

# **Regular Meeting of the Pleasantdale 107 Board of Education**

Wednesday, January 18, 2023 6:00 PM

Administration Building, 7450 S Wolf Road, Burr Ridge, IL 60527

## **I. Roll Call / Visitors**

## **II. Pledge of Allegiance**

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

## **IV. \* Consent Agenda**

**IV.A. Approve Regular Meeting Minutes of December 14, 2022**

**IV.B. Approve Closed Session Minutes of December 14, 2022**

**IV.C. Approve Payment of December Payroll/January Warrants**

**IV.D. Approve Students (sec. 7) and Community Relations (sec. 8) Board Policies**

**IV.E. Approve Registration Fees for the 2023-24 School Year**

**IV.F. Approve FY24 School Calendar**

**IV.G. Approve January 2023 Personnel Report**

## **V. Reports and Discussion Items**

### **V.A. Informational Updates**

**V.A.1. Facility Development Update**

### **V.B. Administration's Reports**

**V.B.1. Audit Report**

**V.B.1.a. \*Approve Audit Report**

**V.B.2. School Safety Report**

**V.B.3. Superintendent's Advisory Team: Finance**

**V.B.4. Review/Revision to select policies**

## **VI. Items for Next Agenda:**

**VI.A. Five-year Financial Projections; 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.**

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

VIII. **Written Reports**

VIII.A. **FOIA**

IX. **Adjournment**

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting      Administration Building      6:00 – 9:09 p.m.      December 14, 2022

Members Present:

Arlene Cabana, Presiding Officer  
Bill Brockob  
Charles Zona  
Becky Walters  
Mary Lenzen  
David Negron  
Tarryne Marchione - arrived at 7:11 PM

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ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Beth Parker, Jennifer Ban, Griffin Sonntag, Jeanine Arundel, and Kathleen Tomei. Members of the community in attendance included Karyn Lisowski.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited by Trinity Funteas, Jack Waddell, Lucia Gamino, Naylani Negron, and Maggie Zieba. These 7th and 8th grade students participated in a leadership conference hosted by West Suburban Consortium for Academic Excellence. The brag boards displayed writing samples from our fourth graders.

OPEN FORUM

No community members spoke at this time.

ACTION NO. 12

Levy Hearing  
Opening

Motion by Lenzen, seconded by Brockob, that the Board of Education open the levy hearing at 6:05 PM. Motion carried by a roll call of 6 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen). Absent Marchione.

ACTION NO. 13

Levy Hearing  
Closed

Motion by Lenzen, second by Negron, that the Board of Education open the levy hearing at 6:13 PM. Motion carried by a roll call of 6 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen). Absent Marchione.

ACTION NO. 13

Levy Hearing  
Adoption

Motion by Lenzen, second by Zona, that the Board of Education adopt the 2022 Tax Levy and related resolutions as presented in the Public Hearing and authorize the President and Secretary of the Board to sign all appropriate documents. Motion carried by a roll call of 6 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen). Absent Marchione.

ACTION NO. 14  
Consent Agenda

Motion by Walters, second by Brockob, that the Board of Education approve the consent agenda as presented consisting of meeting minutes of November 16, 2022 Board meeting; closed session minutes of November 16, 2022; payment of November payroll/December warrants; November personnel report containing the hiring of Sharron Pant a reading specialist at PES with a salary of \$55,707 (prorated \$35,198.85). Motion carried by a roll call of 6 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen). Absent Marchione.

REPORTS AND  
DISCUSSION ITEMS

*Facilities Development*

With the announcement that LTHS plans to entertain bidders for their Willow Springs property, the possibility of a land-swap between the high school and the Pleasant Dale Park District seems less likely. This month the school district and park district administrative teams met with architects to begin the visioning process of our facilities updates. These updates include the visioning of an early childhood center, renovated spaces at PES and PMS, and safety upgrades in both schools. Over the course of the first quarter of 2023, the administration will refine the plans and start to cost out the various projects.

*Strategic Planning Process (2023-24)*

The current five-year strategic plan, known as our Strategic Blueprint, sunset at the end of the last school year. Given that we were still emerging from the global pandemic and being mindful of district resources, the Board directed the administration to extend the current plan for the 2022-23 school year. At this meeting, the Board directed the administration to make a recommendation for a consultant to assist the district in developing the next strategic plan.

*Lyons Township Treasurer's Office (LTTO) Leadership Restructure*

The Lyons Township Treasurer's office oversees the district's investments and provides other financial services. To provide more participation in the TTO's operations, a new leadership structure has been established by new legislation. This new structure transitions the three-member Board to a seven-member Board. Of the four new board members, one will be elected, and three will be appointed. One of the appointees will come from the Lyons Township High School attendance area, and one will come from the Argo High School attendance area. The final seat will be filled on a rotating basis by a Board president alternating between the LTHS area and the Argo area. Bill Brockob volunteered to serve on the Township Treasurer's Office Board. A final selection will be made by the Lyons Township Associate School Board presidents.

*Superintendent Advisory Team Update: Special Education*

The district hosts several Superintendent Advisory Teams, made up of administration members, community members and up to two Board of Education members. At the conclusion of each advisory team meeting the Board members who participated provide the Board with an update of their work. Last month Tarryne Marchione and

Mary Lenzen attended the Special Education Advisory Team meeting and Mary Lenzen provided the Board with a brief update.

Review Fees

The Board reviewed the proposed fees for the 2023-24 school year. The District Registration fees will remain flat for all grade levels for the next school year. The tuition for the Bright Beginnings Preschool program will increase by 2%. The fee schedule will be voted on at the January Board of Education meeting.

Preliminary Review of District Fees

The administration presented the draft calendar for the Board's consideration. We work to mirror the Lyons Township High School calendar when developing the D107 calendar. The official school calendar will be approved at the January Board of Education meeting.

ACTION NO. 15

Bid Approval

Motioned by Lenzen, seconded by Walters that the Board of Education approves the bid from Flo-Tech for roof top units in the amount of \$156,000. Motion carried by a roll call of 6 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen). Absent Marchione.

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

The board reviewed policies 7:15, 7:50, 7:90, 7:220, 7:270, 7:275, 7:290, 7:300, 7:305, 7:340, 8:20, 8:90, 8:110. These policies will be on the consent agenda for the January board meeting.

NEXT AGENDA

Facilities Development; School Safety Report; Audit Report; Five-year Financial Update; Approve District Fees; Approve Students (sec. 7) and Community Relations (sec. 8) Board Policies; Approve 2023-24 District Calendar.

OPEN FORUM

No community members spoke at this time.

ACTION NO. 15

Closed Session

Motioned by Lenzen, seconded by Negron, that the Board of Education move into closed session at 7:00 PM to discuss the placement of individual students in special education programs and other matters relating to individual students; and 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. Motion carried by a roll call of 6 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen). Absent Marchione.

The Board came out of closed at 9:09 p.m.

ADJOURNMENT

Motion by Negron, second by Walters, that the regular meeting adjourns at 9:09 p.m.  
Voice vote. Motion carried.

App. \_\_ President \_\_\_\_\_ Secretary \_\_\_\_\_

## January 2023 Board Report

REVENUES	FY23 Budget	December	YTD	% Realized
Educational	\$14,207,103	\$3,475,875	\$4,252,671	29.93%
Operation and Maintenance	\$2,082,000	\$286,665	\$823,550	39.56%
Debt Service	\$198,610	\$30,300	\$30,300	15.26%
Transportation	\$1,000,000	(\$13,159)	\$102,773	10.28%
IMRF/Social Security	\$356,200	\$56,332	\$202,302	56.79%
Capital Projects	\$1,000	\$335	\$335	33.52%
Working Cash	\$148,500	\$88,414	\$90,754	61.11%
Tort	\$146,090	\$40,201	\$40,412	27.66%
Fire Prevention & Life Safety	\$3,200	\$398	\$1,669	52.16%
<b>Total</b>	<b>\$18,142,703</b>	<b>\$3,965,362</b>	<b>\$5,544,765</b>	<b>30.56%</b>

EXPENSES	FY23 Budget	December	YTD	% Used
Educational	\$14,183,163	\$1,146,670	\$5,540,307	39.06%
Operation and Maintenance	\$1,553,277	\$153,418	\$737,117	47.46%
Debt Service	\$78,210	\$28,955	\$28,955	37.02%
Transportation	\$837,443	\$69,149	\$241,247	28.81%
IMRF/Social Security	\$356,200	\$33,798	\$147,027	41.28%
Capital Projects	\$639,144	\$0	\$0	-
Working Cash	\$0	\$0	\$0	-
Tort	\$128,187	\$0	\$121,144	94.51%
Fire Prevention & Life Safety	\$3,200	\$0	\$516	16.13%
<b>Total</b>	<b>\$17,778,824</b>	<b>\$1,431,990</b>	<b>\$6,816,312</b>	<b>38.34%</b>

<b>SURPLUS (DEFICIT)</b>	<b>\$363,879</b>	<b>\$2,533,372</b>	<b>(\$1,271,547)</b>
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**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1161      01/20/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
<b>Allaire, Cheryl A</b>						
Check Group:						
Multilingual Library Books		1 0		V472438 12/1/2022	10.5.1205.4000.100.0000	\$237.47
					Check #: 0	
						PO/InvoiceTotal: <u>\$237.47</u>
						Vendor Total: <u>\$237.47</u>
<b>Deaton, Nancy A</b>						
Check Group:						
Tuition Reimbursement		1 0		V599544 1/10/2023	10.5.2213.2300.300.0000	\$55.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$55.00</u>
						Vendor Total: <u>\$55.00</u>
<b>Gale / Cengage Learning</b>						
Check Group:						
Gale in Context: Elementary		1 23429		79806735 12/23/2022	10.5.2220.4400.100.0000	\$432.93
<b>P-Card Payee:</b> Gale / Cengage Learning						
Gale in Context: Middle School		1 23429		79806735 12/23/2022	10.5.2220.4400.200.0000	\$784.96
<b>P-Card Payee:</b> Gale / Cengage Learning						
Gale in Context: Opposing Viewpoints		1 23429		79806735 12/23/2022	10.5.2220.4400.200.0000	\$784.96
<b>P-Card Payee:</b> Gale / Cengage Learning						
					Check #: 0	
						PO/InvoiceTotal: <u>\$2,002.85</u>
						Vendor Total: <u>\$2,002.85</u>
<b>Gilmartin, Cathleen</b>						
Check Group:						
Tuition Reimbursement		1 0		V651912 12/14/2022	10.5.2213.2300.300.0000	\$536.25
					Check #: 0	

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1161      01/20/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$536.25</u>
						Vendor Total: <u>\$536.25</u>
ISCorp						
Check Group:						
February 2023-January 2024 Skyward hosting service		1 0		0729503 1/1/2023	10.5.2410.4700.200.0000	\$1,500.00
February 2023-January 2024 Skyward hosting service		1 0		0729503 1/1/2023	10.5.2410.4700.100.0000	\$1,500.00
						Check #: 0
						PO/InvoiceTotal: <u>\$3,000.00</u>
						Vendor Total: <u>\$3,000.00</u>
Loreen M Pilster						
Check Group:						
December business office support		1 0		V896836 1/9/2023	10.5.2520.3100.300.0000	\$840.00
						Check #: 0
						PO/InvoiceTotal: <u>\$840.00</u>
						Vendor Total: <u>\$840.00</u>
Maly, Terry E						
Check Group:						
Winter Holiday Supplies		1 0		V549555 1/11/2023	10.5.1001.4000.100.0000	\$24.32
						Check #: 0
						PO/InvoiceTotal: <u>\$24.32</u>
						Vendor Total: <u>\$24.32</u>
McGuire, Erin						
Check Group:						
Tuition Reimbursement		1 0		V839931 12/14/2022	10.5.2213.2300.300.0000	\$1,136.25
						Check #: 0

**Pleasantdale School District 107**

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Voucher Batch Number: 1161      01/20/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$1,136.25
						Vendor Total: \$1,136.25
Payne, Cynthia						
Check Group:						
Tuition Reimbursement		1 0		V918190 1/10/2023	10.5.2213.2300.300.0000	\$1,233.75
						Check #: 0
						PO/InvoiceTotal: \$1,233.75
						Vendor Total: \$1,233.75
ProCare Therapy						
Check Group:						
D. Yamane week 12/5-12/9		1 0		20558942 12/25/2022	10.5.1205.3100.100.0000	\$3,105.00
						Check #: 0
						PO/InvoiceTotal: \$3,105.00
						Vendor Total: \$3,105.00
Ratcliff, Daniel S						
Check Group:						
Tuition Reimbursement		1 0		V861811 12/14/2022	10.5.2213.2300.300.0000	\$408.75
						Check #: 0
						PO/InvoiceTotal: \$408.75
						Vendor Total: \$408.75
Tokarczyk, Karen M						
Check Group:						
Tuition Reimbursement		1 0		V813789 12/14/2022	10.5.2213.2300.300.0000	\$787.50
						Check #: 0
						PO/InvoiceTotal: \$787.50

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1161

01/20/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$787.50
Tomei, Kathleen J						
Check Group:						
Staff Celebration		1 0		V313183 12/19/2022	10.5.2410.4000.100.0000	\$82.24
December Staff Events		1 0		V594935 12/19/2022	10.5.2410.4000.100.0000	\$123.71
NAEYC Conference 11-19 thru 11-30		1 0		V907434 12/14/2022	10.5.2410.3320.100.0000	\$1,452.39
Check #: 0						
PO/InvoiceTotal:						\$1,658.34
Vendor Total:						\$1,658.34
Grand Total:						\$15,025.48

**End of Report**

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
<b>4 Imprint</b>						
Check Group:						
Drawstring sportpack 18X14		72	23217	10470393 12/12/2022	10.5.1001.4018.100.0000	\$160.28
Task right Pencil		500	23217	10470393 12/12/2022	10.5.1001.4018.100.0000	\$131.45
Sunglasses		100	23217	10470393 12/12/2022	10.5.1001.4018.100.0000	\$286.83
Aluminum sport bottle 26oz		75	23217	10470393 12/12/2022	10.5.1001.4018.100.0000	\$331.09
Check #: 0						
PO/InvoiceTotal:						\$909.65
Vendor Total:						\$909.65
<b>ABM Building Value</b>						
Check Group:						
Custodial Services January		1	0	1148015 1/1/2023	20.5.2540.3220.300.0000	\$19,684.33
Check #: 0						
PO/InvoiceTotal:						\$19,684.33
Vendor Total:						\$19,684.33
<b>All-Types Elevators Inc</b>						
Check Group:						
Qtrly Maintenance ES		1	0	20115480 12/31/2022	20.5.2540.3201.100.0000	\$149.00
Qtrly Maintenance MS		1	0	20115481 12/31/2022	20.5.2540.3201.200.0000	\$116.00
Check #: 0						
PO/InvoiceTotal:						\$265.00
Vendor Total:						\$265.00

Amazon Capital Services, Inc

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
D'Addario Guitar Strings		4	23150	1Q6H-CF6V-3LC M 12/29/2022	10.5.1002.4000.200.0000	\$42.72
					Check #: 0	
						PO/InvoiceTotal: \$42.72
Check Group:						
Amazon Basics 1/3-Cut Tab, Assorted Positions File Folders, Letter Size, Manila - Pack of 100		1	23312	1Q4L-TXQN-1GF X 12/6/2022	10.5.1001.4109.100.0000	\$13.79
					Check #: 0	
						PO/InvoiceTotal: \$13.79
Check Group:						
BIC Extra Smooth Mechanical Pencils With Erasers		1	23362	16R6-XK37-4P1R 12/1/2022	10.5.1002.4000.200.0000	\$9.99
					Check #: 0	
						PO/InvoiceTotal: \$9.99
Check Group:						
SUNEE Plastic Mesh Zipper Pouch 9x13 in		1	23382	1T4T-TYQW-1C3 1 12/8/2022	10.5.1125.4000.100.0000	\$15.85
					Check #: 0	
						PO/InvoiceTotal: \$15.85
Check Group:						
Christmas Snowman Stress Ball 3 Styles 30 Pack		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$23.79
12 Pack Premium Plastic 84 Inch Round Tablecloth Dark Blue		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$18.99
Moukey Karaoke Machine		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$268.02

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
72 Piece Christmas Bell Necklace		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$25.99
50 Piece Christmas Light Up Rings		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$19.99
Uno Flip Family Crad Game		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$10.99
Clue Game		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$6.00
Plastic Tablecloth Cover 3 Pack		12	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$82.44
45 Piece Snowflake Cutout Decorations		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$11.99
Winter Snowman Photography Backdrop		1	23388	11NY-YLMD-1LG J 12/6/2022	10.5.1002.4000.200.0000	\$16.99
Credit shipping chg.-Moukey Karaoke Machine		1	23388	137K-J39F-1JMR 12/6/2022	10.5.1002.4000.200.0000	(\$18.95)
Credit shipping chg-12 Pack Premium Plastic 84 Inch Round Tablecloth Dark Blue		1	23388	13GP-367P-1JMQ 12/6/2022	10.5.1002.4000.200.0000	(\$3.42)
Credit shipping chg-Christmas Snowman Stress Ball 3 Styles 30 Pack		1	23388	17JV-3YHJ-1M41 12/6/2022	10.5.1002.4000.200.0000	(\$0.52)
Credit shipping chg-72 Piece Christmas Bell Necklace		1	23388	17V9-FKCC-1HV W 12/6/2022	10.5.1002.4000.200.0000	(\$0.67)
Credit shipping chg-Clue Game		1	23388	1DKT-N17X-1M7 H 12/6/2022	10.5.1002.4000.200.0000	(\$2.11)
Uno Flip Family Crad Game		1	23388	1QXP-X6VN-HLR K 12/6/2022	10.5.1002.4000.200.0000	(\$0.37)

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$459.15
Check Group:						
Five Star 2 Pocket Folder		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$4.99
Growth Mindset Classroom Decroations		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$12.80
Scissors 3 Pack		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$7.99
1.5 Inch 3 Ring Binder		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$13.80
Five Star 2 Pocket Folder		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$4.79
400 Piece Reward Stickers		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$9.88
Squeeze Color Changing Putty Fidget Toy 12 Pack		1	23393	1PMK-HC6K-3N6 V 12/8/2022	10.5.1002.4000.200.0000	\$15.99
Check #: 0						
PO/InvoiceTotal:						\$70.24
Check Group:						
Scotch Brand PRO Thermal Laminator, 9 inch (TL906) & Thermal Laminating Pouches, 200- Count, 8.9 x 11.4' & Thermal Laminating Pouches, 100 Count-Pack		1	23396	1PCK-19PW-41D 6 12/7/2022	10.5.1125.4000.100.0000	\$99.62
Check #: 0						
PO/InvoiceTotal:						\$99.62
Check Group:						

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The Little Butterfly That Could & The Very Impatient Caterpillar		2	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$49.96
Personal Space Camp		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$9.39
Pilgrims at Plymouth		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$5.95
Jack & the Beanstalk		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$7.99
Lacey Walker Nonstop Talker		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$13.49
In My Heart		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$8.88
An Extraordinary Egg		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$7.99
The Little Red Hen		1	23403	1HXK-JNR1-TVP D 12/12/2022	10.5.1001.4111.100.0000	\$3.99
Check #: 0						
						PO/InvoiceTotal: \$107.64
Check Group:						
Pacon® Peacock® Super-Bright Sentence Strips, Assorted Colors, Pack Of 100Pacon® Peacock® Super-Bright Sentence Strips, Assorted Colors, Pack Of 100		1	23404	1T4N-YV3D-H646  12/10/2022	10.5.1001.4109.100.0000	\$13.99

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
TREND ENTERPRISES: Fun-to-Know Puzzles: Numbers 1-20, Learn Numbers, Counting & Sets, 20 Two-Sided Puzzles, Self-Checking, 40 Puzzles Total, For Ages 3 and UpTREND ENTERPRISES: Fun-to-Know Puzzles: Numbers 1-20, Learn Numbers, Counting & Sets, 20 Two-Sided Puzzles, Self-Checking, 40 Puzzles Total, For Age...		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$10.99
TREND ENTERPRISES: Fun-to-Know Puzzles: Rhyming, Learn Words & Pictures That Rhyme, 24 Two-Sided Puzzles, Self-Checking, 48 Puzzles Total, For Ages 3 and UpTREND ENTERPRISES: Fun-to-Know Puzzles: Rhyming, Learn Words & Pictures That Rhyme, 24 Two-Sided Puzzles, Self-Checking, 48 Puzzles Total, For Ages 3 a...		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$16.82
Scholastic Teaching Resources (Teaching Strategies) First Learning Puzzles: Alphabet		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$14.99
MERRYHEART Wooden Math Learning Board Toy, Montessori 1-100 Consecutive Numbers Wooden Hundred Digital Board, Educational Game for Kids with Storage BagMERRYHEART Wooden Math Learning Board Toy, Montessori 1-100 Consecutive Numbers Wooden Hundred Digital Board, Educational Game for Kids with Storag...		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$12.99
Dap Blue Stick Adhesive Putty 3 PackDap Blue Stick Adhesive Putty 3 Pack		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$9.39
Colors & Shapes Bingo GameColors & Shapes Bingo Game		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$11.99
BleuZoo Alphabet Robots Action Figure Alpha-Bots Educational ABC Letters Preschool Learning Stem Montessori Classroom Teaching Toy for Kids Toddlers - 26 PiecesBleuZoo Alphabet Robots Action Figure Alpha-Bots Educational ABC Letters Preschool Learning Stem Montessori Classroom Teaching Toy for Kids Toddlers -...		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$57.37

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
TREND ENTERPRISES: Numbers Bingo Game, Exciting Way for Everyone to Learn, Play 6 Different Ways, Perfect for Classrooms and At Home, 2 to 36 Players, For Ages 4 and Up		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$9.75
Melissa & Doug Puzzle Storage Rack - Wire Rack Holds 12 Puzzles - Puzzle Rack Organizer, Puzzle Holder Rack For Kids Melissa & Doug Puzzle Storage Rack - Wire Rack Holds 12 Puzzles - Puzzle Rack Organizer, Puzzle Holder Rack For Kids		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$12.75
Melissa & Doug Alphabet Express Jumbo Jigsaw Floor Puzzle (27 pcs, 10 feet long) Melissa & Doug Alphabet Express Jumbo Jigsaw Floor Puzzle (27 pcs, 10 feet long)		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$8.97
Colorful Dry Erase Dots Circles Whiteboard Marker Removable Stickers Spots Wall Decals for School Classroom Teachers Students Table & Desk, 8 Pack Colorful Dry Erase Dots Circles Whiteboard Marker Removable Stickers Spots Wall Decals for School Classroom Teachers Students Table & Desk, 8 Pack		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$10.68
teacher created resources push & pop bubble ten frame mathe fidget sensory toy (pk of 6) (TCR20220)		1	23404	1T4N-YV3D-H646 12/10/2022	10.5.1001.4109.100.0000	\$10.99
Check #: 0						
PO/InvoiceTotal:						\$201.67
Check Group:						
Fun Express Snowman Pencils		4	23405	1MRJ-1GKQ-7W DK 12/13/2022	10.5.1001.4103.100.0000	\$36.20
Amazon Basics 1/3 tab file foldres letter size		4	23405	1MRJ-1GKQ-7W DK 12/13/2022	10.5.1001.4103.100.0000	\$32.14
ProSimpli 3x5 Adhesive Index Card Pocket Sleeves - 50 Per Box		2	23405	1MRJ-1GKQ-7W DK 12/13/2022	10.5.1001.4103.100.0000	\$58.85
Check #: 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$127.19
Check Group:						
Scotch Brand PRO Thermal Laminator, 9 inch (TL906) & Thermal Laminating Pouches, 200- Count, 8.9 x 11.4' & Thermal Laminating Pouches, 100 Count-Pack		1	23406	1L6L-T6YR-9DGR 12/9/2022	10.5.1125.4000.100.0000	\$105.25
Scotch Brand PRO Thermal Laminator, 9 inch (TL906) & Thermal Laminating Pouches, 200- Count, 8.9 x 11.4' & Thermal Laminating Pouches, 100 Count-Pack						
						Check #: 0
						PO/InvoiceTotal: \$105.25
Check Group:						
Fidget Slug 2 Pack		1	23407	1RTX-1QW3-DV3 12/15/2022	10.5.1002.4000.200.0000	\$11.99
Paper Placemats 50 Pack White		5	23407	1RTX-1QW3-DV3 12/15/2022	10.5.1002.4000.200.0000	\$34.95
						Check #: 0
						PO/InvoiceTotal: \$46.94
Check Group:						
Crazy AAaron's Putty Mini Tins 4 Pack		1	23408	1DVX-1LV4-WLT 12/18/2022	10.5.2410.4000.200.0000	\$21.99
Sharpie Permanent Marker Black 12 Count		1	23408	1YCV-T3Q4-PVF 12/17/2022	10.5.1002.4000.200.0000	\$9.98
Post It Flags 320 Assorted Color Flags		1	23408	1YCV-T3Q4-PVF 12/17/2022	10.5.1002.4000.200.0000	\$11.66
100 Pack All Occasion Greeting Cards		1	23408	1YCV-T3Q4-PVF 12/17/2022	10.5.1002.4000.200.0000	\$16.82
						Check #: 0
						PO/InvoiceTotal: \$60.45

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Extra Gum Sweet Watermelon Pack of 10		1	23409	1M76-FGLC-11D Y 12/14/2022	10.5.1002.4000.200.0000	\$12.50
Binder Clips 130 Piece Assorted Sizes		1	23409	1M76-FGLC-11D Y 12/14/2022	10.5.1002.4000.200.0000	\$11.99
Wrigleys Extra Winterfresh Gom Pack of 10		1	23409	1M76-FGLC-11D Y 12/14/2022	10.5.1002.4000.200.0000	\$11.90
200 Piece Green Pipe Cleaners		1	23409	1M76-FGLC-11D Y 12/14/2022	10.5.1002.4000.200.0000	\$10.99
				Check #: 0		
					PO/InvoiceTotal:	\$47.38
Check Group:						
Jovi Modeling Clay Set of 15 Multicolor		2	23412	1YCV-T3Q4-NDP L 12/17/2022	10.5.1002.4000.200.0000	\$113.98
AMM 9 Piece Screwdriver Sets		10	23412	1YCV-T3Q4-NDP L 12/17/2022	10.5.1002.4000.200.0000	\$79.90
				Check #: 0		
					PO/InvoiceTotal:	\$193.88
Check Group:						
6 Rolls Adding Machine White Paper Rolls		1	23413	1RDV-PGTT-QNC 4 12/17/2022	10.5.1002.4000.200.0000	\$10.95
Lapis Lazuli Bulk Natural Crystals 0.45lbs		1	23413	1RDV-PGTT-QNC 4 12/17/2022	10.5.1002.4000.200.0000	\$9.99
Sargent Art 24 Count Class Pack Modeling Clay Assorted		1	23413	1RDV-PGTT-QNC 4 12/17/2022	10.5.1002.4000.200.0000	\$20.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Black Obsidian Natural Quartz Crystals 0.45lbs		1	23413	1RDV-PGTT-QNC 4 12/17/2022	10.5.1002.4000.200.0000	\$9.99
Discount		1	23413	1RDV-PGTT-QNC 4 12/17/2022	10.5.1002.4000.200.0000	(\$1.60)
Check #: 0						
PO/InvoiceTotal:						\$49.33
Check Group:						
Amazon Basics 9 x 12-Inch Clasp Kraft Envelopes, Gummed, 100-Pack		1	23415	19FK-F36Y-WFD 1 12/22/2022	10.5.1210.4000.100.0000	\$15.99
Amazon Basics Kids Ear-Protection Safety Noise Earmuffs, Blue		1	23415	1T96-N6KD-LLYD  12/20/2022	10.5.1210.4000.100.0000	\$9.67
Lysol Disinfectant Wipes, Multi-Surface Antibacterial Cleaning Wipes,		1	23415	1T96-N6KD-LLYD  12/20/2022	10.5.1210.4000.100.0000	\$10.99
PAPERAGE Calendar 2023 - 12 Months, Black and White, Minimalist Wall and Desk Calendar with Monthly Views – Medium, (11.5 in x 14.75 in)PAPERAGE Calendar 2023 - 12 Months		3	23415	1T96-N6KD-LLYD  12/20/2022	10.5.1210.4000.100.0000	\$34.41
BRADYS HOUSE - Extendable Plastic Playing Card Holder Set of 4 (Grey)		1	23415	1T96-N6KD-LLYD  12/20/2022	10.5.1210.4000.100.0000	\$16.99
#10 Envelopes Letter Size Self Seal, Business White Security Tinted Peel and Seal, 500 Pack Windowless		1	23415	1T96-N6KD-LLYD  12/20/2022	10.5.1210.4000.100.0000	\$25.75
Check #: 0						
PO/InvoiceTotal:						\$113.80
Check Group:						
Apple Lightning to USB Camera Adapter		1	23418	1YQY-PQQY-PVV 9 12/17/2022	10.5.1002.4016.200.0000	\$29.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Acrylic Newport 20 Ounce Unbreakable Plastic Stackable Cups Set of 12		1	23418	1YQY-PQY-PVV 9 12/17/2022	10.5.1002.4016.200.0000	\$14.95
					Check #: 0	
					PO/InvoiceTotal:	\$43.95
Check Group:						
Conference room door sign 8x2		1	23424	1WT3-FKC4-WW WC 12/28/2022	10.5.1001.4000.100.0000	\$35.95
					Check #: 0	
					PO/InvoiceTotal:	\$35.95
Check Group:						
US Art Supply Large 12" Sculpting Wheel		1	23425	13NJ-9YT6-KNCX 12/27/2022	10.5.1002.4000.200.0000	\$39.99
Pobec Scratch Color Pen 10 Pack		1	23425	13NJ-9YT6-KNCX 12/27/2022	10.5.1002.4000.200.0000	\$9.90
18 Piece Scratch Art Tool		1	23425	13NJ-9YT6-KNCX 12/27/2022	10.5.1002.4000.200.0000	\$9.99
Inovart Scratch Paper 50 Sheets		1	23425	13NJ-9YT6-KNCX 12/27/2022	10.5.1002.4000.200.0000	\$24.08
					Check #: 0	
					PO/InvoiceTotal:	\$83.96
Check Group:						
Arteza Highlighters Set of 60		1	23426	16F3-NFRX-XNP 9 12/28/2022	10.5.1002.4000.200.0000	\$29.39
Liquid Motion Bubbler Pens 3 Pack		1	23426	16F3-NFRX-XNP 9 12/28/2022	10.5.1002.4000.200.0000	\$21.99
30 Pack Sensory stress Ball		1	23426	16F3-NFRX-XNP 9 12/28/2022	10.5.1002.4000.200.0000	\$28.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
6 Pack Fidget Spinner Bracelet		2	23426	16F3-NFRX-XNP 9 12/28/2022	10.5.1002.4000.200.0000	\$21.98
Fidget Slug Toy 3 Piece		1	23426	16F3-NFRX-XNP 9 12/28/2022	10.5.1002.4000.200.0000	\$16.99
Crayola Globbles Fidget Toy Assorted Colors 6 Count		3	23426	16F3-NFRX-XNP 9 12/28/2022	10.5.1002.4000.200.0000	\$30.00
Check #: 0						
PO/InvoiceTotal:						\$149.34
Check Group:						
Samsung 8GB DDR4 PC4-21300		2	23427	1YT1-GYWK-DLP X 12/26/2022	10.5.2225.4000.100.0000	\$77.98
GE 6-Outlet Surge Protector, 20 Ft Extension Cord, Power Strip for KT's TVs		1	23427	1YT1-GYWK-DLP X 12/26/2022	10.5.2225.4000.100.0000	\$27.99
GE 6-Outlet Surge Protector, 15 Ft Extension Cord, Power Strip for KT's TVs		1	23427	1YT1-GYWK-DLP X 12/26/2022	10.5.2225.4000.100.0000	\$23.03
GE 6-Outlet Surge Protector, 25 Ft Extension Cord, Power Strip for KT's TVs		1	23427	1YT1-GYWK-DLP X 12/26/2022	10.5.2225.4000.100.0000	\$26.44
Macally Ultra Slim USB Wired Computer Keyboard		2	23427	1YT1-GYWK-DLP X 12/26/2022	10.5.2225.4000.100.0000	\$62.00
Check #: 0						
PO/InvoiceTotal:						\$217.44
Check Group:						
Universal Tv Remote		1	23428	14D4-MKQ6-GC9 L 12/26/2022	10.5.2225.4000.200.0000	\$9.36
Logitech C920x HD Pro Webcam, Full HD 1080p/30fps Video Calling		1	23428	14D4-MKQ6-GC9 L 12/26/2022	10.5.2225.4000.200.0000	\$59.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
HP Universal Bond Paper, 2 Roll Bundle (24" x 150')		1	23428	1J7C-CD3G-9C13 12/26/2022	10.5.2225.4000.200.0000	\$64.80
Check #: 0						
PO/InvoiceTotal:						\$133.66
Check Group:						
I Spy Game Bundle		1	23430	1WQX-DMTT-VC DN 1/3/2023	10.5.1002.4000.200.0000	\$30.67
Family Classics Chess Game		1	23430	1WQX-DMTT-VC DN 1/3/2023	10.5.1002.4000.200.0000	\$10.99
Headbanz Board Game		1	23430	1WQX-DMTT-VC DN 1/3/2023	10.5.1002.4000.200.0000	\$10.99
Hasbro Brothers Connect 4		2	23430	1WQX-DMTT-VC DN 1/3/2023	10.5.1002.4000.200.0000	\$19.76
Meme the Game		1	23430	1WQX-DMTT-VC DN 1/3/2023	10.5.1002.4000.200.0000	\$15.19
Skillmatics Card Game		1	23430	1WQX-DMTT-VC DN 1/3/2023	10.5.1002.4000.200.0000	\$14.97
Check #: 0						
PO/InvoiceTotal:						\$102.57
Check Group:						
Bamboo Fiber straws 200 Pieces		1	23431	1XML-Q99N-MY6 9 1/2/2023	10.5.1002.4000.200.0000	\$14.99
Water Soluble Tape		1	23431	1XML-Q99N-MY6 9 1/2/2023	10.5.1002.4000.200.0000	\$10.99
Biodegradable Packing Peanuts		1	23431	1XML-Q99N-MY6 9 1/2/2023	10.5.1002.4000.200.0000	\$16.27

