\$41.98</u>
Check Group:						
Expo Low Odor Dry Erase Markers Fine Tip Black 36 Count		1	22448	1FWF-X7PM-VP3 4 12/15/2021	10.5.1002.4000.200.0000	\$23.71
Mini Dry Erase Erasers Pack of 48		1	22448	1FWF-X7PM-VP3 4 12/15/2021	10.5.1002.4000.200.0000	\$13.29
Check #: 0						
						PO/InvoiceTotal: <u>\$37.00</u>
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
16 Ounce Plastic Juice Bottles with Tamper Evident Caps 33 Pack		1	22449	1MG3-74GD-G1N 6 12/16/2021	10.5.1002.4000.200.0000	\$25.99
				Check #: 0		
					PO/InvoiceTotal:	\$25.99
Check Group:						
Dial Professional Sensitive Skin Antibacterial Liquid Hand Soap 1 Gallon 4 Pack		1	22450	1K6T-J1YN-HCV7 12/16/2021	10.5.1002.4000.200.0000	\$59.23
Soap Dispensers 7 Pack		2	22450	1K6T-J1YN-HCV7 12/16/2021	10.5.1002.4000.200.0000	\$17.98
					Check #: 0	
					PO/InvoiceTotal:	\$77.21
Check Group:						
Thing on the Wong can Sing		1	22454	11X4-GWHR-FXN Y 12/27/2021	10.5.1001.4111.100.0000	18 \$7.99
Mighty Silent E		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$10.99
Bossy R		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$6.79
Peaches on the Beaches		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
Clown in the Gown		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
Whose Shoes Would You Choose		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
Frail Snail on the Trail		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99

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Nice Mice in the Rice		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
A Bug in the Jug Wants a Hug		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
Stop, Drop and Flop in the Slop		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
I Survived Graphic Novels 1-4		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$32.96
Baloney & Friends #1		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$7.99
Princess Fairy Tales Box Set		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$23.99 19
Outside In		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$13.79
Pigeon Series 7 book set		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$41.49
Evelyn Del Rey is Moving Away		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$10.69
I Am Every Good Thing		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$12.60
5000 Awesome Facts		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$11.97
Magic Tree House Boxed Set, Books 1-28 Magic Tree House Boxed Set, Books 1-28		1	22454	1YWT-TCVM-WF 9R 12/22/2021	10.5.1001.4111.100.0000	\$49.98

Check #: 0

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$287.16</u>
Check Group:						
Linkyo Toner Cartridge for Brother TN450		1	22455	1L94-4G4H-MLX9 12/27/2021	10.5.1002.4000.200.0000	\$21.99
Bic Pens Bulk Pack of 240 Ink Pens		2	22455	1L94-4G4H-MLX9 12/27/2021	10.5.1002.4000.200.0000	\$49.00
Wood Cased #2 HB Pencils Class Pack 1000		2	22455	1L94-4G4H-MLX9 12/27/2021	10.5.1002.4000.200.0000	\$129.96
						Check #: 0
						PO/InvoiceTotal: <u>\$200.95</u>
Check Group:						
100 ft poly triangle multicolor pennant		1	22457	167T-N1Y9-C3ML 12/22/2021	10.5.1001.4000.100.0000	\$24.99
3x3 pop up post it notes		2	22457	167T-N1Y9-C3ML 12/22/2021	10.5.1001.4000.100.0000	\$18.78
						Check #: 0
						PO/InvoiceTotal: <u>\$43.77</u>
Check Group:						
Duracell Silver Oxide Button Batteries 3 count		1	22464	1K67-YQGP-TP1 1/7/2022	10.5.1002.4000.200.0000	\$5.84
Bostich Desktop Stapler Red		1	22464	1K67-YQGP-TP1 1/7/2022	10.5.1002.4000.200.0000	\$14.07
Magnetic staple Remover 3 Pieces Blue		2	22464	1K67-YQGP-TP1 1/7/2022	10.5.1002.4000.200.0000	\$13.94
						Check #: 0
						PO/InvoiceTotal: <u>\$33.85</u>
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
USB C to HDMI Cable for Kathleen		1	22465	17GY-6RMK-QJ1 K 1/6/2022	10.5.2225.4000.100.0000	\$14.99
HP monitors for Kathleen		2	22465	17GY-6RMK-QJ1 K 1/6/2022	10.5.2225.4000.100.0000	\$349.98
HDMI cable for Kathleen		1	22465	17GY-6RMK-QJ1 K 1/6/2022	10.5.2225.4000.100.0000	\$7.49
Macally Wireless Bluetooth Keyboard for Kathleen & McAtee		2	22465	17GY-6RMK-QJ1 K 1/6/2022	10.5.2225.4000.100.0000	\$99.98
Check #: 0						
PO/InvoiceTotal:						\$472.44
Check Group:						
Dessie 100 Blank Cards with Envelopes		2	22468	1MQF-XJVW-K9G Q 1/8/2022	10.5.1002.4000.200.0000	\$51.99
Check #: 0						
PO/InvoiceTotal:						\$51.98
Vendor Total:						\$6,347.54
AT&T						
Check Group:						
Nov - Jan Phone Service		1	0	6306620139318 12/30/2021	20.5.2540.3400.100.0000	\$6,561.13
Nov - Jan Phone Service		1	0	6306620139318 12/30/2021	20.5.2540.3400.200.0000	\$4,374.09
Nov - Jan Phone Service		1	0	6306620139318 12/30/2021	20.5.2540.3400.300.0000	\$2,187.04
Check #: 0						
PO/InvoiceTotal:						\$13,122.26
Vendor Total:						\$13,122.26

Behavioral Perspective Inc

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Nov & Dec Evaluation and School Consult		1 0		4162261 12/14/2021	10.5.1205.3100.200.0000	\$1,825.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,825.00
					Vendor Total:	\$1,825.00
Birch Agency Inc.						
Check Group:						
C Dombkowski Nov 15 - Nov 21		1 0		3950004107 12/1/2021	10.5.1205.3100.100.0000	\$2,730.00
C Dombkowski Nov 29 - Dec 3		1 0		3950004142 12/8/2021	10.5.1205.3100.100.0000	\$2,730.00
C Dombkowski Dec 6 - Dec 10		1 0		3950004186 12/15/2021	10.5.1205.3100.100.0000	\$2,730.00 22
C Dombkowski Dec 13 - Dec 17		1 0		3950004221 12/22/2021	10.5.1205.3100.100.0000	\$2,730.00
					Check #: 0	
					PO/InvoiceTotal:	\$10,920.00
					Vendor Total:	\$10,920.00
Blick Art Materials						
Check Group:						
Choice Brush 60 Pcs		1 22161		7719351 12/21/2021	10.5.1002.4000.200.0000	\$50.74
					Check #: 0	
					PO/InvoiceTotal:	\$50.74
Check Group:						
Liquid Metal Craft Markers Set of 6		2 22400		7624369 12/8/2021	10.5.1002.4000.200.0000	\$19.92
					Check #: 0	
					PO/InvoiceTotal:	\$19.92

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Craft buttons		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$12.79
Drawing paper		6	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$215.94
Sharpie Metallic		2	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$113.02
Sharpie Chisel		40	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$47.60
Sharpie Fine Point		5	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$149.90
Plastic Weaving Needle		3	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$9.27
Tol Tron Scissors		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$8.99 23
Needles		35	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$55.65
Fiskars Pinking Shears		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$23.57
Gingher Shears		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$34.11
X-Acto		2	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$14.64
Transfer Paper		5	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$34.05
Railroad Board		25	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$14.00
The future Architect		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$21.47
Monster Factory		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$22.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Jean-Michel Basquiat		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$12.04
Yves Klein		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$17.95
Yoyoi Kusama		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$17.11
Jackson Pollack		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$17.50
Expo Eraser		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$3.03
Expo Markers		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$7.98
Sharpie Ultra-Fine Point		7	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$29.33
Crayola Construction Crayons		1	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$35.92
Sargent Art Liquid Metals		26	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$86.32
Sargent art Tempera Sticks		33	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$374.22
Sargent art neon tempera sticks		33	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$374.22
Richeson tempera cakes set of 9		33	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$345.84
Richeson Tempera fluorescent		33	22452	7702944 12/19/2021	10.5.1001.4000.100.0000	\$556.05
crayola oil pastels		33	22452	V511623 1/12/2022	10.5.1001.4000.100.0000	\$205.92

Check #: 0

PO/InvoiceTotal: \$2,861.42

Vendor Total: \$2,932.08

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Candor Health Education						
Check Group:						
Oct 15 & 18 Program		1	0	2022071 10/21/2021	10.5.1002.4000.200.0000	\$275.00
January 27 & 28 Program		1	0	2022308 1/12/2022	10.5.1002.4000.200.0000	\$242.00
Check #: 0						
PO/InvoiceTotal:						\$517.00
Vendor Total:						\$517.00
Chicago Communications, LLC						
Check Group:						
Repairs to radios		1	22242	332780 1/6/2022	20.5.2540.3200.100.0000	\$540.00
Check #: 0						25
PO/InvoiceTotal:						\$540.00
Check Group:						
replace bad battery		2	22301	332781 1/6/2022	20.5.2540.3200.200.0000	\$360.00
Check #: 0						
PO/InvoiceTotal:						\$360.00
Vendor Total:						\$900.00
Clear Alternative, The						
Check Group:						
Jan, Feb, Mar Water Cooler Rental		1	0	52658 1/1/2022	20.5.2540.4000.300.0000	\$110.85
Jan, Feb, Mar Water Cooler Rental		1	0	52899 1/1/2022	10.5.2410.4000.100.0000	\$65.85
Check #: 0						
PO/InvoiceTotal:						\$176.70
Vendor Total:						\$176.70

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Comcast						
Check Group:						
Dec 1 - Dec 31 Phone Service		1	0	135975197 12/1/2021	20.5.2540.3400.100.0000	\$506.12
Dec 1 - Dec 31 Phone Service		1	0	135975197 12/1/2021	20.5.2540.3400.200.0000	\$510.24
January Dedicated Internet		1	0	137377126 1/1/2022	20.5.2540.3400.100.0000	\$1,866.06
January Dedicated Internet		1	0	137377126 1/1/2022	20.5.2540.3400.200.0000	\$2,037.88
Jan 1 - Jan 31 Phone Service		1	0	137991278 1/1/2022	20.5.2540.3400.100.0000	\$502.95
Jan 1 - Jan 31 Phone Service		1	0	137991278 1/1/2022	20.5.2540.3400.200.0000	\$507.05
						26
					Check #: 0	
						PO/InvoiceTotal: \$5,930.30
						Vendor Total: \$5,930.30
Converjint Technologies Llc						
Check Group:						
PMS fire alarm inspection and testing		1	22442	308190 12/1/2021	20.5.2540.3192.300.0000	\$1,697.50
					Check #: 0	
						PO/InvoiceTotal: \$1,697.50
						Vendor Total: \$1,697.50
Cooperative Association For Spec Educ						
Check Group:						
2020-21 FINAL IEP Low Incidence Services		1	0	592 8/16/2021	10.5.4120.6706.300.0000	\$2,046.90
2020-21 FINAL 504 Low Incidence Services		1	0	593 8/16/2021	10.5.4120.6706.300.0000	\$2,814.80

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2021-22 Pre-Bill 504 Low Incidence Services		1	0	703 10/15/2021	10.5.4120.6706.300.0000	\$2,103.18
2021-22 Pre-Bill IEP Low Incidence Services		1	0	704 10/15/2021	10.5.4120.6706.300.0000	\$1,437.90
Check #: 0						
PO/InvoiceTotal:						\$8,402.78
Vendor Total:						\$8,402.78
Cove School						
Check Group:						
Dec Spec Ed Tuition		1	0	SD107-1221 12/31/2021	10.5.1912.6700.200.0000	\$3,996.46
Check #: 0						
PO/InvoiceTotal:						\$3,996.46
Vendor Total:						\$3,996.46
DEMCO						
Check Group:						
Dog bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83
Cute Cat bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83
Kapco Easy Cover II Book Covers		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$129.56
Color tinted label protectors - light blue		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$7.95
Color tinted label protectors - orange		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$7.95
Clear glossy label protectors		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$6.84
Peppermint Scented bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$7.44

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Winter Pine Scented bookmark		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$7.44
Clear Glossy label protector		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$47.15
Hello Winter bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83
Groovy Patterns bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83
Take Time for Yourself bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83
Vanilla scented bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$7.44
Color craze winter bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83
Color Craze geometric bookmarks		1	22434	7054320 12/13/2021	10.5.2220.4000.200.0000	\$8.83

Check #: 0

PO/InvoiceTotal:	<u>\$283.58</u>
Vendor Total:	\$283.58

E2 Services, Inc

Check Group:

January Server Management Monthly Fee		1	0	22307 1/1/2022	10.5.2225.3100.100.0000	\$1,116.38
January Server Management Monthly Fee		1	0	22307 1/1/2022	10.5.2225.3100.200.0000	\$1,116.37

Check #: 0

PO/InvoiceTotal:	<u>\$2,232.75</u>
Vendor Total:	\$2,232.75

Educational Benefit Cooperative

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
2021 FSA Claims Fee		1	0	122021 12/8/2021	10.5.2520.3100.300.0000	\$400.00
					Check #: 0	
					PO/InvoiceTotal:	\$400.00
					Vendor Total:	\$400.00
Everyday Speech, LLC						
Check Group:						
Basic Membership - 2 users		2	22427	016383 12/15/2021	10.5.1210.4000.200.0000	\$599.98
Bulk Discount		1	22427	016383 12/15/2021	10.5.1210.4000.200.0000	(\$24.00)
					Check #: 0	
					PO/InvoiceTotal:	\$575.98
						29
					Vendor Total:	\$575.98
First Student, Inc						
Check Group:						
Dec Band Route		1	0	11773650 1/5/2022	40.5.2550.3314.300.0000	\$895.23
Dec COVID Cleaning		1	0	11773650 1/5/2022	20.5.2540.3220.300.5998	\$522.40
Dec Late Bus		1	0	11773650 1/5/2022	40.5.2550.3313.300.0000	\$2,586.22
Dec Math Shuttle		1	0	11773650 1/5/2022	40.5.2550.3314.300.0000	\$1,151.68
Dec Regular Route ES		1	0	11773650 1/5/2022	40.5.2550.3310.300.0000	\$40,805.44
Girls Basketball Trip		1	0	203097 10/8/2021	40.5.2550.3311.300.0000	\$261.67
Girls Basketball Trip		1	0	203124 10/8/2021	40.5.2550.3311.300.0000	\$261.67

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Boys Softball Trip		1	0	203200 10/8/2021	40.5.2550.3311.300.0000	\$261.67
Girls Basketball Trip		1	0	203266 10/8/2021	40.5.2550.3311.300.0000	\$261.67
Girls Basketball Trip		1	0	203272 10/8/2021	40.5.2550.3311.300.0000	\$261.67
Boys Softball Trip		1	0	203301 10/8/2021	40.5.2550.3311.300.0000	\$261.67
Boys Softball Trip		1	0	203929 10/12/2021	40.5.2550.3311.300.0000	\$261.67
Boys Softball Trip		1	0	203946 10/12/2021	40.5.2550.3311.300.0000	\$261.67
Cross Country Trip		1	0	203972 10/12/2021	40.5.2550.3311.300.0000	\$261.67
Check #: 0						
						PO/InvoiceTotal: <u>\$48,316.00</u>
						Vendor Total: \$48,316.00
Frontline Technologies Group, LLC						
Check Group:						
Screening Assessments Feb 2022-Feb 2023		1	0	INVUS150659 1/6/2022	10.5.2225.4700.100.0000	\$1,341.85
Screening Assessments Feb 2022-Feb 2023		1	0	INVUS150659 1/6/2022	10.5.2225.4700.200.0000	\$1,341.85
Check #: 0						
						PO/InvoiceTotal: <u>\$2,683.70</u>
						Vendor Total: \$2,683.70
FSS Technologies LLC.						
Check Group:						
Jan - Mar Fire Alarm Monitoring & Radio Lease		1	0	451200 12/15/2021	90.5.2530.3200.300.0000	\$802.00

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$802.00
Vendor Total:						\$802.00
Grand Prairie Transit						
Check Group:						
December transportation		1 0		RTINV1005709 12/31/2021	40.5.2550.3315.300.0000	\$5,743.55
December aide chg		1 0		RTINV1005709 12/31/2021	40.5.2550.3315.300.0000	\$2,812.67
Check #: 0						
PO/InvoiceTotal:						\$8,556.22
Vendor Total:						\$8,556.22
Groot Industries						
Check Group:						
January Disposal/Recycling		1 0		8152614 1/1/2022	20.5.2540.3210.300.0000	\$1,991.04
Check #: 0						
PO/InvoiceTotal:						\$1,991.04
Vendor Total:						\$1,991.04
Grove Masonry Maintenance, Inc						
Check Group:						
Removal of wing walls PMS		1 22420		3075 12/30/2021	20.5.2540.3200.100.0000	\$10,740.00
Check #: 0						
PO/InvoiceTotal:						\$10,740.00
Vendor Total:						\$10,740.00
IGS Energy						
Check Group:						
Nov Natural Gas Sales		1 0		362616 12/29/2021	20.5.2540.4650.100.0000	\$846.91

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov Natural Gas Sales		1	0	362616 12/29/2021	20.5.2540.4650.200.0000	\$1,352.89
Check #: 0						
PO/InvoiceTotal:						\$2,199.80
Vendor Total:						\$2,199.80
Integrated Systems Corp						
Check Group:						
Skyward Hosting Services Feb 2022 - Jan2023		1	0	0721074 1/1/2022	10.5.2225.6400.100.0000	\$1,200.00
Skyward Hosting Services Feb 2022 - Jan2023		1	0	0721074 1/1/2022	10.5.2225.6400.200.0000	\$1,200.00
Check #: 0						
PO/InvoiceTotal:						\$2,400.00
Vendor Total:						\$2,400.00
J & S Plumbing, Inc						
Check Group:						
Faculty Restroom Repairs		1	0	210171 11/23/2021	20.5.2540.3200.200.0000	\$475.00
Road wall drain 2nd flr bathroom		1	0	211308 12/28/2021	20.5.2540.3200.200.0000	\$329.00
Check #: 0						
PO/InvoiceTotal:						\$804.00
Vendor Total:						\$804.00
Junior Library Guild						
Check Group:						
ProAthlete Pay Equity		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$8.00
Mighty Justice		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$8.00

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Fighting Climate Change		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$8.00
Smartest Kid in the Universe		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$8.00
Healer of the Water Monster		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$16.85
Kiki's Delivery Service		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$8.00
Spirit of Springer		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$8.00
DaVinci's Cat		1	22414	597464 12/21/2021	10.5.2220.4300.200.0000	\$15.25

Check #: 0

PO/InvoiceTotal: \$80.38

Vendor Total: \$80.10

Just A Dash Catering

Check Group:

December Breakfast/Lunch ES		1	0	PD 55 12/31/2021	10.5.2560.4040.300.0000	\$17,044.80
December Packaging MS		1	0	PD 55P 12/31/2021	10.5.2560.4040.300.0000	\$1,306.40
December Breakfast/Lunch MS		1	0	PD55 12/31/2021	10.5.2560.4040.300.0000	\$17,309.80
December Packaging ES		1	0	PD55P 12/31/2021	10.5.2560.4040.300.0000	\$1,286.40

Check #: 0

PO/InvoiceTotal: \$36,947.40

Vendor Total: \$36,947.40

JW Pepper

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Bring Me Little Water, Silvy Accompaniment MP3 Download - Accompaniment MP 3		1	22461	363897291 1/5/2022	10.5.1002.4000.200.0000	\$46.98
Nothing is Gonna Stop Me by Pinkzebra - Accompaniment MP3		1	22461	363897291 1/5/2022	10.5.1002.4000.200.0000	\$27.99
She Sings by Amy Bernon - Two Part		16	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$32.80
Doraji by Audrey Snyder		16	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$33.60
High Hopes by Various Composers - Two Part		42	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$90.30
Blackbird by John Lennon & Paul McCartney - TB		10	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$21.50
Bring Me Little Water, Silvy P.O.D by Huddie Ledbetter - SATB		16	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$40.00 34
Dreams by Snyder - SAB		16	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$36.00
Nothing is Gonna Stop Me by Pinkzebra - SAB		52	22461	363912232 1/7/2022	10.5.1002.4000.200.0000	\$117.00

Check #: 0

PO/InvoiceTotal:	<u>\$446.17</u>
Vendor Total:	\$446.17

K12 Management DBA FuelEd

Check Group:

Standard Instr. Add-onn World Language		1	0	INV-34024 12/17/2021	10.5.2213.4200.200.0000	\$400.00
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Check #: 0

PO/InvoiceTotal:	<u>\$400.00</u>
Vendor Total:	\$400.00

Konica Minolta Business Solutions

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Dec 24 - Jan 23 Digital Support		1	0	277180065 12/24/2021	10.5.2225.5501.200.0000	\$80.00
November Copier Usage		1	0	9008231793 12/1/2021	20.5.2540.3290.100.0000	\$574.01
November Copier Usage		1	0	9008231793 12/1/2021	20.5.2540.3290.200.0000	\$597.28
November Copier Usage		1	0	9008231793 12/1/2021	20.5.2540.3290.300.0000	\$111.77
					Check #: 0	
						PO/InvoiceTotal: <u>\$1,363.06</u>
						Vendor Total: <u>\$1,363.06</u>
Kriha Law LLC						
Check Group:						
December Legal Services		1	0	3052 1/6/2022	10.5.2310.3180.300.0000	\$481.50
					Check #: 0	
						PO/InvoiceTotal: <u>\$481.50</u>
						Vendor Total: <u>\$481.50</u>
LaGrange Area Dept Of Special Education						
Check Group:						
FY21 Assessment		1	0	FY21-100107AID EA 12/14/2021	10.5.4120.6713.100.0000	\$28,542.74
FY21 Assessment		1	0	FY21-100107AID EA 12/14/2021	10.5.4120.6713.200.0000	\$28,542.75
					Check #: 0	
						PO/InvoiceTotal: <u>\$57,085.49</u>
						Vendor Total: <u>\$57,085.49</u>

LeaderShop, The

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Dec 6 - 10 After School Program		1 0		V47684 1/11/2022	10.5.2310.3100.300.0000	\$149.62
Dec 13 - 17 After School Program		1 0		V47684 1/11/2022	10.5.2310.3100.300.0000	\$149.62
				Check #: 0		
					PO/InvoiceTotal:	\$299.24
					Vendor Total:	\$299.24
Library Journals, LLC						
Check Group:						
PO 22446 The Hornbook Magazine		1 0		HNBK2152 12/14/2021	10.5.2220.4302.100.0000	\$99.00
PO 22474 School Library Journal Subscription		1 0		SLJ2842 1/12/2022	10.5.2220.4302.100.0000	\$159.99 36
				Check #: 0		
					PO/InvoiceTotal:	\$258.99
					Vendor Total:	\$258.99
Loreen M Pilster						
Check Group:						
December Business Office Services		1 0		V853679 1/4/2022	10.5.2520.3100.300.0000	\$1,380.00
				Check #: 0		
					PO/InvoiceTotal:	\$1,380.00
					Vendor Total:	\$1,380.00
Math Learning Center						
Check Group:						
Number corner 2 Ed GR 1 student book 5/Pkg		18 22044		INV4114 7/2/2021	10.5.2213.4200.100.0000	\$783.34
GR 2 bridges 2ED student book 5 pk		16 22044		INV4114 7/2/2021	10.5.2213.4200.100.0000	\$288.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
GR 2 # CORNER STUDENT BOOK 5 PK		12	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$216.00
GR 2 BRIDGES HOME CONNECTIONS BOOK 5 PK		14	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$504.00
BRIDGES 2ED GR 2-1 PK OF CARD DECKS		4	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$404.00
STUDENT # RACK - PK OF 10		10	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$100.00
BRIDGES 2ED GR 3 STUDENT BOOK 5 PK		17	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$612.00
BRIDGES 2ED GR 3 HOME CONNECTIONS BOOK 5 PK		18	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$648.00
# CORNER 2ED GR 3 STUDENT BOOK 5 PK		18	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$324.00
BRIDGES 2ED GR 4 STUDENT BOOK 5 PK		15	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$540.00
BRIDGES 2ED GR 4 HOME CONNECTIONS BOOK 5 PK		15	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$540.00
# CORNER 2ED GR 4 STUDENT BOOK 5 PK		15	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$270.00
Bridges 3ED GR 2 - 1 PKG of spinners		4	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$424.00
Bridges 2ED GR 5 Student Book 5/PK		4	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$144.00
Bridges 2ED GR 5 Home Connections book 5/PK		4	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$144.00
Bridges 2ED GR 5 Student Book 5/PK		15	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$540.00
Bridges 2ED GR 5 Home Connections book 5/PK		15	22044	INV4114 7/2/2021	10.5.2213.4200.100.0000	\$540.00

Check #: 0

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$7,021.34
Check Group:						
NC 2ED Gr 3 (2boxes)		1	22122	INV6461 8/6/2021	10.5.2213.4200.100.0000	\$535.00
NC 2ED Gr 5 (2boxes)		1	22122	INV6461 8/6/2021	10.5.2213.4200.200.0000	\$535.00
						Check #: 0
						PO/InvoiceTotal: \$1,070.00
Check Group:						
# Corner 2ED GR 3 Student Book 5/PK		1	22264	INV10738 10/6/2021	10.5.2213.4200.100.0000	\$18.00
Bridges 2ED GR 3 student book 5 /PK		1	22264	INV10738 10/6/2021	10.5.2213.4200.100.0000	\$36.00
2ED GR 3 Home connections book 5/pk		1	22264	INV10738 10/6/2021	10.5.2213.4200.100.0000	\$36. 00 ³⁸
Bridges 2ED GR 4 Student book 5/pk		2	22264	INV10738 10/6/2021	10.5.2213.4200.100.0000	\$84.60
# Corner 2ED GR 4 Student book 5/pk		1	22264	INV10738 10/6/2021	10.5.2213.4200.100.0000	\$18.00
						Check #: 0
						PO/InvoiceTotal: \$192.60
Check Group:						
Bridges 3ed GR 5 student book 5/pk		4	22332	INV11292 10/27/2021	10.5.2213.4200.100.0000	\$154.08
						Check #: 0
						PO/InvoiceTotal: \$154.08
						Vendor Total: \$8,438.02

Meade

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Repairs to flasher for speed limit sign.		1	22451	698910 12/20/2021	20.5.2540.3200.200.0000	\$708.00
					Check #: 0	
						PO/InvoiceTotal: \$708.00
						Vendor Total: \$708.00
Midwest Mechanical						
Check Group:						
A/C motor install-admin bldg		1	0	112122506 8/5/2021	20.5.2540.3200.200.0000	\$718.84
Repairs Main Office RTU		1	0	112125838 12/15/2021	20.5.2540.3200.200.0000	\$778.92
Charge Unit North Gym		1	0	112126009 12/21/2021	20.5.2540.3200.200.0000	\$912.47
Dec HVAC Maintenance Contract		1	0	MC0000121551 12/1/2021	20.5.2540.3200.200.0000	\$1,528.00
Dec HVAC Maintenance Contract		1	0	MC0000121552 12/1/2021	20.5.2540.3200.100.0000	\$914.00
Jan HVAC Maintenance Contract		1	0	MC0000122010 1/1/2022	20.5.2540.3200.200.0000	\$1,528.00
Jan HVAC Maintenance Contract		1	0	MC0000122011 1/1/2022	20.5.2540.3200.100.0000	\$914.00
					Check #: 0	
						PO/InvoiceTotal: \$7,294.23
Check Group:						
Patterson-Kelley Boiler Labor		1	22069	C21054-01 12/10/2021	20.5.2540.3200.200.0000	\$11,612.00
Patterson-Kelley Boiler Materials & Equipment		1	22069	C21054-02 12/29/2021	20.5.2540.5501.100.0000	\$34,836.00
					Check #: 0	
						PO/InvoiceTotal: \$46,448.00

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Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
leak on A circuit north gym chiller		1	22316	112125985 12/21/2021	20.5.2540.3200.200.0000	\$833.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$833.00</u>
					Vendor Total:	\$54,575.23
Midwest Principals' Center						
Check Group:						
DUES AND FEES		1	0	5862 12/7/2021	10.5.2320.6400.300.0000	\$345.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$345.00</u>
					Vendor Total:	\$345.00
Mohsin Dada						
Check Group:						
July 2021 - December 2021 Travel		1	0	V413081 1/1/2022	10.5.2520.3320.300.0000	\$166.25
					Check #: 0	
					PO/InvoiceTotal:	<u>\$166.25</u>
					Vendor Total:	\$166.25
Naperville Psychiatric Ventures						
Check Group:						
October Tutoring Services		1	0	107-10 10/31/2021	10.5.4220.6700.300.0000	\$499.20
					Check #: 0	
					PO/InvoiceTotal:	<u>\$499.20</u>
					Vendor Total:	\$499.20
Nextera Energy Services						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct 5 - Nov 3 Electric Charge		1	0	5107525737854 12/21/2021	20.5.2540.4660.100.0000	\$3,599.92
Oct 5 - Nov 3 Electric Charge		1	0	5107525737854 12/21/2021	20.5.2540.4660.200.0000	\$5,645.74
					Check #: 0	
					PO/InvoiceTotal:	\$9,245.66
					Vendor Total:	\$9,245.66
Nicor Gas						
Check Group:						
Nov 15 - Dec 14 Heating Charge		1	0	34-43-97-0000 5-1221 12/20/2021	20.5.2540.4650.200.0000	\$1,136.01
Nov 17 - Dec 16 Heating Charge		1	0	91-17-97-0000 9-1221 12/20/2021	20.5.2540.4650.100.0000	\$680.91
						41
					Check #: 0	
					PO/InvoiceTotal:	\$1,816.92
					Vendor Total:	\$1,816.92
Omni Group						
Check Group:						
Dec Participant Fee		1	0	2201-7231 1/1/2022	10.5.2520.3100.300.0000	\$16.50
					Check #: 0	
					PO/InvoiceTotal:	\$16.50
					Vendor Total:	\$16.50
Palos Sports						
Check Group:						
Spalding All Conference 28.5" Intermediate Basketball		2	22445	5541334-00 1/3/2022	10.5.1002.4000.200.0000	\$92.68
Intermediate Racquet		8	22445	5541334-00 1/3/2022	10.5.1002.4000.200.0000	\$65.20

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Anti-Whip Net		10	22445	5541334-00 1/3/2022	10.5.1500.4030.200.0000	\$58.30
Upright Medicine Ball Rack		1	22445	5541334-01 12/17/2021	10.5.1002.4000.200.0000	\$299.30
				Check #: 0		
					PO/InvoiceTotal:	\$515.48
					Vendor Total:	\$515.48
Precision Control Systems						
Check Group:						
Repair Damper Motor		1	0	SV37699 11/30/2021	20.5.2540.3200.200.0000	\$1,023.00
				Check #: 0		
					PO/InvoiceTotal:	\$1,023.00
					Vendor Total:	\$1,023.00
Quadient Leasing USA, Inc						
Check Group:						
Jan 5 - Apr 4, 2022 Meter Lease		1	0	N9166982 12/5/2021	10.5.2410.3400.100.0000	\$480.45
				Check #: 0		
					PO/InvoiceTotal:	\$480.45
					Vendor Total:	\$480.45
Quinlan & Fabish Music Co						
Check Group:						
Credit for Inv 11627244 Paid FY20		1	0	11659839 10/21/2021	10.5.1002.4008.200.0000	(\$17.52)
Credit for Inv 1175770 Paid FY20		1	0	11832008 1/23/2020	10.5.1002.4008.200.0000	(\$31.98)
P.O. 22133 Join the Band Try Out Kit		1	0	12893409 9/3/2021	10.5.1002.4000.200.0000	\$159.80
				Check #: 0		

Pleasantdale School District 107

Voucher Detail Listing

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01/19/2022

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
PO/InvoiceTotal:						\$110.30
Check Group:						
Jupiter Join the Band Instrument Try-out Kits		51	22133	12803475 8/6/2021	10.5.1002.4000.200.0000	\$1,527.45
Check #: 0						
PO/InvoiceTotal:						\$1,527.45
Check Group:						
Gbom-Largebk		15	22163	1207275 9/8/2021	10.5.1002.4000.200.0000	\$299.85
Gbellcvr0203bk		14	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$279.86
Gbellcvr0203filter		3	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$59.97
Gbellcvr0405bk		11	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$219.89
Gbellcvr0405filter		3	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$59.97
Gbellcvr0607bk		7	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$139.93
Gbellcvr0607filter		2	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$39.98
Gbellcvr0809bk		2	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$39.98
Gbellcvr0809filter		1	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$19.99
Gbellcvr1011bk		3	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$59.97
Gbellcvr1011filter		1	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$19.99

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Gbellcvr1213bk		3	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$59.97
Gbellcvr1213filter		1	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$19.99
Gbom-Smallbk		15	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$299.85
Gbom-Xsmallbk		15	22163	12842894 8/20/2021	10.5.1002.4000.200.0000	\$299.85
Gbomflutepic-msk		9	22163	12971920 9/25/2021	10.5.1002.4000.200.0000	\$179.91
Gbom-Mediumbk		15	22163	V153645 1/10/2022	10.5.1002.4000.200.0000	\$299.85
Check #: 0						
PO/InvoiceTotal:						<u>\$2,398.40</u>
Check Group:						
Bass		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Piano		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Alto Sax 1 & 2		2	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$16.11
Trombone 172		2	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$16.11
Mallets/Aux. Perc.		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Drum Set		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Trumpet 1 & 2		2	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$16.11
Bari Sax		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Tenor Sax		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Guitar		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Flute/Oboe		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Cymbal/SD/BD		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Clarinet		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$8.05
Score + CD		1	22231	12934736 9/15/2021	10.5.1002.4000.200.0000	\$26.95
Check #: 0						
						PO/InvoiceTotal: <u>\$155.45</u>
Check Group:						
GBELLCVR0203BK		5	22270	12971938 9/25/2021	10.5.1002.4000.200.0000	\$99.95
GBELLCVR0405BK		10	22270	12972696 9/25/2021	10.5.1002.4000.200.0000	\$199.90
GBOM-SMALLBK		20	22270	13064246 10/27/2021	10.5.1002.4000.200.0000	\$399.80
GBOMFLUTEPIC-MSK		5	22270	13119317 11/19/2021	10.5.1002.4000.200.0000	\$99.95
GBOM-MEDIUMBK		5	22270	13119317 11/19/2021	10.5.1002.4000.200.0000	\$99.95
Check #: 0						
						PO/InvoiceTotal: <u>\$899.55</u>
						Vendor Total: <u>\$5,091.88</u>

Really Good Stuff, LLC

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
chair pockets		4	22215	7755999 9/9/2021	10.5.1001.4000.100.0000	\$281.75
					Check #: 0	
						PO/InvoiceTotal: \$281.75
						Vendor Total: \$281.75
Riverside Insights						
Check Group:						
CogAT Form 8 Online Testing Levels 5/6-17/18		140	22458	INV105096 12/29/2021	10.5.1001.3160.100.0000	\$2,132.20
CogAT Form 8 Online Testing Levels 5/6-17/18		95	22458	INV105096 12/29/2021	10.5.1002.3160.200.0000	\$1,446.85
					Check #: 0	
						PO/InvoiceTotal: \$3,579.05
						Vendor Total: \$3,579.05
School Business Management Srv LLC						
Check Group:						
January Business Office Services		1	0	V968013 1/1/2022	10.5.2520.3100.300.0000	\$9,843.75
					Check #: 0	
						PO/InvoiceTotal: \$9,843.75
						Vendor Total: \$9,843.75
School District 107 Imprest Fund						
Check Group:						
6060 - Girls Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$51.00
6061 - Girls Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$51.00
6063 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00

Pleasantdale School District 107

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Voucher Batch Number: 1164

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
6066 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6067 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6068 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6071 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6072 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6073 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6074 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6075 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6076 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6077 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6078 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6083 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$45.00
6065 - Returned Mail		1	0	V874770 1/10/2022	10.5.2320.3400.300.0000	\$54.52
6064 - Softball Assign Fee		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$35.00
6079 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
6080 - Boys Basketball Official		1	0	V874770 1/10/2022	10.5.1500.3190.200.0000	\$68.00
6081 - Interview Dinner		1	0	V874770 1/10/2022	10.5.2310.4900.300.0000	\$225.01
6082 - BOE Holiday Lunch		1	0	V874770 1/10/2022	10.5.2310.4900.300.0000	\$1,468.50
6062 - Refund PreK Deposit		1	0	V874770 1/10/2022	10.4.1311.0000.000.0000	\$300.00
Check #: 0						
PO/InvoiceTotal:						\$3,182.03
Vendor Total:						\$3,182.03
Skynet Secutity						
Check Group:						
PO 22016 Camera Add Ons		1	0	24379 9/9/2021	20.5.2540.5501.100.0000	\$1,290.00
Check #: 0						
PO/InvoiceTotal:						\$1,290.00
Check Group:						
Cameras for Elementary school (13)		1	22016	23972 7/28/2021	20.5.2540.5501.100.0000	\$17,173.52
Cameras for Middle school (31)		1	22016	23973 7/28/2021	20.5.2540.5501.200.0000	\$38,729.60
Check #: 0						
PO/InvoiceTotal:						\$55,903.12
Vendor Total:						\$57,193.12
Staples						
Check Group:						
COPIER PAPER		1	0	3496695890 1/1/2022	10.5.1001.4003.100.0000	\$2,159.40

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
COPIER PAPER		1	0	3496695890 1/1/2022	10.5.1002.4003.200.0000	\$2,159.40
					Check #: 0	
						PO/InvoiceTotal: \$4,318.80
						Vendor Total: \$4,318.80
Starfall Education Foundation						
Check Group:						
Starfall annual subscription		1	22428	7444-5128-9140 12/6/2021	10.5.2410.4400.100.0000	\$270.00
					Check #: 0	
						PO/InvoiceTotal: \$270.00
						Vendor Total: \$270.00
STR Partners, Llc.						49
Check Group:						
November Professional Services		1	0	21090-1 12/14/2021	20.5.2540.5504.300.0000	\$20,521.80
					Check #: 0	
						PO/InvoiceTotal: \$20,521.80
						Vendor Total: \$20,521.80
Sweetwater Sound						
Check Group:						
Shure MX202 Overhead Mic, Card, Black Quote #7521212		2	22456	30389673 1/4/2022	10.5.1002.5500.200.0000	\$364.00
Behringer 32-ch Stage Box Quote #7521212		1	22456	30389673 1/4/2022	10.5.1002.5500.200.0000	\$1,049.00
Shipping & Handling		1	22456	30389673 1/4/2022	10.5.1002.5500.200.0000	\$19.74
Shipping & Handling		1	22456	30389673 1/4/2022	10.5.1002.5500.200.0000	(\$19.74)
					Check #: 0	

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$1,413.00</u>
						Vendor Total: <u>\$1,413.00</u>
TFD Supplies						
Check Group:						
Orange Stereo Headphones		200	22466	TFD45355 1/5/2022	10.5.2410.4000.200.0000	\$110.00
Blue Stereo Headphones		200	22466	TFD45355 1/5/2022	10.5.2410.4000.200.0000	\$110.00
Green Stereo Headphones		200	22466	TFD45355 1/5/2022	10.5.2410.4000.200.0000	\$110.00
Red Stereo Headphones		200	22466	TFD45355 1/5/2022	10.5.2410.4000.200.0000	\$110.00
						Check #: 0
						PO/InvoiceTotal: <u>\$440.00</u>
						Vendor Total: <u>\$440.00</u>
Thompson Elevator Inspection Service						
Check Group:						
ES Elevator Inspections		1	0	21-2796 10/19/2021	20.5.2540.3192.300.0000	\$75.00
						Check #: 0
						PO/InvoiceTotal: <u>\$75.00</u>
						Vendor Total: <u>\$75.00</u>
Verizon						
Check Group:						
Dec 24 - Jan 23 Cell Phone Charge		1	0	9895735926 12/23/2021	20.5.2540.3400.100.0000	\$49.47
Dec 24 - Jan 23 Cell Phone Charge		1	0	9895735926 12/23/2021	20.5.2540.3400.200.0000	\$98.94
Dec 24 - Jan 23 Cell Phone Charge		1	0	9895735926 12/23/2021	20.5.2540.3400.300.0000	\$85.48

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1164

01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$233.89
Vendor Total:						\$233.89
Vex Robotics, Inc						
Check Group:						
VEX V5 System Bundle		1	22283	544507 12/12/2021	10.5.1002.4000.200.0000	\$599.00
Shipping		1	22283	544507 12/12/2021	10.5.1002.4000.200.0000	\$22.12
Check #: 0						
PO/InvoiceTotal:						\$621.12
Vendor Total:						\$621.12
Village Of Burr Ridge						
Check Group:						
Elevator Inspection		1	0	0000003905 12/6/2021	20.5.2540.3192.300.0000	\$180.00
Check #: 0						51
PO/InvoiceTotal:						\$180.00
Vendor Total:						\$180.00
West 40 ISC #2.						
Check Group:						
Fingerprinting New Employee		1	0	22-0200 1/7/2022	10.5.2320.3901.300.0000	\$55.00
Check #: 0						
PO/InvoiceTotal:						\$55.00
Vendor Total:						\$55.00
Wex Bank						
Check Group:						
January Fuel Purchases		1	0	0497-00-766947-6 1/6/2022	20.5.2540.4640.300.0000	\$87.04

Pleasantdale School District 107

Voucher Detail Listing

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01/19/2022

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
					Check #: 0	
						PO/InvoiceTotal: <u>\$87.04</u>
						Vendor Total: <u>\$87.04</u>
WEX Health, Inc						
Check Group:						
Dec FSA Monthly Fee		1	0	0001455109-IN 12/31/2021	10.5.2520.3100.300.0000	\$76.50
					Check #: 0	
						PO/InvoiceTotal: <u>\$76.50</u>
						Vendor Total: <u>\$76.50</u>
						Grand Total: <u>\$443,373.92</u>

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Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1124 12/01/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Village Of Burr Ridge						
Check Group:						
Aug 30-Oct 29 water/sewer chg		1	0	V272930 11/12/2021	20.5.2540.3700.200.0000	\$148.56
Aug 30-Oct 29 water/sewer chg		1	0	V272930 11/12/2021	20.5.2540.3700.200.0000	\$1,096.46

Check #: 0

PO/InvoiceTotal:	<u>\$1,245.02</u>
Vendor Total:	<u>\$1,245.02</u>
Grand Total:	<u>\$1,245.02</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1127

12/08/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Dec health insurance-er		1 0		V377208 12/1/2021	10.2.0481.0000.000.9944	\$78,185.90
Dec health insurance-ee		1 0		V377208 12/1/2021	10.2.0481.0000.000.9943	\$16,760.60
Dec life insurance-er		1 0		V377208 12/1/2021	10.2.0481.0000.000.9942	\$795.91
					Check #: 0	
					PO/InvoiceTotal:	<u>\$95,742.41</u>
					Vendor Total:	<u>\$95,742.41</u>
Guardian - Appleton						
Check Group:						
Dec dental insurance-er		1 0		V284113 11/18/2021	10.2.0481.0000.000.9946	\$3,629.50
Dec dental insurance-ee		1 0		V284113 11/18/2021	10.2.0481.0000.000.9945	\$1,763.21
Dec vision insurance-ee		1 0		V284113 11/18/2021	10.2.0481.0000.000.9947	\$772.37
Dec vision insurance-er		1 0		V284113 11/18/2021	10.2.0481.0000.000.9948	\$209.06
Cobra dental		1 0		V284113 11/18/2021	10.2.0481.0000.000.9946	\$137.80
Cobra vision		1 0		V284113 11/18/2021	10.2.0481.0000.000.9947	\$27.06
					Check #: 0	
					PO/InvoiceTotal:	<u>\$6,539.10</u>
					Vendor Total:	<u>\$6,539.10</u>
					Grand Total:	<u>\$102,281.51</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1141

12/15/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Just A Dash Catering						
Check Group:						
Aug packaging		1 0		PD51 P 8/31/2021	10.5.2560.4040.300.0000	\$749.20
Aug packaging		1 0		PD51 P. 8/31/2021	10.5.2560.4040.300.0000	\$718.00
Sep breakfast / lunch-ES		1 0		PD52 9/30/2021	10.5.2560.4040.300.0000	\$24,841.10
Sep packaging		1 0		PD52 P 9/30/2021	10.5.2560.4040.300.0000	\$1,874.80
Sep packaging		1 0		PD52 P. 9/30/2021	10.5.2560.4040.300.0000	\$2,057.20
Sep breakfast / lunch-MS		1 0		PD52. 9/30/2021	10.5.2560.4040.300.0000	\$27,257.90
Oct breakfast / lunch-ES		1 0		PD53 10/31/2021	10.5.2560.4040.300.0000	\$23,367.70
Oct packaging		1 0		PD53 P 10/31/2021	10.5.2560.4040.300.0000	\$1,763.60
Oct packaging		1 0		PD53 P. 10/31/2021	10.5.2560.4040.300.0000	\$1,968.40
Oct breakfast / lunch-MS		1 0		PD53. 10/31/2021	10.5.2560.4040.300.0000	\$26,081.30
Nov breakfast / lunch-MS		1 0		PD54 11/30/2021	10.5.2560.4040.300.0000	\$20,590.50
Nov packaging		1 0		PD54 P 11/30/2021	10.5.2560.4040.300.0000	\$1,554.00
Nov packaging		1 0		PD54 P. 11/30/2021	10.5.2560.4040.300.0000	\$1,774.00
Nov breakfast / lunch-MS		1 0		PD54. 11/30/2021	10.5.2560.4040.300.0000	\$23,505.50

Check #: 0

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1141

12/15/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$158,103.20
						Vendor Total: \$158,103.20
TEC21 Educational Services						
Check Group:						
TEC21 workshops		1 0		V491501 12/15/2021	10.5.2213.3120.300.4300	\$500.00
						PO/InvoiceTotal: \$500.00
						Vendor Total: \$500.00
						Grand Total: \$158,603.20

Check #: 0

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1142

12/27/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
HomeDepot-materials for art class mural		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$80.76
HomeDepot-materials needed to hand a sign for the 5th grade		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$24.99
HomeDepot-materials needed to install scoreboard		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$14.96
HomeDepot-cleaning supplies, snow shovel		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$87.16
Payne small engines-snowblower maintenance		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$423.00
Sunbelt Rental-lift rental		1 0		120521-BC 12/5/2021	20.5.2540.3250.300.0000	\$666.75 57
HomeDepot-general repair materials		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$101.83
HomeDepot-materials for Apple classroom project and sound bar repairs		1 0		120521-BC 12/5/2021	20.5.2540.4000.300.0000	\$86.84
PublicStorage- storage unit rental		1 0		120521-BC 12/5/2021	20.5.2540.3250.300.5998	\$515.00
PublicStorage- storage unit rental		1 0		120521-BC 12/5/2021	20.5.2540.3250.300.5998	\$448.00
PublicStorage- storage unit rental		1 0		120521-BC 12/5/2021	20.5.2540.3250.300.5998	\$448.00
Sunbelt rental-lift rental		1 0		120521-BC 12/5/2021	20.5.2540.3250.300.0000	\$252.62
Cetacea sound speakers		1 0		120521-ES 12/5/2021	20.5.2540.5500.300.5998	\$34.99
Heinemann-conf/O'Donnell		1 0		120521-ES 12/5/2021	10.5.1001.3320.100.0000	\$199.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1142

12/27/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Rackspace-monthly fee/BOE email		1	0	120521-ES 12/5/2021	10.5.2310.6400.300.0000	\$65.00
Strive for success-conf/Interrante		1	0	120521-ES 12/5/2021	10.5.1001.3320.100.0000	\$447.00
ILMEA-conf/Bell		1	0	120521-ES 12/5/2021	10.5.1002.3320.200.0000	\$175.00
ILMEA-membership/Tatina		1	0	120521-ES 12/5/2021	10.5.1002.3320.200.0000	\$75.00
ILMEA-conf/Tatina		1	0	120521-ES 12/5/2021	10.5.1002.3320.200.0000	\$100.00
Constant contact-monthly fee		1	0	120521-ES 12/5/2021	10.5.2320.4400.300.0000	\$45.00
Kirsten's bakery-BOE appreciation gifts		1	0	120521-ES 12/5/2021	10.5.2310.4900.300.0000	\$41.65
Microsoft-monthly chg for phone		1	0	120521-ES 12/5/2021	10.5.2225.6400.200.0000	\$15.00
Microsoft-monthly chg for apps for faculty		1	0	120521-ES 12/5/2021	10.5.2225.6400.200.0000	\$48.60
Microsoft-monthly chg for calling plan		1	0	120521-ES 12/5/2021	10.5.2225.6400.200.0000	\$60.00
Walgreen's-trail mix		1	0	120521-ES 12/5/2021	10.5.2310.4000.300.0000	\$4.95
Chicago Trib subscription		1	0	120521-ES 12/5/2021	10.5.2320.6400.300.0000	\$15.96
Strive for success-conf/Zuppa		1	0	120521-ES 12/5/2021	10.5.1001.3320.100.0000	\$298.00
Speechpathology-conf/Porod		1	0	120521-ES 12/5/2021	10.5.1001.3320.100.0000	\$99.00
REI-snow shoes for Special Olympics		1	0	120521-ES-SAct 12/5/2021	10.5.1002.4000.200.0000	\$413.75

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1142

12/27/2021

Fiscal Year: 2021-2022

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
REI-snow shoes for Special Olympics		1	0	120521-ES-SAct 12/5/2021	10.5.1002.4000.200.0000	\$250.95
REI-snow shoes for Special Olympics		1	0	120521-ES-SAct 12/5/2021	10.5.1002.4000.200.0000	\$250.95
REI-snow shoes for Special Olympics		1	0	120521-ES-SAct 12/5/2021	10.5.1002.4000.200.0000	\$13.50
Walgreen's-nurse supplies		1	0	120521-ES-SAct 12/5/2021	10.5.1002.4000.200.0000	\$11.78
Walgreen's-student council gift card		1	0	120521-ES-SAct 12/5/2021	10.5.1002.4000.200.0000	\$25.00
NU- extra game event tickets		1	0	120521-ST 12/5/2021	10.4.1920.0000.000.0000	\$47.00
ILMEA-festival entry fees		1	0	120521-ST-SAct 12/5/2021	10.5.1002.4000.200.0000	\$175.00
Elite-sportswear for NU game event		1	0	120521-ST-SAct 12/5/2021	10.5.1002.4000.200.0000	\$103.81
NU- game event ticket for officials		1	0	120521-ST-SAct 12/5/2021	10.5.1002.4000.200.0000	\$46.00
Check #: 0						
						PO/InvoiceTotal: <u>\$6,211.80</u>
Check Group:						
Name plates		5	22406	120521-TM 12/5/2121	10.5.1001.4000.100.0000	\$69.95
Check #: 0						
						PO/InvoiceTotal: <u>\$69.95</u>
						Vendor Total: <u>\$6,281.75</u>
						Grand Total: <u>\$6,281.75</u>

End of Report

DECEMBER 2021 BOARD REPORT

REVENUES	FY 22 Budget	DECEMBER	YTD	% Realized
Educational	13,403,580	236,174	6,248,811	46.62%
Operation and Maintenance	1,200,000	-	377,606	31.47%
Debt Service	-	-	-	0.00%
Transportation	845,000	-	422,834	50.04%
IMRF/Social Security	487,600	-	219,418	45.00%
Capital Projects	1,000	-	348	34.82%
Working Cash	3,500	-	1,308	37.37%
Tort	132,090	-	58,749	44.48%
Fire Prevention & Life Safety	2,869	-	1,322	46.09%
Total	16,075,639	236,174	7,330,397	45.60%

EXPENSES	FY 22 Budget	DECEMBER	YTD	% Used
Educational	13,674,972	1,161,553	4,644,388	33.96%
Operation and Maintenance	1,646,982	120,472	631,979	38.37%
Debt Service	-	-	-	-
Transportation	807,919	206,234	275,417	34.09%
IMRF/Social Security	350,044	33,214	148,683	42.48%
Capital Projects	-	-	-	-
Working Cash	-	-	-	-
Tort	113,137	-	113,137	100.00%
Fire Prevention & Life Safety	5,145	-	357	6.94%
Total	16,598,199	1,521,474	5,813,962	35.03%

SURPLUS (DEFICIT)	(522,560)	(1,285,300)	1,516,436
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Students

Residence

Resident Students

Only students who are residents of the District may attend a District school without a tuition charge, except as otherwise provided below or in State law. A student's residence is the same as the person who has legal custody of the student. Residency will be verified when a student is new to the district and when that student moves from grade 4 to grade 5.