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Scotch Contractor Grade Masking Tape		4	23431	1XML-Q99N-MY6 9 1/2/2023	10.5.1002.4000.200.0000	\$47.60
Check #: 0						
PO/InvoiceTotal:						\$89.85
Check Group:						
Swiffer WetJet		1	23432	1KDH-P3PM-QNV F 1/9/2023	10.5.2225.4000.200.0000	\$28.24
Broom and Dustpan		1	23432	1KDH-P3PM-QNV F 1/9/2023	10.5.2225.4000.200.0000	\$23.95
iPad Cleaning gloves		2	23432	1KDH-P3PM-QNV F 1/9/2023	10.5.2225.4000.200.0000	\$33.98
Check #: 0						
PO/InvoiceTotal:						\$86.17
Check Group:						
A2337 Laptop Battery, Egoway A2389 Replacement for MacBook Air 13 inch A2337		3	23433	11PJ-C6FD-LH6T  1/8/2023	10.5.2225.4000.100.0000	\$194.01
65W AC Adapter Laptop Charger Compatible for HP Envy X360		1	23433	11PJ-C6FD-LH6T  1/8/2023	10.5.2225.4000.100.0000	\$15.99
Check #: 0						
PO/InvoiceTotal:						\$210.00
Vendor Total:						\$2,917.78
Amplify Education, Inc						
Check Group:						
CKLA 2nd Edition GK Knowledge D4 Teacher Guide: Plants		6	23419	INV-152200  12/20/2022	10.5.2213.4200.100.0000	\$810.00

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CKLA 2nd Edition GK Knowledge D11 Flip Book: Taking Care Of The Earth		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$745.00
CKLA 2nd Edition GK Knowledge D11 Teacher Guide: Taking Care Of The Earth		6	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$810.00
CKLA 2nd Edition G1 Knowledge D6 Flip Book: Astronomy		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$596.00
CKLA 2nd Edition G1 Knowledge D6 Teacher Guide: Astronomy		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G1 Knowledge D1 Flip Book: Fables And Stories		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$596.00
CKLA 2nd Edition G1 Knowledge D1 Teacher Guide: Fables And Stories		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G1 Knowledge D10 Flip Book: A New Nation: American Independence		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$596.00
CKLA 2nd Edition G1 Knowledge D10 Teacher Guide: A New Nation: American Independence		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G2 Knowledge D1 Flip Book: Fairy Tales And Tall Tales		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$596.00
CKLA 2nd Edition G2 Knowledge D1 Teacher Guide: Fairy Tales And Tall Tales		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G2 Knowledge D12 Flip Book: Fighting For A Cause		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$596.00
CKLA 2nd Edition G2 Knowledge D12 Teacher Guide: Fighting For A Cause		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G2 Knowledge D8 Flip Book: Insects		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$596.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
CKLA 2nd Edition G2 Knowledge D8 Teacher Guide: Insects		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G3 U1 Teacher Guide: Classic Tales		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G3 U4 Teacher Guide: The Ancient Roman Civilization		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA 2nd Edition G3 U6 Teacher Guide: The Viking Age		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$675.00
CKLA Cursive Activity Book		4	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$140.00
CKLA 2nd Edition G4 U4 Teacher Guide: Eureka!		8	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$1,080.00
CKLA 2nd Edition G4 U7 Teacher Guide: American Revolution		8	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$1,080.00
CKLA 2nd Edition G4 U8 Teacher Guide: Treasure Island		8	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$1,080.00
Shipping		1	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$1,415.68
CKLA 2nd Edition GK Knowledge D1 Flip Book: Nursery Rhymes & Fables		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$745.00
CKLA 2nd Edition GK Knowledge D1 Teacher Guide: Nursery Rhymes & Fables		6	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$810.00
CKLA 2nd Edition GK Knowledge D4 Flip Book: Plants		5	23419	INV-152200 12/20/2022	10.5.2213.4200.100.0000	\$745.00

Check #: 0

PO/InvoiceTotal: \$19,111.68

Vendor Total: \$19,111.68

AT&T

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
November 26 - December 25, 2022 Phone Charges		1	0	630662013912 12/22 12/25/2022	20.5.2540.3400.300.0000	\$83.33
November 26 - December 25, 2022 Phone Charges		1	0	630662013912 12/22 12/25/2022	20.5.2540.3400.100.0000	\$552.19
November 26 - December 25, 2022 Phone Charges		1	0	630662013912 12/22 12/25/2022	20.5.2540.3400.200.0000	\$295.97
					Check #: 0	
						PO/InvoiceTotal: <u>\$931.49</u>
						Vendor Total: <u>\$931.49</u>
Birch Agency Inc.						
Check Group:						
Direct Placement - Payment #2		1	0	08042022DP-1 12/1/2022	10.5.1205.3100.200.0000	\$6,537.80
D. Miro Week 11/28-12/4		1	0	3950005806 12/7/2022	10.5.1205.3100.200.0000	\$2,982.00
D Miro Week 12/5-12/9		1	0	3950005863 12/14/2022	10.5.1205.3100.200.0000	\$588.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$10,107.80</u>
						Vendor Total: <u>\$10,107.80</u>
Chicago Communications, LLC						
Check Group:						
Radio Repair		1	0	340778 12/21/2022	20.5.2540.3200.100.0000	\$95.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$95.00</u>
						Vendor Total: <u>\$95.00</u>

Clear Alternative, The

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Jan - Mar 2023 Water Cooler Rental		1	0	55236 1/1/2023	10.5.2410.4000.100.0000	\$65.85
Jan - March 2023 Water Cooler Rental		1	0	55372 1/1/2023	20.5.2540.4000.300.0000	\$110.85
January - May 2023 Water Cooler Rental		1	0	55624 1/1/2023	10.5.2410.4000.200.0000	\$184.75
Check #: 0						
PO/InvoiceTotal:						\$361.45
Vendor Total:						\$361.45
Comcast						
Check Group:						
January Dedicated Internet		1	0	162729834 1/1/2023	20.5.2540.3400.100.0000	\$963.92
January Dedicated Internet		1	0	162729834 1/1/2023	20.5.2540.3400.200.0000	\$963.92
Check #: 0						
PO/InvoiceTotal:						\$1,927.84
Vendor Total:						\$1,927.84
Compass Health Center, LLC						
Check Group:						
Oct 13, 14, 18 homebound tutoring		1	0	V53920 11/26/2022	10.5.4220.6700.300.0000	\$207.12
Check #: 0						
PO/InvoiceTotal:						\$207.12
Vendor Total:						\$207.12
Crown Trophy						
Check Group:						
LANYARDS		200	23402	44541 10/27/2022	10.5.1001.4000.100.0000	\$380.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Set -up Fee		1	23402	44541 10/27/2022	10.5.1001.4000.100.0000	\$50.00
Check #: 0						
PO/Invoice Total:						\$430.00
Vendor Total:						\$430.00
<b>DEMCO</b>						
Check Group:						
Banana split scented bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$8.37
Donuts Scented bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$8.37
Peach scented bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$8.37
Pineapple scented bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$8.37
Pickle scented bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$8.37
Pizza scented bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$8.37
Birthday book plates		2	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$15.40
Emoji Faces bookmark		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$9.30
Color Craze bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$9.30
How to draw bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$9.30
Fun facts bookmarks		1	23414	7236129 12/22/2022	10.5.1001.4000.100.0000	\$9.30

Check #: 0

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$102.82</u>
						Vendor Total: <u>\$102.82</u>
E2 Services, Inc						
Check Group:						
January Server Management		1 0		23266 1/1/2023	10.5.2225.3100.100.0000	\$1,116.37
January Server Management		1 0		23266 1/1/2023	10.5.2225.3100.200.0000	\$1,116.38
						Check #: 0
						PO/InvoiceTotal: <u>\$2,232.75</u>
						Vendor Total: <u>\$2,232.75</u>
Everyday Speech, LLC						
Check Group:						
Basic Everyday Speech Subscription		1	23370	048614 12/15/2022	10.5.1205.6400.300.0000	\$299.99
						Check #: 0
						PO/InvoiceTotal: <u>\$299.99</u>
						Vendor Total: <u>\$299.99</u>
First Student, Inc						
Check Group:						
December Regular Transportation ES		1 0		11855141 1/5/2023	40.5.2550.3310.300.0000	\$18,965.76
December Regular Transportation MS		1 0		11855141 1/5/2023	40.5.2550.3310.300.0000	\$18,965.76
Basketball - 11/29		1 0		291125 12/3/2023	40.5.2550.3311.300.0000	\$279.99
Boys Basketball		1 0		291131 12/3/2023	40.5.2550.3311.300.0000	\$279.99
Boys Basketball 12/01		1 0		291135 12/8/2022	40.5.2550.3311.300.0000	\$279.99

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5th Grade Trip		1	0	291144 12/3/2023	40.5.2550.3312.300.0000	\$418.88
Student Council 12/06		1	0	292433 12/28/2023	40.5.2550.3312.300.0000	\$417.55

Check #: 0

PO/Invoice Total: \$39,607.92

Vendor Total: \$39,607.92

Follett Content Solutions, LLC

Check Group:

The Joker : an origin story		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.04
Catwoman : an origin story		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.04
Black Adam : an origin story		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.04
The wild robot		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$15.37
Truth or lie. Sharks!		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$12.89
Pearl Harbor		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$16.17
Lunch Lady and the video game villain		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$14.57
Lunch Lady and the schoolwide scuffle		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$14.57
Washington, D.C.		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.04
Silly jokes about animals		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$21.04
Silly jokes about school		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$21.04

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The United States Air Force		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.04
Football GOATs : the greatest athletes of all time		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.04
Baby horses		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.51
Baby rabbits		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.51
Airplanes		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.51
Annabel Karmel's fun, fast & easy children's cookbook		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$15.74
The no-cook cookbook		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$15.77
Pokemon : Satoshi Tajiri		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$23.00
Roll it, slice it, mash it, dice it! : super yummy recipes for kids		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$18.41
Navy SEALs		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$17.87
Battleships		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.00
Tanks		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.00
Planes! : (and other things that fly)		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$14.05
Passenger planes		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.78
Weird but true! world 2023 : incredible facts, awesome photos, and weird wonders--for this year and beyond!.		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.81

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Animals of the Great Barrier Reef		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$21.04
DBS Superleggera		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$25.04
Freaky flying animals		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.27
Sparky's STEM guide to tanks		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$20.53
Fantastic fish		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$20.26
Alaska		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$25.00
Hawaii		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$25.00
Illinois		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$25.00
Indiana		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$25.00
Cutest animals on the planet		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$16.17
Superfast jets		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$20.29
World War II		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$14.57
Cars, planes, boats, and trains		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$23.49
Weird but true! Ocean :300 fin-tastic facts from the deep blue sea		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$15.37
Inside the Army Rangers		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$19.80

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Olympic GOATs : the greatest athletes of all time		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.04
Baseball GOATs : the greatest athletes of all time		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$22.04
Cataloging and Processing		1	23400	V37945 1/10/2023	10.5.2220.4300.100.0000	\$41.28
Check #: 0						
PO/InvoiceTotal:						\$893.04
Vendor Total:						\$893.04
Follett School Solutions, LLC						
Check Group:						
PO 23159 - Polythermal Labels		1	0	1496765 12/9/2022	10.5.2220.4000.100.0000	\$309.00
PO 23375 - Polythermal Labels		1	0	1497440 12/20/2022	10.5.2220.4000.100.0000	\$106.80
Check #: 0						
PO/InvoiceTotal:						\$415.80
Vendor Total:						\$415.80
Frontline Technologies Group, LLC						
Check Group:						
Screening Assessments, unlimited usage 2/22-2/24 for internal employees		1	23392	INVUS172121 1/9/2023	10.5.2320.6400.300.0000	\$2,884.98
Check #: 0						
PO/InvoiceTotal:						\$2,884.98
Vendor Total:						\$2,884.98
Grainger						
Check Group:						
Entrance Mat: Chevron, Indoor, Heavy, 6 ft x 20 ft, 3/8 in Thick, Polypropylene, Vinyl, Flat Edge		2	23399	9537820301 12/7/2022	20.5.2540.4000.300.0000	\$1,627.64

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$1,627.64
Check Group:						
SUPPLIESWall Switch: Center Off/3 Position/1-Pole, 20 A Amps AC, Ivory		1	23421	9550486501 12/20/2022	20.5.2540.4000.300.0000	\$62.62
Check #: 0						
PO/InvoiceTotal:						\$62.62
Vendor Total:						\$1,690.26
Grasso Graphics						
Check Group:						
Tiger Stripe Business Cards 1000 Pack		1	23420	32231 12/15/2022	10.5.2410.3600.200.0000	\$145.48
Office Discipline Referral & Report Form Quantity 200		1	23420	32232 12/15/2022	10.5.2410.3600.200.0000	\$284.44
Detention Form Quantity 500		1	23420	32233 12/15/2022	10.5.2410.3600.200.0000	\$318.00
Check #: 0						
PO/InvoiceTotal:						\$747.92
Vendor Total:						\$747.92
Great Minds PBC						
Check Group:						
Humanities Professional Development: Module and Lesson Study		1	23049	INV125477 12/19/2022	10.5.2213.3320.100.0000	\$3,900.00
Check #: 0						
PO/InvoiceTotal:						\$3,900.00
Vendor Total:						\$3,900.00
Groot Industries						
Check Group:						

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January Disposal/Recycling		1	0	99511666T098 1/1/2023	20.5.2540.3210.300.0000	\$2,514.02
					Check #: 0	
					PO/InvoiceTotal:	\$2,514.02
					Vendor Total:	\$2,514.02
Holtz Education Center						
Check Group:						
December Tuition		1	0	032930 12/31/2022	10.5.1912.6700.200.0000	\$13,645.44
					Check #: 0	
					PO/InvoiceTotal:	\$13,645.44
					Vendor Total:	\$13,645.44
IGS Energy						
Check Group:						
November Natural Gas Charge		1	0	389015 12/29/2022	20.5.2540.4650.100.0000	\$1,366.30
November Natural Gas Charge		1	0	389015 12/29/2022	20.5.2540.4650.200.0000	\$2,898.89
					Check #: 0	
					PO/InvoiceTotal:	\$4,265.19
					Vendor Total:	\$4,265.19
Illinois Assoc for Gifted Children						
Check Group:						
IAGC Annual Conference - October 25-26, 2022		1	23200	05639 8/30/2022	10.5.2213.3320.300.0000	\$747.00
					Check #: 0	
					PO/InvoiceTotal:	\$747.00
					Vendor Total:	\$747.00
ITR Systems						
Check Group:						

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Service on Intercom		1	0	105379 12/7/2022	20.5.2540.3200.200.0000	\$1,783.75
					Check #: 0	
						PO/InvoiceTotal: \$1,783.75
						Vendor Total: \$1,783.75
Just A Dash Catering						
Check Group:						
December Lunches MS		1	0	PD 66 12/31/2022	10.5.2560.4040.300.0000	\$10,415.44
December lunches ES		1	0	PD 66.1 12/31/2022	10.5.2560.4040.300.0000	\$9,240.97
					Check #: 0	
						PO/InvoiceTotal: \$19,656.41
						Vendor Total: \$19,656.41
Just Right Landscaping Services						
Check Group:						
November lawn service ES		1	0	27961 12/1/2022	20.5.2540.3292.100.0000	\$645.00
November lawn service MS		1	0	27961 12/1/2022	20.5.2540.3292.200.0000	\$855.00
					Check #: 0	
						PO/InvoiceTotal: \$1,500.00
						Vendor Total: \$1,500.00
Konica Minolta Business Solutions						
Check Group:						
Digital Support		1	0	284336424 12/24/2022	20.5.2540.3290.200.0000	\$80.00
					Check #: 0	
						PO/InvoiceTotal: \$80.00
						Vendor Total: \$80.00

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Lakeshore Learning Materials						
Check Group:						
indoor outdoor floor seats		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$1,138.41
soft tree seats		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$598.00
all around dress up center		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$998.00
lakeshore magic board		8	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$119.92
lakeshore baby dolls		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$179.98
float and find alphabet		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$73.98
mini stampers		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$55.98
write and wipe board		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$77.98
comfy couch		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$798.00
magnetic hooks		4	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$47.96
giant pillow		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$199.00
flex space mobile teacher desk		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$2,398.00
motivational scent stickers		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$27.98
white board erasers		2	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$29.98

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magneic book shelves		4	23397	1671933120922 12/9/2022	10.5.1205.4000.300.7998	\$159.96
					Check #: 0	
					PO/InvoiceTotal:	\$6,903.13
					Vendor Total:	\$6,903.13
Law Office of Mark C. Metzger PC						
Check Group:						
December Legal Services		1	0	199920 12/7/2022	10.5.2310.3180.300.0000	\$3,275.00
					Check #: 0	
					PO/InvoiceTotal:	\$3,275.00
					Vendor Total:	\$3,275.00
Marcia Sutter						
Check Group:						
Sept 15-Dec 30 2022 community engagement and communication		1	0	V22056 1/9/2023	10.5.2310.3100.300.0000	\$4,170.00
					Check #: 0	
					PO/InvoiceTotal:	\$4,170.00
					Vendor Total:	\$4,170.00
Midwest Mechanical						
Check Group:						
Service Call 11/30/22 Flue Hood Repair		1	0	112134647 12/11/2022	20.5.2540.3200.100.0000	\$785.70
Packaged rooftop unit		1	0	112134742 12/15/2022	20.5.2540.3200.200.0000	\$1,936.97
Troubleshooting univents and boilers; Picked up combustion analysis; Worked on Actuators; Worked on boiler; Materials		1	0	112134929 12/26/2022	20.5.2540.3200.100.0000	\$7,270.32

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
12/3-1/2 Preventative Maintenance		1	0	MC0000127234 12/3/2022	20.5.2540.3200.200.0000	\$1,568.64
12/3-1/2 Preventative Maintenance		1	0	MC0000127235 12/3/2022	20.5.2540.3200.100.0000	\$921.00
Check #: 0						
PO/InvoiceTotal:						\$12,482.63
Vendor Total:						\$12,482.63
Nextera Energy Services						
Check Group:						
Oct 5 - Nov 3, 2022 Electric		1	0	65299587494169 12/28/2022	20.5.2540.4660.200.0000	\$3,357.82
Oct 5 - Nov 3, 2022 Electric		1	0	65299587494169 12/28/2022	20.5.2540.4660.100.0000	\$1,714.27
Check #: 0						
PO/InvoiceTotal:						\$5,072.09
Vendor Total:						\$5,072.09
Nicor Gas						
Check Group:						
Nov 15-Dec 15, 2022 Heating Charge		1	0	34-43-97-0000 5 1222 12/27/2022	20.5.2540.4650.200.0000	\$1,199.65
Remaining Balance		1	0	34-43-97-0000 5 1222 12/27/2022	20.5.2540.4650.200.0000	(\$237.67)
Nov 17-Dec 17, 2022 Heating Charge		1	0	91017-97-0000 9 1222 12/29/2022	20.5.2540.4650.100.0000	\$702.91
Remaining Balance		1	0	91017-97-0000 9 1222 12/29/2022	20.5.2540.4650.100.0000	\$196.05
Check #: 0						
PO/InvoiceTotal:						\$1,860.94

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$1,860.94
Pleasant Dale Park District						
Check Group:						
2 CPR Certifications		1	0	122722 12/27/2022	10.5.2520.3100.300.0000	\$40.00
Check #: 0						
PO/InvoiceTotal:						\$40.00
Vendor Total:						\$40.00
Regional Truck Equipment Co Inc						
Check Group:						
Parts to repair plow		1	0	276271 1/5/2023	20.5.2540.3200.100.0000	\$125.83
Parts to repair plow		1	0	276271 1/5/2023	20.5.2540.3200.200.0000	\$125.84
Check #: 0						
PO/InvoiceTotal:						\$251.67
Check Group:						
WESTERN WIDE-OUT ADJUSTABLE WING SNOWPLOW - IUTWO810 2020+ FORD SUPER-DUTY 8' - 10' hydraulically adjustable wing snowplow blade standard width of 8', extended width of 10', scoop width of 8'10" power angling with 4.5" extra-duty motor, handheld plow control Nite-Hawk plow lights, and plow guides.		1	23317	58903 12/21/2022	20.5.2540.5502.300.0000	\$8,627.00
Install Snow Deflector.		1	23317	58903 12/21/2022	20.5.2540.5502.300.0000	\$445.00
Install shoe kit.		1	23317	58903 12/21/2022	20.5.2540.5502.300.0000	\$447.00
Western Pro-Flo 900 2-stage tailgate salt spreader 9 cubic foot cap. poly hopper with lid, includes in-cab verifiable sprrd control and swing swing-away mount.		1	23317	58903 12/21/2022	20.5.2540.5502.300.0000	\$3,915.00
Check #: 0						

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$13,434.00</u>
						Vendor Total: <u>\$13,685.67</u>
Rose Pest Solutions						
Check Group:						
Monthly pest control		1 0		3229751 12/16/2022	20.5.2540.3293.200.0000	\$118.00
Monthly Pest Control		1 0		3229752 12/16/2022	20.5.2540.3293.100.0000	\$109.00
						Check #: 0
						PO/InvoiceTotal: <u>\$227.00</u>
						Vendor Total: <u>\$227.00</u>
Runco Office Supply						
Check Group:						
Composition Paper, 8.5 x 11, Wide/ Legal Rule, 500/ Pack		3 23423		891737-0 1/5/2023	10.5.1001.4102.100.0000	\$20.70
Universal Bulldog Magnetic Clips, Small, Nickel, 18/ Pack		1 23423		891737-0 1/5/2023	10.5.1001.4102.100.0000	\$13.49
3M Whiteboard Erasers - White, Blue - 5" Width x 3" Height x - 2 / Pack		3 23423		891737-0 1/5/2023	10.5.1001.4102.100.0000	\$23.52
						Check #: 0
						PO/InvoiceTotal: <u>\$57.71</u>
						Vendor Total: <u>\$57.71</u>
School Nurse Supply Inc						
Check Group:						
TOWLES 3 PLY		4 23401		0926411-IN 12/12/2022	10.5.2130.4000.100.0000	\$127.00
SUPPLIES		2 23401		0926411-IN 12/12/2022	10.5.2130.4000.100.0000	\$225.50
						Check #: 0

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$352.50</u>
						Vendor Total: <u>\$352.50</u>
School Speicalty, LLC						
Check Group:						
Inovart Mat Board Frame 22x28 Inches 6 Ply White Pack of 12		5	23422	208131644397 12/27/2022	10.5.1002.4000.200.0000	\$63.85
						Check #: 0
						PO/InvoiceTotal: <u>\$63.85</u>
						Vendor Total: <u>\$63.85</u>
Shaw Media						
Check Group:						
TITA Notice		1	0	2037253 1/3/2023	10.5.2310.3500.300.0000	\$785.00
Bid Notice - RTU Replaceent		1	0	2037504 1/3/2023	10.5.2310.3500.300.0000	\$181.42
						Check #: 0
						PO/InvoiceTotal: <u>\$966.42</u>
						Vendor Total: <u>\$966.42</u>
Silver Cross Hospital-EMS						
Check Group:						
BLS Instructor Certificate - Nurse		1	0	V898354 1/9/2023	10.5.1001.3320.100.0000	\$25.00
BLS Instructor Certificate - Nurse		1	0	V898354 1/9/2023	10.5.1002.3320.200.0000	\$25.00
						Check #: 0
						PO/InvoiceTotal: <u>\$50.00</u>
						Vendor Total: <u>\$50.00</u>
Thermosystems						
Check Group:						

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
New Motor for Univent Rm 136		1	0	0104747 1/9/2023	20.5.2540.4000.300.0000	\$527.43
					Check #: 0	
						PO/InvoiceTotal: <u>\$527.43</u>
						Vendor Total: <u>\$527.43</u>
Verizon						
Check Group:						
November 24 - December 23, 2022 Cell Phone Charge		1	0	9923655436 12/23/2022	20.5.2540.3400.100.0000	\$49.26
November 24 - December 23, 2022 Cell Phone Charge		1	0	9923655436 12/23/2022	20.5.2540.3400.200.0000	\$98.52
November 24 - December 23, 2022 Cell Phone Charge		1	0	9923655436 12/23/2022	20.5.2540.3400.300.0000	\$134.53
					Check #: 0	
						PO/InvoiceTotal: <u>\$282.31</u>
						Vendor Total: <u>\$282.31</u>
Village Of Burr Ridge						
Check Group:						
Elevator & Wheelchair Lift Inspections		1	0	0000004278 12/8/2022	20.5.2540.3192.300.0000	\$180.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$180.00</u>
						Vendor Total: <u>\$180.00</u>
West 40 ISC #2.						
Check Group:						
New staff fingerprinting		1	0	230326 12/16/2022	10.5.2310.3100.300.0000	\$55.00
Professional Training October 28, 2022		1	0	230335 1/5/2023	10.5.2310.3100.300.0000	\$900.00
					Check #: 0	

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1151

01/18/2023

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$955.00
						Vendor Total: \$955.00
Wex Bank						
Check Group:						
Fuel for Truck		1 0		86352371 1/6/2023	20.5.2540.4640.300.0000	\$160.00
					Check #: 0	
						PO/InvoiceTotal: \$160.00
						Vendor Total: \$160.00
						Grand Total: \$205,228.11

End of Report

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1120

12/06/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Dec -ER HEALTH INSURANCE PAYABLE-ER		1 0		V479835 12/1/2022	10.2.0481.0000.000.9944	\$98,260.68
Dec - EE HEALTH INSURANCE PAYABLE-ee		1 0		V479835 12/1/2022	10.2.0481.0000.000.9943	\$26,034.18
Dec - LIFE INSURANCE PAYABLE-ER		1 0		V479835 12/1/2022	10.2.0481.0000.000.9942	\$840.75
					Check #: 107807102	
						PO/InvoiceTotal: \$125,135.61
						Vendor Total: \$125,135.61
Guardian - Appleton						
Check Group:						
Dec - ER DENTAL INSURANCE PAYABLE-ER		1 0		V890876 12/1/2022	10.2.0481.0000.000.9946	\$3,691.41
Dec - EE DENTAL INSURANCE PAYABLE-ee		1 0		V890876 12/1/2022	10.2.0481.0000.000.9945	\$2,295.87
Dec - EE VISION INSURANCE-ee		1 0		V890876 12/1/2022	10.2.0481.0000.000.9947	\$947.33
Dec - ER VISION INSURANCE-ER		1 0		V890876 12/1/2022	10.2.0481.0000.000.9948	\$253.21
					Check #: 107807103	
						PO/InvoiceTotal: \$7,187.82
						Vendor Total: \$7,187.82
						Grand Total: \$132,323.43

End of Report

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1137

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
<b>Candor Health Education</b>						
Check Group:						
Program Jan 30 & 31, 2023 - Science Behind Drugs		1 0		2023346 12/16/2022	10.5.1002.4000.200.0000	\$330.00
					Check #: 0	
					PO/InvoiceTotal:	\$330.00
					Vendor Total:	\$330.00
<b>Comcast</b>						
Check Group:						
December Phone Charge		1 0		161184328 12/1/2022	20.5.2540.3400.100.0000	\$504.80
December Phone Charge		1 0		161184328 12/1/2022	20.5.2540.3400.200.0000	\$508.90
					Check #: 0	
					PO/InvoiceTotal:	\$1,013.70
					Vendor Total:	\$1,013.70
<b>Garvey's Office Supply</b>						
Check Group:						
GARVEYS COPY PAPER,8.5X11,92 BR		40	23416	PINV2360043 12/16/2022	10.5.1001.4003.100.0000	\$1,676.00
GARVEYS COPY PAPER,8.5X11,92 BR		40	23416	PINV2360043 12/16/2022	10.5.1002.4003.200.0000	\$1,676.00
					Check #: 0	
					PO/InvoiceTotal:	\$3,352.00
					Vendor Total:	\$3,352.00
<b>Grand Prairie Transit</b>						
Check Group:						
November 2022 Transportation		1 0		RTINV1006034 11/30/2022	40.5.2550.3315.300.0000	\$7,744.56