A person asserting legal custody over a student, who is not the child's natural or adoptive parent, shall complete a signed statement, stating: (a) that he or she has assumed and exercises legal responsibility for the child, (b) the reason the child lives with him or her, other than to receive an education in the District, and (c) that he or she exercises full control over the child regarding daily educational and medical decisions in case of emergency. In addition, the child's natural or adoptive parent, if available, shall complete a signed statement or Power of Attorney stating: (a) the role and responsibility of the person with whom their child is living, and (b) that the person with whom the child is living has full control over the child regarding daily educational and medical decisions in case of emergency.

A student whose family moves out of the District during the school year will be permitted to attend school for the remainder of the year without payment of tuition.

When a student's change of residence is due to the military service obligation of the student's legal custodian, the student's residence is deemed to be unchanged for the duration of the custodian's military service obligation if the student's custodian makes a written request. The District, however, is not responsible for the student's transportation to or from school.

If, at the time of enrollment, a dependent child of military personnel is housed in temporary housing located outside of the District, but will be living within the District within ~~60 days~~ **six months** after the time of initial enrollment, the child is allowed to enroll, subject to the requirements of State law, and must not be charged tuition.

Temporary Enrollment

If a family intends to move into the District but has not established actual residency, the student(s) may be allowed to attend school without payment of non-resident tuition for a period not to exceed 30 calendar days. The family must provide appropriate evidence of impending residency to the satisfaction of the Superintendent, who has the sole discretion to grant the temporary enrollment request. If residency (as defined by the state School Code) has not been established 30 calendar days after the Superintendent officially authorizes the temporary enrollment request, non-residency tuition will be charged from the 31st day until actual residency is established. Failure to establish residency within 60 days of the student's initial enrollment may result in initiation of disenrollment.

Requests for Non-Resident Student Admission

Non-resident students may attend District schools upon the approval of a request submitted by the student's parent(s)/guardian(s) for non-resident admission. The Superintendent may approve the request subject to the following:

1. The student will attend on a year-to-year basis. Approval for any one year is not authorization to attend a following year.
2. The student will be accepted only if there is sufficient room.

3. The student's parent(s)/guardian(s) will be charged the maximum amount of tuition as allowed by State law.
4. The student's parent(s)/guardian(s) will be responsible for transporting the student to and from school.

Admission of Non-Resident Students Pursuant to an Agreement or Order

Non-resident students may attend District schools tuition-free pursuant to:

1. A written agreement with an adjacent school district to provide for tuition-free attendance by a student of that district, provided both the Superintendent or designee and the adjacent district determine that the student's health and safety will be served by such attendance.
2. A written agreement with cultural exchange organizations and institutions supported by charity to provide for tuition-free attendance by foreign exchange students and non-resident pupils of charitable institutions.
3. According to an intergovernmental agreement.
4. Whenever any State or federal law or a court order mandates the acceptance of a non-resident student.

Homeless Children

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce records normally required to establish residency. **School Board policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.**

Challenging a Student's Residence Status

If the Superintendent or designee determines that a student attending school on a tuition-free basis is a non-resident of the District for whom tuition is required to be charged, he or she on behalf of the Board shall notify the person who enrolled the student of the tuition amount that is due. The notice shall be given by certified mail, return receipt requested. The person who enrolled the student may challenge this determination and request a hearing as provided by The School Code, 105 ILCS 5/10-20.12b.

LEGAL REF.: ~~McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.~~
~~30 ILCS 220/11.~~
~~105 ILCS 5/10-20.12a, 5/10-20.12b, and 5/10-22.5.~~
~~105 ILCS 45/1-5.~~
42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.
105 ILCS 5/10-20.12a, 5/10-20.12b, 5/10-22.5, and 5/10-22.5a.
105 ILCS 45/, Education for Homeless Children Act.
105 ILCS 70/, Educational Opportunity for Military Children Act.
 23 Ill.Admin.Code §1.240(e).
Israel S. by Owens v. Board of Educ. of Oak Park and River Forest High School
Dist. 200, 601 N.E.2d 1264 (Ill.App.1, 1992).
Joel R. v. Board of Education of Manheim School District 83, 686 N.E.2d 650
(Ill.App.1, 1997).
Kraut v. Rachford, 366 N.E.2d 497 (Ill.App.1, 1977).

ADOPTED: February 20, 2008; June 21, 2017

Students

Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 12 in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because his or her religion forbids secular activity on a particular day.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), observance of a religious holiday, death in the immediate family, family emergency, other situations beyond the control of the student, other circumstances that cause reasonable concern to the parent/guardian for the student's safety or health, or other reason as approved by the Superintendent or designee. **Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.**

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with The School Code and School Board policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within 2 hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in The School Code, Section 26-2a.
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.
7. The identification of supportive services that may be offered to truant or chronically truant students, including parent-teacher conferences, student and/or family counseling, or information about community agency services.

8. A process for the collection and review of chronic absence data and to:
 - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
 - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a chronic truant for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.

LEGAL REF.: 105 ILCS 5/26-1 through ~~46.18~~
705 ILCS 405/3-33.5. Juvenile Court Act of 1987.
23 Ill.Admin.Code §§1.242 and 1.290.

ADOPTED: February 20, 2008

REVISED: August 18, 2010; April 18, 2012; October 15, 2014; January 17, 2018; January 16, 2019

Students

Release Time for Religious Instruction/Observance

A student shall be released from school, as an excused absence, **because of religious reasons, including to observe a religious holiday, for religious instruction, or because the student's religion forbids secular activity on a particular day(s) or time of day.** ~~to observe a religious holiday or for religious instruction.~~ The student's parent/guardian must give written notice to the Building Principal at least 5 calendar days before the student's anticipated absence(s). This notice shall satisfy the District's requirement for a written excuse when the student returns to school.

The Superintendent shall develop and distribute to teachers appropriate procedures regarding student absences for religious reasons and include a list of religious holidays on which a student shall be excused from school attendance, how teachers are notified of a student's impending absence, and the State law requirement that teachers provide the student with an equivalent opportunity to make up any examination, study, or work requirement.

LEGAL REF.: 105 ILCS 5/26-1 and 5/26-2b.

ADOPTED: February 20, 2008

Students

Student Appearance

A student's appearance, including dress and hygiene grooming, must not disrupt the educational process or compromise standards of health and safety. The District does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists.¹ Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance will be developed by the Superintendent or designee and included in the *Parent Student Handbook*. ~~interfere with the maintenance of a positive teaching/learning climate, or compromise reasonable standards of health, safety, and decency. Procedures for handling students who dress or groom inappropriately will be developed by the Superintendent and included in the Parent/Student Handbook.~~

LEGAL REF.: 105 ILCS 5/10-22.25b.
Tinker v. Des Moines Independent School District, 89 S.Ct. 733 (1969).

ADOPTED: February 20, 2008

REVISED:

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ For boards that want to expand upon the law's requirement of race, ethnicity, or hair texture, amend this sentence as follows:

“The District does not prohibit hairstyles or hair textures historically associated with historically associated with race, ethnicity, or hair texture, or any other protected classes under Board policy 7:10, *Equal Educational Opportunities*, including, but not limited to, protective hairstyles such as braids, locks, and twists.”

If the board chooses this expansion and also uses policy 7:165, *School Uniforms*, ensure that this option aligns with the option in 7:165's f/n 10.

Students

Preventing Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the 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, or 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 **is prohibited** in each of the following situations:

1. During any school sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school sponsored or school sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from Section 27-23.7 of the School Code (105 ILCS 5/27-23.7)

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, ~~67~~ facsimile communications. *Cyberbullying* includes the

creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the

posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, and (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school guidance counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below;

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the District Complaint Manager or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District Complaint Manager or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator:

Dave Palzet, Superintendent

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2170

Telephone

Pleasantdale School District 107

7:180

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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

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform the parent(s)/guardian(s) of every student involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.

9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's Internet website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must also be distributed annually to parents/guardians, students, and school personnel, including new employees when hired.
11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. ~~The Superintendent or designee must post the information developed as a result of the policy evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students.~~ **Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:**

- 1) **An updated version of the policy with the amendment/modification date included in the reference portion of the policy;**
- 2) **If no revisions are deemed necessary, a copy of board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary, or a signed statement from the board; or**
- 3) **A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.**

The Superintendent or designee must post the information developed as a result of the policy re-evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.

The Superintendent or designee shall develop and maintain a program that:

1. Fully implements and enforces each of the following Board policies:

The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:

- a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
- b. 2:265, *Title IX Sexual Harassment Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
- c. 6:60, *Educational Framework*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
- d. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
- e. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
- f. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
- g. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
- h. 7:190 *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.

- i. 7:310, *Restrictions on Publications and Written or Electronic Material*. This policy prohibits students from: (i) accessing and/or distributing at school any written or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (ii) creating and/or distributing written or electronic material, including Internet material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

j.

LEGAL REF.: 105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/24-24, and 5/27-23.7
405 ILS 49 Children's Mental Health Act.
105 ILCS 5/10-20.14, 5/24-24, and 5/27-23.7.
23 Ill.Admin.Code §§1.240 and §1.280.

ADOPTED: August 19, 2009

REVISED: October 15, 2014; August 12, 2015; January 17, 2018; January 15, 2020

Students

Student Behavior (formerly known as Student Discipline)

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and Where Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
 - a. Any illegal drug or controlled substance, or cannabis (including medical cannabis, marijuana, and hashish and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
 - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
 - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.

- d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.
- e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
- f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
- g. "Look-alike" or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
- h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

- 4. Using, possessing, controlling, or transferring a "weapon" as that term is defined in the Weapons section of this policy, or violating the Weapons section of this policy.
- 5. Using or possessing an electronic paging device. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered-off and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.

7. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
8. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
9. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
10. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
15. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
16. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.

20. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
21. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

For purposes of this policy, the term “possession” includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student’s person; (b) contained in another item belonging to, or under the control of, the student, such as in the student’s clothing, backpack, or automobile; (c) in a school’s student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board’s authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student’s parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student’s parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not

provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.

9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed 2 calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled may also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), “look-alikes,” alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Corporal punishment is prohibited. Corporal punishment is defined as slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as needed to maintain safety for students, staff, or other persons, or for the purpose of self-defense or defense of property.

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in 105 ILCS 5/10-20.33, State Board of Education rules (23 Ill.Admin.Code §§ 1.280, 1.285), and the District’s procedure(s).

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than 2 calendar years:

1. A firearm, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 1961 (720 ILCS 5/24-1).

2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including “look-alikes” of any firearm as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the Superintendent, and the Superintendent’s determination may be modified by the Board on a case-by-

case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy’s prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student’s ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member. Upon receiving such a report, the Building Principal or designee shall immediately notify the local law enforcement agency, State Police, and any involved student’s parent/guardian. “School grounds” includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Parent/Student Handbook

The principals, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A parent/student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

LEGAL REF.: 20 U.S.C. §6081, Pro-Children Act of 1994.
 20 U.S.C. §7961 *et seq.*, Gun Free Schools Act.
 105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10,
 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/24-24, 5/26-12, 5/27-23.7, 5/31-
 3, and 110/3.10.
 410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.
 410 ILCS 647/, Powdered Caffeine Control and Education Act.
 430 ILCS 66/, Firearm Concealed Carry Act.
 23 Ill.Admin.Code §1.280.

ADOPTED: September 21, 2016

REVISED: January 16, 2019

Students

Expulsion Procedures

The Superintendent or designee shall implement expulsion procedures that provide, at a minimum, for the following:

1. Before a student may be expelled, the student and his or her parent(s)/guardian(s) shall be provided a written request to appear at a hearing to determine whether the student should be expelled. The request shall be sent by registered or certified mail, return receipt requested. The request shall:
 - a. Include the time, date, and place for the hearing.
 - b. Briefly describe what will happen during the hearing.
 - c. Detail the specific act of gross disobedience or misconduct resulting in the decision to recommend expulsion.
 - d. List the student's prior suspension(s).
 - e. State that the School Code allows the School Board to expel a student for a definite period of time not to exceed 2 calendar years, as determined on a case-by-case basis.
 - f. Ask that the student or parent(s)/guardian(s) or attorney inform the Superintendent or Board Attorney if the student will be represented by an attorney and, if so, the attorney's name and contact information.
2. Unless the student and parent(s)/guardian(s) indicate that they do not want a hearing or fail to appear at the designated time and place, the hearing will proceed. It shall be conducted by the Board or a hearing officer appointed by it. If a hearing officer is appointed, he or she shall report to the Board the evidence presented at the hearing and the Board shall take such final action as it finds appropriate. Whenever there is evidence that mental illness may be the cause for the recommended expulsion, the Superintendent or designee shall invite a representative from a local mental health agency ~~the Dept. of Human Services~~ to consult with the Board.
3. During the expulsion hearing, the Board or hearing officer shall hear evidence concerning whether the student is guilty of the gross disobedience or misconduct as charged. School officials must provide: (1) testimony of any other interventions attempted and exhausted or of their determination that no other appropriate and available interventions were available for the student, and (2) evidence of the threat or disruption posed by the student. The student and his or her parent(s)/guardian(s) may be represented by counsel, offer evidence, present witnesses, cross-examine witnesses who testified, and otherwise present reasons why the student should not be expelled. After presentation of the evidence or receipt of the hearing officer's report, the Board shall decide the issue of guilt and take such action as it finds appropriate.
4. If the Board acts to expel the student, its written expulsion decision shall:
 - a. Detail the specific reason why removing the student from his or her learning environment is in the best interest of the school.
 - b. Provide a rationale for the specific duration of the recommended expulsion.

- c. Document how school officials determined that all behavioral and disciplinary interventions have been exhausted by specifying which interventions were attempted or whether school officials determined that no other appropriate and available interventions existed for the student.
 - d. Document how the student's continuing presence in school would (1) pose a threat to the safety of other students, staff, or members of the school community, or (2) substantially disrupt, impede, or interfere with the operation of the school.
5. Upon expulsion, the District may refer the student to appropriate and available support services.

LEGAL REF.: 105 ILCS 5/10-22.6(a).
Goss v. Lopez, 95 S.Ct. 729 (1975).

ADOPTED: November 16, 2016

Students

Student Support Services

The following student support services may be provided by the School District:

1. Health services supervised by a qualified nurse. The Superintendent or designee may implement procedures to further a healthy school environment and prevent or reduce the spread of disease, including head lice (*Pediculus Humanus Capitis*).
2. Educational and psychological testing services and the services of a psychologist as needed. In all cases, written permission to administer a psychological examination must be obtained from a student’s parent(s)/guardian(s). The results will be given to the parent(s)/guardian(s), with interpretation, as well as to the appropriate professional staff.
3. The services of a social worker. A student’s parent(s)/guardian(s) must consent to regular or continuing services from a social worker.
4. Guidance and counseling services.

The Superintendent or designee shall develop protocols for responding to students with social, emotional, or mental health problems that impact learning ability. The District, however, assumes no liability for preventing, identifying, or treating such problems.

Erin’s Law Counseling Options, Assistance, and Intervention

The Superintendent or designee will ensure that each school building’s Student Support Committee identifies counseling options for students who are affected by sexual abuse, along with District and community-based options for victims of sexual abuse to obtain assistance and intervention. Community-based options must include a Children’s Advocacy Center and sexual assault crisis center(s) that serve the District, if any.

This policy shall be implemented in a manner consistent with State and federal laws, including the Individuals with Disabilities Education Act, 42 U.S.C. §12101 et seq.

LEGAL REF.: ~~Children’s Mental Health Act of 2003, 405 ILCS 49/.~~
~~Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/.~~

105 ILCS 5/10-23.13(b) and 5/21B-25(G).
405 ILCS 49/, Children’s Mental Health Act of 2003.
740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.

APPROVED: August 14, 2013

REVISED:

Students

Exemption from Physical Activity

In order to be excused from participation in physical education, a student must present an excuse from his or her parent/guardian or from a person licensed under the Medical Practice Act. The excuse may be based on medical or religious prohibitions. An excuse because of medical reasons must include a signed statement from a person licensed under the Medical Practice Act that corroborates the medical reason for the request. **Upon written notice from a student's parent/guardian, a student will be excused from engaging in the physical activity components of physical education during a period of religious fasting.** An excuse based on religious reasons must include a signed statement from a member of the clergy that corroborates the religious reason for the request.

State law prohibits a board from honoring parental excuses based upon a student's participation in athletic training, activities, or competitions conducted outside the auspices of the School District.

Special activities in physical education will be provided for students whose physical or emotional condition, as determined by a person licensed under the Medical Practice Act, prevents their participation in the physical education courses.

A student requiring adapted physical education must receive that service in accordance with his or her Individualized Educational Program/Plan (IEP).

A student who is eligible for special education may be excused from physical education courses in either of the following situations:

1. He or she (a) is in grades 3-12, (b) his or her IEP requires that special education support and services be provided during physical education time, and (c) the parent/guardian agrees or the IEP team makes the determination; or
2. He or she (a) has an IEP, (b) is participating in an adaptive athletic program outside of the school setting, and (c) the parent/guardian documents the student's participation as required by the Superintendent or designee.

A student requiring adapted physical education must receive that service in accordance with his or her Individualized Educational Program/Plan (IEP).

Students in grades 7 and 8 may submit a written request to the Building Principal to be excused from physical education courses because of his or her ongoing participation in an interscholastic or extracurricular athletic program. The Building Principal will evaluate requests on a case-by-case basis.

The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.

Students who have been excused from physical education shall return to the course as soon as practical. The following considerations will be used to determine when a student shall return to a physical education course:

1. The time of year when the student's participation ceases; and
2. The student's class schedule.

LEGAL REF.: 105 ILCS 5/27-6.
225 ILCS 60/, Medical Practice Act.
23 Ill.Admin.Code §1.420(p) and §1.425(d), (e).

ADOPTED: February 20, 2008

REVISED: January 17, 2018; January 16, 2019

Students

Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of Ann Marie's Law listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code Section 5/2-3.163(c)(2)-(7). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements 105 ILCS 5.2-3.139 and 105 ILCS 5/27-7 (requiring education for students to develop a sound mind and a healthy body).
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development*, and teacher's institutes under 105 ILCS 5/3-14.8 (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide.
 - a. The training required by 105 ILCS 5/10-22.39 for licensed school personnel and administrators who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide **including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:** . Implementation will incorporate paragraph number 2, above, along with:
 - a. ~~Board policy 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);~~
 - b. ~~Board policy 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;~~

- e. ~~Board policy 7:250, *Student Support Services*, implementing the Children's Mental Health Act of 2003, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and~~
 - d. ~~State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to Ann Marie's Law.~~
 - e. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);
 - f. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
 - g. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
 - h. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
 - i. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
 - j. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
 - k. 7:250, *Student Support Services*, implementing the Children's Mental Health Act of 2003, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
 - l. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.
4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
6. A process to incorporate ISBE-recommend resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Monitoring

The Board will review and update this policy pursuant to Ann Marie's Law and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Children's Mental Health Act of 2003, 405 ILCS 49/, Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/, and the Individuals with Disabilities Education Act, 42 U.S.C. §12101 et seq.

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.: ~~105 ILCS 5/2-3.163, 5/14-1.01 et seq., 5/14-7.02, and 5/14-7.02b.~~
~~745 ILCS 10/.~~

42 U.S.C. § 1201 et seq. Individuals with Disabilities Education Act.
105 ILCS 5/2-3.166, 105 ILCS 5/2-3.139, 5/3-14.8, 5/10-20.73 (final citation pending), 5/10-22.24a, 5/10-22.24b, 5/10-22.39, 5/10-20.75 (final citation pending), 5/14-1.01 et seq., 5/14-7.02, and 5/14-7.02b, 5/27-7.
405 ILCS 49, Children's Mental Health Act of 2003.
740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.
745 ILCS 10/, Local Governmental and Governmental Tort Immunity Act.

ADOPTED: September 21, 2016

REVISED: January 16, 2019

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

2022-23 Registration Fees

Grade	Registration Fee
Kindergarten	\$85.00
First Grade	\$85.00
Second Grade	\$85.00
Third Grade	\$157.00
Fourth Grade	\$157.00
Fifth Grade	\$180.00
Sixth Grade	\$170.00
Seventh Grade	\$165.00
Eighth Grade	\$202.00

PLEASANTDALE SCHOOL DISTRICT 107

2022-2023 Draft SCHOOL CALENDAR

(updated 1/13/2022)

August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15*	16*	17*	18 A ☺	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

S	M	T	W	T	F	S
				1	2	3
4	5*	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

S	M	T	W	T	F	S
						1
2	3	4	5	6	7*	8
9	10*	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28 ☺	29
30	31					

November 2022

S	M	T	W	T	F	S
		1	2	3 ☺	4 ▲	5
6	7	8*	9	10	11 T1	12
13	14	15	16	17	18	19
20	21*	22*	23*	24*	25*	26
27	28	29	30			

December 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23*	24
25	26*	27*	28*	29*	30*	31

January 2023

S	M	T	W	T	F	S
1	2*	3*	4*	5*	6*	7
8	9*	10	11	12	13	14
15	16*	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

OPENING/CLOSING DAYS OF SCHOOL

- August 18, 2022 (A) First Day of School
- June 2, 2023 (Ω) Last Day of School

STUDENT NON-ATTENDANCE DAYS (✳)

- August 15 Teacher Work Day
- August 16 District Institute Day
- August 17 District Institute Day
- September 5 Labor Day
- October 7 District Institute Day
- October 10 Columbus/Indigenous Peoples Day
- November 4 Parent-Teacher Conference
- November 8 Election Day
- November 21-25 Thanksgiving Holiday
- Dec. 23 - Jan. 6 Winter Break
- January 9 District Institute Day
- January 16 Dr. M. L. King, Jr. Day
- February 20 Presidents Day
- March 27-31 Spring Break
- April 7 Non-Attendance Day
- May 29 Memorial Day
- June 19 Juneteenth Holiday
- July 4 Independence Day

1/2 DAY INSERVICE – NOON DISMISSAL (☺)

- August 18
- October 28
- November 3
- February 17
- March 3
- May 26

PARENT-TEACHER CONFERENCE DAYS (▲)

- November 3 1:00-8:00 p.m.
- November 4 Zoom - TBD

WEATHER MAKE-UP DAYS ☺

If school is cancelled for inclement weather, the following days may become student attendance days:
April 7

GRADING PERIODS

- November 11 T1 1st trimester
- February 24 T2 2nd trimester
- June 2 Ω 3rd trimester

COMMENCEMENT (🐾)

- June 1 7:00 p.m.

MISCELLANEOUS

- June 5-9 ☺ Emergency Days
- ☺ Emergency Days may be used as school days if school closes unexpectedly during the regular school year.

INSTITUTE DAYS – STAFF ATTENDANCE

- August 15 (teachers only)
- August 16
- August 17
- October 7
- January 9

February 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17 ☺	18
19	20*	21	22	23	24 T2	25
26	27	28				

March 2023

S	M	T	W	T	F	S
			1	2	3 ☺	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27*	28*	29*	30*	31*	

April 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7 ☺	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26 ☺	27
28	29*	30	31			

June 2023

S	M	T	W	T	F	S
				1 🐾	2 Ω	3
4	5 ☺	6 ☺	7 ☺	8 ☺	9 ☺	10
11	12	13	14	15	16	17
18	19*	20	21	22	23	24
25	26	27	28	29	30	

July 2023

S	M	T	W	T	F	S
						1
2	3	4*	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Personnel Report
January 19, 2022

1. Employment of Personnel

Administration is recommending to employ the following personnel for the 2021-22 school year.

Recommendation:

That the Board of Education employ the following personnel for the 2021-22 school year:

Name	Position	Salary
Eric Tucker	Instructional Aide	\$ 16.00 per hr, 6.75 hrs Starting: 1/3/2022
Rachelle Guernsey	Instructional Aide	\$ 16.00 per hr, 6.75 hrs Starting: 1/18/2022

Due to ROE on Friday, October 15, 2021
 Due to ISBE on Monday, November 15, 2021
 SD/JA21

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2021**

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 06-016-1070-02	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Baker Tilly US, LLP
County Name: Cook		Name of Audit Manager: Nick Cavaliere, CPA, CFE
Name of School District/Joint Agreement: Pleasantdale School District 107	Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0	Address: 1301 West 22nd Street, Suite 400
Address: 7450 South Wolf Road		City: Oak Brook State: IL Zip Code: 60523
City: Burr Ridge		Phone Number: (630) 990-3131 Fax Number: (630) 990-0039
Email Address: vdada@d107.org		IL License Number (9 digit): 065-040118 Expiration Date: 9/30/2024
Zip Code: 60527		Email Address: n.cavaliere@bakertilly.com
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Lyons	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. David Palzet	Township Treasurer Name (type or print): Ken Getty	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: dpalzet@d107.org	Email Address: kgetty@lyonstto.net	Email Address:
Telephone: 708-784-2013 Fax Number:	Telephone: 708-352-4480 Fax Number: 708-352-4417	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (05/21-version2)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Pleasantdale School District 107

We have audited the financial statements of the governmental activities and each major fund of Pleasantdale School District 107 (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2021 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA21), as of and for the year ended June 30, 2021, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. 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. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2021.

This report is intended solely for the information and use of the Board of Education, management of the Pleasantdale School District 107, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
December 16, 2021

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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 regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles 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

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups 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 or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., 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. 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 and pension expenditures.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Major Governmental Funds

Educational 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.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the Board of Education.

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 or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Tort Immunity and Judgment Fund - accounts for all revenue and expenditures related to the prevention of tort liability. Revenue is derived primarily from local property tax collections and investment income.

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.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

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.

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

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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

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.

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". 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 2020 levy resolution was approved during the December 16, 2020 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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 lesser 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 2020 and 2019 tax levies were 2.3% and 1.9%, 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 2020 property tax levy is recognized as a receivable in fiscal 2021, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2020 levy is to be used to finance operations in fiscal 2021. The District has determined that the second installment of the 2020 levy is to be used to finance operations in fiscal 2022 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.

Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Debt - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebtedness.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

NOTE 2 - 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

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.

Excess of Expenditures over Budget

For the year ended June 30, 2021, expenditures exceeded budget in the Fire Prevention and Life Safety Fund by \$5,107. This excess was funded by available fund balance.

NOTE 3 - 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.

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 11.69 years at June 30, 2021. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2021, the fair value of all investments held by the Treasurer's office was \$235,187,600 and the receivable from the Lyons School Treasurer to the township districts was \$3,725,430. The fair value of the District's proportionate share of the pool was \$13,490,361. 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

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	\$ 56,493	\$ 53,943
Total	<u>\$ 56,493</u>	<u>\$ 53,943</u>

The District maintains \$200 in petty cash.

NOTE 4 - INTERFUND TRANSFERS

During the year, the District transferred \$17,794 from the Transportation Fund to the General Fund (Educational Accounts). The amount transferred represents interest earned on investments.

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, 2021:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
Net pension liability - TRS	\$ 836,582	\$ -	\$ 66,093	\$ 770,489	\$ -
Net pension liability - IMRF	372,341	-	372,341	-	-
THIS OPEB liability	<u>7,844,719</u>	<u>159,200</u>	<u>69,824</u>	<u>7,934,095</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 9,053,642</u>	<u>\$ 159,200</u>	<u>\$ 508,258</u>	<u>\$ 8,704,584</u>	<u>\$ -</u>

The liabilities for TRS net pension liability and THIS OPEB liability will be repaid from the General 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, 2021

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, 2021. State of Illinois contributions of \$94,110 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 \$390,298 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, 2021

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, 2021. 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, 2021, the District paid \$69,824 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, 2020 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2021, 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	\$ 7,934,095
State's proportionate share of the collective net OPEB liability associated with the District	<u>10,748,538</u>
Total	<u>\$ 18,682,633</u>

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. 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, 2020, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.029298% and 0.028316%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2020 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 - 8.25%; Post-Medicare - 8.25%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2037

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, 2020 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, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.45%, which was a change from the June 30, 2019 rate of 3.13%. 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, 2021

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 (1.45%) or 1-percentage-point higher (3.45%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 9,414,317</u>	<u>\$ 7,934,095</u>	<u>\$ 6,580,438</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 7.25% decreasing to an ultimate rate of 3.25%) for non-Medicare and Medicare coverage and initial rate of 9.25% decreasing to an ultimate rate of 5.25% for Medicare coverage) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 6,300,225</u>	<u>\$ 7,934,095</u>	<u>\$ 9,905,336</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2021, the District recognized OPEB expense of \$318,468 and on-behalf revenue and expenditures of \$390,298 for support provided by the state. At June 30, 2021, 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	\$ -	\$ 210,801
Changes in Assumptions	2,687	1,308,719
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	226
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	667,993	242,271
District Contributions Subsequent to the Measurement Date	<u>69,824</u>	<u>-</u>
Total	<u>\$ 740,504</u>	<u>\$ 1,762,017</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$1,091,337) will be recognized in OPEB expense as follows in these reporting years:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ (148,913)
2023	(148,913)
2024	(148,913)
2025	(148,911)
2026	(148,856)
Thereafter	<u>(346,831)</u>
Total	<u>\$ (1,091,337)</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/fy2020>; 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, 2021

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 highest 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, 2024. 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, 2021 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, 2021, 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 \$6,427,177 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,474,426 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, 2021, were \$43,225, and are deferred because they were paid after the June 30, 2020 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. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

For the year ended June 30, 2021, the District pension contribution was 10.41 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2021, were \$3,781, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2020 measurement date.

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, 2021, the District paid \$3,665 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, 2020 is available in the separately issued TRS Comprehensive Annual Financial Report.

Net Pension Liability. At June 30, 2021, 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	\$	770,489
State's proportionate share of the collective net pension liability associated with the District		<u>60,348,712</u>
Total	\$	<u>61,119,201</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. 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, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.00089368 percent and 0.00103144 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, 2020 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, 2021

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	16.50 %	6.10 %
U.S. equities small/mid cap	2.30 %	7.20 %
International equities developed	12.20 %	7.00 %
Emerging market equities	3.00 %	9.40 %
U.S. bonds core	7.00 %	2.20 %
U.S. bonds high yield	2.50 %	4.10 %
International debt developed	3.10 %	1.50 %
Emerging international debt	3.20 %	4.50 %
Real estate	16.00 %	5.70 %
Private debt	5.20 %	6.30 %
Hedge funds (absolute return)	10.00 %	4.30 %
Private equity	15.00 %	10.50 %
Infrastructure	4.00 %	6.20 %

Discount Rate. At June 30, 2020, 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, 2020 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, 2021

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>935,233</u>	\$ <u>770,489</u>	\$ <u>634,857</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2021, the District recognized pension expense of \$74,535 and on-behalf revenue of \$6,427,177 for support provided by the state. At June 30, 2021, 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	\$ 7,467	\$ 206
Net difference between projected and actual earnings on pension plan investments	23,006	-
Assumption changes	3,157	8,084
Changes in proportion and differences between District contributions and proportionate share of contributions	125,915	211,491
District contributions subsequent to the measurement date	<u>47,006</u>	<u>-</u>
Total	\$ <u>206,551</u>	\$ <u>219,781</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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(60,236)) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2022		\$ (18,487)
2023		(29,288)
2024		(3,376)
2025		(590)
2026		<u>(8,495)</u>
Total		\$ <u>(60,236)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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, 2020, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	32
Inactive, non-retired members	89
Active members	<u>37</u>
Total	<u><u>158</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 2020 was 10.89 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, 2021

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2020, 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, 2020 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. 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 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

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 %	6.35 %	5.00 %
International equities	18.00 %	7.65 %	6.00 %
Fixed income	28.00 %	1.40 %	1.30 %
Real estate	9.00 %	7.10 %	6.20 %
Alternatives	7.00 %		
Private equity		10.35 %	6.95 %
Hedge funds		N/A	N/A
Commodities		3.90 %	2.85 %
Cash equivalents	1.00 %	0.70 %	0.70 %

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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 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	\$ 7,217,339	\$ 6,506,343	\$ 5,928,278
Plan fiduciary net position	<u>6,641,262</u>	<u>6,641,262</u>	<u>6,641,262</u>
Net pension liability/(asset)	<u>\$ 576,077</u>	<u>\$ (134,919)</u>	<u>\$ (712,984)</u>

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2020 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2019	\$ 6,254,259	\$ 5,881,918	\$ 372,341
Service cost	134,857	-	134,857
Interest on total pension liability	447,002	-	447,002
Differences between expected and actual experience of the total pension liability	27,900	-	27,900
Change of assumptions	(45,379)	-	(45,379)
Benefit payments, including refunds of employee contributions	(312,296)	(312,296)	-
Contributions - employer	-	133,184	(133,184)
Contributions - employee	-	55,034	(55,034)
Net investment income	-	825,452	(825,452)
Other (net transfer)	<u>-</u>	<u>57,970</u>	<u>(57,970)</u>
Balances at December 31, 2020	<u>\$ 6,506,343</u>	<u>\$ 6,641,262</u>	<u>\$ (134,919)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, the District recognized pension expense of \$(88,519). 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	\$ 12,693	\$ -
Assumption changes	-	20,645
Net difference between projected and actual earnings on pension plan investments	-	475,403
Contributions subsequent to the measurement date	<u>66,985</u>	<u>-</u>
Total	<u>\$ 79,678</u>	<u>\$ 496,048</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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(483,355)) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2022		\$ (154,123)
2023		(57,056)
2024		(191,895)
2025		<u>(80,281)</u>
Total		<u>\$ (483,355)</u>

NOTE 10 - RESTATEMENT

	<i>General Fund</i>
Fund balance as previously reported, June 30, 2020	\$ 9,393,643
Adjustment to to record student activity fund balances as of June 30, 2020	<u>50,292</u>
Fund balance as restated, June 30, 2020	<u>\$ 9,443,935</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 11 - EFFECT OF NEW ACCOUNTING STANDARDS ON
CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved 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*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

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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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8] .

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date 12/30/2021

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	14,436		23,582	8,801		\$46,819
Total						\$46,819

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.



Signature

12/16/2021

mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for School Districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2020			Equalized Assessed Valuation (EAV):					681,485,340						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.017235			+ 0.001239			+ 0.001081			= 0.019560			0.000000		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	13,599,978			14,192,432			(592,454)			12,734,698					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22															
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
24	0		0		0		0		0			+			
25	Other		Total												
26	0		0												
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					47,022,488								
33	<input type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	Long-Term Debt Outstanding:														
36															
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct								
38		Outstanding:.....					511		0						
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/>	Pending Litigation													
46	<input type="checkbox"/>	Material Decrease in EAV													
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/>	Adverse Arbitration Ruling													
49	<input type="checkbox"/>	Passage of Referendum													
50	<input type="checkbox"/>	Taxes Filed Under Protest													
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Pleasantdale School District 107																
8	District Code: 06-016-1070-02																
9	County Name: Cook																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 12,734,698.00 Ratio 0.936 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 14,192,432.00 Ratio 1.044 Score 3																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Value 1.05																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 12,538,556.00 Days 318.04 Score 4 116																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total 0.00 Percent 100.00 Score 4																
33	Total Long-Term Debt Allowed (P3, Cell H32) Weight 0.10																
34	Value 0.40																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													Total Profile Score:		3.65 *		
													Estimated 2022 Financial Profile Designation: <u>RECOGNITION</u>				
* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		8,507,756	2,534,866	0	1,207,414	520,796	76,805	288,520	65,672	291,732
5	Investments	120									
6	Taxes Receivable	130	5,623,322	400,330	0	349,188	143,265	0	0	83,917	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	61,055	61,142	0	32,383	0	0	0	0	0
9	Other Receivables	160	141,966	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		14,334,099	2,996,338	0	1,588,985	664,061	76,805	288,520	149,589	291,732
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	12,020	16,521	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	5,695,185	400,330	0	349,188	143,265	0	0	83,917	0
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		5,707,205	416,851	0	349,188	143,265	0	0	83,917	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	65,672	0
39	Unreserved Fund Balance	730	8,626,894	2,579,487	0	1,239,797	520,796	76,805	288,520	0	291,732
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		14,334,099	2,996,338	0	1,588,985	664,061	76,805	288,520	149,589	291,732
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	53,493								
46	Total Student Activity Current Assets For Student Activity Funds		53,493								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	53,493								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		53,493								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		14,387,592	2,996,338	0	1,588,985	664,061	76,805	288,520	149,589	291,732
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		5,707,205	416,851	0	349,188	143,265	0	0	83,917	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	53,493	0	0	0	0	0	0	65,672	0
60	Unreserved Fund Balance District with Student Activity Funds	730	8,626,894	2,579,487	0	1,239,797	520,796	76,805	288,520	0	291,732
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		14,387,592	2,996,338	0	1,588,985	664,061	76,805	288,520	149,589	291,732

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2021

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,270,844	
17	Building & Building Improvements	230		21,256,079	
18	Site Improvements & Infrastructure	240		2,920,820	
19	Capitalized Equipment	250		3,489,723	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	Total Capital Assets			28,937,466	0
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	Total Long-Term Liabilities				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			28,937,466	
41	Total Liabilities and Fund Balance		0	28,937,466	0
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			28,937,466	0
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				0
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			28,937,466	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	28,937,466	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
94	LOCAL SOURCES	1000	10,701,474	972,067	0	642,940	351,873	1,365	3,965	96,457	4,047
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	590,513	0	0	111,759	0	0	0	0	0
97	FEDERAL SOURCES	4000	568,581	61,142	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		11,860,568	1,033,209	0	754,699	351,873	1,365	3,965	96,457	4,047
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,568,536	0	0	0	0	0		0	0
100	Total Receipts/Revenues		15,429,104	1,033,209	0	754,699	351,873	1,365	3,965	96,457	4,047
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	8,260,930				190,100				
103	Support Services	2000	3,021,890	1,208,066		746,835	139,765	84,692		101,347	5,107
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,003,973	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	0	0	0			0	0
107	Total Direct Disbursements/Expenditures		12,286,793	1,208,066	0	746,835	329,865	84,692		101,347	5,107
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,568,536	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		15,855,329	1,208,066	0	746,835	329,865	84,692		101,347	5,107
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(426,225)	(174,857)	0	7,864	22,008	(83,327)	3,965	(4,890)	(1,060)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		17,794	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	17,794	0	0	0	0	121
116	Total Other Sources/Uses of Funds		17,794	0	0	(17,794)	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		8,680,387	2,579,487	0	1,239,797	520,796	76,805	288,520	65,672	291,732

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		9,381,403	914,099	0	625,041	99,084	0	0	96,215	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	132,796	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					156,993				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		9,514,199	914,099	0	625,041	256,077	0	0	96,215	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	670,831	0	0	0	88,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		670,831	0	0	0	88,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	121,395								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	69,409								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		190,804								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					

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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	133,203	38,218	0	17,899	7,796	1,365	3,965	242	4,047
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		133,203	38,218	0	17,899	7,796	1,365	3,965	242	4,047
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,424								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		2,424								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	(20)	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	52,463								
83	Total District/School Activity Income (without Student Activity Funds)		(20)	0							
84	Total District/School Activity Income (with Student Activity Funds)		52,443								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	100,740								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		100,740								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	19,750							
98	Contributions and Donations from Private Sources	1920	7,273	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	23,001	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0			0			

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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	6,556	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		36,830	19,750	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	10,649,011	972,067	0	642,940	351,873	1,365	3,965	96,457	4,047
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	10,701,474								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	531,790	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		531,790	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	57,903			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	0			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		57,903	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	70								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		76,199	0				
155	Transportation - Special Education	3510	0	0		35,560	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		111,759	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750		0	0	0	0	0	0	125
171	Total Restricted Grants-In-Aid		58,723	0	0	111,759	0	0	0	0	0
172	Total Receipts from State Sources	3000	590,513	0	0	111,759	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	217,942				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	26,538				0				
200	Total Food Service		244,480				0				
201	TITLE I										
202	Title I - Low Income	4300	36,319	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		36,319	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	9,045	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	180,309	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	36,810	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	Total Federal - Special Education		226,164	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0

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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	9,434	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	52,184	61,142		0	0	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		568,581	61,142	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	568,581	61,142	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		11,808,105	1,033,209	0	754,699	351,873	1,365	3,965	96,457	4,047
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		11,860,568	1,033,209	0	754,699	351,873	1,365	3,965	96,457	4,047

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
57	Office of the Principal Services	2410	428,692	105,760	8,738	17,671	0	1,193	0	4,331	566,385	649,044
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	428,692	105,760	8,738	17,671	0	1,193	0	4,331	566,385	649,044
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	140,441	38,711	123,575	5,223	0	1,025	0	0	308,975	291,823
63	Operation & Maintenance of Plant Services	2540	0	0	1,101	0	0	0	0	0	1,101	5,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	11,029	0	0	226,826	8,933	0	0	0	246,788	183,429
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	151,470	38,711	124,676	232,049	8,933	1,025	0	0	556,864	480,252
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	1,696,187	397,850	291,930	482,610	115,679	30,167	3,136	4,331	3,021,890	3,154,357
77	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	129 0
81	Payments for Special Education Programs	4120			0			666,311			666,311	689,052
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			0			666,311			666,311	689,052
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						337,662			337,662	270,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						337,662			337,662	270,000
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			0			1,003,973			1,003,973	959,052
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		8,136,368	1,817,198	340,362	646,458	122,939	1,124,648	6,607	42,951	12,237,531	12,793,666
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		8,136,368	1,817,198	340,362	646,458	122,939	1,173,910	6,607	42,951	12,286,793	12,843,666
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(429,426)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(426,225)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	30,000
128	Operation & Maintenance of Plant Services	2540	194,482	31,715	601,786	272,090	107,045	0	948	0	1,208,066	1,495,314
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	130
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	194,482	31,715	601,786	272,090	107,045	0	948	0	1,208,066	1,525,314
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	194,482	31,715	601,786	272,090	107,045	0	948	0	1,208,066	1,525,314
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		194,482	31,715	601,786	272,090	107,045	0	948	0	1,208,066	1,525,314
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(174,857)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
176	Total Debt Services	5000			0			0			0	0
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			0			0	131
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	37,395	9,568	699,872	0	0	0	0	0	746,835	800,025
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	37,395	9,568	699,872	0	0	0	0	0	746,835	800,025
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Operation & Maintenance of Plant Services	2540	0	0	49,256	0	0	0	0	0	49,256	0
374	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
375	Food Services	2560	0	0	0	0	0	0	0	0	0	0
376	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
377	Total Support Services - Business	2500	0	0	49,256	0	0	0	0	0	49,256	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
380	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
381	Information Services	2630	0	0	0	0	0	0	0	0	0	0
382	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
383	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
386	Total Support Services	2000	0	0	101,347	0	0	0	0	0	101,347	0
387	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110			0			0			0	0
391	Payments for Special Education Programs	4120			0			0			0	0
392	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
393	Payments for CTE Programs	4140			0			0			0	135
394	Payments for Community College Programs	4170			0			0			0	0
395	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210						0			0	0
398	Payments for Special Education Programs - Tuition	4220						0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
400	Payments for CTE Programs - Tuition	4240						0			0	0
401	Payments for Community College Programs - Tuition	4270						0			0	0
402	Payments for Other Programs - Tuition	4280						0			0	0
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310						0			0	0
406	Payments for Special Education Programs - Transfers	4320						0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
408	Payments for CTE Programs - Transfers	4340						0			0	0
409	Payments for Community College Program - Transfers	4370						0			0	0
410	Payments for Other Programs - Transfers	4380						0			0	0
411	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
417	Tax Anticipation Warrants	5110						0			0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
419	Other Interest or Short-Term Debt	5150						0			0	0
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										
422	Total Disbursements/Expenditures		0	0	101,347	0	0	0	0	0	101,347	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,890)	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	0	0	5,107	0	0	0	0	0	5,107	0
429	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
430	Total Support Services - Business	2500	0	0	5,107	0	0	0	0	0	5,107	0
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	5,107	0	0	0	0	0	5,107	0
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110						0			0	0
435	Payments to Special Education Programs	4120						0			0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110						0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										136
447	Total Disbursements/Expenditures		0	0	5,107	0	0	0	0	0	5,107	0
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,060)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	9,381,403	5,524,216	3,857,187	11,204,981
5	Operations & Maintenance	914,099	397,130	516,969	805,515	408,385
6	Debt Services **	0		0		0
7	Transportation	625,041	346,397	278,644	702,611	356,214
8	Municipal Retirement	99,084	48,381	50,703	98,133	49,752
9	Capital Improvements	0		0		0
10	Working Cash	0		0		137
11	Tort Immunity	96,215	63,836	32,379	149,245	85,409
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	132,796	73,580	59,216	129,482	55,902
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	156,993	93,739	63,254	190,134	96,395
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	11,405,631	6,547,279	4,858,352	13,280,101	6,732,822
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired	Outstanding			
3			July 1, 2020		July 1, 2020 thru	July 1, 2020 thru	Ending June 30, 2021			
4					June 30, 2021	June 30, 2021				
5	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
6	Total CPPRT Notes									0
7	TAX ANTICIPATION WARRANTS (TAW)									
8	Educational Fund									0
9	Operations & Maintenance Fund									0
10	Debt Services - Construction									0
11	Debt Services - Working Cash									0
12	Debt Services - Refunding Bonds									0
13	Transportation Fund									0
14	Municipal Retirement/Social Security Fund									0
15	Fire Prevention & Safety Fund									0
16	Other - (Describe & Itemize)									0
17	Total TAWs		0		0	0				0
18	TAX ANTICIPATION NOTES (TAN)									
19	Educational Fund									0
20	Operations & Maintenance Fund									0
21	Fire Prevention & Safety Fund									0
22	Other - (Describe & Itemize)									0
23	Total TANs		0		0	0				0
24	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									0
26	General State Aid/Evidence-Based Funding Anticipation Certificates									
27	Total (All Funds)									0
28	OTHER SHORT-TERM BORROWING									
29	Total Other Short-Term Borrowing (Describe & Itemize)									0

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	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
30									0	
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			0		0	0	0	0	0	0

51 * Each type of debt issued must be identified separately with the amount:

52 1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other _____
53 2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____
54 3. Refunding Bonds	6. Building Bonds	9. Other _____

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2020						70,562				
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	96,215	132,796			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	242				
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						96,457	132,796	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		132,796			0
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	101,347				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						101,347	132,796	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2021						65,672	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	65,672	0	0	0	0

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28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	101,347				
32						Total Reserve Remaining:	65,672				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						52,091				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						49,256				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 40 tab						0				
46	Total						0				
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021											
2	Please read schedule instructions before completing.											
3	<div style="float: right; border: 1px solid black; padding: 5px; background-color: #e1eef6;"> SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	X	Yes						No			
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A	Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	Total Revenue Section A		0	0		0	0	0				0
17	Revenue Section B	Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.										
18		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	37,317									37,317
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22										0
23	https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	14,867	61,142								76,009
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
28	Total Revenue Section B		52,184	61,142		0	0	0				113,326
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
30	Total Other Federal Revenue (Section A plus Section B)	4998	52,184	61,142		0	0	0				113,326

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	52,184	61,142		0	0	0			0	113,326
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES

-----DISBURSEMENTS-----

(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
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FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

43	INSTRUCTION Total Expenditures	1000						22,980				22,980
44	SUPPORT SERVICES Total Expenditures	2000						14,337				14,337

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						14,337				14,337
49	FOOD SERVICES (Total)	2560										0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

Expenditure Section B:

CARES ACT -Nutrition Funding EXPENDITURES

-----DISBURSEMENTS-----

(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
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FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

61	INSTRUCTION Total Expenditures	1000						0				0
62	SUPPORT SERVICES Total Expenditures	2000						0				0

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560										0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76	FUNCTION											
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000				37,449	14,867	23,693				76,009
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				37,449	14,867	23,693				76,009
85	FOOD SERVICES (Total)	2560										0
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	Expenditure Section D:											
92	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
93			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
94	FUNCTION											
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
103	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus		-----DISBURSEMENTS-----									
111			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
	Fund EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
112												
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	Expenditure Section F:											
129	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
130				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
131	FUNCTION											
132	INSTRUCTION	1000		0	0	0	22,980	0	0	0		22,980
133	SUPPORT SERVICES	2000		0	0	37,449	29,204	23,693	0	0		90,346
134	TOTAL EXPENDITURES											113,326
135												
136												
137	Expenditure Section G:											
138	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
139				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
140	FUNCTION											
141	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0
142												

143

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	399,498			399,498						399,498
6	Depreciable Land	222	871,346			871,346	50	446,466	17,427		463,893	407,453
7	Buildings	230										
8	Permanent Buildings	231	21,256,079			21,256,079	50	7,076,065	425,122		7,501,187	13,754,892
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,860,899	59,921		2,920,820	20	275,460	146,041		421,501	2,499,319
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,445,057	44,666		3,489,723	10	3,432,070	57,653		3,489,723	0
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	144 0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	28,832,879	104,587	0	28,937,466		11,230,061	646,243	0	11,876,304	17,061,162
17	Non-Capitalized Equipment	700				7,555	10		756			
18	Allowable Depreciation								646,999			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	12,237,531	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,208,066	
10	DS	Expenditures 16-24, L178		Total Expenditures		0	
11	TR	Expenditures 16-24, L214		Total Expenditures		746,835	
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		329,865	
13	TORT	Expenditures 16-24, L429		Total Expenditures		101,347	
14				Total Expenditures	\$	14,623,644	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		249,631	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		99,134	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		89,418	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		0	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		1,003,973	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		122,939	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		6,607	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		107,045	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		948	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		2,613	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		4,603	
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		0	
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L325, Col K - (G+)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L327, Col K - (G+)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L329, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L330, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L333, Col K - (G+)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
92	Tort	Expenditures 16-24, L394, Col K - (G+)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	1,686,911	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		12,936,733	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		778.70	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	16,613.24	
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount	
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		2,424	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		(20)	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		100,740	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		19,750	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		57,903	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		70	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		111,759	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		750	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		244,480	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		36,319	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		180,309	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		36,810	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		9,434	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		113,326	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		316,875	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,439	
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,232,369	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		11,704,364	
197				Total Depreciation Allowance (from page 32, Line 18, Col I)		646,999	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		12,351,363	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		778.70	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		15,861.52	
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.						
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.						
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>				226,826			
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).				26,538			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			8,391,037		8,391,037	
20	Support Services:							
21	Pupil	2100			319,425		319,425	
22	Instructional Staff	2200			1,101,753		1,101,753	
23	General Admin.	2300			488,263		488,263	
24	School Admin	2400			591,513		591,513	
25	Business:							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		316,499	0	316,499	0	
28	Oper. & Maint. Plant Services	2540			1,185,665	1,185,665	0	
29	Pupil Transportation	2550			749,278		749,278	
30	Food Services	2560			11,873		11,873	
31	Internal Services	2570		0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		0	0	0	0	
38	Other:	2900			0		0	
39	Community Services	3000			0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)				(1,004,935)		(1,004,935)	
41	Total			316,499	11,833,872	1,502,164	10,648,207	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	316,499	Total Indirect Costs:	1,502,164	
44				Total Direct Costs:	11,833,872	Total Direct Costs:	10,648,207	
45				= 2.67%		= 14.11%		
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Pleasantdale School District 107										
7	06-016-1070-02										
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing			X	X	None	IEC				
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance			X	X	None	CLIC / EBC				
20	Investment Pools			X	X	None	Lyons Township Treasurer				
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel			X	X	None	Intergovernmental agreements with LaGrange SD 102 and Pleasantdale Park District				
26	Special Education Cooperatives			X	X	None	LADSE				
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements			X	X	None	Intergovernmental agreement with LaGrange Library				
33	Other										
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41											
42											
43											

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Pleasantdale School District 107
 RCDT Number: 6-016-1070-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	328,248		0	328,248	346,191			346,191
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		328,248	0	0	328,248	346,191	0	0	346,191
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									5%

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CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

- | | |
|---|-----------------------------|
| 1. Page 12, Row 109 Other Local Revenues | Miscellaneous local revenue |
| 2. Page 13, Row 170 Other Restricted Revenue from State sources | Other state grants |
| 3. Page 14, Row 199 Food Service - Other | Food commodities |
| 4. Page 15, Row 267 Other Restricted Revenue from Federal Sources | ESSER I grant |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	11,808,105	1,033,209	754,699	3,965	13,599,978
9	Direct Expenditures	12,237,531	1,208,066	746,835		14,192,432
10	Difference	(429,426)	(174,857)	7,864	3,965	(592,454)
11	Fund Balance - June 30, 2021	8,626,894	2,579,487	1,239,797	288,520	12,734,698
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 6016107002	
School District/Joint Agreement Name: Pleasantdale School District 107	
Auditor Name: Nick Cavaliere, CPA, CFE	
License #: 065-040118	License Expiration Date (below):
	9/30/2024
(ISBE Use) Date Received:	
(ISBE Use) Revised: Revised Loaded:	

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 22 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 are required to complete the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx

The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Instructions for the Consolidated Year End Financial Report (one of the GATA reporting requirements) are included below, and a full walkthrough of all the GATA reporting requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year that lists the expenditures for each state, federal pass-through grant during the period covered by the organization's financial statements. The report will also list all other programs and activities of the organization by the source of funding as direct federal funding or all other expenditures. The CYEFR is used to assist in the facilitation of tracing grant expenditures reported expenditures to state agency records and make reconciliations from periodic reporting and year end reporting. **All grantees are required to complete and submit a CYEFR through the grantee portal.**

How do I complete the CYEFR?