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1137

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
November Para Costs		1	0	RTINV1006034 11/30/2022	40.5.2550.3315.300.0000	\$3,305.03
					Check #: 0	
						PO/InvoiceTotal: \$11,049.59
						Vendor Total: \$11,049.59
Imagine Learning, LLC						
Check Group:						
IL EL Language Arts Grade 5 - Tradebooks		1	23341	V123133 12/16/2022	10.5.2213.4200.200.0000	\$579.72
					Check #: 0	
						PO/InvoiceTotal: \$579.72
						Vendor Total: \$579.72
Just A Dash Catering						
Check Group:						
November hot lunch/MS		1	0	PD 65 11/30/2022	10.5.2560.4040.300.0000	\$9,098.99
November hot lunch/ES		1	0	PD 65 11/30/2022	10.5.2560.4040.300.0000	\$6,300.92
					Check #: 0	
						PO/InvoiceTotal: \$15,399.91
						Vendor Total: \$15,399.91
Justice-Willow Springs Water Commission						
Check Group:						
Oct 25-November 25, 2022 Water		1	0	1818600441-00 1122 12/16/2022	20.5.2540.3700.100.0000	\$636.19
					Check #: 0	
						PO/InvoiceTotal: \$636.19
						Vendor Total: \$636.19

Konica Minolta Business Solutions

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1137

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
November Copier Charge		1	0	9009014832 12/1/2022	20.5.2540.3290.100.0000	\$588.45
November Copier Charge		1	0	9009014832 12/1/2022	20.5.2540.3290.200.0000	\$494.01
November Copier Charge		1	0	9009014832 12/1/2022	20.5.2540.3290.300.0000	\$169.10
					Check #: 0	
					PO/InvoiceTotal:	\$1,251.56
					Vendor Total:	\$1,251.56
Nextera Energy Services						
Check Group:						
Sept 6 - October 5, 2022		1	0	8100052565 11/30/2022	20.5.2540.4660.100.0000	\$2,347.03
Sept 6 - October 5, 2022		1	0	8100052565 11/30/2022	20.5.2540.4660.200.0000	\$3,916.84
					Check #: 0	
					PO/InvoiceTotal:	\$6,263.87
					Vendor Total:	\$6,263.87
ProCare Therapy						
Check Group:						
D. Yamane Dec 12, 2022		1	0	20545875 12/4/2022	10.5.1205.3100.100.0000	\$621.00
					Check #: 0	
					PO/InvoiceTotal:	\$621.00
					Vendor Total:	\$621.00
Quadient Finance USA, Inc						
Check Group:						
Postage Meter Lease		1	0	N9700953 12/4/2022	20.5.2540.3400.300.0000	\$480.45

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1137

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$480.45
Vendor Total:						\$480.45
Rose Pest Solutions						
Check Group:						
Monthly Pest Control		1 0		3205469 11/18/2022	20.5.2540.3293.200.0000	\$118.00
Monthly Pest Control		1 0		3205470 11/18/2022	20.5.2540.3293.100.0000	\$109.00
Check #: 0						
PO/InvoiceTotal:						\$227.00
Vendor Total:						\$227.00
School District 107 Imprest Fund						
Check Group:						
6157 - Basketball Assignment		1 0		V23720 12/19/2022	10.5.1500.3190.200.0000	\$190.00
6158 - Basketball Ref		1 0		V23720 12/19/2022	10.5.1500.3190.200.0000	\$72.00
6357 - Basketball Ref		1 0		V23720 12/19/2022	10.5.1500.3190.200.0000	\$72.00
6359 - Secretary of State License Plates New Truck		1 0		V23720 12/19/2022	20.5.2540.4000.300.0000	\$165.00
6360 - Basketball Ref		1 0		V23720 12/19/2022	10.5.1500.3190.200.0000	\$72.00
6361 - Basketball Ref		1 0		V23720 12/19/2022	10.5.1500.3190.200.0000	\$72.00
6362 - Pleasantdale Park District - Tree Decorations		1 0		V23720 12/19/2022	10.5.2310.4900.300.0000	\$150.00
Check #: 0						
PO/InvoiceTotal:						\$793.00

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1137

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$793.00
Tyler Technologies, Inc						
Check Group:						
General Consulting 11/28/22		1 0		025-404280 11/30/2022	10.5.2520.3100.300.0000	\$420.00
						Check #: 0
						PO/InvoiceTotal: \$420.00
						Vendor Total: \$420.00
Walsh & Assoc, Inc						
Check Group:						
Residency Investigative Services November 2022		1 0		23871 12/4/2022	10.5.2320.3901.300.0000	\$405.00
						Check #: 0
						PO/InvoiceTotal: \$405.00
						Vendor Total: \$405.00
Wex Bank						
Check Group:						
Fuel for Truck		1 0		V450740 12/6/2022	20.5.2540.4640.300.0000	\$312.01
						Check #: 0
						PO/InvoiceTotal: \$312.01
						Vendor Total: \$312.01
Wilson Language Training						
Check Group:						
F1 Teacher's manual		3 23381		1960409 12/2/2022	10.5.1205.4000.300.7998	\$538.60
F1 Word of the Day		2 23381		1960409 12/2/2022	10.5.1205.4000.300.7998	\$44.00
F1 Trick words		2 23381		1960409 12/2/2022	10.5.1205.4000.300.7998	\$56.00

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1137

12/21/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
F1 Progress Monitoring		3	23381	1960409 12/2/2022	10.5.1205.4000.300.7998	\$195.00
F2 Teacher's manual		3	23381	1960409 12/2/2022	10.5.1205.4000.300.7998	\$405.00
F2 Large sound cards		1	23381	1960409 12/2/2022	10.5.1205.4000.300.7998	\$30.00
F3 Teacher's Manual		2	23381	1960409 12/2/2022	10.5.1205.4000.300.7998	\$270.00
Just Words Teacher's manual		1	23381	1960409 12/2/2022	10.5.1205.4000.300.7998	\$165.00
Foundations Reference Chart		4	23381	1960409 12/2/2022	10.5.1205.4000.300.7998	\$100.00

Check #: 0

PO/InvoiceTotal:	\$1,803.60
Vendor Total:	\$1,803.60
Grand Total:	\$44,938.60

End of Report

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1136

12/25/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Home Depot - Geneeral Supplies		1 0		120522 - BC 12/5/2022	20.5.2540.4000.300.0000	\$96.14
Home Depot - Blinds PES		1 0		120522 - BC 12/5/2022	20.5.2540.4000.300.0000	\$142.82
UPS - Postage for Return		1 0		120522 - BC 12/5/2022	20.5.2540.4000.300.0000	\$55.82
Home Depot - CO2 Detector PES		1 0		120522 - BC 12/5/2022	20.5.2540.4000.300.0000	\$205.48
Public Storage - Rental Storage Unit		1 0		120522 - BC 12/5/2022	20.5.2540.3250.300.0000	\$561.00
Jewel - Teacher dinner for Parent Teacher Conference		1 0		120522 - ST 12/5/2022	10.5.2410.4000.200.0000	\$127.38
American Heart Shop - K-12 Course Completion		1 0		120522 - ST 12/5/2022	10.5.1002.4000.200.0000	\$189.20
Amazon - Packaging Tape		1 0		120522 - ST 12/5/2022	10.5.1002.4000.200.0000	\$24.95
Home Depot - Theatrical Supplies		1 0		120522 - ST 12/5/2022	10.5.1500.4031.200.0000	\$57.27
Smore.com - Principal Subscription Refund		1 0		120522 - ST 12/5/2022	10.5.2410.4400.200.0000	(\$147.51)
Target - MS Science Supplies		1 0		120522 - ST 12/5/2022	10.5.1002.4000.200.0000	\$56.34
Target - MS 5th Grade Supplies		1 0		120522 - ST 12/5/2022	10.5.1002.4000.200.0000	\$26.32
NU Ticket Office - Tickets		1 0		120522 - ST 12/5/2022	10.5.1500.4030.200.0000	\$78.00
NU Ticket Office - Tickets		1 0		120522 - ST 12/5/2022	10.5.1500.4030.200.0000	\$53.00

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1136

12/25/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Illinois Reading Coucil - Membership - Embury		1	0	120522 - ST 12/5/2022	10.5.2213.3320.200.0000	\$27.00
Target - Supplies Park Dist Tree		1	0	120522 - ST 12/5/2022	10.5.1002.4000.200.0000	\$15.00
Illinois Reading Council - Membership - Deaton		1	0	120522 - ST 12/5/2022	10.5.2213.3320.200.0000	\$47.00
Illinois Reading Council - Membership Gilmartin		1	0	120522 - ST 12/5/2022	10.5.2213.3320.200.0000	\$47.00
Amazon - Markers		1	0	120522 - ST 12/5/2022	10.5.2410.4000.200.0000	\$50.38
Amazon - Underglaze		1	0	120522 - ST 12/5/2022	10.5.1002.4000.200.0000	\$28.62
Michaels - Gingerbread House Kits		1	0	120522 - ST SAct 12/5/2022	10.5.1002.4000.200.0000	\$199.80
Cheerleading Company - Supplies		1	0	120522 - ST SAct 12/5/2022	10.5.1002.4000.200.0000	\$57.44
Best Buy - TV Purchase - PTO to Reimburse		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	\$1,649.95
UPrinting - PES Stickers		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	\$228.60
Rugs USA - Classroom Rug		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	\$635.91
Rugs USA - Refund of Tax Charged		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	(\$37.41)
Office Max - Wall Signs		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	\$38.97
Amazon - TV Mounts - PTO to Reimburse		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	\$532.57
Best Buy - TV Purchase - PTO to Reimburse		1	0	120522 - TM 12/5/2222	10.5.1001.4000.100.0000	\$549.99

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1136

12/25/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Chicago Messenger Service - Residency		1	0	120522 - TS 12/5/2022	10.5.2310.3180.300.0000	\$78.98
IASBO - Conf Zwolinski		1	0	120522 - TS 12/5/2022	10.5.2520.3320.300.0000	\$280.00
IASBO - Conf Summers		1	0	120522 - TS 12/5/2022	10.5.2320.3320.300.0000	\$280.00
Microsoft - Subscription		1	0	120522 - TS 12/5/2022	10.5.2213.3320.100.0000	\$64.24
Amazon - Business Office Supplies		1	0	120522 - TS 12/5/2022	10.5.2520.4000.300.0000	\$11.99
Amazon - Dist Office Supplies		1	0	120522 - TS 12/5/2022	10.5.2320.4000.300.0000	\$12.00
Palm Chicago - Lunch Conf Summers		1	0	120522 - TS 12/5/2022	10.5.2320.3320.300.0000	\$56.17
Constant Contact - Subscription		1	0	120522 - TS 12/5/2022	10.5.2213.3320.100.0000	\$45.00
Staples - Binders		1	0	120522 - TS 12/5/2022	10.5.2310.4000.300.0000	\$22.01
Staples - Labels		1	0	120522 - TS 12/5/2022	10.5.2310.4000.300.0000	\$14.33
Staples - Labels		1	0	120522 - TS 12/5/2022	10.5.2310.4000.300.0000	\$28.67
Check #: 0						
						PO/InvoiceTotal: <u>\$6,490.42</u>
						Vendor Total: <u>\$6,490.42</u>
WEX Health, Inc						
Check Group:						
FSA - Monthly Fee November 2022		1	0	0001636431-IN 11/30/2022	10.5.2520.3100.300.0000	\$89.25
Check #: 0						

**Pleasantdale School District 107**

**Voucher Detail Listing**

Voucher Batch Number: 1148

12/28/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Dost Valuation Group LTD						
Check Group:						
Edgewood Valley technical appraisal review for PTAB board authorized by Franczek PC		1 0		1786 7/27/2022	10.5.2310.3100.300.0000	\$1,000.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,000.00
					Vendor Total:	\$1,000.00
Relevant Speakers Network						
Check Group:						
David McCreary speaking engagement/50% deposit		1 0		INV-3590 11/30/2022	10.5.1002.3100.200.0000	\$475.00
David McCreary speaking engagement/50% remaining balance		1 0		INV-3591 11/30/2022	10.5.1002.3100.200.0000	\$475.00
					Check #: 0	
					PO/InvoiceTotal:	\$950.00
					Vendor Total:	\$950.00
					Grand Total:	\$1,950.00

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1136

12/25/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$89.25
						Vendor Total: \$89.25
						Grand Total: \$6,579.67

End of Report

## **Students**

### **Student and Family Privacy Rights**

#### Surveys

All surveys requesting personal information from students, as well as any other instrument used to collect personal information from students, must advance or relate to the District's educational objectives as identified in School Board policy 6:10, *Standards of Excellence*, or assist students' career choices. This applies to all surveys, regardless of whether the student answering the questions can be identified and regardless of who created the survey.

#### Surveys Created by a Third Party

Before a school official or staff member administers or distributes a survey or evaluation created by a third party to a student, the student's parent(s)/guardian(s) may inspect the survey or evaluation, upon their request and within a reasonable time of their request.

This section applies to every survey: (1) that is created by a person or entity other than a District official, staff member, or student, (2) regardless of whether the student answering the questions can be identified, and (3) regardless of the subject matter of the questions.

#### Survey Requesting Personal Information

School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey or evaluation (created by any person or entity, including the District) containing one or more of the following items:

1. Political affiliations or beliefs of the student or the student's parent/guardian.
2. Mental or psychological problems of the student or the student's family.
3. Behavior or attitudes about sex.
4. Illegal, anti-social, self-incriminating, or demeaning behavior.
5. Critical appraisals of other individuals with whom students have close family relationships.
6. Legally recognized privileged or analogous relationships, such as those with lawyers, physicians, and ministers.
7. Religious practices, affiliations, or beliefs of the student or the student's parent/guardian.
8. Income other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program.

The student's parent(s)/guardian(s) may:

1. Inspect the survey or evaluation upon, and within a reasonable time of, their request, and/or
2. Refuse to allow their child or ward to participate in the activity described above. The school shall not penalize any student whose parent(s)/guardian(s) exercised this option.

### Instructional Material

A student's parent(s)/guardian(s) may inspect, upon their request, any instructional material used as part of their child/ward's educational curriculum within a reasonable time of their request.

The term "instructional material" means instructional content that is provided to a student, regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

### Physical Exams or Screenings

No school official or staff member shall subject a student to a non-emergency, invasive physical examination or screening as a condition of school attendance. The term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

The above paragraph does not apply to any physical examination or screening that:

1. Is permitted or required by an applicable State law, including physical examinations or screenings that are permitted without parental notification.
2. Is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 et seq.).
3. **Is administered pursuant to the District's extracurricular drug and alcohol testing program (see policy 7:240, *Conduct Code for Participants in Extracurricular Activities*)**
4. Is otherwise authorized by Board policy.

### Selling or Marketing Students' Personal Information Is Prohibited

No school official or staff member shall market or sell personal information concerning students (or otherwise provide that information to others for that purpose). The term "personal information" means individually identifiable information including: (1) a student or parent's first and last name, (2) a home or other physical address (including street name and the name of the city or town), (3) a telephone number, (4) a Social Security identification number or (5) driver's license number or State identification card.

**Unless otherwise prohibited by law,** The above paragraph does not apply: (1) if the student's parent(s)/guardian(s) have consented; or (2) to the collection, disclosure or, use of personal information collected from students for the exclusive purpose of developing, evaluating or providing educational products or services for, or to, students or educational institutions, such as the following:

1. College or other postsecondary education recruitment, or military recruitment.
2. Book clubs, magazines, and programs providing access to low-cost literary products.
3. Curriculum and instructional materials used by elementary schools and secondary schools.

4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments.
5. The sale by students of products or services to raise funds for school-related or education-related activities.
6. Student recognition programs.

Under no circumstances may a school official or staff member provide a student's "personal information" to a business organization or financial institution that issues credit or debit cards.

#### Notification of Rights and Procedures

The Superintendent or designee shall notify students' parents/guardians of:

1. This policy as well as its availability upon request from the general administration office.
2. How to opt their child out of participation in activities as provided in this policy.
3. The approximate dates during the school year when a survey requesting personal information, as described above, is scheduled or expected to be scheduled.
4. How to request access to any survey or other material described in this policy.

This notification shall be given parents/guardians at least annually, at the beginning of the school year, and within a reasonable period after any substantive change in this policy.

LEGAL REF.: Protection of Pupil Rights, 20 U.S.C. §1232h.  
Children's Privacy Protection and Parental Empowerment Act, P.A. 93-462.  
105 ILCS 5/10-20.37.

CROSS REF.: Pleasantdale School District Policy 8:120

ADOPTED: February 20, 2008

REVISED: October 15, 2014; January 16, 2019, **January 18, 2023**

## **Students**

### **School Admissions and Student Transfers To and From Non-District Schools**

To be eligible for admission, a child must be 5 years old on or before September 1 of that school term. A child entering first grade must be 6 years of age on or before September 1 of that school term. Based upon an assessment of the child's readiness, a child will be allowed to attend first grade if he or she attended a non-public preschool, continued his or her education at that school through kindergarten, was taught in kindergarten by an appropriately certified teacher, and will be 6 years old on or before December 31. A child with exceptional needs who qualifies for special education services is eligible for admission at 3 years of age. Early entrance to kindergarten or first grade may also be available through Board policy 6:135, *Accelerated Placement Program*.

#### **Admission Procedure**

All students must register for school each year on the dates and at the place designated by the Superintendent.

Parents/guardians of students enrolling in the District for the first time must present:

1. A certified copy of the student's birth certificate. If a birth certificate is not presented, the Superintendent or designee shall notify in writing the person enrolling the student that within 30 days he or she must provide a certified copy of the student's birth certificate. When a certified copy of the birth certificate is presented, the school shall promptly make a copy for its records, place the copy in the student's temporary record, and return the original to the person enrolling the child. If a person enrolling a student fails to provide a certified copy of the student's birth certificate, the Superintendent or designee shall immediately notify the local law enforcement agency, and shall also notify the person enrolling the student in writing that, unless he or she complies within 10 days, the case will be referred to the local law enforcement authority for investigation. If compliance is not obtained within that 10-day period, the Superintendent or designee shall so refer the case. The Superintendent or designee shall immediately report to the local law enforcement authority any material received pursuant to this paragraph that appears inaccurate or suspicious in form or content.
2. Proof of residence, as required by Board policy 7:60, *Residence*.
3. Proof of disease immunization or detection and the required physical examination, as required by State law and Board policy 7:100, *Health and Dental Examinations, Immunizations, and Exclusion of Students*.

The individual enrolling a student shall be given the opportunity to voluntarily state whether the student has a parent or guardian who is a member of a branch of the U. S. Armed Forces and who is either deployed to active duty or expects to be deployed to active duty during the school year. Students who are children of active duty military personnel transferring will be allowed to enter: (a) the same grade level in which they studied at the school from which they transferred, if the transfer occurs during the District's school year, or (b) the grade level following the last grade completed.

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 for enrollment. Board policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.

Foster Care Students

The superintendent will appoint at least one employee to act as liaison to facilitate the enrollment and transfer of records of students in the legal custody of the Illinois Department of Children and Family Services (DCFS) when enrolling in or changing schools. The District's liaison ensures that DCFS' Office of Education and Transition Services receives all written notices and records pertaining to students in legal custody of DCFS as required by State law.

Student Transfers To and From Non-District Schools

A student may transfer into or out of the District according to State law and procedures developed by the Superintendent. A student seeking to transfer into the District must serve the entire term of any suspension or expulsion, imposed for any reason by any public or private school, in this or any other state, before being admitted into the School District.

LEGAL REF.: 8 U.S.C. §1101, Illegal Immigrant and Immigrant Responsibility Act of 1996.  
 20 U.S.C. §1232, Family Educational Rights and Privacy Act.  
 20 U.S.C. §1400 et seq., Individuals With Disabilities Education Improvement Act.  
 29 U.S.C. §794, Rehabilitation Act of 1973, Section 504.  
 42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.  
 105 ILCS 5/2-3.13a, 5/10-20.12, 5/10-22.5a, 5/14-1.02, 5/14-1.03a, 5/26-1, 5/26-2, 5/27-8.1,  
 105 ILCS 10/8.1, Ill. School Student Records Act.  
 105 ILCS 45/, Education for Homeless Children Act.  
 105 ILCS 70/, Educational Opportunity for Military Children Act.  
 325 ILCS 50/, Missing Children Records Act.  
 325 ILCS 55/, Missing Children Registration Law.  
 410 ILCS 315/2e, Communicable Disease Prevention Act.  
 20 Ill.Admin.Code Part 1290, Missing Person Birth Records and School Registration.  
 23 Ill.Admin.Code Part 226, Special Education.  
 23 Ill.Admin.Code Part 375, Student Records.

ADOPTED: February 20, 2008

REVISED: August 18, 2010; August 12, 2015; September 21, 2016; January 16, 2019

## **Students**

### **Release During School Hours**

For safety and security reasons, a prior written **or oral** consent of a student's custodial parent/guardian is required before a student is released during school hours: (1) at any time other than the regular dismissal times or other times when a school is officially closed, and/or (2) to any person other than the custodial parent/guardian.

### **Early Dismissal Announcement**

The Superintendent shall make reasonable efforts to issue an announcement whenever it is necessary to dismiss school early due to inclement weather or other reason.

ADOPTED: February 20, 2008

REVISED: August 14, 2013, **January 18, 2023**

## Students

### Bus Conduct

All students must follow the District's School Bus Safety Guidelines as documented in Parent/Student Handbook.

### School Bus Suspensions

The Superintendent, or any designee as permitted in The School Code, is authorized to suspend a student from riding the school bus for up to 10 consecutive school days for engaging in gross disobedience or misconduct, including but not limited to, the following:

1. Prohibited student conduct as defined in the Parent/Student Handbook.
2. Willful injury or threat of injury to a bus driver or to another rider.
3. Willful and/or repeated defacement of the bus.
4. Repeated use of profanity.
5. Repeated willful disobedience of a directive from a bus driver or other supervisor.
6. Such other behavior as the Superintendent or designee deems to threaten the safe operation of the bus and/or its occupants.

If a student is suspended from riding the bus for gross disobedience or misconduct on a bus, the School Board may suspend the student from riding the school bus for a period in excess of 10 days for safety reasons. The District's regular suspension procedures shall be used to suspend a student's privilege to ride a school bus.

### Academic Credit for Missed Classes During School Bus Suspension

A student suspended from riding the bus who does not have alternate transportation to school shall have the opportunity to complete or make up work for equivalent academic credit. It shall be the responsibility of the student's parent or guardian to notify the school that the student does not have alternate transportation.

### Electronic Recordings on School Buses

Electronic visual and audio recordings may be used on school buses to monitor conduct and to promote and maintain a safe environment for students and employees when transportation is provided for any school related activity. Notice of electronic recordings shall be displayed on the exterior of the vehicle's entrance door and front interior bulkhead in compliance with State law and the rules of the Illinois Department of Transportation, Division of Traffic Safety.

Students are prohibited from tampering with electronic recording devices. Students who violate this policy shall be disciplined in accordance with the Board's discipline policy and shall reimburse the School District for any necessary repairs or replacement.

The content of the electronic recordings are student records and are subject to District policy and procedure concerning school student records; such recordings are exempt from the Eavesdropping Act. Only those people with a legitimate educational or administrative purpose may view and/or listen to the electronic video and/or audio recordings. If the content of an electronic recording becomes the subject of a student disciplinary hearing, it will be treated like other evidence in the proceeding.

105 ILCS 5/10-20.14, 5/10-22.6, and 10/1 et seq.  
720 ILCS 5/14-3(m).  
23 Ill.Admin.Code Part 375, Student Records.

ADOPTED: February 20, 2008

REVISED: September 21, 2016, **January 18, 2023**

## **Students**

### **Administering Medicines to Students**

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the District's procedures on dispensing medication.

No School District employee shall administer to any student, or supervise a student's self-administration of, any prescription or non-prescription medication until a completed and signed "School Medication Authorization Form" is submitted by the student's parent/guardian.

No student shall possess or consume any prescription or non-prescription medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

The Building Principal shall include this policy in the Parent/Student Handbook and shall provide a copy to the parents/guardians of students.

### **Self-Administration of Medication**

A student may possess and self-administer an epinephrine auto-injector (EpiPen®), (Twinjet) and/or medication prescribed for asthma for immediate use at the student's discretion, provided the student's parent/guardian and physician have completed and signed a "School Medication Authorization Form" and emergency plan for the EpiPen® and Twinjet. The Superintendent or designee will ensure an Emergency Action Plan is developed for each self-administering student. A student may self-administer medication required under a *qualifying plan*, provided the student's parent/guardian has completed and signed an "School Medicine Authorization Form". A qualifying plan means: (1) an asthma action plan, (2) an Individual Health Care Action Plan, (3) an Ill. Food Allergy Emergency Action Plan and Treatment Authorization Form, (4) a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, or (5) a plan pursuant to the federal Individuals with Disabilities Education Act.

The District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication, including asthma medication or epinephrine injectors, or medication required under a qualifying plan. A student's parent/guardian must indemnify and hold harmless the District and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine injector, asthma medication, and/or a medication required under a qualifying plan.

### **School District Supply of Undesignated Asthma Medication**

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated asthma medication in the name of the District and provide or administer them as necessary according to State law. *Undesignated asthma medication* means an asthma medication prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as

defined in State law, may administer an undesignated asthma medication to a person when they, in good faith, believe a person is having *respiratory distress*. Respiratory distress may be characterized as *mild-to-moderate* or *severe*. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

#### School District Supply of Undesignated Epinephrine Auto-Injectors

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated epinephrine injectors in the name of the District and provide or administer them as necessary according to State law. *Undesignated epinephrine injector* means an epinephrine injector prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesignated epinephrine injector to a person when they, in good faith, believe a person is having an anaphylactic reaction. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

#### School District Supply of Undesignated Opioid Antagonists

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated opioid antagonists in the name of the District and provide or administer them as necessary according to State law. *Opioid antagonist* means a drug that binds to opioid receptors and blocks or inhibits the effect of opioids acting on those receptors, including, but not limited to, naloxone hydrochloride or any other similarly acting drug approved by the U.S. Food and Drug Administration. *Undesignated opioid antagonist* is not defined by the School Code; for purposes of this policy it means an opioid antagonist prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesignated opioid antagonist to a person when they, in good faith, believe a person is having an opioid overdose. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law. See the website for the Ill. Dept. of Human Services for information about opioid prevention, abuse, public awareness, and a toll-free number to provide information and referral services for persons with questions concerning substance abuse treatment.

#### School District Supply of Undesignated Glucagon

The Superintendent or designee shall implement 105 ILCS 145/27 and maintain a supply of undesignated glucagon in the name of the District in accordance with manufacturer's instructions.

When a student's prescribed glucagon is not available or has expired, a school nurse or delegated care aide may administer undesignated glucagon only if he or she is authorized to do so by a student's diabetes care plan.

#### Administration of Medical Cannabis

The Compassionate Use of Medical Cannabis Program Act allows a *medical cannabis infused product* to be administered to a student by one or more of the following individuals:

1. A parent/guardian of a student who is a minor who registers with the Ill. Dept. of Public Health (IDPH) as a *designated caregiver* to administer medical cannabis to their child. A designated caregiver may also be another individual other than the student's parent/guardian. Any designated caregiver must be at least 21 years old and is allowed to administer a *medical cannabis infused product* to a child who is a student on the premises of his or her school or on his or her school bus if:
  - a. Both the student and the designated caregiver possess valid registry identification cards issued by IDPH;
  - b. Copies of the registry identification cards are provided to the District;

- c. That student's parent/guardian completed, signed, and submitted a *School Medication Authorization Form - Medical Cannabis*; and
- d. After administering the product to the student, the designated caregiver immediately removes it from school premises or the school bus.
- e. A properly trained school nurse or administrator, who shall be allowed to administer the *medical cannabis infused product* to the student on the premises of the child's school, at a school-sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus.
- f. The student him or herself when the self-administration takes place under the direct supervision of a school nurse or administrator.

*Medical cannabis infused product* (product) includes oils, ointments, foods, and other products that contain usable cannabis but are not smoked or vaped. Smoking and/or vaping medical cannabis is prohibited.

The product may not be administered in a manner that, in the opinion of the District or school, would create a disruption to the educational environment or cause exposure of the product to other students. A school employee shall not be required to administer the product.

#### Void Policy

The **School District Supply of Undesignated Asthma Medication** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for undesignated asthma medication from a physician or advanced practice nurse licensed to practice medicine in all its branches, or (2) fill the District's prescription for undesignated school asthma medication.

The **School District Supply of Undesignated Epinephrine Injectors** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for undesignated epinephrine injectors from a physician or advanced practice nurse licensed to practice medicine in all its branches, or (2) fill the District's prescription for undesignated school epinephrine injectors.

The **School District Supply of Undesignated Opioid Antagonists** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for opioid antagonists from a health care professional<sup>1</sup> who has been delegated prescriptive authority for opioid antagonists in accordance with Section 5-23 of the Substance Use Disorder Act, or (2) fill the District's prescription for undesignated school opioid antagonists.

The **School District Supply of Undesignated Glucagon** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for glucagon from a qualifying prescriber, or (2) fill the District's prescription for undesignated school glucagon.

#### Administration of Undesignated Medication

Upon any administration of an undesignated medication permitted by State law, the Superintendent or designee(s) must ensure all notifications required by State law and administrative procedures occur.

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

Undesignated Medication Disclaimers

Upon implementation of this policy, the protections from liability and hold harmless provisions applicable under State law apply.

No one, including without limitation, parents/guardians of students, should rely on the District for the availability of undesignated medication. This policy does not guarantee the availability of undesignated medications. Students and their parents/guardians should consult their own physician regarding these medication(s).

Discipline of a student for being administered a product by a designated caregiver, or by a school nurse or administrator, or who self-administers a product under the direct supervision of a school nurse or administrator pursuant to this policy is prohibited. The District may not deny a student attendance at a school solely because he or she requires administration of the product during school hours.

LEGAL REF.: 105 ILCS 5/10-20.14b, 5/10-22.21b, 5/22-30, and 5/22-33.  
105 ILCS 145/, Care of Students with Diabetes Act.  
410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act, and scheduled to be repealed on July 1, 2020.  
720 ILCS 550/, Cannabis Control Act.  
23 Ill.Admin.Code §1.540.

ADOPTED: February 20, 2008

REVISED: August 14, 2013; August 12, 2015; January 15, 2020, **January 18, 2023**

## **Students**

### **Orders to Forgo Life-Sustaining Treatment**

Written orders from parent(s)/guardian(s) to forgo life-sustaining treatment for their child or ward must be signed by the child's physician and given to the Superintendent. This policy shall be interpreted in accordance with the Illinois Health Care Surrogate Act (755 ILCS 40/1 et seq.).