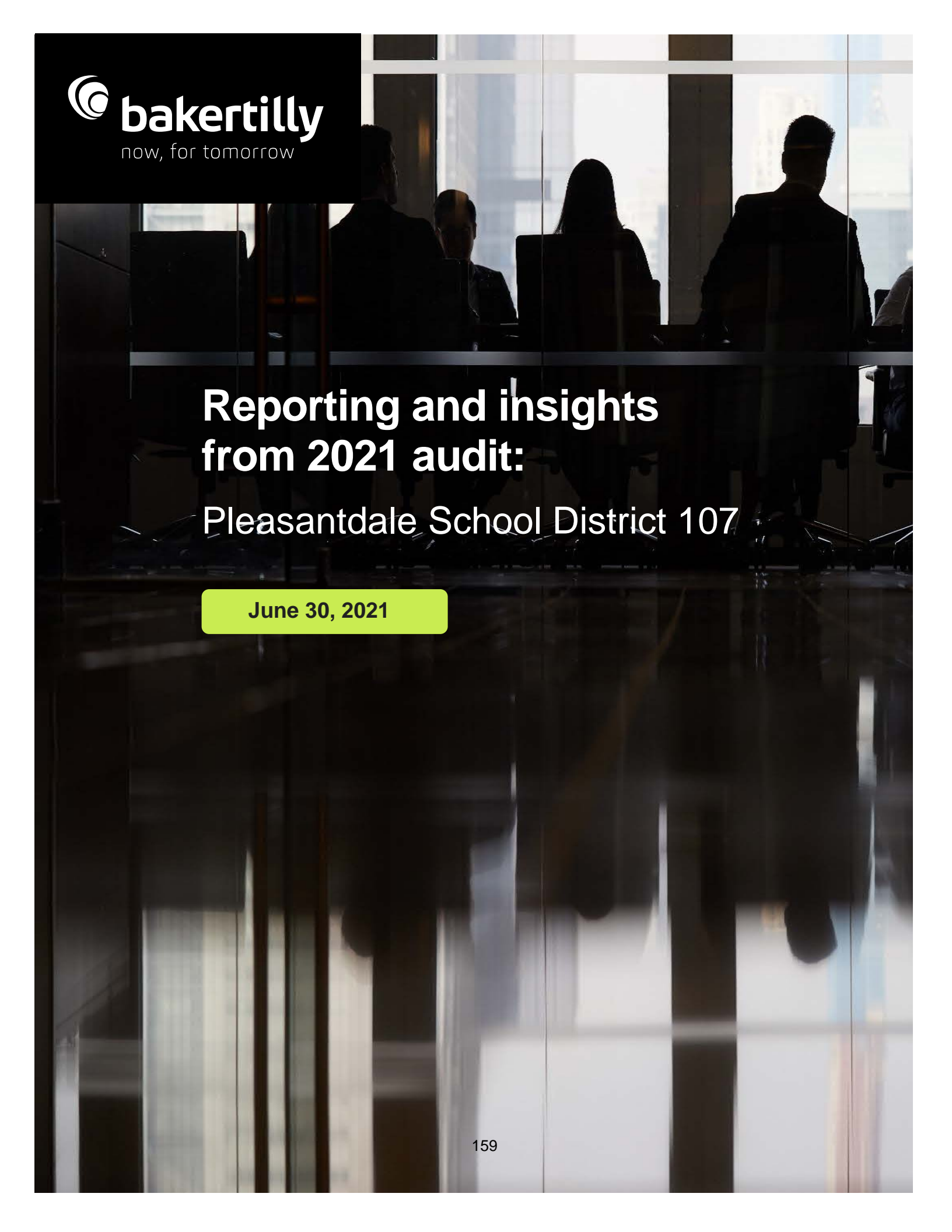
Login to the grantee portal at <https://grants.illinois.gov/portal/> and follow the steps shown in ISBE's FY21 Audit Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Requirements training can be found to the right of this text box. Additional training materials can be found at <https://www.isbe.net/gata> under the red, "What's New?" banner.

DOUBLE CLICK ON THE PICTURE TO THE RIGHT FOR ISBE'S FY21 AUDIT REQUIREMENTS TRAINING

What is a CYEFR 'In-Relation To' opinion?

An 'In Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYEFR is fairly stated, in all material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' opinion is required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit package will not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Therefore, it is advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompanying 'In-Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.**

GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT (GATA)
REPORTING REQUIREMENTS
FOR FY21 AUDITS



**Reporting and insights
from 2021 audit:
Pleasantdale School District 107**

June 30, 2021

Executive summary

December 16, 2021

Board of Education
Pleasantdale School District 107
Burr Ridge, Illinois

We have completed our audit of the financial statements of Pleasantdale School District 107 (the "District") for the year ended June 30, 2021, and have issued our report thereon dated December 16, 2021. 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 the 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, Partner: n.cavaliere@bakertilly.com or +1 (630) 645 6215
- Anna Wiszowaty, Senior Manager: anna.wiszowaty@bakertilly.com or +1 (630) 645 6238

Sincerely,

Baker Tilly US, LLP



Nick Cavaliere, CFE, CPA, Partner

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Audit status.....	8
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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.

Responsibilities

Responsibilities

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*.

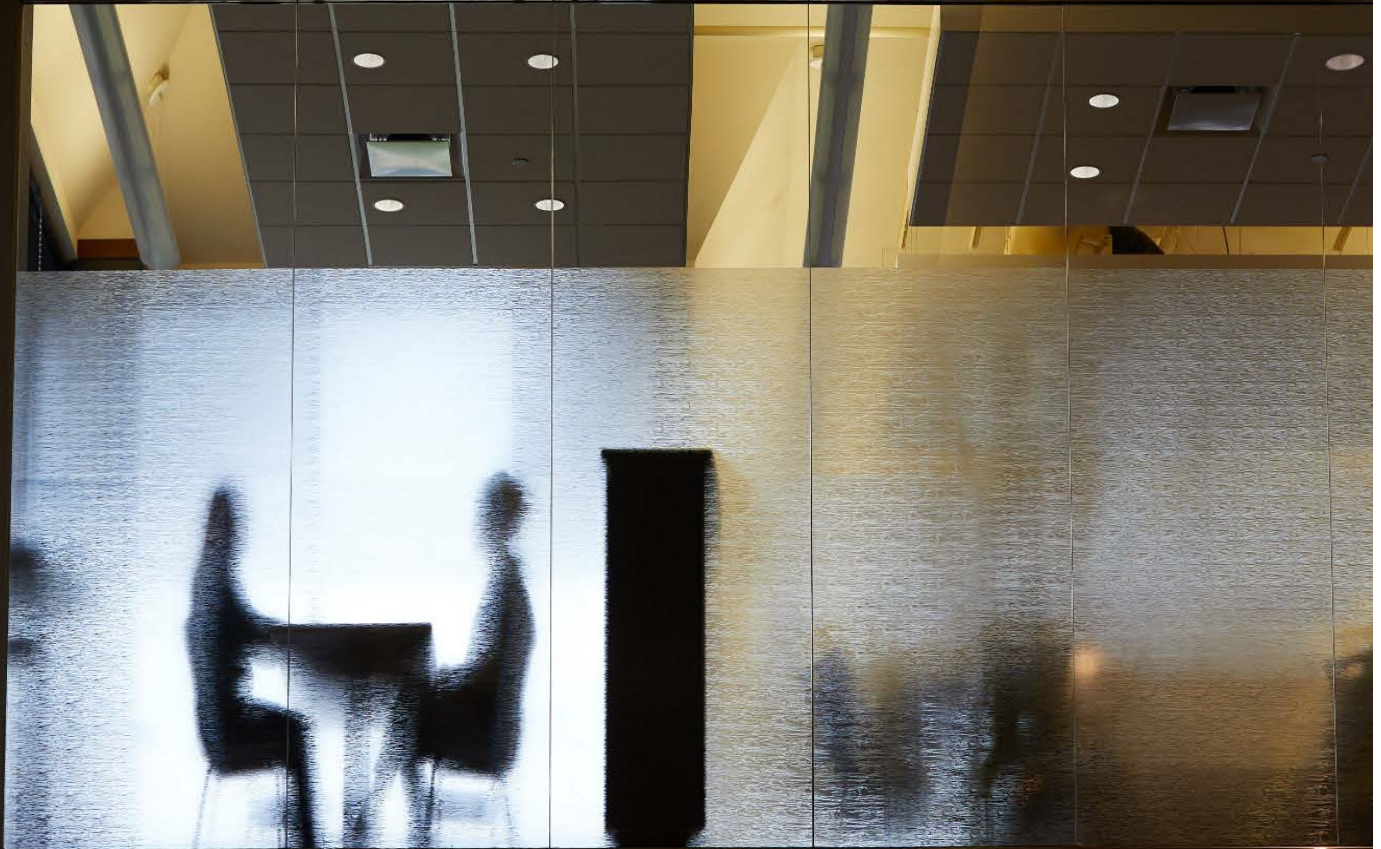
We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- 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 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
- Implementation of new accounting standards

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	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	Testing approach	
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Fund balance/net position calculations	Financial reporting and required disclosures

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 District are described in Note 1 to the financial statements. As described in Note 3, the District changed accounting policies related to identifying fiduciary activities by adopting *GASB Statement No. 84, Fiduciary Activities*. 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 difficulties encountered during the audit

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

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.

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.

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.

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 consolidated 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.

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.

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 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

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

A man in a dark suit, light blue shirt, and blue patterned tie is walking from left to right. He is holding a black folder or tablet in his left hand. The background is a large, abstract, textured wall with a pattern of concentric, overlapping lines in shades of gray and white.

Accounting changes relevant to Pleasantdale School District 107

Accounting changes relevant to Pleasantdale School District 107

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	6/30/22*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	6/30/22*
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

*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. 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 soon. 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 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 and opportunities for organizations



Trending challenges and opportunities for organizations

Management and governing bodies 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.

Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

Recommendation

Follow our [road map](#) to reopen, recover and reset.



Compliance with federal awards



Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

Recommendation

Learn more about [compliance for federal funds](#) obtained for pandemic response efforts.

Recession proofing measures



Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

technology are imperative.

Recommendation

Learn about [proactive measures to insulate your organization](#) from financial hardship and to [optimize your organization's performance](#).

Recruiting and hiring

Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

Recommendation

Learn the key considerations and actions for [recruiting and hiring](#) in a crisis.



Risk assessment

Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

Recommendation

Learn about the key considerations for the [risk assessment process and internal audit planning](#).

Economic development

Challenge

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

Recommendation

Learn about the advantages of creating an [economic development strategic plan and the framework](#) to follow.



Harnessing data and analytics for strategic insight and decision-making



Challenge

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

Recommendation

Learn more about [data & analytics strategy and roadmaps](#), [MDM and data process re-engineering](#), [AI strategy](#), [data visualization](#) and other digital and analytic capabilities.

Information technology and cybersecurity



Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

Recommendation

[Learn more](#) about information technology and cybersecurity, including [System & Organization Controls reporting](#).

Appendix A: Management representation letter

**Administrative Office - 7450 S. Wolf Road, Burr Ridge, IL 60527
(708) 784-2013 - Fax: (708) 246-0161 - www.d107.org**

December 16, 2021

Baker Tilly US, LLP

1301 West 22nd Street
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, 2021 and for the 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, and each major fund 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) We have disclosed to you all known related parties and all the 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) 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.
- 38) 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.
- 39) 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.
 - c. We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.
- 40) 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.
- 41) We agree with the restatement presented in the current year's financial statements.
- 42) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund, Teachers' Retirement System and Teachers' Health Insurance Security Fund 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.

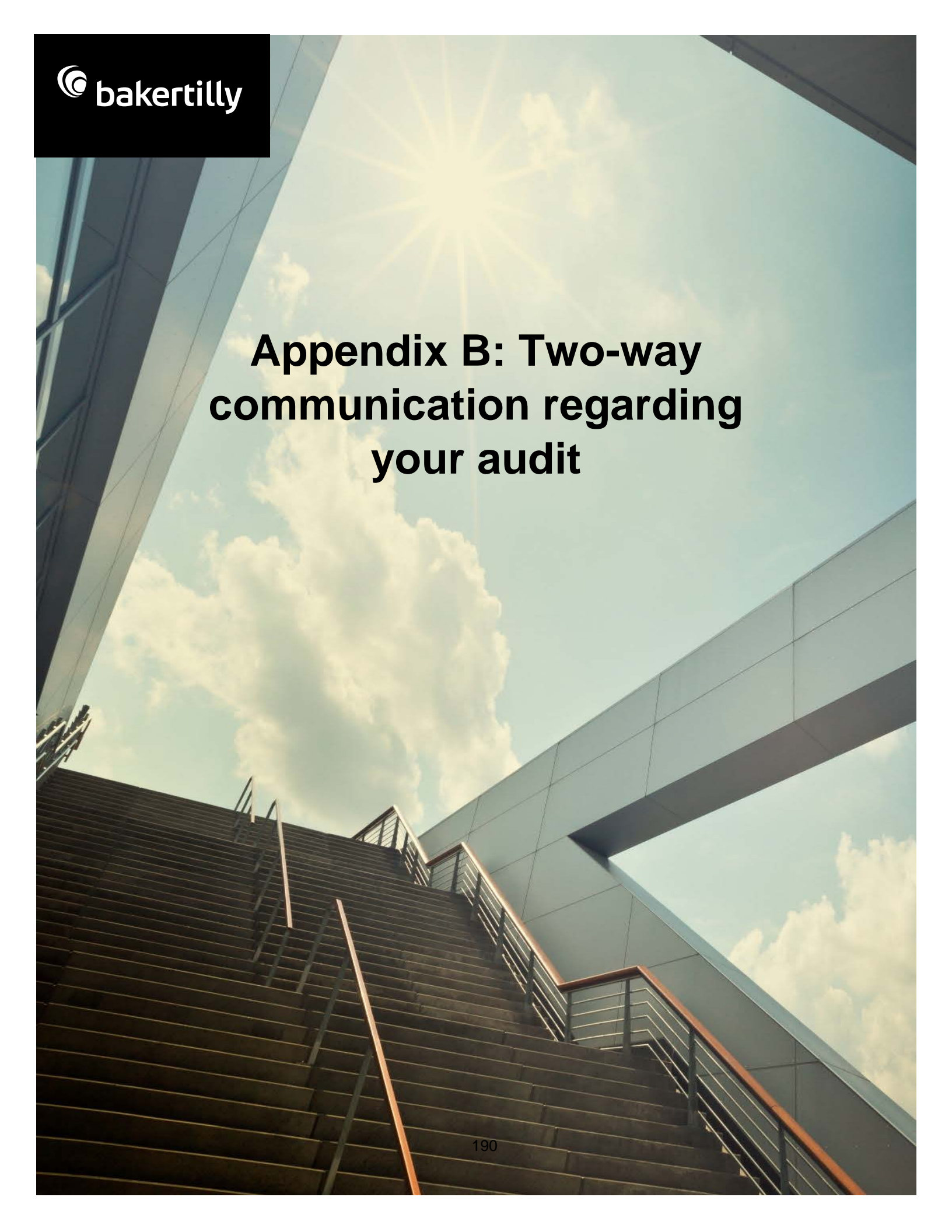
44) We have implemented GASB Statement No. 84, *Fiduciary Activities*, and believe that all activities that meet the criteria for presentation as fiduciary activities have been identified and presented as such. In addition, we believe that all required disclosures and other accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

Sincerely,

Pleasantdale School District 107

Signed: 
Superintendent - Dr. Dave Palzet

Signed: 
Interim Business Manager - Yasmine Dada

A low-angle photograph of a modern building's exterior. In the foreground, a wide, dark stone staircase with metal railings leads upwards. The building's facade is composed of large, light-colored panels. The sky is bright blue with scattered white clouds, and a sunburst effect is visible in the upper center. The overall mood is bright and upward-looking.

Appendix B: 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-June, and sometimes early in July. Our final financial fieldwork is scheduled during the summer or fall 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 6-8 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.

**PLEASANTDALE SCHOOL
DISTRICT 107
FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
JUNE 30, 2021
AND
INDEPENDENT AUDITORS' REPORT**

PLEASANTDALE SCHOOL DISTRICT 107

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PLEASANTDALE SCHOOL DISTRICT 107

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Independent Auditors' Report

To the Board of Education of
Pleasantdale School District 107

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Pleasantdale School District 107, Illinois, as of and for the year ended June 30, 2021, 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Pleasantdale School District 107, Illinois, as of June 30, 2021 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.

Emphasis of Matter

As discussed in Note 3, Pleasantdale School District 107 adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information 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, 2021 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pleasantdale School District 107's basic financial statements. The accompanying supplementary information for the year ended June 30, 2021 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, 2021, 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 accompanying 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, 2021.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Pleasantdale School District 107 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 23, 2020, which contained unmodified opinions on the respective financial statements of governmental activities, each major fund, and the aggregate remaining fund information. The accompanying supplementary information for the year ended June 30, 2020 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 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 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 accompanying 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.

Prior-Year Comparative Information

We have previously audited Pleasantdale School District 107's 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated November 23, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2021 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
December 16, 2021

Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2021

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, 2021. 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 decreased by \$1.4. This represents a 6% decrease from 2020.
- General revenues accounted for \$12.9 in revenue or 62% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$7.9 or 38% of total revenues of \$20.8.
- The District had \$22.1 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, 2021

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's funds are governmental funds (the District maintains no fiduciary or 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.

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.

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.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

Government-Wide Financial Analysis

The District's combined net position was lower on June 30, 2021, than it was the year before, decreasing 6% to \$21.0.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2020*</u>	<u>2021</u>
Assets:		
Current and other assets	\$ 19.6	\$ 20.6
Capital assets	<u>18.0</u>	<u>17.5</u>
Total assets	<u>37.6</u>	<u>38.1</u>
Total deferred outflows of resources	<u>1.2</u>	<u>1.0</u>
Liabilities:		
Current liabilities	0.2	0.1
Long-term debt outstanding	<u>9.1</u>	<u>8.7</u>
Total liabilities	<u>9.3</u>	<u>8.8</u>
Total deferred inflows of resources	<u>7.2</u>	<u>9.3</u>
Net position:		
Net investment in capital assets	18.0	17.5
Restricted	4.5	4.8
Unrestricted (deficit)	<u>(0.1)</u>	<u>(1.1)</u>
Total net position	<u>\$ 22.4</u>	<u>\$ 21.0</u>

* Prior year information has not been updated for the District's implementation of GASB Statement No. 84 in fiscal year 2021.

Expenses in the governmental activities of the District of \$22.1 exceeded revenues by \$1.4. This was attributable primarily to additional support services provided to students, purchase of personal protection equipment, and sanitizing supplies. Personal devices such as iPads and Chromebooks were purchased for all students. This enabled the school district to provide a safe learning environment to the students and staff during the pandemic.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

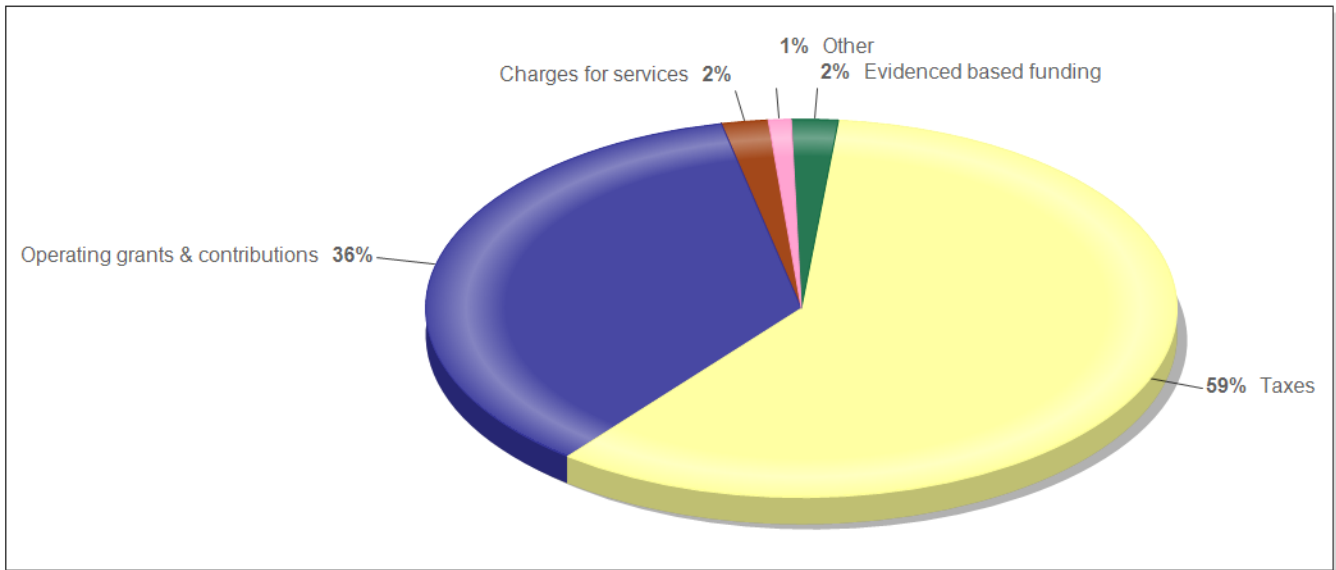
Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2020*</u>	<u>2021</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.4	\$ 0.4
Operating grants & contributions	7.5	7.5
<i>General revenues:</i>		
Taxes	15.1	12.2
Evidenced based funding	0.5	0.5
Other	0.4	0.2
Total revenues	<u>23.9</u>	<u>20.8</u>
Expenses:		
Instruction	16.7	16.5
Pupil & instructional staff services	1.4	1.6
Administration & business	1.5	1.7
Transportation	0.5	0.8
Operations & maintenance	1.1	1.5
Total expenses	<u>21.2</u>	<u>22.1</u>
Increase (decrease) in net position	2.7	(1.3)
Net position, beginning of year (as restated)	<u>19.8</u>	<u>22.5</u>
Net position, end of year	<u>\$ 22.5</u>	<u>\$ 21.2</u>

* Prior year information has not been updated for the District's implementation of GASB Statement No. 84 in fiscal year 2021.

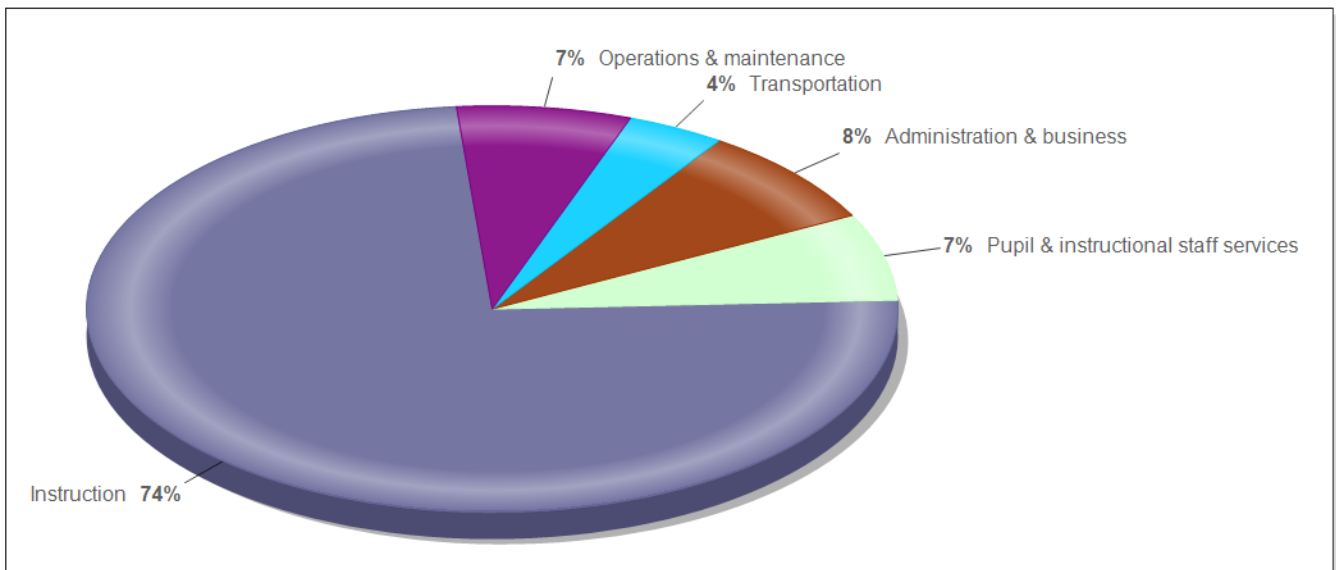
Property taxes accounted for the largest portion of the District's revenues, contributing 59%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$22.1, mainly related to instructing and caring for the students and student transportation at 85%.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$14.3 to \$13.7.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

General Fund Budgetary Highlights

The District's final budget for the General Fund anticipated that expenditures would exceed revenues by \$0.7. The District ended the fiscal year with expenditures exceeding revenues by \$0.4.