Whenever an order to forgo life-sustaining treatment is received, the Superintendent shall convene a multi-disciplinary team that includes: ~~the child's parent(s)/guardian(s) and physician, as well as school personnel designated by the Superintendent.~~

1. The child, when appropriate;
2. The child's parent(s)/guardian(s);
3. Other medical professionals e.g., licensed physician, physician's assistant, or nurse practitioner
4. Local first responders for the building in which the child is assigned to attend school;
5. The school nurse;
6. Clergy, if requested by the child or his or her parent(s)/guardian(s);
7. Other individuals to provide support to the child or his or her parent(s)/guardian(s); and
8. School personnel designated by the Superintendent.

The team shall determine specific interventions to be used by school staff members in the event the child suffers a life-threatening episode at school or a school event. The District personnel shall convey orders to forgo life-sustaining treatment to the appropriate emergency or healthcare provider.

LEGAL REF.: 755 ILCS 40/1 et seq.  
Cruzan v. Director, Missouri Department of Health, 497 U.S. 261 (1990).  
In re: C.A., a minor, 603 N.E.2d 1171 (Ill.App.1, 1992).

ADOPTED: February 20, 2008

REVISED: January 18, 2023

## 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:
  - a. 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. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;

- c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
  - d. 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. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
  - f. 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;
  - g. 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
  - h. 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. **Student identification (ID) cards, the district's website, and student handbooks/planners will contain the support information as required by State law.**

### 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.: 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; January 19, 2022, **January 18, 2023**

## **Students**

### **Extracurricular Athletics**

Student participation in school-sponsored extracurricular athletic activities is contingent upon the following:

1. The student must meet the academic criteria set forth in the Parent/Student Handbook.
2. The parent(s)/guardian(s) must provide written permission for the student's participation, giving the District full waiver of responsibility of the risks involved.
3. The student must present a certificate of physical fitness issued by a licensed physician, an advanced practice nurse, or a physician assistant who assures that the student's health status allows for active athletic participation.
4. The student must agree to follow all conduct rules and the coaches' instructions.
5. The student and his or her parents/guardians must: (a) comply with the eligibility rules of, and complete any forms required by, any sponsoring association (such as, the Illinois Elementary School Association or the Illinois High School Association), and (b) complete all forms required by the District including, without limitation, signing and acknowledgement of receiving information about the Board's concussion policy 7:305, *Student Athlete Concussions and Head Injuries*.

The Superintendent or designee (1) is authorized to impose additional requirements for a student to participate in extracurricular athletics, provided the requirement(s) comply with Board policy 7:10 *Equal Educational Opportunities*, and (2) shall maintain the necessary records to ensure student compliance with this policy.

LEGAL REF.: 105 ILCS 5/10-20.30, 5/10-20.54, 5/22-80, and 25/2.  
23 Ill.Admin.Code §1.530(b).

ADOPTED: February 20, 2008

REVISED: January 16, 2019, **January 18, 2023**

## **Students**

### **Student Athlete Concussions and Head Injuries**

The Superintendent or designee shall develop and implement a program to manage concussions and head injuries suffered by students. The program shall:

1. Prepare for the full implementation of the Youth Sports Concussion Safety Act, that provides, without limitation, each of the following:
  - a. The Superintendent will appoint members of a Concussion Oversight Team for the District.
  - b. The Concussion Oversight Team shall establish each of the following based on peer-reviewed scientific evidence consistent with guidelines from the Centers for Disease Control and Prevention:
    - i. A return-to-play protocol governing a student's return to interscholastic athletics practice or competition following a force of impact believed to have caused a concussion. The Superintendent or designee shall supervise an athletic trainer or other person responsible for compliance with the return-to-play protocol.
    - ii. A return-to-learn protocol governing a student's return to the classroom following a force of impact believed to have caused a concussion. The Superintendent or designee shall supervise the person responsible for compliance with the return-to-learn protocol.
  - c. Each student and the student's parent/guardian shall be required to sign a concussion information receipt form each school year before participating in an interscholastic athletic activity.
  - d. A student shall be removed from an interscholastic athletic practice or competition immediately if any of the following individuals believes that the student sustained a concussion during the practice and/or competition: a coach, a physician, a game official, an athletic trainer, the student's parent/guardian, the student, or any other person deemed appropriate under the return-to-play protocol.
  - e. A student who was removed from interscholastic athletic practice or competition shall be allowed to return only after all statutory prerequisites are completed, including without limitation, the return-to-play and return-to-learn protocols developed by the Concussion Oversight Team. An athletic team coach or assistant coach may not authorize a student's return-to-play or return-to-learn.
  - f. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: all coaches or assistant coaches (whether volunteer or a district employee) of interscholastic athletic activities; nurses who serve on the Concussion Oversight Team; athletic trainers; game officials of interscholastic athletic activities; and physicians who serve on the Concussion Oversight Team.
  - g. The Superintendent or designee will develop school-specific emergency action plans for interscholastic athletic activities to address the serious injuries and acute medical conditions in which a student's condition may deteriorate rapidly.

2. Comply with the concussion protocols, policies, and by-laws of the Illinois High School Association, including its *Protocol for NFHS Concussion Playing Rules* and its *Return to Play Policy*. These specifically require that:
  - a. A student athlete who exhibits signs, symptoms, or behaviors consistent with a concussion in a practice or game shall be removed from participation or competition at that time.
  - b. A student athlete who has been removed from an interscholastic contest for a possible concussion or head injury may not return to that contest unless cleared to do so by a physician licensed to practice medicine in all its branches in Illinois or a certified athletic trainer.
  - c. If not cleared to return to that contest, a student athlete may not return to play or practice until the student athlete has provided his or her school with written clearance from a physician licensed to practice medicine in all its branches in Illinois or a certified athletic trainer working in conjunction with a physician licensed to practice medicine in all its branches in Illinois.
3. Require that all high school coaching personnel, including the head and assistant coaches, and athletic directors obtain online concussion certification by completing online concussion awareness training in accordance with 105 ILCS 25/1.15.
4. Require all student athletes to view the Illinois High School Association's video about concussions.
5. Inform student athletes and their parents/guardians about this policy in the *Agreement to Participate* or other written instrument that a student athlete and his or her parent/guardian must sign before the student is allowed to participate in a practice or interscholastic competition.
6. Provide coaches and student athletes and their parents/guardians with educational materials from the Illinois High School Association regarding the nature and risk of concussions and head injuries, including the risks inherent in continuing to play after a concussion or head injury.
7. **Include a requirement for staff members to distribute the Illinois Department of Public Health concussion brochure to any student or the parent/guardian of a student who may have sustained a concussion, regardless of whether or not the concussion occurred while the student was participating in an interscholastic athletic activity, if available.**

LEGAL REF.: 105 ILCS 5/22-80.  
105 ILCS 25/1.15.

ADOPTED: September 21, 2016, **January 18, 2023**

## Students

### Student Records

School student records are confidential and information from them shall not be released other than as provided by law. A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction or by a school employee, regardless of how or where the information is stored, except as provided in State or federal law as summarized below:

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement officers working in the school.
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses) that are created in part for law enforcement, security, or safety reasons or purposes. The content of these recordings may become part of a school student record to the extent school officials create, use, and maintain this content, or it becomes available to them by law enforcement officials, for disciplinary or special education purposes regarding a particular student.
4. Any information, either written or oral, received from law enforcement officials concerning a student less than the age of ~~17~~ 18 years who has been arrested or taken into custody.

State and federal law grants students and parents/guardians certain rights, including the right to inspect, copy, and challenge school records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but a parent/guardian shall have the right to object to the release of information regarding his or her child. However, the District will comply with an *ex parte* court order requiring it to permit the U.S. Attorney General or designee to have access to a student's school records without notice to, or the consent of, the student's parent/guardian.

The Superintendent shall fully implement this policy and designate an *official records custodian* for each school who shall maintain and protect the confidentiality of school student records, inform students and their parents/guardians of it, as well as their rights regarding student school records through the Parent/Student Handbook.

LEGAL REF.: Chicago Tribune Co. v. Chicago Bd. of Ed., 773 N.E.2d 674 (Ill.App.1, 2002).  
Owasso I.S.D. No. I-011 v. Falvo, 122 S.Ct. 934 (2002).  
Family Educational Rights and Privacy Act, 20 U.S.C. §1232g; 34 C.F.R. Part 99.  
Children's Privacy Protection and Parental Empowerment Act, 325 ILCS 17/1 et seq.  
105 ILCS 5/10-20.21b, 20.37 and 20.40, 5/14-1.01 et seq. and 10/1 et seq.  
50 ILCS 205/7.  
23 Ill.Admin.Code §§226 and 375.

ADOPTED: February 20, 2008

REVISED: September 19, 2012; October 15, 2014, **January 18, 2023**

## **Community Relations**

### **Community Use of School Facilities**

School facilities are available to the community organizations during non-school hours for education, civic, cultural, and other non-commercial uses consistent with the public interest when such use does not: (1) interfere with the school function or affect the safety of students or employees, or (2) affect the property or liability of the School District. The use of school facilities for school purposes has precedence over all other uses. The District reserves the right to cancel previously scheduled use of facilities by community organizations and other groups. **The use of school facilities requires prior approval of the Superintendent or designee and is subject to applicable procedures.** Persons on school premises must abide by the District's conduct rules at all times.

The Superintendent shall develop administrative procedures to manage community use of school facilities. Use of school facilities requires the Superintendent or Superintendent's designees' approval and is subject to the administrative procedures.

LEGAL REF.: 20 U.S.C. §7905.  
10 ILCS 5/19-2.2.  
105 ILCS 5/10-22.10 and 5/29-3.5.

ADOPTED: November 14, 2007

REVISED: January 18, 2012; December 17, 2014, **January 18, 2023**

## Community Relations

### Parent Organizations

~~The School Board supports the formation and vitality of parent organizations recognizing that they are an invaluable resource to the District's schools. While parent organizations shall have no administrative authority and cannot determine District policy, their suggestions and assistance are always welcome. Membership will be open and unrestricted.~~

~~The Building Principal or a designee will serve as the adviser to parent organizations in his or her school and will serve as a resource person and provide information about school programs, resources, policies, problems, concerns, and emerging issues. Building staff will be encouraged to participate in the organizations.~~

Parent organizations and booster clubs are invaluable resources to the District's schools. While parent organizations and booster clubs have no administrative authority and cannot determine District policy, the School Board welcomes their suggestions and assistance.

Parent organizations and booster clubs may be recognized by the Board and permitted to use the District's name, a District school's name, or a District school's team name, or any logo attributable to the District provided they first receive the Superintendent or designee's express written consent. Consent to use one of the above-mentioned names or logos will generally be granted if the organization or club has by-laws containing the following:

1. The organization's or club's name and purpose, such as, to enhance students' educational experiences, to help meet educational needs of students, to provide extra athletic benefits to students, to assist specific sports teams or academic clubs through financial support, or to enrich extracurricular activities.
2. The rules and procedures under which it operates.
3. An agreement to adhere to all Board policies and administrative procedures.
4. A statement that membership is open and unrestricted, meaning that membership is open to all parents/guardians of students enrolled in the school, District staff, and community members.
5. A statement that the District is not, and will not be, responsible for the organization's or club's business or the conduct of its members, including on any organization or club websites or social media accounts.
6. An agreement to maintain and protect its own finances.
7. A recognition that money given to a school cannot be earmarked for any particular expense. Booster clubs may make recommendations, but cash or other valuable consideration must be given to the District to use at its discretion. The Board's legal obligation to comply with Title

IX by providing equal athletic opportunity for members of both genders will supersede an organization or club's recommendation. <sup>1</sup>

ADOPTED: November 14, 2007

REVISED: January 18, 2023

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<sup>1</sup> Booster clubs are understandably selective in their support. However, by accepting booster club assistance that creates vast gender differences, a board may face claims that it has violated Title IX. Title IX's focus is on equal funding opportunities, equal facility availability, similar travel and transportation treatment, comparable coaching, and comparable publicity. 34 C.F.R. Part 106.

## **Community Relations**

### **Public Feedback and Concerns**

The School Board is interested in receiving suggestions and concerns from members of the community. Any individual may make a suggestion or express a concern at any District or School office. **Community members who email the District or any District employee or Board member are expected to abide by the standards in Board policy 6:235, *Access to Electronic Networks*, and should, to the extent possible, limit their communications to relevant individuals.** All suggestions and/or concerns will be referred to the appropriate level staff member or District administrator ~~per published communication procedures~~ **who is most able to respond in a timely manner.** Each concern or suggestion shall be considered on its merit.

An individual who is not satisfied after following the channels of authority, may file a grievance under Board policy 2:260 *Uniform Grievance Procedure*. Neither this policy nor the *Uniform Grievance Procedure* creates an independent right to a hearing before the Board.

ADOPTED: November 14, 2007

REVISED: January 18, 2012; January 20, 2016, **January 18, 2023**

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](http://www.d107.org)

To: Pleasantdale SD 107 Board of Education  
From: Dr. Dave Palzet (Superintendent)  
Re: 2023-24 School Fees and Preschool Tuition  
Date: January 18, 2023

The administration recommends the below amounts for the 2023-24 school year and Preschool tuition.

Grade	Registration Fee
Preschool (Tuition)	\$4,192.00
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  
2023-2024 SCHOOL CALENDAR**

**August 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 A	18	19
20	21 A	22	23	24	25	26
27	28	29	30	31		

**September 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

**October 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				

**November 2023**

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

**December 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

**January 2024**

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 17, 2023 (A) First Day of School
- August 21, 2023 (A) First Day of PreK
- May 30, 2024 (Ω) Last Day of School

**Student Non-Attendance Days (✱)**

- August 15 District Institute Day
- August 16 District Institute Day
- September 4 Labor Day
- October 6 District Institute Day
- October 9 Columbus/Indigenous Peoples Day
- October 27 P/T Conferences
- Nov. 20-24 Thanksgiving Break
- Dec. 25-Jan 5 Winter Break
- January 8 District Institute Day
- January 15 Dr. M.L. King Jr. Day
- February 19 Presidents Day
- March 25 - 29 Spring Break
- May 27 Memorial Day
- June 19 Juneteenth Holiday
- July 4 Independence Day

**½ Day Inservice-Noon Dismissal (☞)**

- August 17
- October 26
- February 16
- March 1
- May 24

**Parent/Teacher Conference Days (▲)**

- October 26 1:00 - 8:00
- October 27 (Zoom) 10:00 - 5:00

**Weather Make-Up Days (✱)**

- If school is canceled for inclement weather, the following days may become student attendance days:
- April 1

**Grading Periods**

- November 10 T1 First Trimester
- February 23 T2 Second Trimester
- May 30 Ω Third Trimester

**Commencement (🎓)**

- May 28 Burr Ridge Village Green

**Miscellaneous (✱)**

- May 31 - June 7 - Weather Make-up Days

**February 2024**

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 T2	24
25	26	27	28	29		

**March 2024**

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 2024**

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 2024**

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 ☞ Ω	31 *	

**June 2024**

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

**July 2024**

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 18, 2023

1. Retirement of Personnel:

The Superintendent received no letters of intent to retire this month.

2. Resignation of Personnel:

The Superintendent received no letters of resignation this month.

3. Employment of Personnel

The Superintendent recommends the hiring of Daniela Treneska as a Lunchroom Aide at PES at a rate of \$16.18 per hour for 2.45 hours per day.

**Recommendation**

**The Board approves the hiring of Daniela Treneska as a Lunchroom Aide at PES at a rate of \$16.18 per hour for 2.45 hours per day.**

Name	Position	Salary/Rate
Daniela Treneska	Lunchroom Aide	\$16.18/hour

Due to ROE on Friday, October 14, 2022  
 Due to ISBE on Tuesday, November 15, 2022  
 SD/JA22

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, 2022**

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: <b>06016107002</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Baker Tilly US, LLP</b>
County Name: <b>Cook</b>		Name of Audit Manager: <b>Nick Cavaliere, CPA, CFE</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): <b>Pleasantdale SD 107</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Address: <b>1301 West 22nd Street, Suite 400</b>
Address: <b>7450 South Wolf Road</b>	<b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>	City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>
City: <b>Burr Ridge</b>	<b>0</b>	Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b>
Email Address: <a href="mailto:gsonntag@d107.org">gsonntag@d107.org</a>		<a href="#">IL License Number (9 digit):</a> <b>065-040118</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>60527</b>		Email Address: <a href="mailto:n.cavaliere@bakertilly.com">n.cavaliere@bakertilly.com</a>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: <b>Lyons</b>	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Dr. Dave Palzet</b>	Township Treasurer Name (type or print): <b>Ken Getty</b>	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:dpalzet@d107.org">dpalzet@d107.org</a>	Email Address: <a href="mailto:kgetty@lyonstto.net">kgetty@lyonstto.net</a>	Email Address:
Telephone: <b>708-784-2013</b> Fax Number:	Telephone: <b>708-352-4480</b> Fax Number: <b>708-352-4417</b>	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 (05/22-version1)

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 23, 2022 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/JA50-60), as of and for the year ended June 30, 2022, 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, 2022.

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  
November 23, 2022

# PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## 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, 2022

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## 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.

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.

*Fire Prevention and Life Safety Fund* - accounts for State-approved life safety projects financed through serial 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, 2022

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

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 2021 levy resolution was approved during the November 17, 2021 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, 2022

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## **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 2021 and 2020 tax levies were 1.4% and 2.3%, 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 2021 property tax levy is recognized as a receivable in fiscal 2022, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023 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, 2022

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**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**

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.

## PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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, 2022, expenditures exceeded budget in the General Fund by \$3,242,163 and was primarily attributable to the District under estimating the State on-behalf contributions that would be recognized as a revenue and expenditure in the financial statements. The District budgeted \$100,000 for the on-behalf expenditure and the actual amount was \$3,853,490, a difference of \$3,753,490.

### 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 7.49 years at June 30, 2022. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2022, the fair value of all investments held by the Treasurer's office was \$214,293,383. The value of the District's proportionate share of the pool was \$15,317,395. 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, 2022

**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	\$ 72,467	\$ 81,131
Total	<u>\$ 72,467</u>	<u>\$ 81,131</u>

The District maintains \$200 in petty cash.

**NOTE 4 - INTERFUND TRANSFERS**

During the year, the District transferred \$21,955 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, 2022:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
Net pension liability - TRS	\$ 770,489	\$ -	\$ 118,149	\$ 652,340	\$ -
THIS OPEB liability	<u>7,934,095</u>	<u>-</u>	<u>1,576,760</u>	<u>6,357,335</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 8,704,584</u>	<u>\$ -</u>	<u>\$ 1,694,909</u>	<u>\$ 7,009,675</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, 2022

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**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 0.90% of pay during the year ended June 30, 2022. State of Illinois contributions of \$68,416 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 \$(43,039) 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, 2022

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

*Contributions.* The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2022. 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, 2022, the District paid \$50,932 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, 2021 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2022, 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	\$ 6,357,335
State's proportionate share of the collective net OPEB liability associated with the District	<u>8,619,618</u>
Total	<u>\$ 14,976,953</u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. 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, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.029239% and 0.029298%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2021 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	2.75%
Healthcare Cost Trend Rates - Initial	Non-Medicare - 8.00%; Post-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2038

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, 2021 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, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 1.92%, which was a change from the June 30, 2020 rate of 2.45%. 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, 2022

**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 (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 7,747,003</u>	<u>\$ 6,357,335</u>	<u>\$ 5,419,940</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:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 5,162,653</u>	<u>\$ 6,357,335</u>	<u>\$ 8,196,124</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2022, the District recognized OPEB expense of \$318,468 and on-behalf revenue and expenditures of \$(43,039) for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ -	\$ 297,388
Changes in Assumptions	2,195	2,380,535
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	100	122
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	532,267	431,876
District Contributions Subsequent to the Measurement Date	<u>50,932</u>	<u>-</u>
Total	<u>\$ 585,494</u>	<u>\$ 3,109,921</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**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, 2023. 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>
2023	\$ (351,348)
2024	(351,348)
2025	(351,348)
2026	(351,346)
2027	(351,342)
Thereafter	<u>(818,627)</u>
Total	<u>\$ (2,575,359)</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/acfrs/fy2021>; 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, 2022

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**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 *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, 2022, 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 \$3,921,479 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,785,074 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, 2022, were \$44,090, and are deferred because they were paid after the June 30, 2021 measurement date.

*Federal and Special 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, 2022

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**NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)**

For the year ended June 30, 2022, the District pension contribution was 10.31 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2022, were \$4,893, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS Comprehensive Annual Financial Report.

*Net Pension Liability.* At June 30, 2022, 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	\$ 652,340
State's proportionate share of the collective net pension liability associated with the District	<u>54,673,057</u>
Total	<u><u>\$ 55,325,397</u></u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. 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, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.00083621 percent and 0.00089368 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, 2021 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 2.25%.

*Mortality.* The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**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	16.70 %	6.20 %
U.S. equities small/mid cap	2.20 %	7.40 %
International equities developed	10.60 %	6.90 %
Emerging market equities	4.50 %	9.20 %
U.S. bonds core	3.00 %	1.60 %
Cash equivalents	2.00 %	0.10 %
TIPS	1.00 %	0.80 %
International debt developed	1.00 %	0.40 %
Emerging international debt	4.00 %	4.40 %
Real estate	16.00 %	5.80 %
Private debt	10.00 %	6.50 %
Hedge funds	10.00 %	3.90 %
Private equity	15.00 %	10.40 %
Infrastructure	4.00 %	6.30 %

*Discount Rate.* At June 30, 2021, 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, 2021 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, 2022

**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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District's proportionate share of the collective net pension liability	\$ <u>807,910</u>	\$ <u>652,340</u>	\$ <u>523,119</u>

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$30,477 and on-behalf revenue of \$3,921,479 for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 3,742	\$ 2,690
Net difference between projected and actual earnings on pension plan investments	-	43,757
Assumption changes	289	3,224
Changes in proportion and differences between District contributions and proportionate share of contributions	77,339	180,894
District contributions subsequent to the measurement date	<u>48,904</u>	<u>-</u>
Total	\$ <u>130,274</u>	\$ <u>230,565</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$149,195) will be recognized in pension expense as follows:

	<b>Year Ending June 30,</b>	<b>Amount</b>
2023		\$ (54,951)
2024		(29,119)
2025		(26,175)
2026		(33,675)
2027		<u>(5,275)</u>
Total		\$ <u>(149,195)</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**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](http://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, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	34
Inactive, non-retired members	94
Active members	<u>39</u>
Total	<u><u>167</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 2021 was 10.28 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, 2022

**NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)**

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2021, 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, 2021 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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risk</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00 %	4.89 %	3.15 %
Fixed income	25.00 %	(0.50)%	(0.60)%
Real estate	10.00 %	4.20 %	3.30 %
Alternatives	10.00 %		
Private equity		8.85 %	5.50 %
Hedge funds		-	-
Commodities		2.90 %	1.70 %
Cash equivalents	1.00 %	(0.90)%	(0.90)%

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total pension liability	\$ 7,768,035	\$ 7,001,668	\$ 6,378,965
Plan fiduciary net position	<u>7,676,600</u>	<u>7,676,600</u>	<u>7,676,600</u>
Net pension liability/(asset)	<u>\$ 91,435</u>	<u>\$ (674,932)</u>	<u>\$ (1,297,635)</u>

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability/ (Asset) (a) - (b)</b>
Balances at December 31, 2020	\$ 6,506,343	\$ 6,641,262	\$ (134,919)
Service cost	123,780	-	123,780
Interest on total pension liability	464,882	-	464,882
Differences between expected and actual experience of the total pension liability	218,805	-	218,805
Benefit payments, including refunds of employee contributions	(312,142)	(312,142)	-
Contributions - employer	-	141,320	(141,320)
Contributions - employee	-	80,225	(80,225)
Net investment income	-	1,119,145	(1,119,145)
Other (net transfer)	<u>-</u>	<u>6,790</u>	<u>(6,790)</u>
Balances at December 31, 2021	<u>\$ 7,001,668</u>	<u>\$ 7,676,600</u>	<u>\$ (674,932)</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**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, 2022, the District recognized pension expense of \$(141,392). 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	\$ 101,130	\$ -
Net difference between projected and actual earnings on pension plan investments	-	841,786
Contributions subsequent to the measurement date	<u>66,282</u>	<u>-</u>
Total	<u>\$ 167,412</u>	<u>\$ 841,786</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$740,656) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2023		\$ (84,064)
2024		(320,033)
2025		(208,419)
2026		<u>(128,140)</u>
Total		<u>\$ (740,656)</u>

**NOTE 10 - SUBSEQUENT EVENTS**

On September 14, 2022 the District issued \$2,700,000 of General Obligation Limited Tax School Bonds for the purposes of increasing the General Fund (Working Cash Accounts). On November 16, 2022 the Board of Education approved an abatement of the General Fund (Working Cash Accounts) for \$2,669,700 to the Operations and Maintenance Fund, and subsequently transferred \$2,669,700 from the Operations and Maintenance Fund to the Capital Projects Fund.]

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

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

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.
- 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 School District Financial Reports system in IWAS 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.**  
[IWAS](#)
  - 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.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send three paper copies of the AFR form (cover through page 9 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 FY21 AFR (ISBE FORM 50-35), FY21 Annual Statement of Affairs (ISBE Form 50-37) and FY22 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.

1. Based upon the confirmation we obtained during the audit directly from the Cook County Clerk's website it appeared that one individual that were required to file a Statement of Economic Interest filing did not do so.

**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 FY 2022, 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 8/30/2022

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

Account Name	3100	3120	3500	3510	3950	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	9,975	-	52,520	19,886		\$82,381
<b>Total</b>						\$82,381

- 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*

11/23/2022

*mm/dd/yyyy*

Note: A PDF (of the Audit Questionnaire) 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	<b>FINANCIAL PROFILE INFORMATION</b>																																								
2																																									
3	<i>Required to be completed for school districts only.</i>																																								
4																																									
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																																								
6																																									
7	<b>Tax Year 2021</b>			Equalized Assessed Valuation (EAV):					608,890,095																																
8																																									
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash																												
10	Rate(s):			0.017235			+ 0.001239			+ 0.001081			= 0.019560																												
11																																									
12																																									
13	<b>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".</b>																																								
14	<b>B. Results of Operations *</b>																																								
15																																									
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance																															
17	17,063,649			15,102,041			1,961,608			14,696,306																															
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	<b>C. Short-Term Debt **</b>																																								
22																																									
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates																																
24	0		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	<b>D. Long-Term Debt</b>																																								
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, <span style="float:right;">42,013,417</span>																																								
33	<input type="checkbox"/> b. 13.8% for unit districts.																																								
34																																									
35	Long-Term Debt Outstanding:																																								
36																																									
37	c. Long-Term Debt (Principal only)																																								
38	Outstanding:.....																																								
39	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; border: 1px solid black;">Acct</td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td style="border: 1px solid black;">511</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;">0</td> </tr> </table>													Acct														511													0
Acct																																									
511													0																												
40																																									
41	<b>E. Material Impact on Financial Position</b>																																								
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	<i>Comments:</i>																																								
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	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	<a href="#">Financial Profile Website</a>																
3																	
4																	
5																	
6																	
7	<b>District Name:</b> Pleasantdale SD 107																
8	<b>District Code:</b> 06016107002																
9	<b>County Name:</b> Cook																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 14,696,306.00 <b>Ratio</b> 0.861 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Value</b> 17,063,649.00 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 <b>Total</b> 15,102,041.00 <b>Ratio</b> 0.885 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Weight</b> 17,063,649.00 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 <b>Value</b> 1.40																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 14,339,302.00 <b>Days</b> 341.81 <b>Score</b> 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 <b>Weight</b> 41,950.11 <b>Weight</b> 0.10																
26	<b>Value</b> 0.40																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates <b>Weight</b> 10,123,406.72 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38) <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
33	Total Long-Term Debt Allowed (P3, Cell H32) <b>Weight</b> 42,013,416.56 <b>Weight</b> 0.10																
34	<b>Value</b> 0.40																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													<b>Total Profile Score:</b>		<b>4.00 *</b>		
													<b>Estimated 2023 Financial Profile Designation: <u>RECOGNITION</u></b>				
* 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, 2022**

	A	B	L	M	N
1	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
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	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,270,835	
17	Building & Building Improvements	230		21,256,079	
18	Site Improvements & Infrastructure	240		2,942,947	
19	Capitalized Equipment	250		3,511,641	
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	<b>Total Capital Assets</b>			28,981,502	0
24	<b>CURRENT LIABILITIES (400)</b>				
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	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	<b>Total Long-Term Liabilities</b>				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			28,981,502	
41	<b>Total Liabilities and Fund Balance</b>		0	28,981,502	0
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			28,981,502	0
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				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			28,981,502	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	28,981,502	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, 2022**

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	13,431,114	998,947	0	754,096	337,404	1,178	158,726	135,557	5,179
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	596,291	0	0	288,098	0	0	0	0	0
97	FEDERAL SOURCES	4000	966,231	7,817	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		14,993,636	1,006,764	0	1,042,194	337,404	1,178	158,726	135,557	5,179
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	3,853,490	0	0	0	0	0		0	0
100	Total Receipts/Revenues		18,847,126	1,006,764	0	1,042,194	337,404	1,178	158,726	135,557	5,179
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	8,372,993				187,456				
103	Support Services	2000	3,776,452	1,345,573		768,635	150,921	0		113,137	1,675
104	Community Services	3000	1,122	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	949,941	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	0	0	0			0	0
107	Total Direct Disbursements/Expenditures		13,100,508	1,345,573	0	768,635	338,377	0		113,137	1,675
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	3,853,490	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		16,953,998	1,345,573	0	768,635	338,377	0		113,137	1,675
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,893,128	(338,809)	0	273,559	(973)	1,178	158,726	22,420	3,504
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		21,955	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	21,955	0	0	0	0	0
116	Total Other Sources/Uses of Funds		21,955	0	0	(21,955)	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		10,595,470	2,240,678	0	1,491,401	519,823	77,983	447,246	88,092	295,236

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		10,990,390	877,334	0	732,194	62,066	0	153,536	135,030	714
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	150,474	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					178,291				
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	<b>Total Ad Valorem Taxes Levied By District</b>		<b>11,140,864</b>	<b>877,334</b>	<b>0</b>	<b>732,194</b>	<b>240,357</b>	<b>0</b>	<b>153,536</b>	<b>135,030</b>	<b>714</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
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 <sup>9</sup>	1230	1,552,727	0	0	0	88,004	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,552,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	206,326								
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	71,986								
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	<b>Total Tuition</b>		<b>278,312</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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					

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2022

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
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	<b>Total Transportation Fees</b>					<b>0</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	167,251	34,623	0	21,902	9,043	1,178	5,190	527	4,465
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		<b>167,251</b>	<b>34,623</b>	<b>0</b>	<b>21,902</b>	<b>9,043</b>	<b>1,178</b>	<b>5,190</b>	<b>527</b>	<b>4,465</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	2,662								
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	<b>Total Food Service</b>		<b>2,662</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	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	137,671								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>0</b>	<b>0</b>							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>137,671</b>								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	115,311								
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	<b>Total Textbook Income</b>		<b>115,311</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	0	36,990							
98	Contributions and Donations from Private Sources	1920	(1,965)	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	16,915	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	17,961	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			

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2022

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	3,405	50,000	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		36,316	86,990	0	0	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	13,293,443	998,947	0	754,096	337,404	1,178	158,726	135,557	5,179
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	13,431,114								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
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	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	532,593	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	<b>Total Unrestricted Grants-In-Aid</b>		532,593	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	40,363			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	13,484			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	<b>Total Special Education</b>		53,847	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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	<b>Total Career and Technical Education</b>		0	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	<b>Total Bilingual Ed</b>		0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2022

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)
148	State Free Lunch & Breakfast	3360	8,901								
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	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		208,553	0				
155	Transportation - Special Education	3510	0	0		79,545	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		0	0		288,098	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	950		0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		63,698	0	0	288,098	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>596,291</b>	<b>0</b>	<b>0</b>	<b>288,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
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	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
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, 2022

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	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	355,486				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	190,596				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	31,277				0				
200	<b>Total Food Service</b>		577,359				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	57,556	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	<b>Total Title I</b>		57,556	0		0	0				
207	<b>TITLE IV</b>										
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	<b>Total Title IV</b>		0	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
213	Fed - Spec Education - Preschool Flow-Through	4600	5,698	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	171,244	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	0	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	<b>Total Federal - Special Education</b>		176,942	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	<b>Total CTE - Perkins</b>		0	0			0				
224	Federal - Adult Education	4810	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
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0			0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0			0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0			0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0			0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0			0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0			0	0
234	ARRA - Title IID - Technology-Competitive	4861	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

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2022**

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	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
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	32,825	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	121,549	7,817		0	0	0			0
268	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>966,231</b>	<b>7,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
269	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>966,231</b>	<b>7,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>14,855,965</b>	<b>1,006,764</b>	<b>0</b>	<b>1,042,194</b>	<b>337,404</b>	<b>1,178</b>	<b>158,726</b>	<b>135,557</b>	<b>5,179</b>
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>14,993,636</b>	<b>1,006,764</b>	<b>0</b>	<b>1,042,194</b>	<b>337,404</b>	<b>1,178</b>	<b>158,726</b>	<b>135,557</b>	<b>5,179</b>



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2022

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	484,751	133,773	3,250	20,011	2,072	992	206	0	645,055	663,555
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>484,751</b>	<b>133,773</b>	<b>3,250</b>	<b>20,011</b>	<b>2,072</b>	<b>992</b>	<b>206</b>	<b>0</b>	<b>645,055</b>	<b>663,555</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	35,017	3,750	309,317	474	0	0	0	0	348,558	373,857
63	Operation & Maintenance of Plant Services	2540	0	0	4,803	0	0	0	0	0	4,803	2,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	20,262	24	0	509,074	263	0	0	0	529,623	216,764
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>55,279</b>	<b>3,774</b>	<b>314,120</b>	<b>509,548</b>	<b>263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>882,984</b>	<b>592,621</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>1,745,911</b>	<b>425,066</b>	<b>540,914</b>	<b>997,107</b>	<b>36,988</b>	<b>30,260</b>	<b>206</b>	<b>0</b>	<b>3,776,452</b>	<b>3,719,706</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>924</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,122</b>	<b>0</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			579,723			579,723	434,600
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>579,723</b>			<b>579,723</b>	<b>434,600</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						370,218			370,218	413,129
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	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>370,218</b>			<b>370,218</b>	<b>413,129</b>
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>949,941</b>			<b>949,941</b>	<b>847,729</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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, 2022**

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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		8,203,804	1,831,006	683,919	1,153,446	41,472	1,069,492	4,694	0	12,987,833	13,674,972
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		8,203,804	1,831,006	683,919	1,153,446	41,472	1,182,167	4,694	0	13,100,508	13,724,972
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										1,868,132	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										1,893,128	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	<b>SUPPORT SERVICES - BUSINESS</b>											
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	8,400	0	0	0	0	0	8,400	0
128	Operation & Maintenance of Plant Services	2540	206,220	33,097	644,190	216,295	230,769	0	6,602	0	1,337,173	1,646,982
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>206,220</b>	<b>33,097</b>	<b>652,590</b>	<b>216,295</b>	<b>230,769</b>	<b>0</b>	<b>6,602</b>	<b>0</b>	<b>1,345,573</b>	<b>1,646,982</b>
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	<b>Total Support Services</b>	<b>2000</b>	<b>206,220</b>	<b>33,097</b>	<b>652,590</b>	<b>216,295</b>	<b>230,769</b>	<b>0</b>	<b>6,602</b>	<b>0</b>	<b>1,345,573</b>	<b>1,646,982</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
153	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		206,220	33,097	652,590	216,295	230,769	0	6,602	0	1,345,573	1,646,982
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										<b>(338,809)</b>	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2022

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	<b>30 - DEBT SERVICES (DS)</b>											
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) <sup>11</sup>	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	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
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	11,839	898	755,898	0	0	0	0	0	768,635	807,919
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	11,839	898	755,898	0	0	0	0	0	768,635	807,919
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, 2022

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	<b>Total Support Services - School Administration</b>	2400	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	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	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	57,685	0	0	0	0	0	57,685	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	2500	0	0	57,685	0	0	0	0	0	57,685	0
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	2600	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	2000	0	0	113,137	0	0	0	0	0	113,137	0
388	<b>COMMUNITY SERVICES (TF)</b>	3000	0	0	0	0	0	0	0	0	0	0
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	5000										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	5100						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2022

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	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	<b>Total Disbursements/Expenditures</b>		0	0	113,137	0	0	0	0	0	113,137	0
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>22,420</b>	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	1,675	0	0	0	0	0	1,675	5,145
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>1,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,675</b>	<b>5,145</b>
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,675</b>	<b>5,145</b>
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
452	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	<b>Total Disbursements/Expenditures</b>		0	0	1,675	0	0	0	0	0	1,675	5,145
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>3,504</b>	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2021 Levy)</b>	<b>Taxes Received (from 2020 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2021 Levy)</b>	<b>Estimated Taxes Due (from the 2021 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	10,990,390	5,957,309	5,033,081	11,702,097
5	Operations & Maintenance	877,334	306,592	570,742	600,981	294,389
6	Debt Services **	0	0	0	0	0
7	Transportation	732,194	393,838	338,356	771,999	378,161
8	Municipal Retirement	62,066	17,252	44,814	33,817	16,565
9	Capital Improvements	0	0	0	0	0
10	Working Cash	153,536	147,874	5,662	289,862	141,988
11	Tort Immunity	135,030	71,473	63,557	140,100	68,627
12	Fire Prevention & Safety	714	493	221	966	473
13	Leasing Levy	0	0	0	0	0
14	Special Education	150,474	78,866	71,608	154,593	75,727
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	178,291	86,260	92,031	169,086	82,826
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	<b>Totals</b>	<b>13,280,029</b>	<b>7,059,957</b>	<b>6,220,072</b>	<b>13,863,501</b>	<b>6,803,544</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an 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	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding</b>	<b>Beginning</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding</b>			
3			<b>July 1, 2021</b>		<b>July 1, 2021 thru</b>	<b>July 1, 2021 thru</b>	<b>Ending June 30, 2022</b>			
4					<b>June 30, 2022</b>	<b>June 30, 2022</b>				
5	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
6	<b>Total CPPRT Notes</b>									0
7	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
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	<b>Total TAWs</b>		0		0	0				0
18	<b>TAX ANTICIPATION NOTES (TAN)</b>									
19	Educational Fund									0
20	Operations & Maintenance Fund									0
21	Fire Prevention & Safety Fund									0
22	Other - (Describe & Itemize)									0
23	<b>Total TANs</b>		0		0	0				0
24	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
25	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>									0
26	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
27	<b>Total (All Funds)</b>									0
28	<b>OTHER SHORT-TERM BORROWING</b>									
29	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>									0
30	<b>SCHEDULE OF LONG-TERM DEBT</b>									
31	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2021</b>	<b>Issued July 1, 2021 thru June 30, 2022</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2021 thru June 30, 2022</b>	<b>Outstanding Ending June 30, 2022</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
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
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. GASB 87 Leases	10. Other						
52	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	11. Other						
53	3. Refunding Bonds	6. Building Bonds	9. Other	12. 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	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2021</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	135,030	150,474				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	527					
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	<b>Total Receipts</b>						<b>135,557</b>	<b>150,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		150,474			0	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	113,137					
17	<b>DEBT SERVICE</b>											
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	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						<b>113,137</b>	<b>150,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2022</b>							<b>22,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	<b>22,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input checked="" 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:	113,137				
32						Total Reserve Remaining:	22,420				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						55,452				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						57,685				
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 44 tab						0				
46	<b>Total</b>						<b>0</b>				
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
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
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# CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for schedule instructions:

**Please read schedule instructions before completing.**

**SCHEDULE INSTRUCTIONS**

*Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?*

X

Yes

No

**If the answer to the above question is "YES", this schedule must be completed.**

**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.**

## Part 1: CARES, CRRSA, and ARP REVENUE

### Revenue Section A

Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.

			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
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		
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998											0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	69,843										69,843
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998											0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998											0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998											0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998											0
<b>Total Revenue Section A</b>		<b>69,843</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>69,843</b>

### Revenue Section B

Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
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	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998										0
<b>CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)</b>	<b>4210</b>	5,305									5,305
<b>ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)</b>	<b>4210</b>	614									614
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										59,523
37	<b>Total Revenue Section B</b>		51,706	7,817		0	0	0			0	65,442

**Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue**

38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	121,549	7,817		0	0	0			0	129,366
40	Total Other Federal Revenue from Revenue Tab	4998	121,549	7,817		0	0	0			0	129,366
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	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, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
52	INSTRUCTION Total Expenditures	1000									0
53	SUPPORT SERVICES Total Expenditures	2000									0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
56	Facilities Acquisition and Construction Services (Total)	2530									0
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
58	FOOD SERVICES (Total)	2560									0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
Expenditure Section B:		DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	











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

	A	B	C	D	E	F	G	H	I	J	K	L	
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
262	<b>Expenditure Section M:</b>												
263	<b>Other ARP Expenditures (not accounted for above)</b>												
264	-----DISBURSEMENTS-----												
265			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
266	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
267	1. List the total expenditures for the Functions 1000 and 2000 below												
268	INSTRUCTION Total Expenditures	1000										0	
269	SUPPORT SERVICES Total Expenditures	2000										0	
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
271	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
272	Facilities Acquisition and Construction Services (Total)	2530										0	
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
274	FOOD SERVICES (Total)	2560										0	
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
276	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
280	<b>Expenditure Section N:</b>												
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>												
282	-----DISBURSEMENTS-----												
283			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
284	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
285	FUNCTION												
286	INSTRUCTION	1000	0	0	34,767	0	0	0	0	0		34,767	
287	SUPPORT SERVICES	2000	0	0	30,298	70,220	0	0	0	0		100,518	
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0		0	
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	30,928	59,523	0	0	0	0		90,451	
290	FOOD SERVICES (Total)	2560	0	0	0	5,919	0	0	0	0		5,919	
291	TOTAL EXPENDITURES											Functions 1000 & 2000 total	135,285
292	<b>Expenditure Section O:</b>												
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>												
294	-----DISBURSEMENTS-----												
295			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
296	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
297	FUNCTION												

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

	A	B	C	D	E	F	G	H	I	J	K	L
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2021</b>	<b>Add: Additions July 1, 2021 thru June 30, 2022</b>	<b>Less: Deletions July 1, 2021 thru June 30, 2022</b>	<b>Cost Ending June 30, 2022</b>	<b>Life In Years</b>	<b>Accumlated Depreciation Beginning July 1, 2021</b>	<b>Add: Depreciation Allowable July 1, 2021 thru June 30, 2022</b>	<b>Less: Depreciation Deletions July 1, 2021 thru June 30, 2022</b>	<b>Accumulated Depreciation Ending June 30, 2022</b>	<b>Ending Balance Undepreciated June 30, 2022</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	399,489			399,489						399,489
6	Depreciable Land	222	871,346			871,346	50	463,893	17,427		481,320	390,026
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	21,256,079			21,256,079	50	7,501,187	425,122		7,926,309	13,329,770
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,920,820	22,127		2,942,947	20	421,501	147,147		568,648	2,374,299
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	3,489,723	21,918		3,511,641	10	3,489,723	21,918		3,511,641	0
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	28,937,457	44,045	0	28,981,502		11,876,304	611,614	0	12,487,918	16,493,584
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				11,296	10		1,130			
18	<b>Allowable Depreciation</b>								612,744			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	12,987,833	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,345,573	
10	DS	Expenditures 16-24, L178		Total Expenditures		0	
11	TR	Expenditures 16-24, L214		Total Expenditures		768,635	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		338,377	
13	TORT	Expenditures 16-24, L422		Total Expenditures		113,137	
14				<b>Total Expenditures</b>	\$	<b>15,553,555</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
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		254,699	
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		75,294	
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		82,053	
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		1,122	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		949,941	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		41,472	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		4,694	
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		230,769	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		6,602	
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		2,858	
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		3,377	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$	<b>1,652,881</b>	
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>13,900,674</b>	
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022</b>		<b>752.27</b>	
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>18,478.30</b>	
100							

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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		2,662	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		115,311	
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		36,990	
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		53,847	
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		8,901	
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		288,098	
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		950	
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		577,359	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		57,556	
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		171,244	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
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-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	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		32,825	
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)		129,366	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(69,843)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		316,942	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,474	
195				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,723,682	
196				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		12,176,992	
197				Total Depreciation Allowance (from page 36, Line 18, Col I)		612,744	
198				Total Allowance for PCTC Computation (Line 196 plus Line 197)		12,789,736	
199				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		752.27	
200				Total Estimated PCTC (Line 198 divided by Line 199) * \$		17,001.52	
201							
202	<b>*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.</b>						
203	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>						

### Current Year Payment on Contracts For Indirect Cost Rate Computation

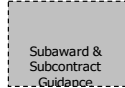
**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

*This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.*

**To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:**

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



[Indirect Cost Rate Plan](#)

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2024.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
TRANSPORTATION-Support Services-Business	40-2550-300	First Student, Inc	630,845.11	25,000	605,845
ED-Food Services-Business	10-2560-400	Just A Dash Catering	481,350.88	25,000	456,351
O&M-Support Services-Business	20-2540-300	ABM Building Valve	230,525.26	25,000	205,525
TRANSPORTATION-Support Services-Business	40-2550-300	Grand Prairie Transit	120,789.89	25,000	95,790
ED-Support Services-Business	10-2300-300	E2 Services, Inc	89,126.57	25,000	64,127
ED-Instruction-Other	10-1000-600	Birch Agency Inc.	71,463.00	25,000	46,463
				0	0
				0	0
<b>Total</b>			<b>1,624,101</b>		<b>1,474,101</b>

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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>							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).							
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			8,438,802		8,438,802	
20	<b>Support Services:</b>							
21	Pupil	2100			287,073		287,073	
22	Instructional Staff	2200			1,529,425		1,529,425	
23	General Admin.	2300			534,455		534,455	
24	School Admin	2400			667,619		667,619	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		354,528	0	354,528	0	
28	Oper. & Maint. Plant Services	2540			1,197,096	1,197,096	0	
29	Pupil Transportation	2550			770,660		770,660	
30	Food Services	2560			21,823		21,823	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
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	<b>Other:</b>	2900			0		0	
39	<b>Community Services</b>	3000			1,122		1,122	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(6,165,260)		(6,165,260)	
41	<b>Total</b>			354,528	7,282,815	1,551,624	6,085,719	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	354,528	Total Indirect Costs:	1,551,624	
44				Total Direct Costs:	7,282,815	Total Direct Costs:	6,085,719	
45				<b>= 4.87%</b>		<b>= 25.50%</b>		
46								

**Embed signed Audit Questionnaire below:**

***[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.*

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> 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)
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>										
2	School Code, Section 17-1.1 (Public Act 97-0357)										
3	Fiscal Year Ending June 30, 2022										
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 SD 107					06-016-1070-02_AFR22 Pleasantdale SD 107					
7	06016107002										
8	<i>Check box if this schedule is not applicable.....</i>		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	<b>Service or Function ( Check all that apply )</b>				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										
26	Special Education Cooperatives		X	X	None	LASDE					
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 agreements with Pleasantdale Park District					
33	Other										
34											
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>										
36											
37											
38											
40	<i>Additional space for Column (E) - Name of LEA :</i>										
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 SD 107  
 RCDT Number: 06016107002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(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	346,704		0	346,704	341,351			341,351
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
<b>8. Totals</b>		346,704	0	0	346,704	341,351	0	0	341,351
<b>9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)</b>									-2%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, 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, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.  
<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 revenue   |
| 3. Page 14, Row 199 Food Service - Other                          | Food commodities  |
| 4. Page 15, Row 267 Other Restricted Revenue from Federal Sources | ESSER II grant, FEMA grant  |
|   | 2021 Tax Levy was not finalized by Cook County at the time the AFR was prepared, District utilized amounts from the 2020 Levy |
| 5. FP Info 3 - Tax Rates and EAV                                  |   |

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> 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 FY2023 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 FY2023 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 FY2023 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (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	14,855,965	1,006,764	1,042,194	158,726	17,063,649
9	Direct Expenditures	12,987,833	1,345,573	768,635		15,102,041
10	Difference	1,868,132	(338,809)	273,559	158,726	<b>1,961,608</b>
11	Fund Balance - June 30, 2022	10,516,981	2,240,678	1,491,401	447,246	<b>14,696,306</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2022 Audit Checklist

RCDT: 06016107002
School District/Joint Agreement Name: Pleasantdale SD 107
Auditor Name: Nick Cavaliere, CPA, CFE
License #: 065-040118 License Expiration Date (below): 9/30/2024
06-016-1070-02_AFR22 Pleasantdale SD 107

*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 21 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
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?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
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
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>11. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 40: 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.</b>	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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### SINGLE AUDIT WORKPAPERS

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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 should use the workpapers found in the "Single Audit Workpaper Template" on our website at [www.isbe.net/gata](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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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)

Guidance for completing the GATA reporting requirements can be found on our website ([www.isbe.net/gata](http://www.isbe.net/gata)) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)



# Reporting and insights from the 2022 audit: Pleasantdale School District 107

June 30, 2022

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# Executive summary

To the Board of Education  
Pleasantdale School District 107  
7450 S. Wolf Road  
Burr Ridge, Illinois 60527

We have completed our audit of the financial statements of Pleasantdale School District 107 (the District) for the year ended June 30, 2022, and have issued our report thereon dated November 23, 2022. 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 Pleasantdale School District 107 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](mailto:n.cavaliere@bakertilly.com) or +1 (630) 645 6215
- Anna Wiszowaty, Senior Manager: [anna.wiszowaty@bakertilly.com](mailto:anna.wiszowaty@bakertilly.com) or +1 (630) 645 6238

Sincerely,

Baker Tilly US, LLP

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

Nick Cavaliere, CFE, CPA, Partner

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# 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*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

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

- Internal control matters
- Qualitative aspects of District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

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# 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.

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# Audit approach and results

## Planned scope and timing

### Audit focus

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

- Key transaction cycles
- Areas with significant estimates

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

## Key areas of focus and significant findings

### Significant risks of material misstatement

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

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	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 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 areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Net position calculations	Financial reporting and required disclosures

## Internal control matters

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

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

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

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

# Required communications

## Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during FY22. 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
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
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

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

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

## Significant unusual transactions

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

## **Significant difficulties encountered during the audit**

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

## **Disagreements with management**

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

## **Audit report**

There have been no departures from the auditors' standard report.

## **Audit consultations outside the engagement team**

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

## **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. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process. Matters underlying adjustments proposed by the auditor could potentially cause future financial statements to be materially misstated.

The schedule within the Management Representation Letter Appendix summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial, that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, the uncorrected misstatements do not indicate matters that could have had a significant effect on the District's financial reporting process.

Management has determined that the effect of the uncorrected misstatements are immaterial, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatement are immaterial to the financial statements under 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.

## **Other information in documents containing audited basic financial 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.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance

## **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
- Preparation of Schedule of Expenditures of Federal Awards
- Preparation of auditee section of the data collection form

The District maintains its general ledger on the cash basis of accounting. As part of the audit, we proposed entries to convert the District's fund level cash basis information to the modified accrual basis of accounting used for external reporting. These entries have been furnished to management, were approved and are reflected within the financial statements. We also proposed, and management approved, conversion entries to prepare the District-wide Statement of Net Position and Statement of Activities. These entries are summarized on the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities, both of which are included within the District's Basic Financial Statements.

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

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# Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

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# Management representation letter

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



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

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

November 23, 2022

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, 2022 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 (GAAP). 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 dated August 8, 2022.
- 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, including those measured at fair value, 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 or in the schedule of findings and questioned costs.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 10) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 11) 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.
- 12) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 13) 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 and all audit or relevant monitoring reports, if any, received from funding sources.
  - 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.
- 14) 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.
- 15) 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.
- 16) 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.
- 17) 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.
- 18) We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

**Other**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) 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.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

- 23) 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.
- 24) 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.
- 25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and 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) SEFA preparation
  - d) Compiled regulatory reports
  - e) Preparation of auditee sections of the data collection form
- None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
- 26) 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.
- 27) 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.
- 28) The financial statements properly classify all funds and activities.

- 29) 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.
- 30) 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.
- 31) 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.
- 32) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 33) 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.
- 34) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 38) We have appropriately disclosed Pleasantdale School District 107's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 39) We are following our established accounting 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. That policy determines the fund balance classifications for financial reporting purposes.
- 40) 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.
- 41) 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.

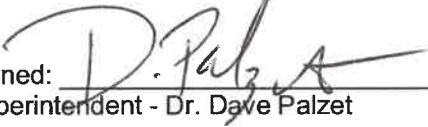
- b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
  - c. We acknowledge 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.
- 42) 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.
- 43) We agree with the restatement presented in the current year's financial statements.
- 44) 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/OPEB 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.
- 45) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 46) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 47) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
- 48) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
  - b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

Pleasantdale School District 107

Signed:   
Superintendent - Dr. Dave Palzet

Signed:   
Business Manager – Griffin Sonntag

**Pleasantdale School District 107**  
**SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS**

June 30, 2022

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	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	<u>Total Assets/ Deferred Outflows</u>	<u>Total Liabilities/ Deferred Inflows</u>	<u>Total Net Position/ Fund Balances</u>	<u>Total Revenues</u>	<u>Total Expenses/ Expenditures</u>	<u>Change in Net Position/ Fund Balances</u>	<u>Beginning Net Position</u>
Governmental Activities	54,205	-	-	-	(17,236)	17,236	(36,970)

# Accounting changes relevant to Pleasantdale School District 107

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
91	Conduit Debt	✓	6/30/23*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	6/30/23
96	Subscription-Based Information Technology Arrangements	✓	6/30/23
99	Omnibus 2022 (excludes: requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/23
99	Omnibus 2022 (requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/24
100	Accounting Changes and Error Corrections, an Amendment of GASB Statement No. 62	✓	6/30/24
101	Compensated Absences	✓	6/30/25

\*The statement's required effective date was postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

## **Preparing for the new conduit debt reporting**

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The District should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

## **Determining if GASB 94 applies for your organization**

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an asset.

The District should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

## **Future accounting for subscription-based IT arrangements**

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The District will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- Some work order or inventory systems as well as some general ledger or billing systems

The District should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

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# Two-way audit communications

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*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)

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*, the Uniform Guidance, 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 and the Uniform Guidance, 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 late 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 6-12 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, 2022**

**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, Illinois

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 the District, as of June 30, 2022 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

### ***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 is the responsibility of management and, 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, 2022 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information for the year ended June 30, 2022 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, 2022, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2022.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated December 16, 2021, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The supplementary information for the year ended June 30, 2021 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 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 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 basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2021.

### **Report on Summarized Comparative Information**

We have previously audited the District's 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated December 16, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, 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 November 23, 2022 on our consideration of the District'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 the District'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 the District's internal control over financial reporting and compliance.



Oak Brook, Illinois  
November 23, 2022

# **Pleasantdale School District 107**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2022**

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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, 2022. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

#### **Financial Highlights**

- In total, net position increased by \$1.9. This represents a 9% increase from 2021.
- General revenues accounted for \$15.7 in revenue or 73% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$5.8 or 27% of total revenues of \$21.5.
- The District had \$19.7 in expenses related to government activities. However, only \$5.8 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, 2022**

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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 six 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, 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/asset.

**Pleasantdale School District 107**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

**Government-Wide Financial Analysis**

The District's combined net position was higher on June 30, 2022, than it was the year before, increasing 9% to \$23.0.

<b>Table 1</b>		
<b>Condensed Statements of Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
<b>Assets:</b>		
Current and other assets	\$ 20.6	\$ 23.2
Capital assets	17.5	17.0
Total assets	<u>38.1</u>	<u>40.2</u>
Total deferred outflows of resources	<u>1.0</u>	<u>0.9</u>
<b>Liabilities:</b>		
Current liabilities	0.1	0.2
Long-term debt outstanding	8.7	7.0
Total liabilities	<u>8.8</u>	<u>7.2</u>
Total deferred inflows of resources	<u>9.3</u>	<u>10.8</u>
<b>Net position:</b>		
Net investment in capital assets	17.5	17.0
Restricted	4.8	5.4
Unrestricted (deficit)	<u>(1.1)</u>	<u>0.7</u>
Total net position	<u>\$ 21.2</u>	<u>\$ 23.1</u>

Revenues in the governmental activities of the District of \$21.5 exceeded expenses by \$1.9.

**Pleasantdale School District 107**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

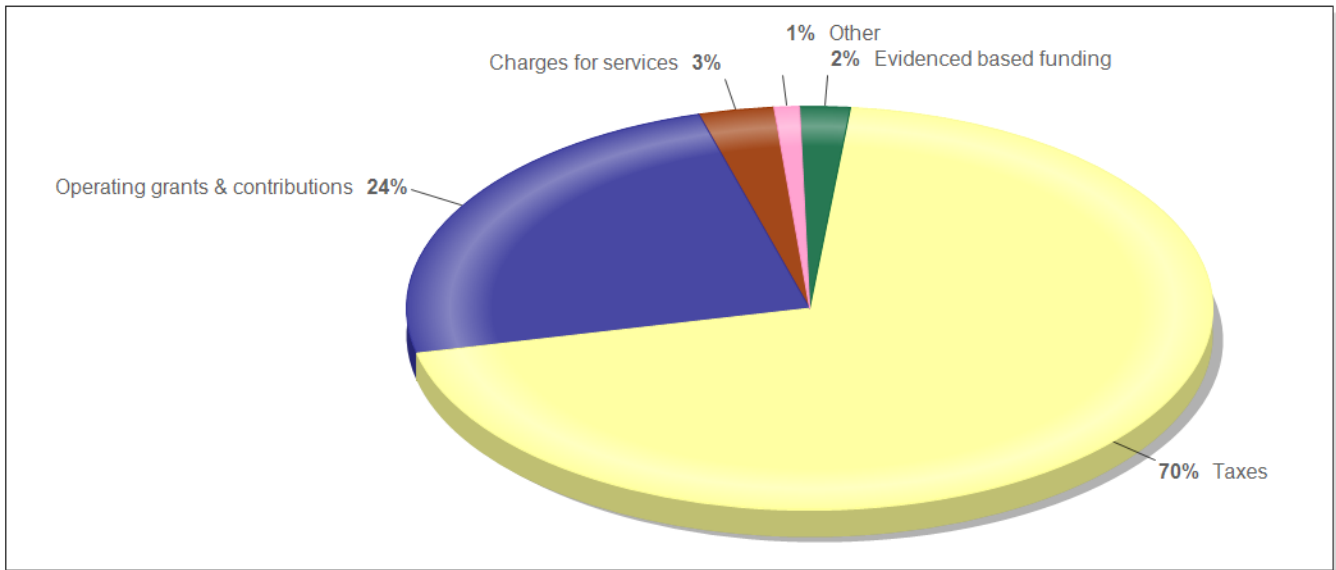
<b>Table 2</b>		
<b>Changes in Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 0.4	\$ 0.6
Operating grants & contributions	7.5	5.2
<i>General revenues:</i>		
Taxes	12.2	14.9
Evidenced based funding	0.5	0.5
Other	<u>0.2</u>	<u>0.3</u>
Total revenues	<u>20.8</u>	<u>21.5</u>
<b>Expenses:</b>		
Instruction	16.5	13.3
Pupil & instructional staff services	1.6	1.7
Administration & business	1.7	2.2
Transportation	0.8	0.7
Operations & maintenance	<u>1.5</u>	<u>1.7</u>
Total expenses	<u>22.1</u>	<u>19.6</u>
Increase (decrease) in net position	(1.3)	1.9
Net position, beginning of year	<u>22.5</u>	<u>21.2</u>
Net position, end of year	<u>\$ 21.2</u>	<u>\$ 23.1</u>

Property taxes accounted for the largest portion of the District's revenues, contributing 70%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$19.7, mainly related to instructing and caring for the students and student transportation at 80%.

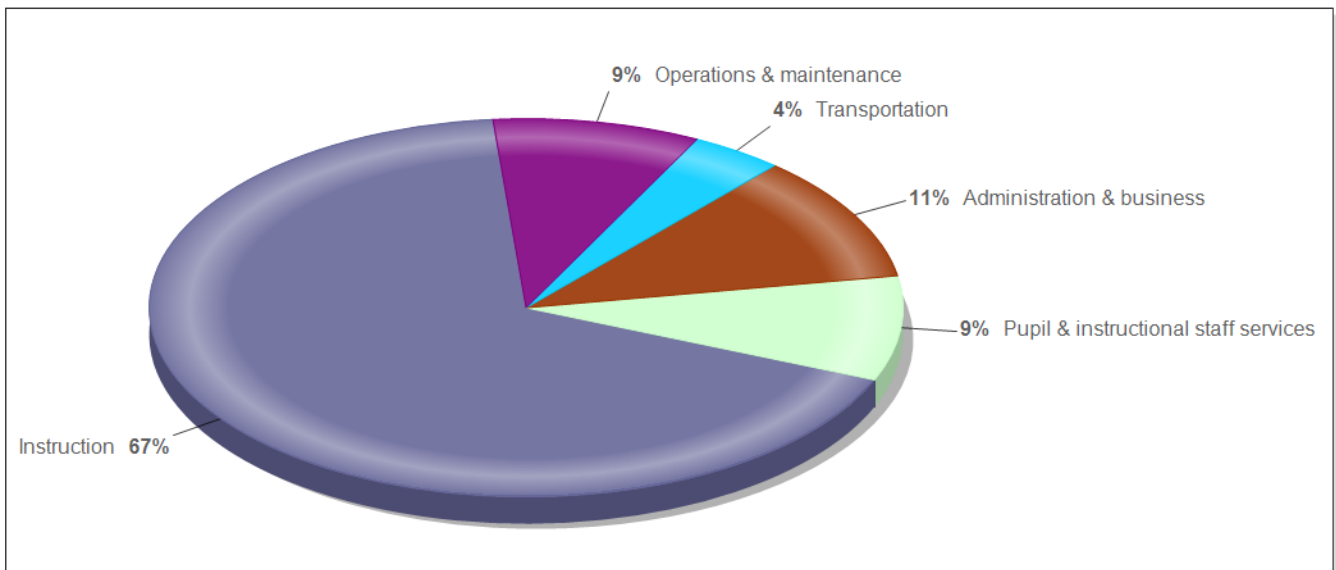
**Pleasantdale School District 107**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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**District-Wide Revenues by Source**



**District-Wide Expenses by Function**



**Financial Analysis of the District's Funds**

The District's Governmental Funds balance increased from \$13.7 to \$15.8.