Capital Assets and Debt Administration

Capital assets

By the end of 2021, the District had compiled a total investment of \$28.9 (\$17.5 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 6 of the basic financial statements.

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2020</u>	<u>2021</u>
Land	\$ 0.4	\$ 0.4
Buildings	14.3	14.1
Building improvements	2.6	2.5
Equipment	0.2	0.2
Land improvements	0.4	0.3
Total	<u>\$ 17.9</u>	<u>\$ 17.5</u>

Long-term debt

Net pension and OPEB liability was reduced by \$0.1. More detailed information on long-term debt can be found in Note 7 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2020</u>	<u>2021</u>
Net pension and OPEB liability	\$ 8.8	\$ 8.7
Total	<u>\$ 8.8</u>	<u>\$ 8.7</u>

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was not aware of any circumstances that will significantly affect financial operations in the future.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

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:

Yasmine Dada
Pleasantdale School District 107
7450 South Wolf Road
Burr Ridge, Illinois 60527

PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF NET POSITION

AS OF JUNE 30, 2021

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 13,493,561
Student activities cash	53,493
Receivables (net of allowance for uncollectibles):	
Property taxes	6,600,022
Replacement taxes	141,966
Intergovernmental	154,580
Net pension asset	134,919
Capital assets:	
Land	399,498
Capital assets being depreciated, net of accumulated depreciation	<u>17,096,950</u>
Total assets	<u>38,074,989</u>
Deferred outflows of resources	
Deferred outflows related to pensions	555,904
Deferred outflows related to OPEB	<u>740,504</u>
Total deferred outflows of resources	<u>1,296,408</u>
Liabilities	
Accounts payable	28,541
Unearned revenue	71,863
Long-term liabilities:	
Other long-term liabilities - due after one year	<u>8,704,584</u>
Total liabilities	<u>8,804,988</u>
Deferred inflows of resources	
Property taxes levied for a future period	6,600,022
Deferred inflows related to pensions	985,504
Deferred inflows related to OPEB	<u>1,762,017</u>
Total deferred inflows of resources	<u>9,347,543</u>
Net position	
Net investment in capital assets	17,496,448
Restricted for:	
Tort immunity	65,672
Operations and maintenance	2,579,487
Student transportation	1,239,639
Retirement benefits	239,345
Capital projects	368,537
Unrestricted (deficit)	<u>(857,066)</u>
Total net position	<u>\$ 21,132,062</u>

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 5,714,556	\$ 281,134	\$ 22,447	\$ (5,410,975)
Special programs	3,208,314	-	283,576	(2,924,738)
Other instructional programs	781,414	69,409	-	(712,005)
Student activities	49,262	-	-	(49,262)
State retirement contributions	6,817,475	-	6,817,475	-
Support Services:				
Pupils	311,373	-	-	(311,373)
Instructional staff	1,274,281	-	9,364	(1,264,917)
General administration	536,592	-	-	(536,592)
School administration	546,060	-	-	(546,060)
Business	575,396	2,424	244,550	(328,422)
Transportation	751,511	-	111,759	(639,752)
Operations and maintenance	1,532,035	19,750	61,142	(1,451,143)
Total governmental activities	\$ 22,098,269	\$ 372,717	\$ 7,550,313	(14,175,239)

General revenues:

Taxes:

Real estate taxes, levied for general purposes	9,514,199
Real estate taxes, levied for specific purposes	1,891,432
Personal property replacement taxes	758,831
State aid-formula grants	531,790
Investment income	206,735
Miscellaneous	30,274

Total general revenues 12,933,261

Change in net position (1,241,978)

Net position, beginning of year (as restated) 22,460,844

Net position, end of year \$ 21,218,866

PLEASANTDALE SCHOOL DISTRICT 107
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2021
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 8,861,948	\$ 2,534,866	\$ 1,207,414	\$ 520,796
Student activities cash	53,493	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	5,707,239	400,330	349,188	143,265
Replacement taxes	141,966	-	-	-
Intergovernmental	<u>61,055</u>	<u>61,142</u>	<u>32,383</u>	<u>-</u>
Total assets	<u>\$ 14,825,701</u>	<u>\$ 2,996,338</u>	<u>\$ 1,588,985</u>	<u>\$ 664,061</u>
Liabilities				
Accounts payable	\$ 12,020	\$ 16,521	\$ -	\$ -
Payroll deductions payable	(158)	-	158	-
Unearned revenue	<u>71,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>83,725</u>	<u>16,521</u>	<u>158</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for a future period	5,707,239	400,330	349,188	143,265
Unavailable state and federal aid receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>5,707,239</u>	<u>400,330</u>	<u>349,188</u>	<u>143,265</u>
Fund balance				
Restricted	65,672	2,579,487	1,239,797	520,796
Assigned	52,268	-	-	-
Unassigned	<u>8,880,324</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>8,998,264</u>	<u>2,579,487</u>	<u>1,239,797</u>	<u>520,796</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 14,789,228</u>	<u>\$ 2,996,338</u>	<u>\$ 1,589,143</u>	<u>\$ 664,061</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2021	2020
\$ -	\$ 76,805	\$ 291,732	\$ 13,493,561	\$ 14,029,712
-	-	-	53,493	-
-	-	-	6,600,022	5,319,932
-	-	-	141,966	77,658
-	-	-	154,580	181,354
<u>\$ -</u>	<u>\$ 76,805</u>	<u>\$ 291,732</u>	<u>\$ 20,443,622</u>	<u>\$ 19,608,656</u>
\$ -	\$ -	\$ -	\$ 28,541	\$ 90,488
-	-	-	-	-
-	-	-	71,863	71,863
-	-	-	100,404	162,351
-	-	-	6,600,022	5,029,512
-	-	-	-	67,367
-	-	-	6,600,022	5,096,879
-	76,805	291,732	4,774,289	5,026,345
-	-	-	52,268	-
-	-	-	8,880,324	9,323,081
-	76,805	291,732	13,706,881	14,349,426
<u>\$ -</u>	<u>\$ 76,805</u>	<u>\$ 291,732</u>	<u>\$ 20,407,307</u>	<u>\$ 19,608,656</u>

PLEASANTDALE SCHOOL DISTRICT 107
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

Total fund balances - governmental funds		\$ 13,706,881
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.		17,496,448
Net pension asset recognized in the Statement of Net Position does not provide current financial resources and is not included as an asset in the Governmental Funds Balance Sheet.		134,919
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		286,229
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		740,504
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(715,829)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(1,762,017)
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, 2021 are:		
Net OPEB liability	\$ (7,934,095)	
Net pension liability	<u>(770,489)</u>	
		<u>(8,704,584)</u>
Net position of governmental activities		<u>\$ 21,182,551</u>

PLEASANTDALE SCHOOL DISTRICT 107

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 9,610,414	\$ 914,099	\$ 625,041	\$ 256,077
Corporate personal property replacement taxes	670,831	-	-	88,000
State aid	4,159,049	-	111,759	-
Federal aid	568,581	61,142	-	-
Investment income	137,410	38,218	17,899	7,796
Student Activities	52,463	-	-	-
Other	330,778	19,750	-	-
Total revenues	<u>15,529,526</u>	<u>1,033,209</u>	<u>754,699</u>	<u>351,873</u>
Expenditures				
Current:				
Instruction:				
Regular programs	5,327,057	-	-	59,889
Special programs	1,969,653	-	-	111,146
Other instructional programs	907,698	-	-	19,065
Student activities	49,262	-	-	-
State retirement contributions	3,568,536	-	-	-
Support Services:				
Pupils	300,421	-	-	19,004
Instructional staff	1,065,062	-	-	39,827
General administration	478,503	-	-	9,760
School administration	566,385	-	-	25,128
Business	546,830	-	-	8,368
Transportation	-	-	746,835	2,443
Operations and maintenance	50,357	1,101,021	-	35,235
Payments to other districts and gov't units	1,003,973	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	122,939	107,045	-	-
Total expenditures	<u>15,956,676</u>	<u>1,208,066</u>	<u>746,835</u>	<u>329,865</u>
Excess (deficiency) of revenues over expenditures	<u>(427,150)</u>	<u>(174,857)</u>	<u>7,864</u>	<u>22,008</u>
Other financing sources (uses)				
Transfers in	17,794	-	-	-
Transfers (out)	-	-	(17,794)	-
Total other financing sources (uses)	<u>17,794</u>	<u>-</u>	<u>(17,794)</u>	<u>-</u>
Net change in fund balance	(409,356)	(174,857)	(9,930)	22,008
Fund balance, beginning of year (as restated)	9,443,935	2,754,344	1,249,727	498,788
Fund balance, end of year	<u>\$ 9,034,579</u>	<u>\$ 2,579,487</u>	<u>\$ 1,239,797</u>	<u>\$ 520,796</u>

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See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2021	2020
\$ -	\$ -	\$ -	\$ 11,405,631	\$ 14,545,132
-	-	-	758,831	544,631
-	-	-	4,270,808	4,169,226
-	-	-	629,723	277,508
-	1,365	4,047	206,735	322,198
-	-	-	52,463	-
-	-	-	350,528	499,067
-	1,365	4,047	17,674,719	20,357,762
-	-	-	5,386,946	5,206,841
-	-	-	2,080,799	1,862,545
-	-	-	926,763	1,043,809
-	-	-	49,262	-
-	-	-	3,568,536	3,438,761
-	-	-	319,425	287,066
-	-	-	1,104,889	1,003,009
-	-	-	488,263	438,514
-	-	-	591,513	684,023
-	-	-	555,198	435,720
-	-	-	749,278	534,975
-	-	5,107	1,191,720	1,020,166
-	-	-	1,003,973	900,402
-	-	-	-	1,510,000
-	-	-	-	22,650
-	84,692	-	314,676	1,685,788
-	84,692	5,107	18,331,241	20,074,269
-	(83,327)	(1,060)	(656,522)	283,493
-	-	-	17,794	21,280
-	-	-	(17,794)	(21,280)
-	-	-	-	-
-	(83,327)	(1,060)	(656,522)	283,493
-	160,132	292,792	14,399,718	14,065,933
\$ -	\$ 76,805	\$ 291,732	\$ 13,743,196	\$ 14,349,426

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, 2021

Net change in fund balances - total governmental funds	\$	(656,522)
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 depreciation expense exceeds current year net capital outlay in the current period.		
		(42,115)
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	\$	(67,367)
		(67,367)
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:		
State on-behalf contribution revenue	\$	(3,248,939)
State on-behalf contribution expense		3,248,939
Net OPEB liability		(89,376)
Deferred outflows related to OPEB		282,745
Deferred inflows related to OPEB		(441,135)
Net pension liability		573,353
Deferred outflows related to pensions		(386,108)
Deferred inflows related to pensions		(415,453)
		<u>(475,974)</u>
Change in net position of governmental activities	\$	<u>(1,241,978)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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 and 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.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the Board of Education.

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 or Capital Projects 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, 2021

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.

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.

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 2020 levy resolution was approved during the December 16, 2020 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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 lesser 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 2020 and 2019 tax levies were 2.3% and 1.9%, 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 2020 property tax levy is recognized as a receivable in fiscal 2021, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2020 levy is to be used to finance operations in fiscal 2021. The District has determined that the second installment of the 2020 levy is to be used to finance operations in fiscal 2022 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.

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:

<i>Assets</i>	<i>Years</i>
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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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.

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).

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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.

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, 2021, the District met this requirement.

Governmental fund balances reported on the fund financial statements at June 30, 2021 are as follows:

The restricted fund balance in the General Fund is comprised of \$65,672 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.

The assigned fund balance in the General Fund of \$53,493 is for student activity purposes.

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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, 2020, 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 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Budget

For the year ended June 30, 2021, expenditures exceeded budget in the Fire Prevention and Life Safety Fund by \$5,107. This excess was funded by available fund balance.

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

In January 2017, the Governmental Accounting Standards Board issued statement No. 84 - *Fiduciary Activities*. This Statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. This standard was implemented July 1, 2020.

NOTE 4 - 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.

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4 - DEPOSITS AND INVESTMENTS - (CONTINUED)

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 11.69 years at June 30, 2021. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2021, the fair value of all investments held by the Treasurer's office was \$235,187,600 and the receivable from the Lyons School Treasurer to the township districts was \$3,725,430. The fair value of the District's proportionate share of the pool was \$13,490,361. 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	\$ 56,493	\$ 53,943
Total	<u>\$ 56,493</u>	<u>\$ 53,943</u>

The District maintains \$200 in petty cash.

NOTE 5 - INTERFUND TRANSFERS

During the year, the District transferred \$17,794 from the Transportation Fund to the General Fund (Educational Accounts). The amount transferred represents interest earned on investments.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2021 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
Total capital assets not being depreciated	<u>399,498</u>	<u>-</u>	<u>-</u>	<u>399,498</u>
<u>Capital assets being depreciated:</u>				
Land improvements	871,346	-	-	871,346
Buildings	21,256,079	-	-	21,256,079
Building improvements	2,860,899	59,921	-	2,920,820
Equipment	<u>3,445,057</u>	<u>44,666</u>	<u>-</u>	<u>3,489,723</u>
Total capital assets being depreciated	<u>28,433,381</u>	<u>104,587</u>	<u>-</u>	<u>28,537,968</u>
<u>Less Accumulated Depreciation for:</u>				
Land improvements	472,606	43,567	-	516,173
Buildings	6,916,644	265,701	-	7,182,345
Building improvements	275,732	146,313	-	422,045
Equipment	<u>3,199,543</u>	<u>120,912</u>	<u>-</u>	<u>3,320,455</u>
Total accumulated depreciation	<u>10,864,525</u>	<u>576,493</u>	<u>-</u>	<u>11,441,018</u>
Net capital assets being depreciated	<u>17,568,856</u>	<u>(471,906)</u>	<u>-</u>	<u>17,096,950</u>
Net governmental activities capital assets	<u>\$ 17,968,354</u>	<u>\$ (471,906)</u>	<u>\$ -</u>	<u>\$ 17,496,448</u>

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 243,689
Educational media	27,971
General administration	18,599
School administration	15,942
Facilities acquisition and construction services	142,964
Operations and maintenance	124,220
Food service	<u>3,108</u>
Total depreciation expense - governmental activities	<u>\$ 576,493</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - 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, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Net pension liability - TRS	\$ 836,582	\$ -	\$ 66,093	\$ 770,489	\$ -
Net pension liability - IMRF	372,341	-	372,341	-	-
THIS OPEB liability	<u>7,844,719</u>	<u>159,200</u>	<u>69,824</u>	<u>7,934,095</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 9,053,642</u>	<u>\$ 159,200</u>	<u>\$ 508,258</u>	<u>\$ 8,704,584</u>	<u>\$ -</u>

The liabilities for TRS net pension liability and THIS OPEB liability will be repaid from the General Fund.

NOTE 8 - 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.

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 9 - 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - 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, 2021. State of Illinois contributions of \$94,110 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 \$390,298 in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2021. 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, 2021, the District paid \$69,824 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, 2020 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2021, 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	\$ 7,934,095
State's proportionate share of the collective net OPEB liability associated with the District	<u>10,748,538</u>
Total	<u>\$ 18,682,633</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. 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, 2020, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.029298% and 0.028316%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2020 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 - 8.25%; Post-Medicare - 8.25%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2037

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, 2020 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, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.45%, which was a change from the June 30, 2019 rate of 3.13%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

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 (1.45%) or 1-percentage-point higher (3.45%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 9,414,317</u>	<u>\$ 7,934,095</u>	<u>\$ 6,580,438</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

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 7.25% decreasing to an ultimate rate of 3.25%) for non-Medicare and Medicare coverage and initial rate of 9.25% decreasing to an ultimate rate of 5.25% for Medicare coverage) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ <u>6,300,225</u>	\$ <u>7,934,095</u>	\$ <u>9,905,336</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2021, the District recognized OPEB expense of \$318,468 and on-behalf revenue and expenditures of \$390,298 for support provided by the state. At June 30, 2021, 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	\$ -	\$ 210,801
Changes in Assumptions	2,687	1,308,719
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	226
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	667,993	242,271
District Contributions Subsequent to the Measurement Date	<u>69,824</u>	<u>-</u>
Total	\$ <u>740,504</u>	\$ <u>1,762,017</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 OPEB liability for the year ending June 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$1,091,337) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,	Amount
2022		\$ (148,913)
2023		(148,913)
2024		(148,913)
2025		(148,911)
2026		(148,856)
Thereafter		<u>(346,831)</u>
Total		\$ <u>(1,091,337)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 11 - 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/fy2020>; 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.

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 highest 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, 2024. 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 11 - RETIREMENT SYSTEMS - (CONTINUED)

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, 2021 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, 2021, 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 \$6,427,177 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,474,426 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, 2021, were \$43,225, and are deferred because they were paid after the June 30, 2020 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. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

For the year ended June 30, 2021, the District pension contribution was 10.41 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2021, were \$3,781, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2020 measurement date.

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, 2021, the District paid \$3,665 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, 2020 is available in the separately issued TRS Comprehensive Annual Financial Report.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 11 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability. At June 30, 2021, 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	\$	770,489
State's proportionate share of the collective net pension liability associated with the District		<u>60,348,712</u>
Total		<u>\$ 61,119,201</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. 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, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.00089368 percent and 0.00103144 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, 2020 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, 2021

NOTE 11 - 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	16.50 %	6.10 %
U.S. equities small/mid cap	2.30 %	7.20 %
International equities developed	12.20 %	7.00 %
Emerging market equities	3.00 %	9.40 %
U.S. bonds core	7.00 %	2.20 %
U.S. bonds high yield	2.50 %	4.10 %
International debt developed	3.10 %	1.50 %
Emerging international debt	3.20 %	4.50 %
Real estate	16.00 %	5.70 %
Private debt	5.20 %	6.30 %
Hedge funds (absolute return)	10.00 %	4.30 %
Private equity	15.00 %	10.50 %
Infrastructure	4.00 %	6.20 %

Discount Rate. At June 30, 2020, 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, 2020 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, 2021

NOTE 11 - 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>935,233</u>	\$ <u>770,489</u>	\$ <u>634,857</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2021, the District recognized pension expense of \$74,535 and on-behalf revenue of \$6,427,177 for support provided by the state. At June 30, 2021, 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	\$ 7,467	\$ 206
Net difference between projected and actual earnings on pension plan investments	23,006	-
Assumption changes	3,157	8,084
Changes in proportion and differences between District contributions and proportionate share of contributions	125,915	211,491
District contributions subsequent to the measurement date	<u>47,006</u>	<u>-</u>
Total	\$ <u>206,551</u>	\$ <u>219,781</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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(60,236)) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2022		\$ (18,487)
2023		(29,288)
2024		(3,376)
2025		(590)
2026		<u>(8,495)</u>
Total		\$ <u>(60,236)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 11 - 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, 2020, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	32
Inactive, non-retired members	89
Active members	<u>37</u>
Total	<u><u>158</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 2020 was 10.89 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, 2021

NOTE 11 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2020, 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, 2020 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. 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 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

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 %	6.35 %	5.00 %
International equities	18.00 %	7.65 %	6.00 %
Fixed income	28.00 %	1.40 %	1.30 %
Real estate	9.00 %	7.10 %	6.20 %
Alternatives	7.00 %		
Private equity		10.35 %	6.95 %
Hedge funds		N/A	N/A
Commodities		3.90 %	2.85 %
Cash equivalents	1.00 %	0.70 %	0.70 %

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 11 - 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 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	\$ 7,217,339	\$ 6,506,343	\$ 5,928,278
Plan fiduciary net position	<u>6,641,262</u>	<u>6,641,262</u>	<u>6,641,262</u>
Net pension liability/(asset)	<u>\$ 576,077</u>	<u>\$ (134,919)</u>	<u>\$ (712,984)</u>

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2020 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2019	\$ 6,254,259	\$ 5,881,918	\$ 372,341
Service cost	134,857	-	134,857
Interest on total pension liability	447,002	-	447,002
Differences between expected and actual experience of the total pension liability	27,900	-	27,900
Change of assumptions	(45,379)	-	(45,379)
Benefit payments, including refunds of employee contributions	(312,296)	(312,296)	-
Contributions - employer	-	133,184	(133,184)
Contributions - employee	-	55,034	(55,034)
Net investment income	-	825,452	(825,452)
Other (net transfer)	<u>-</u>	<u>57,970</u>	<u>(57,970)</u>
Balances at December 31, 2020	<u>\$ 6,506,343</u>	<u>\$ 6,641,262</u>	<u>\$ (134,919)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 11 - RETIREMENT SYSTEMS - (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2021, the District recognized pension expense of \$(88,519). The District's deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,693	\$ -
Assumption changes	-	20,645
Net difference between projected and actual earnings on pension plan investments	-	475,403
Contributions subsequent to the measurement date	<u>66,985</u>	<u>-</u>
Total	<u>\$ 79,678</u>	<u>\$ 496,048</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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(483,355)) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2022		\$ (154,123)
2023		(57,056)
2024		(191,895)
2025		<u>(80,281)</u>
Total		<u>\$ (483,355)</u>

NOTE 12 - RESTATEMENT

Net position and beginning fund balances have been restated due to the implementation of GASB Statement No. 84 - *Fiduciary Activities*. The restatement is necessary to present student activity amounts within the governmental activities and governmental funds

	Governmental Activities
Net position as previously reported, June 30, 2020	\$ 22,410,552
Adjustment to record student activity net position as of June 30, 2020	<u>50,292</u>
Net position as restated, June 30, 2020	<u>\$ 22,460,844</u>

	General Fund
Fund balance as previously reported, June 30, 2020	\$ 9,393,643
Adjustment to to record student activity fund balances as of June 30, 2020	<u>50,292</u>
Fund balance as restated, June 30, 2020	<u>\$ 9,443,935</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 13 - EFFECT OF NEW ACCOUNTING STANDARDS ON
CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved 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*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

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.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total pension liability			
Service cost	\$ 134,857	\$ 140,805	\$ 139,963
Interest	447,002	426,037	408,804
Differences between expected and actual experience	27,900	8,078	(32,338)
Changes of assumptions	(45,379)	-	160,166
Benefit payments, including refunds of member contributions	<u>(312,296)</u>	<u>(253,275)</u>	<u>(249,450)</u>
Net change in total pension liability	252,084	321,645	427,145
Total pension liability - beginning	<u>6,254,259</u>	<u>5,932,614</u>	<u>5,505,469</u>
Total pension liability - ending (a)	<u>\$ 6,506,343</u>	<u>\$ 6,254,259</u>	<u>\$ 5,932,614</u>
Plan fiduciary net position			
Employer contributions	\$ 133,184	\$ 119,159	\$ 139,353
Employee contributions	55,034	57,411	59,440
Net investment income	825,452	918,630	(278,613)
Benefit payments, including refunds of member contributions	(312,296)	(253,275)	(249,450)
Other (net transfer)	<u>57,970</u>	<u>56,449</u>	<u>26,281</u>
Net change in plan fiduciary net position	759,344	898,374	(302,989)
Plan fiduciary net position - beginning	<u>5,881,918</u>	<u>4,983,544</u>	<u>5,286,533</u>
Plan fiduciary net position - ending (b)	<u>\$ 6,641,262</u>	<u>\$ 5,881,918</u>	<u>\$ 4,983,544</u>
Employer's net pension liability / (asset) - ending (a) - (b)	<u>\$ (134,919)</u>	<u>\$ 372,341</u>	<u>\$ 949,070</u>
Plan fiduciary net position as a percentage of the total pension liability / (asset)	102.07%	94.05%	84.00%
Covered payroll	\$ 1,222,988	\$ 1,275,794	\$ 1,320,884
Employer's net pension liability / (asset) as a percentage of covered payroll	-11.03%	29.19%	71.85%

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 158,773	\$ 151,769	\$ 149,557	\$ 152,338
394,003	370,646	353,626	311,836
69,033	3,237	(60,503)	77,228
(170,459)	(12,707)	6,157	217,974
<u>(239,724)</u>	<u>(196,768)</u>	<u>(235,393)</u>	<u>(153,589)</u>
211,626	316,177	213,444	605,787
<u>5,293,843</u>	<u>4,977,666</u>	<u>4,764,222</u>	<u>4,158,435</u>
<u>\$ 5,505,469</u>	<u>\$ 5,293,843</u>	<u>\$ 4,977,666</u>	<u>\$ 4,764,222</u>
\$ 141,122	\$ 152,679	\$ 136,130	\$ 136,352
58,638	59,744	57,358	56,761
785,932	289,224	21,075	244,607
(239,724)	(196,768)	(235,393)	(153,589)
<u>(35,004)</u>	<u>34,191</u>	<u>21,326</u>	<u>(38,323)</u>
710,964	339,070	496	245,808
<u>4,575,569</u>	<u>4,236,499</u>	<u>4,236,003</u>	<u>3,990,195</u>
<u>\$ 5,286,533</u>	<u>\$ 4,575,569</u>	<u>\$ 4,236,499</u>	<u>\$ 4,236,003</u>
<u>\$ 218,936</u>	<u>\$ 718,274</u>	<u>\$ 741,167</u>	<u>\$ 528,219</u>
96.02%	86.43%	85.11%	88.91%
\$ 1,303,068	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
16.80%	54.10%	58.15%	41.88%

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PLEASANTDALE SCHOOL DISTRICT 107

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 133,183	\$ 119,159	\$ 139,353	\$ 141,122
Contributions in relation to the actuarially determined contribution	<u>(133,184)</u>	<u>(119,159)</u>	<u>(139,353)</u>	<u>(141,122)</u>
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,222,988	\$ 1,275,794	\$ 1,320,884	\$ 1,303,068
Contributions as a percentage of covered payroll	10.89%	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	23 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	7.25%
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.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.0008936808%	0.0010314396%	0.0008087355%
District's proportionate share of the net pension liability	\$ 770,489	\$ 836,582	\$ 630,368
State's proportionate share of the net pension liability	<u>60,348,712</u>	<u>59,538,610</u>	<u>43,182,823</u>
Total net pension liability	<u>\$ 61,119,201</u>	<u>\$ 60,375,192</u>	<u>\$ 43,813,191</u>
Covered payroll	\$ 7,589,542	\$ 7,411,475	\$ 6,801,137
District's proportionate share of the net pension liability as a percentage of covered payroll	10.15%	11.29%	9.27%
Plan fiduciary net position as a percentage of the total pension liability	37.80%	39.60%	40.00%
Contractually required contribution	\$ 47,891	\$ 48,338	\$ 39,447
Contributions in relation to the contractually required contribution	<u>(47,006)</u>	<u>(48,857)</u>	<u>(33,602)</u>
Contribution deficiency (excess)	<u>\$ 885</u>	<u>\$ (519)</u>	<u>\$ 5,845</u>
Contributions as a percentage of covered payroll	0.6194%	0.6592%	0.4941%