**Pleasantdale School District 107**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

**General Fund Budgetary Highlights**

The District's final budget for the General Fund anticipated that expenditures would exceed revenues by \$0.1. The District ended the fiscal year with revenues exceeding expenditures by \$2.1.

**Capital Assets and Debt Administration**

*Capital assets*

By the end of 2022, the District had compiled a total investment of \$29.0 (\$16.9 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$0.6. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

<b>Table 3</b>		
<b>Capital Assets (net of depreciation)</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
Land	\$ 0.4	\$ 0.4
Buildings	14.1	13.8
Building improvements	2.5	2.4
Equipment	0.2	0.1
Land improvements	<u>0.4</u>	<u>0.2</u>
Total	<u>\$ 17.6</u>	<u>\$ 16.9</u>

*Long-term debt*

Net pension and OPEB liability was reduced by \$1.7. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

<b>Table 4</b>		
<b>Outstanding Long-Term Debt</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
Net pension and OPEB liability	<u>\$ 8.7</u>	<u>\$ 7.0</u>
Total	<u>\$ 8.7</u>	<u>\$ 7.0</u>

**Factors Bearing on the District's Future**

At the time these financial statements were prepared and audited, Pleasantdale School District 107 continues to be in a strong financial position. This is a result of being fiscally responsible and accountable to our taxpayers while providing our students with a high-quality education.

During FY2022, a 5-year capital planning study was commissioned. Identified improvements include updating the mechanical controls, HVAC systems, roofs, and other maintenance items at our schools that were noted through this study. In addition, conversations have begun to explore future facilities to serve the students of Pleasantdale School District 107. The district will continue to plan and budget accordingly as these improvements to our schools are implemented so they do not significantly affect the financial operations of the district in the future.

**Pleasantdale School District 107**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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**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:

Mr. Griffin Sonntag  
Pleasantdale School District 107  
7450 South Wolf Road  
Burr Ridge, Illinois 60527

# PLEASANTDALE SCHOOL DISTRICT 107

## STATEMENT OF NET POSITION

AS OF JUNE 30, 2022

### GOVERNMENTAL ACTIVITIES

#### Assets

Cash and investments	\$ 15,320,595
Student activities cash	78,489
Receivables (net of allowance for uncollectibles):	
Property taxes	6,664,908
Replacement taxes	268,815
Intergovernmental	262,313
Net pension asset	674,932
Capital assets:	
Land	399,498
Capital assets being depreciated, net of accumulated depreciation	<u>16,555,693</u>
Total assets	<u>40,225,243</u>

#### Deferred outflows of resources

Deferred outflows related to pensions	297,686
Deferred outflows related to OPEB	<u>585,494</u>
Total deferred outflows of resources	<u>883,180</u>

#### Liabilities

Accounts payable	102,420
Unearned revenue	71,863
Long-term liabilities:	
Other long-term liabilities - due after one year	<u>7,009,675</u>
Total liabilities	<u>7,183,958</u>

#### Deferred inflows of resources

Property taxes levied for a future period	6,664,908
Deferred inflows related to pensions	1,072,351
Deferred inflows related to OPEB	<u>3,109,921</u>
Total deferred inflows of resources	<u>10,847,180</u>

#### Net position

Net investment in capital assets	16,955,191
Restricted for:	
Tort immunity	88,092
Operations and maintenance	2,240,678
Student transportation	1,491,401
Retirement benefits	1,194,755
Capital projects	373,219
Unrestricted	<u>733,949</u>
Total net position	<u>\$ 23,077,285</u>

See Notes to Basic Financial Statements

# PLEASANTDALE SCHOOL DISTRICT 107

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
<b>Governmental activities</b>				
Instruction:				
Regular programs	\$ 5,333,240	\$ 512,713	\$ 122,499	\$ (4,698,028)
Special programs	2,962,102	-	288,345	(2,673,757)
Other instructional programs	1,119,793	71,986	-	(1,047,807)
Student Activities	112,675	-	-	(112,675)
State retirement contributions	3,878,440	-	3,878,440	-
Support Services:				
Pupils	261,728	-	-	(261,728)
Instructional staff	1,462,572	-	32,825	(1,429,747)
General administration	564,934	-	-	(564,934)
School administration	865,567	-	-	(865,567)
Business	747,116	2,662	586,260	(158,194)
Transportation	735,385	-	288,098	(447,287)
Operations and maintenance	1,655,985	36,990	7,817	(1,611,178)
Community services	1,122	-	-	(1,122)
<b>Total governmental activities</b>	<b><u>\$ 19,700,659</u></b>	<b><u>\$ 624,351</u></b>	<b><u>\$ 5,204,284</u></b>	<b><u>(13,872,024)</u></b>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	11,140,864
Real estate taxes, levied for specific purposes	2,139,165
Personal property replacement taxes	1,640,731
State aid-formula grants	532,593
Investment income	244,179
Miscellaneous	32,911

Total general revenues 15,730,443

Change in net position 1,858,419

Net position, beginning of year 21,218,866

Net position, end of year \$ 23,077,285

See Notes to Basic Financial Statements

**PLEASANTDALE SCHOOL DISTRICT 107**  
**GOVERNMENTAL FUNDS**  
BALANCE SHEET  
AS OF JUNE 30, 2022  
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Assets</b>				
Cash and investments	\$ 10,731,678	\$ 2,275,544	\$ 1,420,172	\$ 519,823
Student activities cash	78,489	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	5,704,975	491,667	370,441	97,362
Replacement taxes	268,815	-	-	-
Intergovernmental	189,907	-	72,406	-
<b>Total assets</b>	<b><u>\$ 16,973,864</u></b>	<b><u>\$ 2,767,211</u></b>	<b><u>\$ 1,863,019</u></b>	<b><u>\$ 617,185</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 66,218	\$ 34,866	\$ 1,177	\$ -
Unearned revenue	71,863	-	-	-
<b>Total liabilities</b>	<b><u>138,081</u></b>	<b><u>34,866</u></b>	<b><u>1,177</u></b>	<b><u>-</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	5,704,975	491,667	370,441	97,362
<b>Total deferred inflows of resources</b>	<b><u>5,704,975</u></b>	<b><u>491,667</u></b>	<b><u>370,441</u></b>	<b><u>97,362</u></b>
<b>Fund balance</b>				
Restricted	88,092	2,240,678	1,491,401	519,823
Assigned	78,489	-	-	-
Unassigned	10,964,227	-	-	-
<b>Total fund balance</b>	<b><u>11,130,808</u></b>	<b><u>2,240,678</u></b>	<b><u>1,491,401</u></b>	<b><u>519,823</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 16,973,864</u></b>	<b><u>\$ 2,767,211</u></b>	<b><u>\$ 1,863,019</u></b>	<b><u>\$ 617,185</u></b>

See Notes to Basic Financial Statements

CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
		2022	2021
\$ 77,983	\$ 295,395	\$ 15,320,595	\$ 13,493,561
-	-	78,489	53,493
-	463	6,664,908	6,600,022
-	-	268,815	141,966
-	-	262,313	154,580
<u>\$ 77,983</u>	<u>\$ 295,858</u>	<u>\$ 22,595,120</u>	<u>\$ 20,443,622</u>
\$ -	\$ 159	\$ 102,420	\$ 28,541
-	-	71,863	71,863
-	159	174,283	100,404
-	463	6,664,908	6,600,022
-	463	6,664,908	6,600,022
77,983	295,236	4,713,213	4,774,289
-	-	78,489	53,493
-	-	10,964,227	8,915,414
<u>77,983</u>	<u>295,236</u>	<u>15,755,929</u>	<u>13,743,196</u>
<u>\$ 77,983</u>	<u>\$ 295,858</u>	<u>\$ 22,595,120</u>	<u>\$ 20,443,622</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
AS OF JUNE 30, 2022

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Total fund balances - governmental funds		\$ 15,755,929
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.		16,955,191
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.		674,932
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		297,686
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		585,494
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(1,072,351)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(3,109,921)
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, 2022 are:		
Net OPEB liability	\$ (6,357,335)	
Net pension liability	<u>(652,340)</u>	
		<u>(7,009,675)</u>
Net position of governmental activities		<u>\$ 23,077,285</u>

See Notes to Basic Financial Statements

**PLEASANTDALE SCHOOL DISTRICT 107**

**GOVERNMENTAL FUNDS**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Revenues</b>				
Property taxes	\$ 11,429,430	\$ 877,334	\$ 732,194	\$ 240,357
Corporate personal property replacement taxes	1,552,727	-	-	88,004
State aid	4,449,781	-	288,098	-
Federal aid	966,231	7,817	-	-
Investment income	172,968	34,623	21,902	9,043
Student Activities	137,671	-	-	-
Other	432,601	86,990	-	-
<b>Total revenues</b>	<u>19,141,409</u>	<u>1,006,764</u>	<u>1,042,194</u>	<u>337,404</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	5,168,676	-	-	59,420
Special programs	2,086,310	-	-	108,438
Other instructional programs	1,000,848	-	-	19,598
Student activities	112,675	-	-	-
State retirement contributions	3,853,490	-	-	-
Support Services:				
Pupils	267,864	-	-	19,209
Instructional staff	1,476,006	-	-	53,419
General administration	525,342	-	-	9,113
School administration	642,983	-	-	24,842
Business	877,918	-	-	7,507
Transportation	-	-	768,635	2,025
Operations and maintenance	62,488	1,114,804	-	34,806
Community services	1,122	-	-	-
Payments to other districts and gov't units	949,941	-	-	-
Capital outlay	41,472	230,769	-	-
<b>Total expenditures</b>	<u>17,067,135</u>	<u>1,345,573</u>	<u>768,635</u>	<u>338,377</u>
Excess (deficiency) of revenues over expenditures	<u>2,074,274</u>	<u>(338,809)</u>	<u>273,559</u>	<u>(973)</u>
<b>Other financing sources (uses)</b>				
Transfers in	21,955	-	-	-
Transfers (out)	-	-	(21,955)	-
<b>Total other financing sources (uses)</b>	<u>21,955</u>	<u>-</u>	<u>(21,955)</u>	<u>-</u>
Net change in fund balance	2,096,229	(338,809)	251,604	(973)
Fund balance, beginning of year	<u>9,034,579</u>	<u>2,579,487</u>	<u>1,239,797</u>	<u>520,796</u>
Fund balance, end of year	<u>\$ 11,130,808</u>	<u>\$ 2,240,678</u>	<u>\$ 1,491,401</u>	<u>\$ 519,823</u>

See Notes to Basic Financial Statements

CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
		2022	2021
\$ -	\$ 714	\$ 13,280,029	\$ 11,405,631
-	-	1,640,731	758,831
-	-	4,737,879	4,270,808
-	-	974,048	629,723
1,178	4,465	244,179	206,735
-	-	137,671	52,463
-	-	519,591	350,528
<u>1,178</u>	<u>5,179</u>	<u>21,534,128</u>	<u>17,674,719</u>
-	-	5,228,096	5,386,946
-	-	2,194,748	2,080,799
-	-	1,020,446	926,763
-	-	112,675	49,262
-	-	3,853,490	3,568,536
-	-	287,073	319,425
-	-	1,529,425	1,104,889
-	-	534,455	488,263
-	-	667,825	591,513
-	-	885,425	555,198
-	-	770,660	749,278
-	1,675	1,213,773	1,191,720
-	-	1,122	-
-	-	949,941	1,003,973
-	-	272,241	314,676
<u>-</u>	<u>1,675</u>	<u>19,521,395</u>	<u>18,331,241</u>
<u>1,178</u>	<u>3,504</u>	<u>2,012,733</u>	<u>(656,522)</u>
-	-	21,955	17,794
-	-	(21,955)	(17,794)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,178	3,504	2,012,733	(656,522)
<u>76,805</u>	<u>291,732</u>	<u>13,743,196</u>	<u>14,399,718</u>
<u>\$ 77,983</u>	<u>\$ 295,236</u>	<u>\$ 15,755,929</u>	<u>\$ 13,743,196</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

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Net change in fund balances - total governmental funds	\$	2,012,733
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.		
		(541,257)
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	\$	(24,950)
State on-behalf contribution expense		24,950
Net OPEB liability		1,576,760
Deferred outflows related to OPEB		(155,010)
Deferred inflows related to OPEB		(1,347,904)
Net pension asset		540,013
Net pension liability		118,149
Deferred outflows related to pensions		11,457
Deferred inflows related to pensions		<u>(356,522)</u>
		<u>386,943</u>
Change in net position of governmental activities	\$	<u><u>1,858,419</u></u>

See Notes to Basic Financial Statements

# PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## **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, 2022

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**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.

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, 2022

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**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". 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 2021 levy resolution was approved during the November 17, 2021 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, 2022

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**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 2021 and 2020 tax levies were 1.4% and 2.3%, 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 2021 property tax levy is recognized as a receivable in fiscal 2022, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023 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, 2022

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**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, 2022

---

**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, 2022, the District met this requirement.

Governmental fund balances reported on the fund financial statements at June 30, 2022 are as follows:

The restricted fund balance in the General Fund is comprised of \$88,092 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 \$78,489 is for student activity purposes.

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**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, 2021, 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, 2022, expenditures exceeded budget in the General Fund by \$3,242,163 and was primarily attributable to the District under estimating the State on-behalf contributions that would be recognized as a revenue and expenditure in the financial statements. The District budgeted \$100,000 for the on-behalf expenditure and the actual amount was \$3,853,490, a difference of \$3,753,490.

**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).

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)**

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 7.49 years at June 30, 2022. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2022, the fair value of all investments held by the Treasurer's office was \$214,293,383. The value of the District's proportionate share of the pool was \$15,317,395. 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><b>Carrying Value</b></i>	<i><b>Bank Balance</b></i>
Deposits with financial institutions	\$ <u>72,467</u>	\$ <u>81,131</u>
Total	\$ <u>72,467</u>	\$ <u>81,131</u>

The District maintains \$200 in petty cash.

**NOTE 4 - INTERFUND TRANSFERS**

During the year, the District transferred \$21,955 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, 2022

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the District for the year ended June 30, 2022 was as follows:

	<b><i>Beginning Balance</i></b>	<b><i>Increases</i></b>	<b><i>Decreases</i></b>	<b><i>Ending Balance</i></b>
<b><i>Capital assets not being depreciated:</i></b>				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Total capital assets not being depreciated	<u>399,498</u>	<u>-</u>	<u>-</u>	<u>399,498</u>
<b><i>Capital assets being depreciated:</i></b>				
Land improvements	871,346	-	-	871,346
Buildings	21,256,079	-	-	21,256,079
Building improvements	2,920,820	22,127	-	2,942,947
Equipment	<u>3,489,723</u>	<u>21,918</u>	<u>-</u>	<u>3,511,641</u>
Total capital assets being depreciated	<u>28,537,968</u>	<u>44,045</u>	<u>-</u>	<u>28,582,013</u>
<b><i>Less Accumulated Depreciation for:</i></b>				
Land improvements	516,173	43,567	-	559,740
Buildings	7,182,345	265,701	-	7,448,046
Building improvements	422,045	150,738	-	572,783
Equipment	<u>3,320,455</u>	<u>125,296</u>	<u>-</u>	<u>3,445,751</u>
Total accumulated depreciation	<u>11,441,018</u>	<u>585,302</u>	<u>-</u>	<u>12,026,320</u>
Net capital assets being depreciated	<u>17,096,950</u>	<u>(541,257)</u>	<u>-</u>	<u>16,555,693</u>
Net governmental activities capital assets	<u>\$ 17,496,448</u>	<u>\$ (541,257)</u>	<u>\$ -</u>	<u>\$ 16,955,191</u>

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

	<b><i>Governmental Activities</i></b>	<b><i>Depreciation</i></b>
Regular programs		\$ 245,099
Educational media		28,764
General administration		18,599
School administration		15,942
Facilities acquisition and construction services		147,016
Operations and maintenance		126,686
Food service		<u>3,196</u>
Total depreciation expense - governmental activities		<u>\$ 585,302</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 6 - 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, 2022:

	<b><i>Beginning Balance</i></b>	<b><i>Additions</i></b>	<b><i>Deletions</i></b>	<b><i>Ending Balance</i></b>	<b><i>Due Within One Year</i></b>
Net pension liability - TRS	\$ 770,489	\$ -	\$ 118,149	\$ 652,340	\$ -
THIS OPEB liability	<u>7,934,095</u>	<u>-</u>	<u>1,576,760</u>	<u>6,357,335</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 8,704,584</u>	<u>\$ -</u>	<u>\$ 1,694,909</u>	<u>\$ 7,009,675</u>	<u>\$ -</u>

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

**NOTE 7 - 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 8 - 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, 2022

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**NOTE 9 - 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 0.90% of pay during the year ended June 30, 2022. State of Illinois contributions of \$68,416 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 \$(43,039) 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 0.67% during the year ended June 30, 2022. 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, 2022, the District paid \$50,932 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, 2021 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2022, 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	\$ 6,357,335
State's proportionate share of the collective net OPEB liability associated with the District	<u>8,619,618</u>
Total	<u>\$ 14,976,953</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. 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, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.029239% and 0.029298%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2021 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	2.75%
Healthcare Cost Trend Rates - Initial	Non-Medicare - 8.00%; Post-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2038

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, 2021 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, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 1.92%, which was a change from the June 30, 2020 rate of 2.45%. 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 (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 7,747,003</u>	<u>\$ 6,357,335</u>	<u>\$ 5,419,940</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 9 - 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:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Net OPEB Liability	\$ <u>5,162,653</u>	\$ <u>6,357,335</u>	\$ <u>8,196,124</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2022, the District recognized OPEB expense of \$318,468 and on-behalf revenue and expenditures of \$(43,039) for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ -	\$ 297,388
Changes in Assumptions	2,195	2,380,535
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	100	122
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	532,267	431,876
District Contributions Subsequent to the Measurement Date	<u>50,932</u>	<u>-</u>
Total	\$ <u>585,494</u>	\$ <u>3,109,921</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, 2023. 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:

	<b>Year Ending June 30,</b>	<b>Amount</b>
2023		\$ (351,348)
2024		(351,348)
2025		(351,348)
2026		(351,346)
2027		(351,342)
Thereafter		<u>(818,627)</u>
Total		\$ <u>(2,575,359)</u>

## PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### NOTE 10 - 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/acfrs/fy2021>; 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, 2022

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**NOTE 10 - 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, 2022, 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 \$3,921,479 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,785,074 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, 2022, were \$44,090, and are deferred because they were paid after the June 30, 2021 measurement date.

*Federal and Special 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, 2022, the District pension contribution was 10.31 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2022, were \$4,893, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS Comprehensive Annual Financial Report.

*Net Pension Liability.* At June 30, 2022, 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	\$	652,340
State's proportionate share of the collective net pension liability associated with the District		54,673,057
Total		<u>\$ 55,325,397</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. 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, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.00083621 percent and 0.00089368 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, 2021 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 2.25%.

*Mortality.* The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

*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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. equities large cap	16.70 %	6.20 %
U.S. equities small/mid cap	2.20 %	7.40 %
International equities developed	10.60 %	6.90 %
Emerging market equities	4.50 %	9.20 %
U.S. bonds core	3.00 %	1.60 %
Cash equivalents	2.00 %	0.10 %
TIPS	1.00 %	0.80 %
International debt developed	1.00 %	0.40 %
Emerging international debt	4.00 %	4.40 %
Real estate	16.00 %	5.80 %
Private debt	10.00 %	6.50 %
Hedge funds	10.00 %	3.90 %
Private equity	15.00 %	10.40 %
Infrastructure	4.00 %	6.30 %

**PLEASANTDALE SCHOOL DISTRICT 107**  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

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

*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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District's proportionate share of the collective net pension liability	\$ <u>807,910</u>	\$ <u>652,340</u>	\$ <u>523,119</u>

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$30,477 and on-behalf revenue of \$3,921,479 for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 3,742	\$ 2,690
Net difference between projected and actual earnings on pension plan investments	-	43,757
Assumption changes	289	3,224
Changes in proportion and differences between District contributions and proportionate share of contributions	77,339	180,894
District contributions subsequent to the measurement date	<u>48,904</u>	<u>-</u>
Total	\$ <u>130,274</u>	\$ <u>230,565</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - RETIREMENT SYSTEMS - (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 pension liability for the year ending June 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$149,195) will be recognized in pension expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2023		\$ (54,951)
2024		(29,119)
2025		(26,175)
2026		(33,675)
2027		<u>(5,275)</u>
Total		<u>\$ (149,195)</u>

**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](http://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.

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

*Plan Membership.* At December 31, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	34
Inactive, non-retired members	94
Active members	<u>39</u>
Total	<u><u>167</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 2021 was 10.28 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.

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2021, 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, 2021 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.

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - 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 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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risk</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00 %	4.89 %	3.15 %
Fixed income	25.00 %	(0.50)%	(0.60)%
Real estate	10.00 %	4.20 %	3.30 %
Alternatives	10.00 %		
Private equity		8.85 %	5.50 %
Hedge funds		-	-
Commodities		2.90 %	1.70 %
Cash equivalents	1.00 %	(0.90)%	(0.90)%

*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:

	<b>Current</b>		
	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
Total pension liability	\$ 7,768,035	\$ 7,001,668	\$ 6,378,965
Plan fiduciary net position	<u>7,676,600</u>	<u>7,676,600</u>	<u>7,676,600</u>
Net pension liability/(asset)	<u>\$ 91,435</u>	<u>\$ (674,932)</u>	<u>\$ (1,297,635)</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2020	\$ 6,506,343	\$ 6,641,262	\$ (134,919)
Service cost	123,780	-	123,780
Interest on total pension liability	464,882	-	464,882
Differences between expected and actual experience of the total pension liability	218,805	-	218,805
Benefit payments, including refunds of employee contributions	(312,142)	(312,142)	-
Contributions - employer	-	141,320	(141,320)
Contributions - employee	-	80,225	(80,225)
Net investment income	-	1,119,145	(1,119,145)
Other (net transfer)	-	6,790	(6,790)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balances at December 31, 2021	<u>\$ 7,001,668</u>	<u>\$ 7,676,600</u>	<u>\$ (674,932)</u>

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$(141,392). 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	\$ 101,130	\$ -
Net difference between projected and actual earnings on pension plan investments	-	841,786
Contributions subsequent to the measurement date	<u>66,282</u>	<u>-</u>
Total	<u>\$ 167,412</u>	<u>\$ 841,786</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, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$740,656) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2023		\$ (84,064)
2024		(320,033)
2025		(208,419)
2026		<u>(128,140)</u>
Total		<u>\$ (740,656)</u>

**PLEASANTDALE SCHOOL DISTRICT 107**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 11 - SUBSEQUENT EVENTS**

On September 14, 2022 the District issued \$2,700,000 of General Obligation Limited Tax School Bonds for the purposes of increasing the General Fund (Working Cash Accounts). On November 16, 2022 the Board of Education approved an abatement of the General Fund (Working Cash Accounts) for \$2,669,700 to the Operations and Maintenance Fund, and subsequently transferred \$2,669,700 from the Operations and Maintenance Fund to the Capital Projects Fund.

**NOTE 12 - EFFECT OF NEW ACCOUNTING STANDARDS ON  
CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

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  
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Total pension liability</b>			
Service cost	\$ 123,780	\$ 134,857	\$ 140,805
Interest	464,882	447,002	426,037
Differences between expected and actual experience	218,805	27,900	8,078
Changes of assumptions	-	(45,379)	-
Benefit payments, including refunds of member contributions	<u>(312,142)</u>	<u>(312,296)</u>	<u>(253,275)</u>
<b>Net change in total pension liability</b>	495,325	252,084	321,645
<b>Total pension liability - beginning</b>	<u>6,506,343</u>	<u>6,254,259</u>	<u>5,932,614</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 7,001,668</u>	<u>\$ 6,506,343</u>	<u>\$ 6,254,259</u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 141,320	\$ 133,184	\$ 119,159
Employee contributions	80,225	55,034	57,411
Net investment income	1,119,145	825,452	918,630
Benefit payments, including refunds of member contributions	(312,142)	(312,296)	(253,275)
Other (net transfer)	<u>6,790</u>	<u>57,970</u>	<u>56,449</u>
<b>Net change in plan fiduciary net position</b>	1,035,338	759,344	898,374
<b>Plan fiduciary net position - beginning</b>	<u>6,641,262</u>	<u>5,881,918</u>	<u>4,983,544</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 7,676,600</u>	<u>\$ 6,641,262</u>	<u>\$ 5,881,918</u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u>\$ (674,932)</u>	<u>\$ (134,919)</u>	<u>\$ 372,341</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	109.64%	102.07%	94.05%
<b>Covered payroll</b>	\$ 1,374,704	\$ 1,222,988	\$ 1,275,794
<b>Employer's net pension liability as a percentage of covered payroll</b>	-49.10%	-11.03%	29.19%

**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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 139,963	\$ 158,773	\$ 151,769	\$ 149,557	\$ 152,338
408,804	394,003	370,646	353,626	311,836
(32,338)	69,033	3,237	(60,503)	77,228
160,166	(170,459)	(12,707)	6,157	217,974
<u>(249,450)</u>	<u>(239,724)</u>	<u>(196,768)</u>	<u>(235,393)</u>	<u>(153,589)</u>
427,145	211,626	316,177	213,444	605,787
<u>5,505,469</u>	<u>5,293,843</u>	<u>4,977,666</u>	<u>4,764,222</u>	<u>4,158,435</u>
<u>\$ 5,932,614</u>	<u>\$ 5,505,469</u>	<u>\$ 5,293,843</u>	<u>\$ 4,977,666</u>	<u>\$ 4,764,222</u>
\$ 139,353	\$ 141,122	\$ 152,679	\$ 136,130	\$ 136,352
59,440	58,638	59,744	57,358	56,761
(278,613)	785,932	289,224	21,075	244,607
(249,450)	(239,724)	(196,768)	(235,393)	(153,589)
<u>26,281</u>	<u>(35,004)</u>	<u>34,191</u>	<u>21,326</u>	<u>(38,323)</u>
(302,989)	710,964	339,070	496	245,808
<u>5,286,533</u>	<u>4,575,569</u>	<u>4,236,499</u>	<u>4,236,003</u>	<u>3,990,195</u>
<u>\$ 4,983,544</u>	<u>\$ 5,286,533</u>	<u>\$ 4,575,569</u>	<u>\$ 4,236,499</u>	<u>\$ 4,236,003</u>
<u>\$ 949,070</u>	<u>\$ 218,936</u>	<u>\$ 718,274</u>	<u>\$ 741,167</u>	<u>\$ 528,219</u>
84.00%	96.02%	86.43%	85.11%	88.91%
\$ 1,320,884	\$ 1,303,068	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
71.85%	16.80%	54.10%	58.15%	41.88%

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 141,320	\$ 133,183	\$ 119,159	\$ 139,353
Contributions in relation to the actuarially determined contribution	<u>(141,320)</u>	<u>(133,184)</u>	<u>(119,159)</u>	<u>(139,353)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,374,704	\$ 1,222,988	\$ 1,275,794	\$ 1,320,884
Contributions as a percentage of covered payroll	10.28%	10.89%	9.34%	10.55%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 141,122	\$ 152,679	\$ 136,129	\$ 136,352
Contributions in relation to the actuarially determined contribution	<u>(141,122)</u>	<u>(152,679)</u>	<u>(136,130)</u>	<u>(136,352)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Covered payroll	\$ 1,303,068	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
Contributions as a percentage of covered payroll	10.83%	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	22 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	
Mortality	Experience-based table of rates that are specific to the type of eligibility condition 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  
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.0836212700%	0.0008936808%	0.0010314396%	0.0008087355%
District's proportionate share of the net pension liability	\$ 652,340	\$ 770,489	\$ 836,582	\$ 630,368
State's proportionate share of the net pension liability	<u>54,673,057</u>	<u>60,348,712</u>	<u>59,538,610</u>	<u>43,182,823</u>
Total net pension liability	<u>\$ 55,325,397</u>	<u>\$ 61,119,201</u>	<u>\$ 60,375,192</u>	<u>\$ 43,813,191</u>
Covered payroll	\$ 7,601,782	\$ 7,589,542	\$ 7,411,475	\$ 6,801,137
District's proportionate share of the net pension liability as a percentage of covered payroll	8.58%	10.15%	11.29%	9.27%
Plan fiduciary net position as a percentage of the total pension liability	45.10%	37.80%	39.60%	40.00%
Contractually required contribution	\$ 48,983	\$ 47,891	\$ 48,338	\$ 39,447
Contributions in relation to the contractually required contribution	<u>(49,904)</u>	<u>(47,006)</u>	<u>(48,857)</u>	<u>(33,602)</u>
Contribution deficiency (excess)	<u>\$ (921)</u>	<u>\$ 885</u>	<u>\$ (519)</u>	<u>\$ 5,845</u>
Contributions as a percentage of covered payroll	0.6565%	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%	7.00%
Municipal bond index	2.16%	2.21%	3.50%	3.87%
Single equivalent discount rate	7.00%	7.00%	7.00%	7.00%
Inflation rate	2.25%	2.50%	2.50%	2.50%
Projected salary increases	3.50% to 8.50% varying by service	4.00% to 9.50% varying by service	4.00% to 9.50% varying by service	4.00% to 9.50% varying by service

<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% varying by service	3.25% to 9.25% varying by service	3.75% to 9.75% varying by service	5.75%

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  
Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.029239%	0.029676%	0.028343%	0.028704%	0.029607%
District's proportionate share of the net OPEB liability	\$ 6,357,335	\$ 7,934,095	\$ 7,844,719	\$ 7,562,192	\$ 7,682,901
State's proportionate share of the net OPEB liability	<u>8,619,618</u>	<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>\$ 14,976,953</u>	<u>\$ 18,682,633</u>	<u>\$ 18,467,469</u>	<u>\$ 17,716,585</u>	<u>\$ 17,772,459</u>
Covered payroll	\$ 7,601,782	\$ 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	83.63%	104.54%	105.85%	111.19%	113.02%
Plan fiduciary net position as a percentage of the total pension liability	1.40%	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 50,932	\$ 69,824	\$ 68,186	\$ 59,850	\$ 57,102
Contributions in relation to the contractually required contribution	<u>(50,932)</u>	<u>(69,824)</u>	<u>(68,186)</u>	<u>(59,879)</u>	<u>(57,212)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (29)</u>	<u>\$ (110)</u>
Contributions as a percentage of covered payroll	0.6700%	0.9200%	0.9200%	0.8804%	0.8416%

**Notes to Schedule:**

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

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

**Key Assumptions:**

Long-term expected rate of return	2.75%	0.00%	0.00%	0.00%	0.00%
Municipal bond index	1.92%	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.50%	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	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%	4.25%	4.50%	4.50%	4.50%
Mortality	RP-2014 Tables	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  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 11,300,000	\$ 11,143,926	\$ (156,074)	\$ 9,381,403
Tort immunity levy	132,000	135,030	3,030	96,215
Special education levy	150,000	150,474	474	132,796
Corporate personal property replacement taxes	500,000	1,552,727	1,052,727	670,831
Regular tuition from pupils or parents (in state)	110,000	206,326	96,326	121,395
Summer school tuition from pupils or parents (in state)	75,000	71,986	(3,014)	69,409
Investment income	113,890	172,968	59,078	137,410
Sales to pupils - lunch	-	2,662	2,662	2,424
Fees	-	-	-	(20)
Student Activities	50,000	137,671	87,671	52,463
Rentals - regular textbook	85,000	115,311	30,311	100,740
Contributions and donations from private sources	500	(1,965)	(2,465)	7,273
Impact fees from municipal or county governments	5,000	16,915	11,915	-
Refund of prior years' expenditures	10,000	17,961	7,961	23,001
Other	5,000	3,405	(1,595)	6,556
Total local sources	<u>12,536,390</u>	<u>13,725,397</u>	<u>1,189,007</u>	<u>10,801,896</u>
<b>State sources</b>				
Evidence based funding	531,790	532,593	803	531,790
Special education - private facility tuition	25,000	40,363	15,363	57,903
Special education - orphanage - individual	-	13,484	13,484	-
State free lunch & breakfast	-	8,901	8,901	70
Other restricted revenue from state sources	750	950	200	750
On behalf payment to TRS from the state	100,000	3,853,490	3,753,490	3,568,536
Total state sources	<u>657,540</u>	<u>4,449,781</u>	<u>3,792,241</u>	<u>4,159,049</u>
<b>Federal sources</b>				
National school lunch program	-	355,486	355,486	-
School breakfast program	-	190,596	190,596	-
Summer food service admin/program	-	-	-	217,942
Food service - other	-	31,277	31,277	26,538
Title I - Low income	58,000	57,556	(444)	36,319
Federal - special education - preschool flow- through	6,492	5,698	(794)	9,045
Federal - special education - IDEA - flow- through	160,286	171,244	10,958	180,309
Federal - special education - IDEA - room & board	10,000	-	(10,000)	36,810
Title II - Teacher quality	11,462	32,825	21,363	9,434
Other restricted revenue from federal sources	249,000	121,549	(127,451)	52,184
Total federal sources	<u>495,240</u>	<u>966,231</u>	<u>470,991</u>	<u>568,581</u>
Total revenues	<u>13,689,170</u>	<u>19,141,409</u>	<u>5,452,239</u>	<u>15,529,526</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	\$ 4,571,035	\$ 4,097,530	\$ 473,505	\$ 4,190,729
Employee benefits	1,003,319	906,865	96,454	944,920
On-behalf payments to TRS from the state	100,000	3,853,490	(3,753,490)	3,568,536
Purchased services	44,100	35,532	8,568	22,153
Supplies and materials	160,756	123,852	36,904	126,724
Capital outlay	12,000	4,484	7,516	7,260
Other objects	1,400	409	991	440
Non-capitalized equipment	4,500	4,488	12	3,471
Termination benefits	-	-	-	38,620
Total	<u>5,897,110</u>	<u>9,026,650</u>	<u>(3,129,540)</u>	<u>8,902,853</u>
<b>Pre-K programs</b>				
Salaries	198,400	202,569	(4,169)	190,767
Employee benefits	58,087	49,126	8,961	55,683
Supplies and materials	3,500	3,004	496	3,181
Total	<u>259,987</u>	<u>254,699</u>	<u>5,288</u>	<u>249,631</u>
<b>Special education programs</b>				
Salaries	1,564,479	1,498,153	66,326	1,487,851
Employee benefits	325,685	374,879	(49,194)	358,077
Purchased services	18,450	103,132	(84,682)	24,731
Supplies and materials	14,850	21,264	(6,414)	9,126
Other objects	6,920	6,829	91	450
Total	<u>1,930,384</u>	<u>2,004,257</u>	<u>(73,873)</u>	<u>1,880,235</u>
<b>Special education programs Pre-K</b>				
Salaries	141,651	-	141,651	-
Employee benefits	33,788	-	33,788	-
Supplies and materials	4,000	-	4,000	-
Total	<u>179,439</u>	<u>-</u>	<u>179,439</u>	<u>-</u>
<b>Interscholastic programs</b>				
Salaries	420,102	512,150	(92,048)	417,148
Employee benefits	49,071	54,028	(4,957)	44,734
Purchased services	4,100	4,341	(241)	1,548
Supplies and materials	7,950	5,992	1,958	9,029
Other objects	1,100	-	1,100	200
Total	<u>482,323</u>	<u>576,511</u>	<u>(94,188)</u>	<u>472,659</u>
<b>Summer school programs</b>				
Salaries	45,000	67,979	(22,979)	78,121
Employee benefits	6,000	5,367	633	5,968
Supplies and materials	3,000	1,948	1,052	15,045
Total	<u>54,000</u>	<u>75,294</u>	<u>(21,294)</u>	<u>99,134</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Gifted programs</b>				
Salaries	\$ 167,033	\$ 78,588	\$ 88,445	\$ 75,565
Employee benefits	19,411	8,915	10,496	9,966
Supplies and materials	<u>1,850</u>	<u>279</u>	<u>1,571</u>	<u>743</u>
Total	<u>188,294</u>	<u>87,782</u>	<u>100,512</u>	<u>86,274</u>
<b>Bilingual programs</b>				
Employee benefits	<u>-</u>	<u>6,562</u>	<u>(6,562)</u>	<u>-</u>
Total	<u>-</u>	<u>6,562</u>	<u>(6,562)</u>	<u>-</u>
<b>Truant's alternative and optional programs</b>				
Other objects	<u>216,000</u>	<u>-</u>	<u>216,000</u>	<u>-</u>
Total	<u>216,000</u>	<u>-</u>	<u>216,000</u>	<u>-</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>-</u>	<u>82,053</u>	<u>(82,053)</u>	<u>89,418</u>
Total	<u>-</u>	<u>82,053</u>	<u>(82,053)</u>	<u>89,418</u>
<b>Student activities</b>				
Other Objects	<u>50,000</u>	<u>112,675</u>	<u>(62,675)</u>	<u>49,262</u>
Total	<u>50,000</u>	<u>112,675</u>	<u>(62,675)</u>	<u>49,262</u>
Total instruction	<u>9,257,537</u>	<u>12,226,483</u>	<u>(2,968,946)</u>	<u>11,829,466</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	118,070	99,234	18,836	132,968
Employee benefits	34,253	19,310	14,943	35,536
Supplies and materials	<u>1,200</u>	<u>641</u>	<u>559</u>	<u>1,278</u>
Total	<u>153,523</u>	<u>119,185</u>	<u>34,338</u>	<u>169,782</u>
<b>Health services</b>				
Salaries	110,180	111,813	(1,633)	97,226
Employee benefits	28,688	32,751	(4,063)	30,453
Purchased services	50	-	50	-
Supplies and materials	<u>6,778</u>	<u>4,115</u>	<u>2,663</u>	<u>2,960</u>
Total	<u>145,696</u>	<u>148,679</u>	<u>(2,983)</u>	<u>130,639</u>
<b>Other support services - pupils</b>				
Supplies and materials	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>
Total	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>
Total pupils	<u>299,269</u>	<u>267,864</u>	<u>31,405</u>	<u>300,421</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	\$ 305,921	\$ 324,516	\$ (18,595)	\$ 325,683
Employee benefits	83,849	91,423	(7,574)	63,570
Purchased services	55,000	42,034	12,966	13,269
Supplies and materials	97,500	85,300	12,200	112,863
Other objects	<u>1,500</u>	<u>507</u>	<u>993</u>	<u>399</u>
Total	<u>543,770</u>	<u>543,780</u>	<u>(10)</u>	<u>515,784</u>
<b>Educational media services</b>				
Salaries	416,088	414,616	1,472	317,153
Employee benefits	113,512	80,985	32,527	61,043
Purchased services	82,000	71,935	10,065	54,070
Supplies and materials	498,500	352,444	146,056	105,649
Capital outlay	24,000	34,653	(10,653)	106,746
Other objects	6,000	12,246	(6,246)	8,227
Non-capitalized equipment	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>3,136</u>
Total	<u>1,148,100</u>	<u>966,879</u>	<u>181,221</u>	<u>656,024</u>
Total instructional staff	<u>1,691,870</u>	<u>1,510,659</u>	<u>181,211</u>	<u>1,171,808</u>
<b>General administration</b>				
<b>Board of education services</b>				
Purchased services	108,200	93,433	14,767	84,641
Supplies and materials	10,500	23,037	(12,537)	6,807
Other objects	<u>7,000</u>	<u>6,716</u>	<u>284</u>	<u>6,716</u>
Total	<u>125,700</u>	<u>123,186</u>	<u>2,514</u>	<u>98,164</u>
<b>Executive administration services</b>				
Salaries	257,475	255,702	1,773	242,995
Employee benefits	57,016	63,050	(6,034)	62,777
Purchased services	18,000	16,142	1,858	6,536
Supplies and materials	2,200	2,011	189	3,333
Other objects	<u>12,000</u>	<u>9,799</u>	<u>2,201</u>	<u>12,607</u>
Total	<u>346,691</u>	<u>346,704</u>	<u>(13)</u>	<u>328,248</u>
<b>Tort immunity services</b>				
Purchased services	<u>-</u>	<u>55,452</u>	<u>(55,452)</u>	<u>52,091</u>
Total	<u>-</u>	<u>55,452</u>	<u>(55,452)</u>	<u>52,091</u>
Total general administration	<u>472,391</u>	<u>525,342</u>	<u>(52,951)</u>	<u>478,503</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	\$ 500,478	\$ 484,751	\$ 15,727	\$ 428,692
Employee benefits	119,577	133,773	(14,196)	105,760
Purchased services	12,950	3,250	9,700	8,738
Supplies and materials	23,450	20,011	3,439	17,671
Capital outlay	4,500	2,072	2,428	-
Other objects	2,100	992	1,108	1,193
Non-capitalized equipment	500	206	294	-
Termination benefits	-	-	-	4,331
Total	<u>663,555</u>	<u>645,055</u>	<u>18,500</u>	<u>566,385</u>
Total school administration	<u>663,555</u>	<u>645,055</u>	<u>18,500</u>	<u>566,385</u>
<b>Business</b>				
<b>Fiscal services</b>				
Salaries	32,621	35,017	(2,396)	140,441
Employee benefits	36,536	3,750	32,786	38,711
Purchased services	293,200	309,317	(16,117)	123,575
Supplies and materials	4,000	474	3,526	5,223
Capital outlay	6,000	-	6,000	-
Other objects	1,500	-	1,500	1,025
Total	<u>373,857</u>	<u>348,558</u>	<u>25,299</u>	<u>308,975</u>
<b>Operation and maintenance of plant services</b>				
Purchased services	<u>2,000</u>	<u>62,488</u>	<u>(60,488)</u>	<u>50,357</u>
Total	<u>2,000</u>	<u>62,488</u>	<u>(60,488)</u>	<u>50,357</u>
<b>Food services</b>				
Salaries	16,364	20,262	(3,898)	11,029
Employee benefits	-	24	(24)	-
Supplies and materials	200,400	509,074	(308,674)	226,826
Capital outlay	-	263	(263)	8,933
Total	<u>216,764</u>	<u>529,623</u>	<u>(312,859)</u>	<u>246,788</u>
Total business	<u>592,621</u>	<u>940,669</u>	<u>(348,048)</u>	<u>606,120</u>
Total support services	<u>3,719,706</u>	<u>3,889,589</u>	<u>(169,883)</u>	<u>3,123,237</u>
<b>Community services</b>				
Salaries	-	924	(924)	-
Employee benefits	-	198	(198)	-
Total community services	<u>-</u>	<u>1,122</u>	<u>(1,122)</u>	<u>-</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2021 ACTUAL
<b>Payments to other districts and governmental units</b>				
<b>Payments for special education programs</b>				
Other objects	\$ 434,600	\$ 579,723	\$ (145,123)	\$ 666,311
Total	<u>434,600</u>	<u>579,723</u>	<u>(145,123)</u>	<u>666,311</u>
<b>Payments for special education programs - tuition</b>				
Other objects	413,129	370,218	42,911	337,662
Total	<u>413,129</u>	<u>370,218</u>	<u>42,911</u>	<u>337,662</u>
Total payments to other districts and governmental units	<u>847,729</u>	<u>949,941</u>	<u>(102,212)</u>	<u>1,003,973</u>
Total expenditures	<u>13,824,972</u>	<u>17,067,135</u>	<u>(3,242,163)</u>	<u>15,956,676</u>
Excess (deficiency) of revenues over expenditures	<u>(135,802)</u>	<u>2,074,274</u>	<u>2,210,076</u>	<u>(427,150)</u>
<b>Other financing sources (uses)</b>				
Permanent transfer of interest	-	21,955	21,955	17,794
Total other financing sources (uses)	<u>-</u>	<u>21,955</u>	<u>21,955</u>	<u>17,794</u>
Net change in fund balance	<u>\$ (135,802)</u>	2,096,229	<u>\$ 2,232,031</u>	(409,356)
Fund balance, beginning of year		<u>9,034,579</u>		<u>9,443,935</u>
Fund balance, end of year		<u>\$ 11,130,808</u>		<u>\$ 9,034,579</u>

See Auditors' Report and Notes to Required Supplementary Information

**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, 2022

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

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 820,000	\$ 877,334	\$ 57,334	\$ 914,099
Corporate personal property replacement taxes	100,000	-	(100,000)	-
Investment income	35,000	34,623	(377)	38,218
Rentals	20,000	36,990	16,990	19,750
Other	-	50,000	50,000	-
Total local sources	<u>975,000</u>	<u>998,947</u>	<u>23,947</u>	<u>972,067</u>
<b>State sources</b>				
School infrastructure - maintenance projects	50,000	-	(50,000)	-
Other restricted revenue from state sources	<u>175,000</u>	<u>-</u>	<u>(175,000)</u>	<u>-</u>
Total state sources	<u>225,000</u>	<u>-</u>	<u>(225,000)</u>	<u>-</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	-	7,817	7,817	61,142
Total federal sources	<u>-</u>	<u>7,817</u>	<u>7,817</u>	<u>61,142</u>
Total revenues	<u>1,200,000</u>	<u>1,006,764</u>	<u>(193,236)</u>	<u>1,033,209</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Purchased services	-	8,400	(8,400)	-
Total	<u>-</u>	<u>8,400</u>	<u>(8,400)</u>	<u>-</u>
<b>Operation and maintenance of plant services</b>				
Salaries	206,352	206,220	132	194,482
Employee benefits	42,362	33,097	9,265	31,715
Purchased services	681,068	644,190	36,878	601,786
Supplies and materials	251,200	216,295	34,905	272,090
Capital outlay	446,000	230,769	215,231	107,045
Non-capitalized equipment	<u>20,000</u>	<u>6,602</u>	<u>13,398</u>	<u>948</u>
Total	<u>1,646,982</u>	<u>1,337,173</u>	<u>309,809</u>	<u>1,208,066</u>
Total business	<u>1,646,982</u>	<u>1,345,573</u>	<u>301,409</u>	<u>1,208,066</u>
Total support services	<u>1,646,982</u>	<u>1,345,573</u>	<u>301,409</u>	<u>1,208,066</u>
Total expenditures	<u>1,646,982</u>	<u>1,345,573</u>	<u>301,409</u>	<u>1,208,066</u>
Net change in fund balance	<u>\$ (446,982)</u>	<u>(338,809)</u>	<u>\$ 108,173</u>	<u>(174,857)</u>
Fund balance, beginning of year		<u>2,579,487</u>		<u>2,754,344</u>
Fund balance, end of year		<u>\$ 2,240,678</u>		<u>\$ 2,579,487</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
**TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 715,000	\$ 732,194	\$ 17,194	\$ 625,041
Investment income	<u>15,000</u>	<u>21,902</u>	<u>6,902</u>	<u>17,899</u>
Total local sources	<u>730,000</u>	<u>754,096</u>	<u>24,096</u>	<u>642,940</u>
<b>State sources</b>				
Transportation - regular/vocational	75,000	208,553	133,553	76,199
Transportation - special education	<u>40,000</u>	<u>79,545</u>	<u>39,545</u>	<u>35,560</u>
Total state sources	<u>115,000</u>	<u>288,098</u>	<u>173,098</u>	<u>111,759</u>
Total revenues	<u>845,000</u>	<u>1,042,194</u>	<u>197,194</u>	<u>754,699</u>
<b>Expenditures</b>				
<b>Support Services</b>				
<b>Business</b>				
<b>Pupil transportation services</b>				
Salaries	11,944	11,839	105	37,395
Employee benefits	4,315	898	3,417	9,568
Purchased services	<u>791,660</u>	<u>755,898</u>	<u>35,762</u>	<u>699,872</u>
Total	<u>807,919</u>	<u>768,635</u>	<u>39,284</u>	<u>746,835</u>
Total business	<u>807,919</u>	<u>768,635</u>	<u>39,284</u>	<u>746,835</u>
Total support services	<u>807,919</u>	<u>768,635</u>	<u>39,284</u>	<u>746,835</u>
Total expenditures	<u>807,919</u>	<u>768,635</u>	<u>39,284</u>	<u>746,835</u>
Excess (deficiency) of revenues over expenditures	<u>37,081</u>	<u>273,559</u>	<u>236,478</u>	<u>7,864</u>
<b>Other financing sources (uses)</b>				
Permanent transfer of interest	<u>-</u>	<u>(21,955)</u>	<u>(21,955)</u>	<u>(17,794)</u>
Total other financing sources (uses)	<u>-</u>	<u>(21,955)</u>	<u>(21,955)</u>	<u>(17,794)</u>
Net change in fund balance	<u>\$ 37,081</u>	251,604	<u>\$ 214,523</u>	(9,930)
Fund balance, beginning of year		<u>1,239,797</u>		<u>1,249,727</u>
Fund balance, end of year		<u>\$ 1,491,401</u>		<u>\$ 1,239,797</u>

See Auditors' Report and Notes to Required Supplementary Information

**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, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 99,000	\$ 62,066	\$ (36,934)	\$ 99,084
Social security/Medicare only levy	194,000	178,291	(15,709)	156,993
Corporate personal property replacement taxes	188,000	88,004	(99,996)	88,000
Investment income	<u>6,600</u>	<u>9,043</u>	<u>2,443</u>	<u>7,796</u>
Total local sources	<u>487,600</u>	<u>337,404</u>	<u>(150,196)</u>	<u>351,873</u>
Total revenues	<u>487,600</u>	<u>337,404</u>	<u>(150,196)</u>	<u>351,873</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular programs	63,800	59,420	4,380	59,889
Pre-K programs	2,750	2,858	(108)	2,613
Special education programs	115,980	108,438	7,542	111,146
Interscholastic programs	11,560	12,223	(663)	10,761
Summer school programs	4,900	3,377	1,523	4,603
Gifted programs	<u>1,340</u>	<u>1,140</u>	<u>200</u>	<u>1,088</u>
Total instruction	<u>200,330</u>	<u>187,456</u>	<u>12,874</u>	<u>190,100</u>
<b>Support services</b>				
<b>Pupils</b>				
Attendance and social work services	2,716	1,410	1,306	2,404
Health services	<u>17,225</u>	<u>17,799</u>	<u>(574)</u>	<u>16,600</u>
Total pupils	<u>19,941</u>	<u>19,209</u>	<u>732</u>	<u>19,004</u>
<b>Instructional staff</b>				
Improvement of instructional staff	4,960	5,729	(769)	4,641
Educational media services	<u>40,748</u>	<u>47,690</u>	<u>(6,942)</u>	<u>35,186</u>
Total instructional staff	<u>45,708</u>	<u>53,419</u>	<u>(7,711)</u>	<u>39,827</u>
<b>General administration</b>				
Executive administration services	<u>11,700</u>	<u>9,113</u>	<u>2,587</u>	<u>9,760</u>
Total general administration	<u>11,700</u>	<u>9,113</u>	<u>2,587</u>	<u>9,760</u>
<b>School administration</b>				
Office of the principal services	<u>23,350</u>	<u>24,842</u>	<u>(1,492)</u>	<u>25,128</u>
Total school administration	<u>23,350</u>	<u>24,842</u>	<u>(1,492)</u>	<u>25,128</u>

See Auditors' Report and Notes to Required Supplementary Information

**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, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Business</b>				
Fiscal services	\$ 8,200	\$ 5,970	\$ 2,230	\$ 7,524
Operations and maintenance of plant services	37,022	34,806	2,216	35,235
Pupil transportation services	2,561	2,025	536	2,443
Food services	<u>1,232</u>	<u>1,537</u>	<u>(305)</u>	<u>844</u>
Total business	<u>49,015</u>	<u>44,338</u>	<u>4,677</u>	<u>46,046</u>
Total support services	<u>149,714</u>	<u>150,921</u>	<u>(1,207)</u>	<u>139,765</u>
Total expenditures	<u>350,044</u>	<u>338,377</u>	<u>11,667</u>	<u>329,865</u>
Net change in fund balance	<u>\$ 137,556</u>	(973)	<u>\$ (138,529)</u>	22,008
Fund balance, beginning of year		<u>520,796</u>		<u>498,788</u>
Fund balance, end of year		<u>\$ 519,823</u>		<u>\$ 520,796</u>

See Auditors' Report and Notes to Required Supplementary Information

**PLEASANTDALE SCHOOL DISTRICT 107**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **Budgetary Data**

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.

**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, 2022

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

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
Investment income	\$ 1,000	\$ 1,178	\$ 178	\$ 1,365
Total local sources	<u>1,000</u>	<u>1,178</u>	<u>178</u>	<u>1,365</u>
Total revenues	<u>1,000</u>	<u>1,178</u>	<u>178</u>	<u>1,365</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,692</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,692</u>
Total business	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,692</u>
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,692</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,692</u>
Net change in fund balance	<u>\$ 1,000</u>	1,178	<u>\$ 178</u>	(83,327)
Fund balance, beginning of year		<u>76,805</u>		<u>160,132</u>
Fund balance, end of year		<u>\$ 77,983</u>		<u>\$ 76,805</u>

**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, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ -	\$ 714	\$ 714	\$ -
Investment income	<u>2,869</u>	<u>4,465</u>	<u>1,596</u>	<u>4,047</u>
Total local sources	<u>2,869</u>	<u>5,179</u>	<u>2,310</u>	<u>4,047</u>
Total revenues	<u>2,869</u>	<u>5,179</u>	<u>2,310</u>	<u>4,047</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Purchased services	<u>5,145</u>	<u>1,675</u>	<u>3,470</u>	<u>5,107</u>
Total	<u>5,145</u>	<u>1,675</u>	<u>3,470</u>	<u>5,107</u>
Total business	<u>5,145</u>	<u>1,675</u>	<u>3,470</u>	<u>5,107</u>
Total support services	<u>5,145</u>	<u>1,675</u>	<u>3,470</u>	<u>5,107</u>
Total expenditures	<u>5,145</u>	<u>1,675</u>	<u>3,470</u>	<u>5,107</u>
Net change in fund balance	<u><u>\$ (2,276)</u></u>	3,504	<u><u>\$ 5,780</u></u>	(1,060)
Fund balance, beginning of year		<u>291,732</u>		<u>292,792</u>
Fund balance, end of year		<u><u>\$ 295,236</u></u>		<u><u>\$ 291,732</u></u>

**PLEASANTDALE SCHOOL DISTRICT 107**

**GENERAL FUND**

COMBINING BALANCE SHEET

AS OF JUNE 30, 2022

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Assets</b>				
Cash and investments	\$ 10,196,340	\$ 88,092	\$ 447,246	\$ 10,731,678
Student activities cash	78,489	-	-	78,489
Receivables (net allowance for uncollectibles):				
Property taxes	5,498,660	67,226	139,089	5,704,975
Replacement taxes	268,815	-	-	268,815
Intergovernmental	189,907	-	-	189,907
<b>Total assets</b>	<b><u>\$ 16,232,211</u></b>	<b><u>\$ 155,318</u></b>	<b><u>\$ 586,335</u></b>	<b><u>\$ 16,973,864</u></b>
<b>Liabilities, deferred inflows of resources, and fund balance</b>				
<b>Liabilities</b>				
Accounts payable	\$ 66,218	\$ -	\$ -	\$ 66,218
Unearned revenue	71,863	-	-	71,863
<b>Total liabilities</b>	<b><u>138,081</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>138,081</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	5,498,660	67,226	139,089	5,704,975
<b>Total deferred inflows of resources</b>	<b><u>5,498,660</u></b>	<b><u>67,226</u></b>	<b><u>139,089</u></b>	<b><u>5,704,975</u></b>
<b>Fund balance</b>				
Restricted	-	88,092	-	88,092
Assigned	78,489	-	-	78,489
Unassigned	10,516,981	-	447,246	10,964,227
<b>Total fund balance</b>	<b><u>10,595,470</u></b>	<b><u>88,092</u></b>	<b><u>447,246</u></b>	<b><u>11,130,808</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 16,232,211</u></b>	<b><u>\$ 155,318</u></b>	<b><u>\$ 586,335</u></b>	<b><u>\$ 16,973,864</u></b>