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	2.21%	3.50%	3.87%
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%	4.00% to 9.50%	4.00% to 9.50%
	varying by service	varying by service	varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0011823933%	0.0010676731%	0.0009862948%	0.0009248978%
\$ 903,326	\$ 842,779	\$ 646,122	\$ 562,877
<u>51,818,700</u>	<u>47,787,873</u>	<u>38,581,979</u>	<u>35,101,562</u>
<u>\$ 52,722,026</u>	<u>\$ 48,630,652</u>	<u>\$ 39,228,101</u>	<u>\$ 35,664,439</u>
\$ 6,797,802	\$ 6,324,214	\$ 5,954,992	\$ 5,689,636
13.29%	13.33%	10.85%	9.89%
39.30%	36.40%	41.50%	43.00%
\$ 42,921	\$ 43,109	\$ 34,539	\$ 33,000
<u>(48,714)</u>	<u>(41,348)</u>	<u>(15,529)</u>	<u>(16,450)</u>
<u>\$ (5,793)</u>	<u>\$ 1,761</u>	<u>\$ 19,010</u>	<u>\$ 16,550</u>
0.7166%	0.6538%	0.2608%	0.2891%
7.00%	7.00%	7.50%	7.50%
3.58%	2.85%	3.73%	N/A
7.00%	6.83%	7.47%	7.50%
2.50%	2.50%	3.00%	3.00%
3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
varying by service	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
Four Most Recent Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.029676%	0.028343%	0.028704%	0.029607%
District's proportionate share of the net OPEB liability	\$ 7,934,095	\$ 7,844,719	\$ 7,562,192	\$ 7,682,901
State's proportionate share of the net OPEB liability	<u>10,748,538</u>	<u>10,622,750</u>	<u>10,154,393</u>	<u>10,089,558</u>
Total net OPEB liability	<u>\$ 18,682,633</u>	<u>\$ 18,467,469</u>	<u>\$ 17,716,585</u>	<u>\$ 17,772,459</u>
Covered payroll	\$ 7,589,542	\$ 7,411,475	\$ 6,801,137	\$ 6,797,802
District's proportionate share of the net OPEB liability as a percentage of covered payroll	104.54%	105.85%	111.19%	113.02%
Plan fiduciary net position as a percentage of the total pension liability	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 69,824	\$ 68,186	\$ 59,850	\$ 57,102
Contributions in relation to the contractually required contribution	<u>(69,824)</u>	<u>(68,186)</u>	<u>(59,879)</u>	<u>(57,212)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (29)</u>	<u>\$ (110)</u>
Contributions as a percentage of covered payroll	0.9200%	0.9200%	0.8804%	0.8416%

Notes to Schedule:

The District implemented GASB 68 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%	0.00%
Municipal bond index	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.50%	4.50%	4.50%
Mortality	RP-2014 Tables	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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues				
Local sources				
General levy	\$ 9,945,148	\$ 9,381,403	\$ (563,745)	\$ 11,144,337
Tort immunity levy	77,791	96,215	18,424	91,624
Special education levy	140,596	132,796	(7,800)	164,796
Corporate personal property replacement taxes	452,039	670,831	218,792	456,631
Regular tuition from pupils or parents (in state)	105,000	121,395	16,395	135,195
Regular tuition from other LEA's (in state)	15,000	-	(15,000)	23,058
Summer school tuition from pupils or parents (in state)	45,000	69,409	24,409	14,111
Special education tuition from other LEA's (in state)	-	-	-	1,537
Investment income	213,417	137,410	(76,007)	212,347
Sales to pupils - lunch	50,000	2,424	(47,576)	116,743
Fees	-	(20)	(20)	(40)
Student Activities	50,000	52,463	2,463	-
Rentals - regular textbook	107,000	100,740	(6,260)	103,671
Contributions and donations from private sources	500	7,273	6,773	9,855
Impact fees from municipal or county governments	5,000	-	(5,000)	15,734
Refund of prior years' expenditures	5,000	23,001	18,001	38,056
Other	2,000	6,556	4,556	6,399
Total local sources	<u>11,213,491</u>	<u>10,801,896</u>	<u>(411,595)</u>	<u>12,534,054</u>
State sources				
Evidence based funding	531,790	531,790	-	246,546
Special education - private facility tuition	25,000	57,903	32,903	43,538
State free lunch & breakfast	220	70	(150)	157
Other restricted revenue from state sources	750	750	-	750
Total state sources	<u>557,760</u>	<u>590,513</u>	<u>32,753</u>	<u>290,991</u>
Federal sources				
National school lunch program	10,000	-	(10,000)	17,042
Summer food service admin/program	-	217,942	217,942	-
Food service - other	-	26,538	26,538	14,794
Title I - Low income	42,000	36,319	(5,681)	50,205
Federal - special education - preschool flow-through	6,000	9,045	3,045	6,737
Federal - special education - IDEA - flow-through	165,016	180,309	15,293	155,953
Federal - special education - IDEA - room & board	7,446	36,810	29,364	7,826
Title II - Teacher quality	42,000	9,434	(32,566)	24,951
Other restricted revenue from federal sources	66,245	52,184	(14,061)	-
Total federal sources	<u>338,707</u>	<u>568,581</u>	<u>229,874</u>	<u>277,508</u>
Total revenues	<u>12,109,958</u>	<u>11,960,990</u>	<u>(148,968)</u>	<u>13,102,553</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 4,121,049	\$ 4,190,729	\$ (69,680)	\$ 4,076,997
Employee benefits	968,843	944,920	23,923	922,912
Purchased services	36,000	22,153	13,847	25,611
Supplies and materials	138,660	126,724	11,936	112,818
Capital outlay	17,000	7,260	9,740	16,154
Other objects	1,400	440	960	2,200
Non-capitalized equipment	4,500	3,471	1,029	3,878
Termination benefits	-	38,620	(38,620)	7,048
Total	<u>5,287,452</u>	<u>5,334,317</u>	<u>(46,865)</u>	<u>5,167,618</u>
Pre-K programs				
Salaries	187,731	190,767	(3,036)	180,510
Employee benefits	41,334	55,683	(14,349)	53,511
Supplies and materials	4,000	3,181	819	3,109
Total	<u>233,065</u>	<u>249,631</u>	<u>(16,566)</u>	<u>237,130</u>
Special education programs				
Salaries	1,526,830	1,487,851	38,979	1,318,470
Employee benefits	358,817	358,077	740	307,083
Purchased services	8,600	24,731	(16,131)	6,608
Supplies and materials	17,300	9,126	8,174	8,212
Other objects	500	450	50	410
Termination benefits	-	-	-	4,856
Total	<u>1,912,047</u>	<u>1,880,235</u>	<u>31,812</u>	<u>1,645,639</u>
Interscholastic programs				
Salaries	486,989	417,148	69,841	487,857
Employee benefits	48,699	44,734	3,965	52,141
Purchased services	4,100	1,548	2,552	2,972
Supplies and materials	16,650	9,029	7,621	11,085
Other objects	1,100	200	900	725
Total	<u>557,538</u>	<u>472,659</u>	<u>84,879</u>	<u>554,780</u>
Summer school programs				
Salaries	48,500	78,121	(29,621)	30,352
Employee benefits	4,500	5,968	(1,468)	2,870
Supplies and materials	2,500	15,045	(12,545)	2,722
Total	<u>55,500</u>	<u>99,134</u>	<u>(43,634)</u>	<u>35,944</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 158,516	\$ 75,565	\$ 82,951	\$ 168,072
Employee benefits	18,429	9,966	8,463	28,722
Supplies and materials	<u>1,860</u>	<u>743</u>	<u>1,117</u>	<u>915</u>
Total	<u>178,805</u>	<u>86,274</u>	<u>92,531</u>	<u>197,709</u>
Special education programs K -12 - private tuition				
Other objects	<u>455,850</u>	<u>89,418</u>	<u>366,432</u>	<u>116,202</u>
Total	<u>455,850</u>	<u>89,418</u>	<u>366,432</u>	<u>116,202</u>
Student activities				
Other Objects	<u>50,000</u>	<u>49,262</u>	<u>738</u>	<u>-</u>
Total	<u>50,000</u>	<u>49,262</u>	<u>738</u>	<u>-</u>
Total instruction	<u>8,730,257</u>	<u>8,260,930</u>	<u>469,327</u>	<u>7,955,022</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	124,667	132,968	(8,301)	119,871
Employee benefits	35,699	35,536	163	34,088
Supplies and materials	-	1,278	(1,278)	1,650
Capital outlay	<u>2,060</u>	<u>-</u>	<u>2,060</u>	<u>-</u>
Total	<u>162,426</u>	<u>169,782</u>	<u>(7,356)</u>	<u>155,609</u>
Health services				
Salaries	87,916	97,226	(9,310)	85,575
Employee benefits	29,540	30,453	(913)	28,132
Purchased services	50	-	50	-
Supplies and materials	<u>2,800</u>	<u>2,960</u>	<u>(160)</u>	<u>1,863</u>
Total	<u>120,306</u>	<u>130,639</u>	<u>(10,333)</u>	<u>115,570</u>
Total pupils	<u>282,732</u>	<u>300,421</u>	<u>(17,689)</u>	<u>271,179</u>
Instructional staff				
Improvement of instructional services				
Salaries	302,656	325,683	(23,027)	281,705
Employee benefits	82,316	63,570	18,746	61,127
Purchased services	52,500	13,269	39,231	45,801
Supplies and materials	127,000	112,863	14,137	48,309
Other objects	<u>1,500</u>	<u>399</u>	<u>1,101</u>	<u>1,571</u>
Total	<u>565,972</u>	<u>515,784</u>	<u>50,188</u>	<u>438,513</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Educational media services				
Salaries	\$ 320,854	\$ 317,153	\$ 3,701	\$ 314,521
Employee benefits	71,767	61,043	10,724	72,742
Purchased services	51,600	54,070	(2,470)	48,073
Supplies and materials	136,530	105,649	30,881	79,369
Capital outlay	185,000	106,746	78,254	215,622
Other objects	11,000	8,227	2,773	11,070
Non-capitalized equipment	6,000	3,136	2,864	(440)
Total	<u>782,751</u>	<u>656,024</u>	<u>126,727</u>	<u>740,957</u>
Total instructional staff	<u>1,348,723</u>	<u>1,171,808</u>	<u>176,915</u>	<u>1,179,470</u>
General administration				
Board of education services				
Purchased services	44,500	84,641	(40,141)	68,807
Supplies and materials	14,000	6,807	7,193	14,069
Other objects	10,000	6,716	3,284	6,626
Total	<u>68,500</u>	<u>98,164</u>	<u>(29,664)</u>	<u>89,502</u>
Executive administration services				
Salaries	231,587	242,995	(11,408)	229,274
Employee benefits	67,819	62,777	5,042	59,180
Purchased services	11,000	6,536	4,464	8,290
Supplies and materials	3,700	3,333	367	1,828
Other objects	11,000	12,607	(1,607)	9,586
Total	<u>325,106</u>	<u>328,248</u>	<u>(3,142)</u>	<u>308,158</u>
Tort immunity services				
Purchased services	-	52,091	(52,091)	31,646
Total	<u>-</u>	<u>52,091</u>	<u>(52,091)</u>	<u>31,646</u>
Total general administration	<u>393,606</u>	<u>478,503</u>	<u>(84,897)</u>	<u>429,306</u>
School administration				
Office of the principal services				
Salaries	485,839	428,692	57,147	506,593
Employee benefits	126,005	105,760	20,245	122,014
Purchased services	13,200	8,738	4,462	8,515
Supplies and materials	17,650	17,671	(21)	14,525
Capital outlay	4,000	-	4,000	-
Other objects	2,000	1,193	807	1,475
Non-capitalized equipment	350	-	350	-
Termination benefits	-	4,331	(4,331)	-
Total	<u>649,044</u>	<u>566,385</u>	<u>82,659</u>	<u>653,122</u>
Total school administration	<u>649,044</u>	<u>566,385</u>	<u>82,659</u>	<u>653,122</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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services				
Salaries	\$ 137,422	\$ 140,441	\$ (3,019)	\$ 135,129
Employee benefits	36,040	38,711	(2,671)	36,628
Purchased services	111,921	123,575	(11,654)	109,313
Supplies and materials	4,500	5,223	(723)	541
Capital outlay	1,940	-	1,940	-
Other objects	-	1,025	(1,025)	259
Total	<u>291,823</u>	<u>308,975</u>	<u>(17,152)</u>	<u>281,870</u>
Operation and maintenance of plant services				
Purchased services	5,000	50,357	(45,357)	49,735
Total	<u>5,000</u>	<u>50,357</u>	<u>(45,357)</u>	<u>49,735</u>
Food services				
Salaries	42,385	11,029	31,356	10,424
Supplies and materials	131,044	226,826	(95,782)	135,560
Capital outlay	10,000	8,933	1,067	416
Total	<u>183,429</u>	<u>246,788</u>	<u>(63,359)</u>	<u>146,400</u>
Total business	<u>480,252</u>	<u>606,120</u>	<u>(125,868)</u>	<u>478,005</u>
Total support services	<u>3,154,357</u>	<u>3,123,237</u>	<u>31,120</u>	<u>3,011,082</u>
Payments to other districts and governmental units				
Payments for special education programs				
Other objects	689,052	666,311	22,741	628,339
Total	<u>689,052</u>	<u>666,311</u>	<u>22,741</u>	<u>628,339</u>
Payments for special education programs - tuition				
Other objects	270,000	337,662	(67,662)	272,063
Total	<u>270,000</u>	<u>337,662</u>	<u>(67,662)</u>	<u>272,063</u>
Total payments to other districts and governmental units	<u>959,052</u>	<u>1,003,973</u>	<u>(44,921)</u>	<u>900,402</u>
Total expenditures	<u>12,843,666</u>	<u>12,388,140</u>	<u>455,526</u>	<u>11,866,506</u>
Excess (deficiency) of revenues over expenditures	<u>(733,708)</u>	<u>(427,150)</u>	<u>306,558</u>	<u>1,236,047</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other financing sources (uses)				
Permanent transfer of interest	\$ -	\$ 17,794	\$ 17,794	\$ 21,280
Total other financing sources (uses)	-	17,794	17,794	21,280
Net change in fund balance	<u>\$ (733,708)</u>	(409,356)	<u>\$ 324,352</u>	1,257,327
Fund balance, beginning of year (as restated)		9,443,935		8,136,316
Fund balance, end of year		<u>\$ 9,034,579</u>		<u>\$ 9,393,643</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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 972,032	\$ 914,099	\$ (57,933)	\$ 1,260,096
Investment income	56,876	38,218	(18,658)	56,595
Rentals	<u>35,000</u>	<u>19,750</u>	<u>(15,250)</u>	<u>34,748</u>
Total local sources	<u>1,063,908</u>	<u>972,067</u>	<u>(91,841)</u>	<u>1,351,439</u>
Federal sources				
Other restricted revenue from federal sources	<u>-</u>	<u>61,142</u>	<u>61,142</u>	<u>-</u>
Total federal sources	<u>-</u>	<u>61,142</u>	<u>61,142</u>	<u>-</u>
Total revenues	<u>1,063,908</u>	<u>1,033,209</u>	<u>(30,699)</u>	<u>1,351,439</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>10,502</u>
Total	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>10,502</u>
Operation and maintenance of plant services				
Salaries	198,554	194,482	4,072	188,244
Employee benefits	42,739	31,715	11,024	39,517
Purchased services	700,671	601,786	98,885	532,922
Supplies and materials	341,400	272,090	69,310	163,036
Capital outlay	204,750	107,045	97,705	217,728
Non-capitalized equipment	<u>7,200</u>	<u>948</u>	<u>6,252</u>	<u>312</u>
Total	<u>1,495,314</u>	<u>1,208,066</u>	<u>287,248</u>	<u>1,141,759</u>
Total business	<u>1,525,314</u>	<u>1,208,066</u>	<u>317,248</u>	<u>1,152,261</u>
Total support services	<u>1,525,314</u>	<u>1,208,066</u>	<u>317,248</u>	<u>1,152,261</u>
Total expenditures	<u>1,525,314</u>	<u>1,208,066</u>	<u>317,248</u>	<u>1,152,261</u>
Net change in fund balance	<u>\$ (461,406)</u>	<u>(174,857)</u>	<u>\$ 286,549</u>	199,178
Fund balance, beginning of year		<u>2,754,344</u>		<u>2,555,166</u>
Fund balance, end of year		<u>\$ 2,579,487</u>		<u>\$ 2,754,344</u>

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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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 661,355	\$ 625,041	\$ (36,314)	\$ 778,857
Investment income	<u>21,386</u>	<u>17,899</u>	<u>(3,487)</u>	<u>21,279</u>
Total local sources	<u>682,741</u>	<u>642,940</u>	<u>(39,801)</u>	<u>800,136</u>
State sources				
Transportation - regular/vocational	19,882	76,199	56,317	98,721
Transportation - special education	<u>34,208</u>	<u>35,560</u>	<u>1,352</u>	<u>55,509</u>
Total state sources	<u>54,090</u>	<u>111,759</u>	<u>57,669</u>	<u>154,230</u>
Total revenues	<u>736,831</u>	<u>754,699</u>	<u>17,868</u>	<u>954,366</u>
Expenditures				
Support Services				
Business				
Pupil transportation services				
Salaries	37,395	37,395	-	38,699
Employee benefits	10,757	9,568	1,189	9,513
Purchased services	<u>751,873</u>	<u>699,872</u>	<u>52,001</u>	<u>484,020</u>
Total	<u>800,025</u>	<u>746,835</u>	<u>53,190</u>	<u>532,232</u>
Total business	<u>800,025</u>	<u>746,835</u>	<u>53,190</u>	<u>532,232</u>
Total support services	<u>800,025</u>	<u>746,835</u>	<u>53,190</u>	<u>532,232</u>
Total expenditures	<u>800,025</u>	<u>746,835</u>	<u>53,190</u>	<u>532,232</u>
Excess (deficiency) of revenues over expenditures	<u>(63,194)</u>	<u>7,864</u>	<u>71,058</u>	<u>422,134</u>
Other financing sources (uses)				
Permanent transfer of interest	<u>-</u>	<u>(17,794)</u>	<u>(17,794)</u>	<u>(21,280)</u>
Total other financing sources (uses)	<u>-</u>	<u>(17,794)</u>	<u>(17,794)</u>	<u>(21,280)</u>
Net change in fund balance	<u>\$ (63,194)</u>	<u>(9,930)</u>	<u>\$ 53,264</u>	<u>400,854</u>
Fund balance, beginning of year		<u>1,249,727</u>		<u>848,873</u>
Fund balance, end of year		<u>\$ 1,239,797</u>		<u>\$ 1,249,727</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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 271,018	\$ 99,084	\$ (171,934)	\$ 141,326
Social security/Medicare only levy	-	156,993	156,993	177,575
Corporate personal property replacement taxes	88,000	88,000	-	88,000
Investment income	10,403	7,796	(2,607)	10,328
Total local sources	<u>369,421</u>	<u>351,873</u>	<u>(17,548)</u>	<u>417,229</u>
Total revenues	<u>369,421</u>	<u>351,873</u>	<u>(17,548)</u>	<u>417,229</u>
Expenditures				
Instruction				
Regular programs	57,984	59,889	(1,905)	55,377
Pre-K programs	2,723	2,613	110	2,480
Special education programs	102,714	111,146	(8,432)	100,704
Interscholastic programs	13,800	10,761	3,039	12,061
Summer school programs	1,700	4,603	(2,903)	1,317
Gifted programs	2,299	1,088	1,211	2,388
Total instruction	<u>181,220</u>	<u>190,100</u>	<u>(8,880)</u>	<u>174,327</u>
Support services				
Pupils				
Attendance and social work services	1,809	2,404	(595)	1,622
Health services	15,980	16,600	(620)	14,265
Total pupils	<u>17,789</u>	<u>19,004</u>	<u>(1,215)</u>	<u>15,887</u>
Instructional staff				
Improvement of instructional staff	4,242	4,641	(399)	4,016
Educational media services	36,162	35,186	976	35,145
Total instructional staff	<u>40,404</u>	<u>39,827</u>	<u>577</u>	<u>39,161</u>
General administration				
Executive administration services	9,970	9,760	210	9,208
Total general administration	<u>9,970</u>	<u>9,760</u>	<u>210</u>	<u>9,208</u>
School administration				
Office of the principal services	25,558	25,128	430	30,901
Total school administration	<u>25,558</u>	<u>25,128</u>	<u>430</u>	<u>30,901</u>

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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, 2021
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services	\$ 7,239	\$ 7,524	\$ (285)	\$ 7,069
Operations and maintenance of plant services	30,953	35,235	(4,282)	32,759
Pupil transportation services	2,444	2,443	1	2,743
Food services	<u>6,840</u>	<u>844</u>	<u>5,996</u>	<u>797</u>
Total business	<u>47,476</u>	<u>46,046</u>	<u>1,430</u>	<u>43,368</u>
Total support services	<u>141,197</u>	<u>139,765</u>	<u>1,432</u>	<u>138,525</u>
Total expenditures	<u>322,417</u>	<u>329,865</u>	<u>(7,448)</u>	<u>312,852</u>
Net change in fund balance	<u>\$ 47,004</u>	22,008	<u>\$ (24,996)</u>	104,377
Fund balance, beginning of year		<u>498,788</u>		<u>394,411</u>
Fund balance, end of year		<u>\$ 520,796</u>		<u>\$ 498,788</u>

PLEASANTDALE SCHOOL DISTRICT 107
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 11,960,990	\$ 12,388,140
To adjust for on-behalf payments received	3,568,536	-
To adjust for on-behalf payments made	-	3,568,536
General Fund GAAP Basis	<u>\$ 15,529,526</u>	<u>\$ 15,956,676</u>

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, 2021
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ -	\$ -	\$ -	\$ 786,410
Investment income	-	-	-	7,338
Total local sources	-	-	-	793,748
State sources				
Evidence based funding	-	-	-	285,244
Total state sources	-	-	-	285,244
Total revenues	-	-	-	1,078,992
Expenditures				
Debt services				
Payments on long term debt				
Interest on long term debt	-	-	-	22,650
Principal payments on long term debt	-	-	-	1,510,000
Total	-	-	-	1,532,650
Total debt services	-	-	-	1,532,650
Total expenditures	-	-	-	1,532,650
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>	(453,658)
Fund balance, beginning of year		-		453,658
Fund balance, end of year		<u>\$ -</u>		<u>\$ -</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
Investment income	\$ -	\$ 1,365	\$ 1,365	\$ 8,361
Total local sources	-	1,365	1,365	8,361
Total revenues	-	1,365	1,365	8,361
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Capital outlay	160,131	84,692	75,439	1,235,868
Total	160,131	84,692	75,439	1,235,868
Total business	160,131	84,692	75,439	1,235,868
Total support services	160,131	84,692	75,439	1,235,868
Total expenditures	160,131	84,692	75,439	1,235,868
Net change in fund balance	\$ (160,131)	(83,327)	\$ 76,804	(1,227,507)
Fund balance, beginning of year		160,132		1,387,639
Fund balance, end of year		\$ 76,805		\$ 160,132

**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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 92	\$ -	\$ (92)	\$ 111
Investment income	<u>5,790</u>	<u>4,047</u>	<u>(1,743)</u>	<u>5,950</u>
Total local sources	<u>5,882</u>	<u>4,047</u>	<u>(1,835)</u>	<u>6,061</u>
Total revenues	<u>5,882</u>	<u>4,047</u>	<u>(1,835)</u>	<u>6,061</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	<u>-</u>	<u>5,107</u>	<u>(5,107)</u>	<u>3,139</u>
Total	<u>-</u>	<u>5,107</u>	<u>(5,107)</u>	<u>3,139</u>
Total business	<u>-</u>	<u>5,107</u>	<u>(5,107)</u>	<u>3,139</u>
Total support services	<u>-</u>	<u>5,107</u>	<u>(5,107)</u>	<u>3,139</u>
Total expenditures	<u>-</u>	<u>5,107</u>	<u>(5,107)</u>	<u>3,139</u>
Net change in fund balance	<u>\$ 5,882</u>	(1,060)	<u>\$ (6,942)</u>	2,922
Fund balance, beginning of year		<u>292,792</u>		<u>289,870</u>
Fund balance, end of year		<u>\$ 291,732</u>		<u>\$ 292,792</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash and investments	\$ 8,507,756	\$ 65,672	\$ 288,520	\$ 8,861,948
Student activities cash	53,493	-	-	53,493
Receivables (net allowance for uncollectibles):				
Property taxes	5,623,322	83,917	-	5,707,239
Replacement taxes	141,966	-	-	141,966
Intergovernmental	61,055	-	-	61,055
Total assets	<u>\$ 14,387,592</u>	<u>\$ 149,589</u>	<u>\$ 288,520</u>	<u>\$ 14,825,701</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 12,020	\$ -	\$ -	\$ 12,020
Unavailable state and federal aid receivable	71,863	-	-	71,863
Total liabilities	<u>83,883</u>	<u>-</u>	<u>-</u>	<u>83,883</u>
Deferred inflows of resources				
Property taxes levied for a future period	5,623,322	83,917	-	5,707,239
Total deferred inflows of resources	<u>5,623,322</u>	<u>83,917</u>	<u>-</u>	<u>5,707,239</u>
Fund balance				
Restricted	-	65,672	-	65,672
Assigned	53,493	-	-	53,493
Unassigned	8,626,894	-	288,520	8,915,414
Total fund balance	<u>8,680,387</u>	<u>65,672</u>	<u>288,520</u>	<u>9,034,579</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 14,387,592</u>	<u>\$ 149,589</u>	<u>\$ 288,520</u>	<u>\$ 14,825,701</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 9,514,199	\$ 96,215	\$ -	\$ 9,610,414
Corporate personal property replacement taxes	670,831	-	-	670,831
State aid	4,159,049	-	-	4,159,049
Federal aid	568,581	-	-	568,581
Investment income	133,203	242	3,965	137,410
Student Activities	52,463	-	-	52,463
Other	330,778	-	-	330,778
Total revenues	15,429,104	96,457	3,965	15,529,526
Expenditures				
Current:				
Instruction:				
Regular programs	5,327,057	-	-	5,327,057
Special programs	1,969,653	-	-	1,969,653
Other instructional programs	907,698	-	-	907,698
Student activities	49,262	-	-	49,262
State retirement contributions	3,568,536	-	-	3,568,536
Support Services:				
Pupils	300,421	-	-	300,421
Instructional staff	1,065,062	-	-	1,065,062
General administration	426,412	52,091	-	478,503
School administration	566,385	-	-	566,385
Business	546,830	-	-	546,830
Operations and maintenance	1,101	49,256	-	50,357
Payments to other districts and gov't units	1,003,973	-	-	1,003,973
Capital outlay	122,939	-	-	122,939
Total expenditures	15,855,329	101,347	-	15,956,676
Excess (deficiency) of revenues over expenditures	(426,225)	(4,890)	3,965	(427,150)
Other financing sources (uses)				
Transfers in	17,794	-	-	17,794
Total other financing sources (uses)	17,794	-	-	17,794
Net change in fund balance	(408,431)	(4,890)	3,965	(409,356)
Fund balance, beginning of year (as restated)	9,088,818	70,562	284,555	9,443,935
Fund balance, end of year	<u>\$ 8,680,387</u>	<u>\$ 65,672</u>	<u>\$ 288,520</u>	<u>\$ 9,034,579</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 9,945,055	\$ 9,381,403	\$ (563,652)	\$ 11,144,226
Special education levy	140,596	132,796	(7,800)	164,796
Corporate personal property replacement taxes	452,039	670,831	218,792	456,631
Regular tuition from pupils or parents (in state)	105,000	121,395	16,395	135,195
Regular tuition from other LEA's (in state)	15,000	-	(15,000)	23,058
Summer school tuition from pupils or parents (in state)	45,000	69,409	24,409	14,111
Special education tuition from other LEA's (in state)	-	-	-	1,537
Investment income	207,076	133,203	(73,873)	206,039
Sales to pupils - lunch	50,000	2,424	(47,576)	116,743
Fees	-	(20)	(20)	(40)
Student Activities	50,000	52,463	2,463	-
Rentals - regular textbook	107,000	100,740	(6,260)	103,671
Contributions and donations from private sources	500	7,273	6,773	9,855
Impact fees from municipal or county governments	5,000	-	(5,000)	15,734
Refund of prior years' expenditures	5,000	23,001	18,001	38,056
Other	2,000	6,556	4,556	6,399
Total local sources	<u>11,129,266</u>	<u>10,701,474</u>	<u>(427,792)</u>	<u>12,436,011</u>
State sources				
Evidence based funding	531,790	531,790	-	246,546
Special education - private facility tuition	25,000	57,903	32,903	43,538
State free lunch & breakfast	220	70	(150)	157
Other restricted revenue from state sources	750	750	-	750
Total state sources	<u>557,760</u>	<u>590,513</u>	<u>32,753</u>	<u>290,991</u>
Federal sources				
National school lunch program	10,000	-	(10,000)	17,042
Summer food service admin/program	-	217,942	217,942	-
Food service - other	-	26,538	26,538	14,794
Title I - Low income	42,000	36,319	(5,681)	50,205
Federal - special education - preschool flow-through	6,000	9,045	3,045	6,737
Federal - special education - IDEA - flow-through	165,016	180,309	15,293	155,953
Federal - special education - IDEA - room & board	7,446	36,810	29,364	7,826
Title II - Teacher quality	42,000	9,434	(32,566)	24,951
Other restricted revenue from federal sources	66,245	52,184	(14,061)	-
Total federal sources	<u>338,707</u>	<u>568,581</u>	<u>229,874</u>	<u>277,508</u>
Total revenues	<u>12,025,733</u>	<u>11,860,568</u>	<u>(165,165)</u>	<u>13,004,510</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 4,121,049	\$ 4,190,729	\$ (69,680)	\$ 4,076,997
Employee benefits	968,843	944,920	23,923	922,912
Purchased services	36,000	22,153	13,847	25,611
Supplies and materials	138,660	126,724	11,936	112,818
Capital outlay	17,000	7,260	9,740	16,154
Other objects	1,400	440	960	2,200
Non-capitalized equipment	4,500	3,471	1,029	3,878
Termination benefits	-	38,620	(38,620)	7,048
Total	<u>5,287,452</u>	<u>5,334,317</u>	<u>(46,865)</u>	<u>5,167,618</u>
Pre-K programs				
Salaries	187,731	190,767	(3,036)	180,510
Employee benefits	41,334	55,683	(14,349)	53,511
Supplies and materials	4,000	3,181	819	3,109
Total	<u>233,065</u>	<u>249,631</u>	<u>(16,566)</u>	<u>237,130</u>
Special education programs				
Salaries	1,526,830	1,487,851	38,979	1,318,470
Employee benefits	358,817	358,077	740	307,083
Purchased services	8,600	24,731	(16,131)	6,608
Supplies and materials	17,300	9,126	8,174	8,212
Other objects	500	450	50	410
Termination benefits	-	-	-	4,856
Total	<u>1,912,047</u>	<u>1,880,235</u>	<u>31,812</u>	<u>1,645,639</u>
Interscholastic programs				
Salaries	486,989	417,148	69,841	487,857
Employee benefits	48,699	44,734	3,965	52,141
Purchased services	4,100	1,548	2,552	2,972
Supplies and materials	16,650	9,029	7,621	11,085
Other objects	1,100	200	900	725
Total	<u>557,538</u>	<u>472,659</u>	<u>84,879</u>	<u>554,780</u>
Summer school programs				
Salaries	48,500	78,121	(29,621)	30,352
Employee benefits	4,500	5,968	(1,468)	2,870
Supplies and materials	2,500	15,045	(12,545)	2,722
Total	<u>55,500</u>	<u>99,134</u>	<u>(43,634)</u>	<u>35,944</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Gifted programs				
Salaries	\$ 158,516	\$ 75,565	\$ 82,951	\$ 168,072
Employee benefits	18,429	9,966	8,463	28,722
Supplies and materials	<u>1,860</u>	<u>743</u>	<u>1,117</u>	<u>915</u>
Total	<u>178,805</u>	<u>86,274</u>	<u>92,531</u>	<u>197,709</u>
Special education programs K -12 - private tuition				
Other objects	<u>455,850</u>	<u>89,418</u>	<u>366,432</u>	<u>116,202</u>
Total	<u>455,850</u>	<u>89,418</u>	<u>366,432</u>	<u>116,202</u>
Student activities				
Other Objects	<u>50,000</u>	<u>49,262</u>	<u>738</u>	<u>-</u>
Total	<u>50,000</u>	<u>49,262</u>	<u>738</u>	<u>-</u>
Total instruction	<u>8,730,257</u>	<u>8,260,930</u>	<u>469,327</u>	<u>7,955,022</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	124,667	132,968	(8,301)	119,871
Employee benefits	35,699	35,536	163	34,088
Supplies and materials	-	1,278	(1,278)	1,650
Capital outlay	<u>2,060</u>	<u>-</u>	<u>2,060</u>	<u>-</u>
Total	<u>162,426</u>	<u>169,782</u>	<u>(7,356)</u>	<u>155,609</u>
Health services				
Salaries	87,916	97,226	(9,310)	85,575
Employee benefits	29,540	30,453	(913)	28,132
Purchased services	50	-	50	-
Supplies and materials	<u>2,800</u>	<u>2,960</u>	<u>(160)</u>	<u>1,863</u>
Total	<u>120,306</u>	<u>130,639</u>	<u>(10,333)</u>	<u>115,570</u>
Total pupils	<u>282,732</u>	<u>300,421</u>	<u>(17,689)</u>	<u>271,179</u>
Instructional staff				
Improvement of instructional services				
Salaries	302,656	325,683	(23,027)	281,705
Employee benefits	82,316	63,570	18,746	61,127
Purchased services	52,500	13,269	39,231	45,801
Supplies and materials	127,000	112,863	14,137	48,309
Other objects	<u>1,500</u>	<u>399</u>	<u>1,101</u>	<u>1,571</u>
Total	<u>565,972</u>	<u>515,784</u>	<u>50,188</u>	<u>438,513</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Educational media services				
Salaries	\$ 320,854	\$ 317,153	\$ 3,701	\$ 314,521
Employee benefits	71,767	61,043	10,724	72,742
Purchased services	51,600	54,070	(2,470)	48,073
Supplies and materials	136,530	105,649	30,881	79,369
Capital outlay	185,000	106,746	78,254	215,622
Other objects	11,000	8,227	2,773	11,070
Non-capitalized equipment	6,000	3,136	2,864	(440)
Total	<u>782,751</u>	<u>656,024</u>	<u>126,727</u>	<u>740,957</u>
Total instructional staff	<u>1,348,723</u>	<u>1,171,808</u>	<u>176,915</u>	<u>1,179,470</u>
General administration				
Board of education services				
Purchased services	44,500	84,641	(40,141)	68,807
Supplies and materials	14,000	6,807	7,193	14,069
Other objects	10,000	6,716	3,284	6,626
Total	<u>68,500</u>	<u>98,164</u>	<u>(29,664)</u>	<u>89,502</u>
Executive administration services				
Salaries	231,587	242,995	(11,408)	229,274
Employee benefits	67,819	62,777	5,042	59,180
Purchased services	11,000	6,536	4,464	8,290
Supplies and materials	3,700	3,333	367	1,828
Other objects	11,000	12,607	(1,607)	9,586
Total	<u>325,106</u>	<u>328,248</u>	<u>(3,142)</u>	<u>308,158</u>
Total general administration	<u>393,606</u>	<u>426,412</u>	<u>(32,806)</u>	<u>397,660</u>
School administration				
Office of the principal services				
Salaries	485,839	428,692	57,147	506,593
Employee benefits	126,005	105,760	20,245	122,014
Purchased services	13,200	8,738	4,462	8,515
Supplies and materials	17,650	17,671	(21)	14,525
Capital outlay	4,000	-	4,000	-
Other objects	2,000	1,193	807	1,475
Non-capitalized equipment	350	-	350	-
Termination benefits	-	4,331	(4,331)	-
Total	<u>649,044</u>	<u>566,385</u>	<u>82,659</u>	<u>653,122</u>
Total school administration	<u>649,044</u>	<u>566,385</u>	<u>82,659</u>	<u>653,122</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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services				
Salaries	\$ 137,422	\$ 140,441	\$ (3,019)	\$ 135,129
Employee benefits	36,040	38,711	(2,671)	36,628
Purchased services	111,921	123,575	(11,654)	109,313
Supplies and materials	4,500	5,223	(723)	541
Capital outlay	1,940	-	1,940	-
Other objects	-	1,025	(1,025)	259
Total	<u>291,823</u>	<u>308,975</u>	<u>(17,152)</u>	<u>281,870</u>
Operation and maintenance of plant services				
Purchased services	<u>5,000</u>	<u>1,101</u>	<u>3,899</u>	<u>5,368</u>
Total	<u>5,000</u>	<u>1,101</u>	<u>3,899</u>	<u>5,368</u>
Food services				
Salaries	42,385	11,029	31,356	10,424
Supplies and materials	131,044	226,826	(95,782)	135,560
Capital outlay	<u>10,000</u>	<u>8,933</u>	<u>1,067</u>	<u>416</u>
Total	<u>183,429</u>	<u>246,788</u>	<u>(63,359)</u>	<u>146,400</u>
Total business	<u>480,252</u>	<u>556,864</u>	<u>(76,612)</u>	<u>433,638</u>
Total support services	<u>3,154,357</u>	<u>3,021,890</u>	<u>132,467</u>	<u>2,935,069</u>
Payments to other districts and governmental units				
Payments for special education programs				
Other objects	<u>689,052</u>	<u>666,311</u>	<u>22,741</u>	<u>628,339</u>
Total	<u>689,052</u>	<u>666,311</u>	<u>22,741</u>	<u>628,339</u>
Payments for special education programs - tuition				
Other objects	<u>270,000</u>	<u>337,662</u>	<u>(67,662)</u>	<u>272,063</u>
Total	<u>270,000</u>	<u>337,662</u>	<u>(67,662)</u>	<u>272,063</u>
Total payments to other districts and governmental units	<u>959,052</u>	<u>1,003,973</u>	<u>(44,921)</u>	<u>900,402</u>
Total expenditures	<u>12,843,666</u>	<u>12,286,793</u>	<u>556,873</u>	<u>11,790,493</u>
Excess (deficiency) of revenues over expenditures	<u>(817,933)</u>	<u>(426,225)</u>	<u>391,708</u>	<u>1,214,017</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, 2021
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other financing sources (uses)				
Permanent transfer of interest	\$ -	\$ 17,794	\$ 17,794	\$ 21,280
Total other financing sources (uses)	-	17,794	17,794	21,280
Net change in fund balance	<u>\$ (817,933)</u>	(408,431)	<u>\$ 409,502</u>	1,235,297
Fund balance, beginning of year (as restated)		<u>9,088,818</u>		<u>7,803,229</u>
Fund balance, end of year		<u>\$ 8,680,387</u>		<u>\$ 9,038,526</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, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
Tort immunity levy	\$ 77,791	\$ 96,215	\$ 18,424	\$ 91,624
Investment income	<u>559</u>	<u>242</u>	<u>(317)</u>	<u>555</u>
Total local sources	<u>78,350</u>	<u>96,457</u>	<u>18,107</u>	<u>92,179</u>
Total revenues	<u>78,350</u>	<u>96,457</u>	<u>18,107</u>	<u>92,179</u>
Expenditures				
Support Services				
General administration				
Risk management and claims services payments				
Purchased services	<u>101,347</u>	<u>52,091</u>	<u>49,256</u>	<u>31,646</u>
Total	<u>101,347</u>	<u>52,091</u>	<u>49,256</u>	<u>31,646</u>
Operations and Maintenance of Plant Services				
	<u>-</u>	<u>49,256</u>	<u>(49,256)</u>	<u>44,367</u>
Total	<u>-</u>	<u>49,256</u>	<u>(49,256)</u>	<u>44,367</u>
Total general administration	<u>101,347</u>	<u>101,347</u>	<u>-</u>	<u>76,013</u>
Total expenditures	<u>101,347</u>	<u>101,347</u>	<u>-</u>	<u>76,013</u>
Net change in fund balance	<u>\$ (22,997)</u>	<u>(4,890)</u>	<u>\$ 18,107</u>	<u>16,166</u>
Fund balance, beginning of year		<u>70,562</u>		<u>54,396</u>
Fund balance, end of year		<u>\$ 65,672</u>		<u>\$ 70,562</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, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 93	\$ -	\$ (93)	\$ 111
Investment income	<u>5,782</u>	<u>3,965</u>	<u>(1,817)</u>	<u>5,753</u>
Total local sources	<u>5,875</u>	<u>3,965</u>	<u>(1,910)</u>	<u>5,864</u>
Total revenues	<u>5,875</u>	<u>3,965</u>	<u>(1,910)</u>	<u>5,864</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 5,875</u>	<u>3,965</u>	<u>\$ (1,910)</u>	<u>5,864</u>
Fund balance, beginning of year		<u>284,555</u>		<u>278,691</u>
Fund balance, end of year		<u>\$ 288,520</u>		<u>\$ 284,555</u>

PLEASANTDALE SCHOOL DISTRICT 107
FIVE YEAR SUMMARY OF ASSESSED VALUATIONS,
TAX RATES AND EXTENSIONS
AS OF JUNE 30, 2021

	2020	2019	2018	2017	2016
Assessed valuation	<u>\$ 608,890,095</u>	<u>\$ 603,626,286</u>	<u>\$ 608,570,368</u>	<u>\$ 634,073,605</u>	<u>\$ 513,384,114</u>
Tax rates					
Educational	1.7235	1.6957	1.7095	1.4679	1.7640
Tort immunity	0.0199	0.0144	0.0135	0.0166	0.0166
Special education	0.0230	0.0259	0.0242	0.0218	0.0259
Operations and maintenance	0.1239	0.2252	0.1516	0.2618	0.3140
Bond and interest	-	-	0.2683	0.1941	0.2145
Transportation	0.1081	0.1220	0.1151	0.1091	0.1332
Municipal Retirement	0.0151	0.0222	0.0208	0.0257	0.0304
Social Security	<u>0.0292</u>	<u>0.0278</u>	<u>0.0262</u>	<u>0.0304</u>	<u>0.0361</u>
Total	<u>2.0427</u>	<u>2.1332</u>	<u>2.3292</u>	<u>2.1274</u>	<u>2.5347</u>
Tax extensions					
Educational	\$ 11,204,981	\$ 10,235,902	\$ 10,403,592	\$ 9,307,566	\$ 9,056,095
Tort immunity	129,482	86,623	82,400	86,868	85,221
Special education	149,245	156,560	147,290	138,228	132,966
Operations and maintenance	805,515	1,359,600	922,738	1,660,004	1,612,026
Bond and interest	-	-	1,633,065	1,230,863	1,101,083
Transportation	702,611	736,450	700,400	691,774	683,827
Municipal Retirement	98,133	133,900	126,690	162,956	156,068
Social Security	190,134	167,890	159,650	192,758	185,331
Working Cash	-	103	-	-	-
Fire prevention and life safety	<u>-</u>	<u>103</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 13,280,101</u>	<u>\$ 12,877,131</u>	<u>\$ 14,175,825</u>	<u>\$ 13,471,017</u>	<u>\$ 13,012,617</u>



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. Over 75% of the budget is allocated to teacher salaries, ensuring that the values of the community are well represented when creating the budget. Likewise, PSD107 has the lowest tax rate in the township and has continued to be good stewards of taxpayer dollars.

Bright Beginnings has been a popular preschool option for families. The program serves children who live within district boundaries and are three or four years old. The goal of the program is to provide the community’s preschool aged students with an early learning experience to ensure success in kindergarten and beyond. Each section is staffed with a certified teacher, two assistants, and a half time speech and language pathologist. In addition, weekly occupational and physical therapy are integrated into the program. Over the course of the last six years, enrollment has remained stable resulting in four sections of blended preschool and one section of extended day. A lottery system for registration is in place along with a waiting list.

Table 1: Preschool enrollment

	16-17	17-18	18-19	19-20	20-21	21-22
Number of Sections/ Classes	4 Blended 1 Extended Day	4 Blended 1 Extended Day	4 Blended 1 Extended Day	4 Blended 1 Extended Day	4 Blended 1 Extended Day	4 Blended 1 Extended Day
Number of Students in Blended Preschool	42 3 days 22 5 days	40 3 days 26 5 days	38 3 days 22 5 days	35 3 days 18 5 days	27 3 days 11 5 days	37 3 days 23 5 days
Number of Students with IEPs	7	12	12	16	16	15
Number of Students in Extended Day	16 3 days 11 5 days	14 3 days 7 5 days	12 3 days 6 5 days	11 3 days 5 5 days	12 3 days 5 5 days	5 3 days 9 5 days

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Parents who choose to enroll their students in the Bright Beginnings preschool program pay tuition. Parents select either three or five days of preschool either in the morning or afternoon, and an extended day/full day option. The cost of the five-day preschool is \$4030 per year and for the three-day preschool is \$2466 per year.

Preschool Tuition:

Tuition costs have been analyzed approximately every four years to ensure that the preschool fees continued to keep pace with the cost of running the program. The administration performed a cost comparison of other preschool programs and did a year-to-date cost analysis of the program in 2014-15 and again in 2018-19. During the 2018-19 analysis, the district performed a comparable analysis of both local private and public preschool programs and an analysis of the direct and indirect costs associated with the preschool program.

Table 2: Preschool program year-over-year increase

School Year	3 Day	% Increase	5 Day	% Increase
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	1%	\$4030	1%

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Table 3: Comparable program costs (2019)

	Preschool (3-day)		Preschool (5-day)	
	Half Day	Full Day	Half Day	Full Day
Bright Beginnings	\$2,280	\$4,560	\$3,725	\$7,450
Trinity Lutheran School, Burr Ridge	\$2,600	\$4,350	\$2,945	\$5,690
Grand Ave., LaGrange Highlands	\$2,565	N/A	\$4,185	N/A
St. John of the Cross, Western Springs	\$3,025	N/A	\$3,850	N/A
Komarek SD 94	\$4,680	N/A	\$7,740	N/A
Riverside SD 96	N/A	N/A	\$3,340	N/A
Western Springs 101	No Tuition (special needs students only)			
LaGrange 102	N/A	N/A	\$2,700 ¹	N/A
LaGrange 105	No Tuition (40 student limit)			

¹



Table 4: Preschool (Bright Beginnings) Historical Costs

School Year	Tuition Revenue	Direct Costs	Tuition - Direct Costs	Indirect Costs	Direct & Indirect Costs Loss/Gain	Tuition reimbursement from LADSE for ECSE students	Total Tuition (inclusive of reimbursement from LADSE) - Direct Costs	Direct & Indirect Costs Loss/Gain after Tuition reimbursement from LADSE
2009-10	\$122,657	\$187,947	(\$65,290)	\$98,916	(\$164,206)			
2010-11	\$124,372	\$231,154	(\$106,782)	\$94,099	(\$200,881)			
2011-12	\$104,650	\$237,487	(\$132,837)	\$101,345	(\$234,182)			
2012-13	\$140,706	\$262,664	(\$121,958)	\$106,211	(\$228,169)			
2013-14	\$123,563	\$257,598	(\$134,035)	\$109,701	(\$243,736)			
2014-15	\$166,489	\$348,352	(\$181,863)	\$156,524	(\$338,387)			
2015-16	\$169,267	\$326,179	(\$156,912)	\$136,453	(\$293,365)		(\$156,912)	(\$293,365)
2016-17	\$182,039	\$422,290	(\$240,251)	\$160,514	(\$400,765)	\$81,164	(\$159,087)	(\$319,601)
2017-18	\$162,857	\$417,993	(\$255,136)	\$159,695	(\$414,831)	\$136,004	(\$119,132)	(\$278,827)
2018-19	\$171,710	\$409,595	(\$237,885)	\$168,118	(\$406,003)	\$38,858	(\$199,027)	(\$367,145)

Some examples of direct costs include salary and benefits for employees and materials used within the program. Indirect costs include administrative time, utility bills, and nurse/secretary support. The costs of the program outpace the tuition charged. It is important to note that the district has a requirement to provide for the education of our three- and four-year olds who require special education services.

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Table 4: Estimated Session Cost: 2021-22 School Year

Teacher salary and benefits	\$38,500
Speech and Language Pathologist salary and benefits	\$19,250
Instructional Assistants (2)	\$32,250

Salary based on an average teacher salary and an estimated classified amount. Cost based on one preschool session. Cost does not include occupational and physical therapy costs.

Recommendation: The administration recommends that the Board of Education support a two-percent (2%) tuition increase. In addition, the administration recommends eliminating the three-day a week preschool and extended day options. The purpose of these changes are to address rising costs of the program and ensure that the teachers have the ability to provide a high quality experience for students using an evidence based model that offers consistency in daily routines, social structure, and increased opportunities for the development of readiness skills.

School Year	5 day	% Increase
2022-23	\$4,110	2%

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Planning is bringing the future into the present so you can do something about it now. -Alan Lankein

In 2016 the district convened a committee of parents, staff, community members, administrators, Board members, students, and alumni to develop a long-range strategic plan. The result of this committee's work was the district's Strategic Blueprint. The Strategic Blueprint includes the district's mission statement (To create a community of inspired learners) and a portrait of a graduate and three goal areas. The progress made through the Strategic Blueprint falls into our three goal areas: Building Learning Capacity, Building Learning Environments, and Building Human Capital.

The plan was purposely created to sunset after five years to allow the district to evaluate the progress made and determine the next steps for the district. Over those five years, the district has implemented many new programs and has improved outcomes for students and families. While it is important to remember that over two of the five years of implementation have been performed during a global pandemic, we are proud of our progress. Some of the more notable achievements that have been accomplished include:

- Improvements to instructional technology include improved internet performance and a 1:1 program in grades Kindergarten through eighth grade.
- Implementation of flexible seating arrangements which enhance collaboration and communication between students in our classrooms.
- A co-teaching model of education that allows for students with special education needs to be included in the regular education setting.
- Improved professional development for teachers with a focus on differentiated instruction.
- A safer learning environment through implementing a safety task force and the creation of a multi-year safety plan.
- A revised school schedule allows teachers to collaborate and plan and provides for continuity of special education services.
- Implementation of a curriculum review process to ensure our curriculum is regularly reviewed and updated to meet our students' needs.
- Comprehensive mentoring system for new teachers and an induction program for new instructional aides.

While not an exhaustive list of what we have accomplished over the past five years, this sample shows some of the significant improvements that have taken place.

As we think about options for the future, the administration looks for feedback from the Board on how to proceed as we consider ways to continue to improve our district for students, staff, and families. The administration has three options for the Board to consider.

Option 1: Extend the current plan

Option 2: Implement a new strategic planning process

Option 3: Allow the plan to sunset with no replacement

In any of the above options, the initiatives and programs that have been started will continue. None of the above options would require the district to abandon its current initiatives put in place through the previous plan.

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This email is in response to your e-mailed request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated December 27, 2021. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: SMARTPROCURE

<p>Request Dated</p> <p>12/27/2021</p>	<ol style="list-style-type: none"> 1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number 2. Purchase date 3. Line item details (Detailed description of the purchase) 4. Line item quantity 5. Line item price 6. Vendor ID number, name, address, contact person and their email address
<p>Response Dated</p> <p>12/28/2021</p>	<p>We have attached an electronic record of the above request</p>

As the FOIA Officer of the District, Mr. Dada is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

You have a right to appeal a denial of records to the President of the Board of Education by written request directed to the President at the District office 7450 S. Wolf Road, Burr Ridge, IL 60527 within fourteen (14) working days of your receipt of this email.