# PLEASANTDALE SCHOOL DISTRICT 107

## GENERAL FUND

### COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2022

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Revenues</b>				
Property taxes	\$ 11,140,864	\$ 135,030	\$ 153,536	\$ 11,429,430
Corporate personal property replacement taxes	1,552,727	-	-	1,552,727
State aid	4,449,781	-	-	4,449,781
Federal aid	966,231	-	-	966,231
Investment income	167,251	527	5,190	172,968
Student Activities	137,671	-	-	137,671
Other	432,601	-	-	432,601
Total revenues	<u>18,847,126</u>	<u>135,557</u>	<u>158,726</u>	<u>19,141,409</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	5,168,676	-	-	5,168,676
Special programs	2,086,310	-	-	2,086,310
Other instructional programs	1,000,848	-	-	1,000,848
Student activities	112,675	-	-	112,675
State retirement contributions	3,853,490	-	-	3,853,490
Support Services:				
Pupils	267,864	-	-	267,864
Instructional staff	1,476,006	-	-	1,476,006
General administration	469,890	55,452	-	525,342
School administration	642,983	-	-	642,983
Business	877,918	-	-	877,918
Operations and maintenance	4,803	57,685	-	62,488
Community services	1,122	-	-	1,122
Payments to other districts and gov't units	949,941	-	-	949,941
Capital outlay	41,472	-	-	41,472
Total expenditures	<u>16,953,998</u>	<u>113,137</u>	<u>-</u>	<u>17,067,135</u>
Excess (deficiency) of revenues over expenditures	<u>1,893,128</u>	<u>22,420</u>	<u>158,726</u>	<u>2,074,274</u>
<b>Other financing sources (uses)</b>				
Transfers in	21,955	-	-	21,955
Total other financing sources (uses)	<u>21,955</u>	<u>-</u>	<u>-</u>	<u>21,955</u>
Net change in fund balance	1,915,083	22,420	158,726	2,096,229
Fund balance, beginning of year	<u>8,680,387</u>	<u>65,672</u>	<u>288,520</u>	<u>9,034,579</u>
Fund balance, end of year	<u>\$ 10,595,470</u>	<u>\$ 88,092</u>	<u>\$ 447,246</u>	<u>\$ 11,130,808</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 11,300,000	\$ 10,990,390	\$ (309,610)	\$ 9,381,403
Special education levy	150,000	150,474	474	132,796
Corporate personal property replacement taxes	500,000	1,552,727	1,052,727	670,831
Regular tuition from pupils or parents (in state)	110,000	206,326	96,326	121,395
Summer school tuition from pupils or parents (in state)	75,000	71,986	(3,014)	69,409
Investment income	110,300	167,251	56,951	133,203
Sales to pupils - lunch	-	2,662	2,662	2,424
Fees	-	-	-	(20)
Student Activities	50,000	137,671	87,671	52,463
Rentals - regular textbook	85,000	115,311	30,311	100,740
Contributions and donations from private sources	500	(1,965)	(2,465)	7,273
Impact fees from municipal or county governments	5,000	16,915	11,915	-
Refund of prior years' expenditures	10,000	17,961	7,961	23,001
Other	5,000	3,405	(1,595)	6,556
Total local sources	<u>12,400,800</u>	<u>13,431,114</u>	<u>1,030,314</u>	<u>10,701,474</u>
<b>State sources</b>				
Evidence based funding	531,790	532,593	803	531,790
Special education - private facility tuition	25,000	40,363	15,363	57,903
Special education - orphanage - individual	-	13,484	13,484	-
State free lunch & breakfast	-	8,901	8,901	70
Other restricted revenue from state sources	750	950	200	750
On behalf payment to TRS from the state	100,000	3,853,490	3,753,490	3,568,536
Total state sources	<u>657,540</u>	<u>4,449,781</u>	<u>3,792,241</u>	<u>4,159,049</u>
<b>Federal sources</b>				
National school lunch program	-	355,486	355,486	-
School breakfast program	-	190,596	190,596	-
Summer food service admin/program	-	-	-	217,942
Food service - other	-	31,277	31,277	26,538
Title I - Low income	58,000	57,556	(444)	36,319
Federal - special education - preschool flow- through	6,492	5,698	(794)	9,045
Federal - special education - IDEA - flow- through	160,286	171,244	10,958	180,309
Federal - special education - IDEA - room & board	10,000	-	(10,000)	36,810
Title II - Teacher quality	11,462	32,825	21,363	9,434
Other restricted revenue from federal sources	249,000	121,549	(127,451)	52,184
Total federal sources	<u>495,240</u>	<u>966,231</u>	<u>470,991</u>	<u>568,581</u>
Total revenues	<u>13,553,580</u>	<u>18,847,126</u>	<u>5,293,546</u>	<u>15,429,104</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	\$ 4,571,035	\$ 4,097,530	\$ 473,505	\$ 4,190,729
Employee benefits	1,003,319	906,865	96,454	944,920
On-behalf payments to TRS from the state	100,000	3,853,490	(3,753,490)	3,568,536
Purchased services	44,100	35,532	8,568	22,153
Supplies and materials	160,756	123,852	36,904	126,724
Capital outlay	12,000	4,484	7,516	7,260
Other objects	1,400	409	991	440
Non-capitalized equipment	4,500	4,488	12	3,471
Termination benefits	-	-	-	38,620
Total	<u>5,897,110</u>	<u>9,026,650</u>	<u>(3,129,540)</u>	<u>8,902,853</u>
<b>Pre-K programs</b>				
Salaries	198,400	202,569	(4,169)	190,767
Employee benefits	58,087	49,126	8,961	55,683
Supplies and materials	3,500	3,004	496	3,181
Total	<u>259,987</u>	<u>254,699</u>	<u>5,288</u>	<u>249,631</u>
<b>Special education programs</b>				
Salaries	1,564,479	1,498,153	66,326	1,487,851
Employee benefits	325,685	374,879	(49,194)	358,077
Purchased services	18,450	103,132	(84,682)	24,731
Supplies and materials	14,850	21,264	(6,414)	9,126
Other objects	6,920	6,829	91	450
Total	<u>1,930,384</u>	<u>2,004,257</u>	<u>(73,873)</u>	<u>1,880,235</u>
<b>Special education programs Pre-K</b>				
Salaries	141,651	-	141,651	-
Employee benefits	33,788	-	33,788	-
Supplies and materials	4,000	-	4,000	-
Total	<u>179,439</u>	<u>-</u>	<u>179,439</u>	<u>-</u>
<b>Interscholastic programs</b>				
Salaries	420,102	512,150	(92,048)	417,148
Employee benefits	49,071	54,028	(4,957)	44,734
Purchased services	4,100	4,341	(241)	1,548
Supplies and materials	7,950	5,992	1,958	9,029
Other objects	1,100	-	1,100	200
Total	<u>482,323</u>	<u>576,511</u>	<u>(94,188)</u>	<u>472,659</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Summer school programs</b>				
Salaries	\$ 45,000	\$ 67,979	\$ (22,979)	\$ 78,121
Employee benefits	6,000	5,367	633	5,968
Supplies and materials	<u>3,000</u>	<u>1,948</u>	<u>1,052</u>	<u>15,045</u>
Total	<u>54,000</u>	<u>75,294</u>	<u>(21,294)</u>	<u>99,134</u>
<b>Gifted programs</b>				
Salaries	167,033	78,588	88,445	75,565
Employee benefits	19,411	8,915	10,496	9,966
Supplies and materials	<u>1,850</u>	<u>279</u>	<u>1,571</u>	<u>743</u>
Total	<u>188,294</u>	<u>87,782</u>	<u>100,512</u>	<u>86,274</u>
<b>Bilingual programs</b>				
Employee benefits	<u>-</u>	<u>6,562</u>	<u>(6,562)</u>	<u>-</u>
Total	<u>-</u>	<u>6,562</u>	<u>(6,562)</u>	<u>-</u>
Other objects	<u>216,000</u>	<u>-</u>	<u>216,000</u>	<u>-</u>
Total	<u>216,000</u>	<u>-</u>	<u>216,000</u>	<u>-</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>-</u>	<u>82,053</u>	<u>(82,053)</u>	<u>89,418</u>
Total	<u>-</u>	<u>82,053</u>	<u>(82,053)</u>	<u>89,418</u>
<b>Student activities</b>				
Other Objects	<u>50,000</u>	<u>112,675</u>	<u>(62,675)</u>	<u>49,262</u>
Total	<u>50,000</u>	<u>112,675</u>	<u>(62,675)</u>	<u>49,262</u>
Total instruction	<u>9,257,537</u>	<u>12,226,483</u>	<u>(2,968,946)</u>	<u>11,829,466</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	118,070	99,234	18,836	132,968
Employee benefits	34,253	19,310	14,943	35,536
Supplies and materials	<u>1,200</u>	<u>641</u>	<u>559</u>	<u>1,278</u>
Total	<u>153,523</u>	<u>119,185</u>	<u>34,338</u>	<u>169,782</u>
<b>Health services</b>				
Salaries	110,180	111,813	(1,633)	97,226
Employee benefits	28,688	32,751	(4,063)	30,453
Purchased services	50	-	50	-
Supplies and materials	<u>6,778</u>	<u>4,115</u>	<u>2,663</u>	<u>2,960</u>
Total	<u>145,696</u>	<u>148,679</u>	<u>(2,983)</u>	<u>130,639</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Other support services - pupils</b>				
Supplies and materials	\$ 50	\$ -	\$ 50	\$ -
Total	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>
Total pupils	<u>299,269</u>	<u>267,864</u>	<u>31,405</u>	<u>300,421</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	305,921	324,516	(18,595)	325,683
Employee benefits	83,849	91,423	(7,574)	63,570
Purchased services	55,000	42,034	12,966	13,269
Supplies and materials	97,500	85,300	12,200	112,863
Other objects	<u>1,500</u>	<u>507</u>	<u>993</u>	<u>399</u>
Total	<u>543,770</u>	<u>543,780</u>	<u>(10)</u>	<u>515,784</u>
<b>Educational media services</b>				
Salaries	416,088	414,616	1,472	317,153
Employee benefits	113,512	80,985	32,527	61,043
Purchased services	82,000	71,935	10,065	54,070
Supplies and materials	498,500	352,444	146,056	105,649
Capital outlay	24,000	34,653	(10,653)	106,746
Other objects	6,000	12,246	(6,246)	8,227
Non-capitalized equipment	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>3,136</u>
Total	<u>1,148,100</u>	<u>966,879</u>	<u>181,221</u>	<u>656,024</u>
Total instructional staff	<u>1,691,870</u>	<u>1,510,659</u>	<u>181,211</u>	<u>1,171,808</u>
<b>General administration</b>				
<b>Board of education services</b>				
Purchased services	108,200	93,433	14,767	84,641
Supplies and materials	10,500	23,037	(12,537)	6,807
Other objects	<u>7,000</u>	<u>6,716</u>	<u>284</u>	<u>6,716</u>
Total	<u>125,700</u>	<u>123,186</u>	<u>2,514</u>	<u>98,164</u>
<b>Executive administration services</b>				
Salaries	257,475	255,702	1,773	242,995
Employee benefits	57,016	63,050	(6,034)	62,777
Purchased services	18,000	16,142	1,858	6,536
Supplies and materials	2,200	2,011	189	3,333
Other objects	<u>12,000</u>	<u>9,799</u>	<u>2,201</u>	<u>12,607</u>
Total	<u>346,691</u>	<u>346,704</u>	<u>(13)</u>	<u>328,248</u>
Total general administration	<u>472,391</u>	<u>469,890</u>	<u>2,501</u>	<u>426,412</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	\$ 500,478	\$ 484,751	\$ 15,727	\$ 428,692
Employee benefits	119,577	133,773	(14,196)	105,760
Purchased services	12,950	3,250	9,700	8,738
Supplies and materials	23,450	20,011	3,439	17,671
Capital outlay	4,500	2,072	2,428	-
Other objects	2,100	992	1,108	1,193
Non-capitalized equipment	500	206	294	-
Termination benefits	-	-	-	4,331
Total	<u>663,555</u>	<u>645,055</u>	<u>18,500</u>	<u>566,385</u>
Total school administration	<u>663,555</u>	<u>645,055</u>	<u>18,500</u>	<u>566,385</u>
<b>Business</b>				
<b>Fiscal services</b>				
Salaries	32,621	35,017	(2,396)	140,441
Employee benefits	36,536	3,750	32,786	38,711
Purchased services	293,200	309,317	(16,117)	123,575
Supplies and materials	4,000	474	3,526	5,223
Capital outlay	6,000	-	6,000	-
Other objects	1,500	-	1,500	1,025
Total	<u>373,857</u>	<u>348,558</u>	<u>25,299</u>	<u>308,975</u>
<b>Operation and maintenance of plant services</b>				
Purchased services	<u>2,000</u>	<u>4,803</u>	<u>(2,803)</u>	<u>1,101</u>
Total	<u>2,000</u>	<u>4,803</u>	<u>(2,803)</u>	<u>1,101</u>
<b>Food services</b>				
Salaries	16,364	20,262	(3,898)	11,029
Employee benefits	-	24	(24)	-
Supplies and materials	200,400	509,074	(308,674)	226,826
Capital outlay	-	263	(263)	8,933
Total	<u>216,764</u>	<u>529,623</u>	<u>(312,859)</u>	<u>246,788</u>
Total business	<u>592,621</u>	<u>882,984</u>	<u>(290,363)</u>	<u>556,864</u>
Total support services	<u>3,719,706</u>	<u>3,776,452</u>	<u>(56,746)</u>	<u>3,021,890</u>
<b>Community services</b>				
Salaries	-	924	(924)	-
Employee benefits	-	198	(198)	-
Total community services	<u>-</u>	<u>1,122</u>	<u>(1,122)</u>	<u>-</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Payments to other districts and governmental units</b>				
<b>Payments for special education programs</b>				
Other objects	\$ 434,600	\$ 579,723	\$ (145,123)	\$ 666,311
Total	<u>434,600</u>	<u>579,723</u>	<u>(145,123)</u>	<u>666,311</u>
<b>Payments for special education programs - tuition</b>				
Other objects	413,129	370,218	42,911	337,662
Total	<u>413,129</u>	<u>370,218</u>	<u>42,911</u>	<u>337,662</u>
Total payments to other districts and governmental units	<u>847,729</u>	<u>949,941</u>	<u>(102,212)</u>	<u>1,003,973</u>
Total expenditures	<u>13,824,972</u>	<u>16,953,998</u>	<u>(3,129,026)</u>	<u>15,855,329</u>
Excess (deficiency) of revenues over expenditures	<u>(271,392)</u>	<u>1,893,128</u>	<u>2,164,520</u>	<u>(426,225)</u>
<b>Other financing sources (uses)</b>				
Permanent transfer of interest	-	21,955	21,955	17,794
Total other financing sources (uses)	<u>-</u>	<u>21,955</u>	<u>21,955</u>	<u>17,794</u>
Net change in fund balance	<u>\$ (271,392)</u>	1,915,083	<u>\$ 2,186,475</u>	(408,431)
Fund balance, beginning of year		<u>8,680,387</u>		<u>9,088,818</u>
Fund balance, end of year		<u>\$ 10,595,470</u>		<u>\$ 8,680,387</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, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
Tort immunity levy	\$ 132,000	\$ 135,030	\$ 3,030	\$ 96,215
Investment income	<u>90</u>	<u>527</u>	<u>437</u>	<u>242</u>
Total local sources	<u>132,090</u>	<u>135,557</u>	<u>3,467</u>	<u>96,457</u>
Total revenues	<u>132,090</u>	<u>135,557</u>	<u>3,467</u>	<u>96,457</u>
<b>Expenditures</b>				
<b>Support Services</b>				
<b>General administration</b>				
<b>Risk management and claims services payments</b>				
Purchased services	<u>-</u>	<u>55,452</u>	<u>(55,452)</u>	<u>52,091</u>
Total	<u>-</u>	<u>55,452</u>	<u>(55,452)</u>	<u>52,091</u>
<b>Operations and Maintenance of Plant Services</b>				
	<u>-</u>	<u>57,685</u>	<u>(57,685)</u>	<u>49,256</u>
Total	<u>-</u>	<u>57,685</u>	<u>(57,685)</u>	<u>49,256</u>
Total general administration	<u>-</u>	<u>113,137</u>	<u>(113,137)</u>	<u>101,347</u>
Total expenditures	<u>-</u>	<u>113,137</u>	<u>(113,137)</u>	<u>101,347</u>
Net change in fund balance	<u>\$ 132,090</u>	22,420	<u>\$ (109,670)</u>	(4,890)
Fund balance, beginning of year		<u>65,672</u>		<u>70,562</u>
Fund balance, end of year		<u>\$ 88,092</u>		<u>\$ 65,672</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, 2022

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

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ -	\$ 153,536	\$ 153,536	\$ -
Investment income	<u>3,500</u>	<u>5,190</u>	<u>1,690</u>	<u>3,965</u>
Total local sources	<u>3,500</u>	<u>158,726</u>	<u>155,226</u>	<u>3,965</u>
Total revenues	<u>3,500</u>	<u>158,726</u>	<u>155,226</u>	<u>3,965</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,500</u>	158,726	<u>\$ 155,226</u>	3,965
Fund balance, beginning of year		<u>288,520</u>		<u>284,555</u>
Fund balance, end of year		<u>\$ 447,246</u>		<u>\$ 288,520</u>

**PLEASANTDALE SCHOOL DISTRICT 107**  
**FIVE YEAR SUMMARY OF ASSESSED VALUATIONS,**  
**TAX RATES AND EXTENSIONS**  
**AS OF JUNE 30, 2022**

	2020	2019	2018	2017	2016
<b>Assessed valuation</b>	<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>
<b>Tax rates</b>					
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>
<b>Tax extensions</b>					
Educational	\$ 11,204,981	\$ 10,235,902	\$ 10,235,902	\$ 9,307,566	\$ 9,056,095
Tort immunity	129,482	86,623	86,623	86,868	85,221
Special education	149,245	156,560	156,560	138,228	132,966
Operations and maintenance	805,515	1,359,600	1,359,600	1,660,004	1,612,026
Bond and interest	-	-	-	1,230,863	1,101,083
Transportation	702,611	736,450	736,450	691,774	683,827
Municipal Retirement	98,133	133,900	133,900	162,956	156,068
Social Security	190,134	167,890	167,890	192,758	185,331
Working Cash	-	103	103	-	-
Fire prevention and life safety	<u>-</u>	<u>103</u>	<u>103</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>

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](http://www.d107.org)

Recent events in our country have caused schools and districts to re-evaluate their safety plans and reflect on how to best keep students, staff, and visitors safe in school. In Pleasantdale School District 107, school safety is our top priority. We employ such safety measures as keeping schools locked and requiring visitors to enter through a secure door. Additionally, we practice a wide range of safety drills throughout the course of the school year. Each school observes the district's crisis plan, which acts as a guide in the event of an emergency. School district officials also meet with first responders (Willow Springs Police Department, Burr Ridge Police Department, and Pleasantview Fire Protection District) annually to review safety plans.

The district makes great efforts to keep students and staff safe at school. However, there is always room for improvement. With that said, it is the district's practice to convene a safety audit every four years. The audit is then reviewed by a district safety task force which develops a three-year safety plan to be reviewed and approved by the Board. To ensure that a broad range of stakeholder voices is heard and to ensure transparency in the process, the task force is made up of parents, teachers, administrators, secretaries, and students. This group employed the help of school safety consultant Paul Timm.

Paul Timm, Vice President of Physical Security, is a board-certified Physical Security Professional (PSP), the author of *School Security: How to Build and Strengthen a School Safety Program*, and a nationally acclaimed expert in school security. In addition to conducting numerous vulnerability assessments and his frequent keynote addresses, Mr. Timm is an experienced School Crisis Assistance Team volunteer through the National Organization for Victims Assistance (NOVA). He is an active member of ASIS International's School Safety & Security Council and the Illinois Association of School Business Officials' Risk Management Committee. Mr. Timm also served on the Illinois Terrorism Task Force (ITTF) School Security Subcommittee. He is certified in Vulnerability Assessment Methodology (VAM) through Sandia National Laboratories and the ALPHA(tm) vulnerability assessment methodology. He holds a degree in Speech Communications and a Certificate in Business Administration from the University of Illinois.

Last year, Mr. Timm performed a physical security assessment of our buildings and submitted a report to the task force for review. Overall there were specific recommendations that are reflected in the Board approved safety plan found below. When Mr. Timm addressed the task force, he explained that the most high-value security measures focused on access control (who can get into your school) and communication (how well information is transferred from one person to another). In addition to Mr. Timm's recommendations, the plan reflects the task force members' experiences within our schools. The three-year plan is meant to act as a roadmap as we work to make our schools safer.

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Below is the table that outlines the full plan.

2021-22	2022-23	2023-24	2024-25
Ensure all radios work and purchase additional two-way radios	Install a flashing beacon at the Wolf Road Crossing	Update intercom/telephone integration (PMS)	Parking lot safety (reconfigure) (PMS)
Ensure all staff are consistently wearing school-issued IDs	Additional bike racks at PMS	Cordon off recess/play areas at PES	Improved recess area for PMS
Cut down vegetation around the schools to ensure better visibility	Improved wayward signage in and around the schools	Additional undesignated medications throughout the schools	Limit elevator access at PES
Ensure all classroom phones are properly labeled	Use of colored lanyards to clearly identify visitors, workers, and others	Unannounced evacuation drills	Additional Raptor in the PMS office
Address exterior lighting	Improved phones training	Address building access for staff and provide staff with individual access codes	Improve interior/exterior doors (fobs/magnets/signage)
Fencing for detention area at PES	Ongoing CrisisGO training		
Test panic buttons annually	Hotspot at each building		
Crossing guard safety vest	Clear procedures for before and after school and lunch duty/recess and expand communications		

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In year one we find a mix of new access management and communication initiatives as well as an update to procedures. There are some costs associated with these updates. Beyond the cost of time and effort, we look to purchase additional two-way radios, improve outdoor lighting, and improve procedures. The district did not install fencing around the new detention area at PES. It was anticipated that this area would fill with water during heavy rains. However, it appears that the stormwater management system that was installed can accommodate heavy rains. We will continue to monitor this area and ensure it remains safe for our students.

In addition to the safety improvements found in our plan, the district has also made improvements to cyber safety within the district. We have improved our device monitoring and filtering capabilities to ensure that students don't navigate to the darker parts of the web. We have also put measures in place to ensure that the district does not fall victim to a cyber attack. However, if the district should fall prey to such an attack, we can have our systems restored within 24 to 48 hours.

The school safety planning task force believes these interventions will result in a safer school. The district sincerely thanks the members of the committee, whose names and roles can be found below. In addition to the committee members below, Matt Russian and Laurie Murray from the Pleasant Dale Park District participated in the committee.

Parents	Teachers	Staff	Admin	Students
Katie Raschka	Almir Emso	Terry Maly	Griffin Sonntag	Adam S.
Jim Gainer	Jennifer Newberry	Stacey Tantillo	Kathleen Tomei	Mekayla G.
Michelle Dzielak	Sally Ortiz	Erika Sawosko	Beth Parker	Groazd G.
Becky Walters		John McAtee	Brianne Malatt	Abbey D.
Arlene Cabana		Brian Carr		Abbey P.
				Terrell P.

## **Operational Services**

### **Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors**

Child sexual abuse and grooming behaviors harm students, their parents/guardians, the District's environment, its school communities, and the community at large, while diminishing a student's ability to learn. The Board has a responsibility and obligation to increase awareness and knowledge of (1) issues regarding child sexual abuse, (2) likely warning signs that a child may be a victim of sexual abuse, (3) grooming behaviors related to child sexual abuse and grooming, (4) how to report child sexual abuse, (5) appropriate relationships between District employees and students based upon State law, and (6) how to prevent child sexual abuse.

To address the Board's obligation to increase awareness and knowledge of these issues, prevent sexual abuse of children, and define prohibited grooming behaviors, the Superintendent or designee shall implement an Awareness and Prevention of Sexual Abuse and Grooming Behaviors Program. The Program will:

1. Educate students with:
  - a. An age-appropriate and evidence-informed health and safety education curriculum that includes methods for how to report child sexual abuse and grooming behaviors to authorities, through policy 6:60, *Curriculum Content*;
  - b. Information in policy 7:250, *Student Support Services*, about: (i) District counseling options, assistance, and intervention for students who are victims of or affected by sexual abuse, and (ii) community-based Children's Advocacy Centers and sexual assault crisis centers and how to access those serving the District.
2. Train District employees about child sexual abuse and grooming behaviors by January 31 of each school year with materials that include:
  - a. A definition of prohibited grooming behaviors and employee-student boundary violations pursuant to policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*;
  - b. Evidence-informed content on preventing, recognizing, reporting, and responding to child sexual abuse, grooming behaviors, and employee-student boundary violations pursuant to policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; 5:90, *Abused and Neglected Child Reporting*; 5:100, *Staff Development Program*; and 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; and
  - c. How to report child sexual abuse, grooming behaviors, and/or employee-student boundary violations pursuant to policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.
3. Provide information to parents/guardians in student handbooks about the warning signs of child sexual abuse, grooming behaviors, and employee-student boundary violations with evidence-informed educational information that also includes:

- a. Assistance, referral, or resource information, including how to recognize grooming behaviors, appropriate relationships between District employees and students based upon policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, and how to prevent child sexual abuse from happening;
  - b. Methods for how to report child sexual abuse, grooming behaviors, and/or employee-student boundary violations to authorities; and
  - c. Available counseling and resources for children who are affected by sexual abuse, including both emotional and educational support for students affected by sexual abuse, so that the student can continue to succeed in school pursuant to policy 7:250, *Student Support Services*.
4. Provide parents/guardians of students in any of grades K through 8 with not less than five days' written notice before commencing any class or course providing instruction in recognizing and avoiding sexual abuse, as well as the opportunity to object in writing.

LEGAL REF.: 105 ILCS 5/10-23.13, 5/22-85.5, 5/27-9.1a, and 5/27-13.2.  
105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.  
325 ILCS 5/, Abused and Neglected Child Reporting Act.  
720 ILCS 5/11-25, Criminal Code of 2012.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 6:60 (Curriculum Content), 7:20 (Harassment of Students Prohibited), 7:250 (Student Support Services)

ADOPTED: January 18, 2023

## Personnel

### Abused and Neglected Child Reporting

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child, shall: (1) immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY), and (2) follow directions given by DCFS concerning filing a written report within 48 hours with the nearest DCFS field office. Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement. *Negligent failure to report* occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any District employee who discovers child pornography on electronic and information technology equipment shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at [www.report.cybertip.org](http://www.report.cybertip.org) or [www.missingkids.org](http://www.missingkids.org). The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

Any District employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Superintendent, or designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Superintendent or Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students.

### Abused and Neglected Child Reporting Act (ANCRA), School Code, and Erin's Law Training

The Superintendent or designee shall provide staff development opportunities for District employees in the detection, reporting, and prevention of child abuse and neglect.

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date.
3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors, and boundary violations as required by law and policy 5:100, *Staff Development Program*.

The Superintendent will encourage all District educators to complete continuing professional development that addresses the traits and identifiers that may be evident in students who are victims

of child sexual abuse, including recognizing and reporting child sexual abuse and providing appropriate follow-up and care for abused students as they return to the classroom setting.

#### Alleged Incidents of Sexual Abuse; Investigations

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

If a District employee reports an alleged incident of sexual abuse to DCFS and DCFS accepts the report for investigation, DCFS will refer the matter to the local Children's Advocacy Center (CAC). The Superintendent or designee will implement procedures to coordinate with the CAC.

DCFS and/or the appropriate law enforcement agency will inform the District when its investigation is complete or has been suspended, as well as the outcome of its investigation. The existence of a DCFS and/or law enforcement investigation will not preclude the District from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with policy 7:20, *Harassment of Students Prohibited*.

#### Special Superintendent Responsibilities

The Superintendent shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another school district requests a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS.

The Superintendent shall notify the State Superintendent and the Regional Superintendent in writing when he or she has reasonable cause to believe that a license holder was dismissed or resigned from the District as a result of an act that made a child an abused or neglected child. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

#### Special School Board Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

If the Board determines that any District employee, other than an employee licensed under 105 ILCS 5/21B, has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

LEGAL REF.: 105 ILCS 5/10-21.9.  
20 ILCS 1305/1-1 et seq., Department of Human Services Act.  
325 ILCS 5/, Abused and Neglected Child Reporting Act.  
720 ILCS 5/12C-50.1, Criminal Code of 2012.

ADOPTED: September 23, 2009

REVISED: October 15, 2014; September 20, 2017; September 16, 2020, September 21,  
2022

REVIEWED: **January 18, 2023**

## Instruction

### School Wellness

Student wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school activities, and meal programs. This policy shall be interpreted consistently with Section 204 of the Child Nutrition and WIC Reauthorization Act of 2004 and the Healthy Hunger-Free Kids Act of 2010 (HHFKA). The Superintendent or designee will ensure each school building complies with this policy, the policy is available to the community on an annual basis, and that the community is informed about the progress of this policy's implementation.

#### Goals for Nutrition Education

The goals for addressing nutrition education include the following:

- Schools will support and promote good nutrition for students.
- Schools will foster the positive relationship between good nutrition, physical activity, and the capacity of students to develop and learn.
- Nutrition education will be part of the District's comprehensive health education curriculum.

#### Goals for Physical Activity

The goals for addressing physical activity include the following:

- Schools will support and promote an active lifestyle for students.
- Physical education will be taught in all grades and shall include a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle.
- The curriculum will be consistent with and incorporate relevant *Illinois Learning Standards for Physical Development and Health* as established by the Illinois State Board of Education (ISBE).

#### Nutrition Guidelines for Foods Available During the School Day; Marketing Prohibited

Students will be offered and schools will promote nutritious food and beverage choices during the school day that are consistent with Board policy 4:120, *Food Services* (requiring compliance with the nutrition standards specified in the U.S. Dept. of Agriculture's (USDA) *Smart Snacks* rules).

In addition, in order to promote student health and reduce childhood obesity, the Superintendent or designee shall:

1. Restrict the sale of *competitive foods*, as defined by the USDA, in the food service areas during meal periods;
2. Comply with all ISBE rules; and
3. Prohibit marketing during the school day of foods and beverages that do not meet the standards listed in Board policy 4:120, *Food Services*, i.e., in-school marketing of food and beverage items must meet *competitive foods* standards.

*Competitive foods* standards do not apply to foods and beverages available, but not sold in school during the school day; e.g., brown bag lunches, foods for classroom parties, school celebrations, and reward incentives.

#### Exempted Fundraising Day (EFD) Requests

All food and beverages sold to students on the school campuses of participating schools during the school day must comply with the "general nutrition standards for competitive foods" specified in federal law.

ISBE rules prohibit EFDs for grades 8 and below in participating schools.

Guidelines for Reimbursable School Meals

Reimbursable school meals served shall meet, at a minimum, the nutrition requirements and regulations for the National School Lunch Program and/or School Breakfast Program.

Monitoring

The Superintendent or designee shall annually provide implementation data and/or reports to the Board concerning this policy's implementation sufficient to allow the Board to monitor and adjust the policy (a triennial report). This triennial report must include without limitation each of the following:

- \* An assessment of the District's implementation of the policy
- \* The extent to which schools in the District are in compliance with the policy
- \* The extent to which the policy compares to model local school wellness policies
- \* A description of the progress made in attaining the goals of the policy
- \* How the District will make the results of the assessment available to the public
- \* Where the District will retain records of the assessment

Recordkeeping

The Superintendent or designee shall retain records to document compliance with this policy.

LEGAL REF.: Child Nutrition and WIC Reauthorization Act of 2004, PL 108-265, Sec. 204.  
Child Nutrition Act of 1966, 42 U.S.C. §1771 et seq.  
National School Lunch Act, 42 U.S.C. §1751. et seq.  
Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. §1758b, PL 111-296  
42 U.S.C. §1779, as implemented by 7 C.F.R. §210.11.  
105 ILCS 5/2-3.139  
23 Ill.Admin.Code Part 305, Food Program.  
ISBE's "School Wellness Policy" Goal, adopted Oct. 2007.

ADOPTED: October 21, 2009

REVISED: September 22, 2010; October 18, 2017; October 17, 2018

REVIEWED: January 18, 2023

## **Students**

### **Harassment of Students Prohibited**

#### **Bullying, Intimidation, and Harassment Prohibited**

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

#### **Sexual Harassment Prohibited**

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

#### **Making a Report or Complaint**

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

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

#### **Nondiscrimination Coordinator:**

Dave Palzet, Superintendent

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

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Telephone

**Complaint Managers:**

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<u>708-784-2170</u>	<u>708-784-2177</u>
Telephone	Telephone

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

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

**Investigation Process**

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

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

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

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

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

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

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

### Enforcement

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

### Retaliation Prohibited

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

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

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

ADOPTED: February 20, 2008

REVISED: August 12, 2015; January 17, 2018; January 15, 2020; January 20, 2021

REVIEWED: **January 18, 2023**

## **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 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: October 15, 2014; January 17, 2018; January 16, 2019; January 19, 2022

REVIWED: January 18, 2023

## 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, or 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

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**Complaint Managers:**

<u>Dave Palzet, Superintendent</u>	<u>Jennifer Ban, Asst. Supt. Tchng &amp; Learning</u>
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<u>Telephone</u>	<u>Telephone</u>

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. 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 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.

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: August 12, 2015; January 17, 2018; January 15, 2020; January 19, 2022

REVIEWED: **January 18, 2023**

## **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 alike” 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; January 19, 2022

REVIEWED: **January 18, 2023**

## Students

### Food Allergy Management Program

School attendance may increase a student's risk of exposure to allergens that could trigger a food-allergic reaction. A food allergy is an adverse reaction to a food protein mediated by the immune system which immediately reacts causing the release of histamine and other inflammatory chemicals and mediators. While it is not possible for the District to completely eliminate the risks of exposure to allergens when a student is at school, using a cooperative effort among students' families, staff members, and students helps the District reduce these risks and provide accommodations and proper treatment for allergic reactions.

The Superintendent or designee shall develop and implement procedures that:

- ~~1. Fully implements the following goals established in The School Code: (a) identifying students with food allergies, (b) preventing exposure to known allergens, (c) responding to allergic reactions with prompt recognition of symptoms and treatment, and (d) educating and training all staff about management of students with food allergies, including administration of medication with an auto injector, and providing an in-service training program for staff who work with students that is conducted by a person with expertise in anaphylactic reactions and management.~~ Fully implements the Ill. State Board of Education (ISBE)'s model policy required by School Code that: (a) relates to the care and response to a person having an anaphylaxis reaction, (b) addresses the use of epinephrine in a school setting, (c) provides a full food allergy and prevention of allergen exposure plan, and (d) aligns with 105 ILCS 5/22-30 and 23 Ill. Code 1.540.
2. Ensures staff members receive appropriate training including: (a) an in-service training program for staff who work with students that is conducted by a person with expertise in anaphylactic reactions and management, and (b) training required by law for those staff members acting as *trained personnel* as provided in 105 ILCS 5/22-30 and 23 Ill. Admin Code 1.540.
3. Implements and maintains a supply of undesignated epinephrine in the name of the District, in accordance with policy 7:270, *Administering Medicines to Students*.
4. Follows and references the applicable best practices specific to the District's needs in the joint State Board of Education and Ill. Dept. of Public Health publication *Guidelines for Managing Life-Threatening Food Allergies in Schools*, available at:  
[www.isbe.net/nutrition/pdf/food\\_allergy\\_guidelines.pdf](http://www.isbe.net/nutrition/pdf/food_allergy_guidelines.pdf).
5. Provides annual notice to parents/guardians of all students to make them aware of this policy.
6. Complies with State and federal law and is in alignment with Board policies.

### Monitoring

Pursuant to State law and policy 2:240, *Board Policy Development*, the Board reviews and makes any necessary updates to this policy at least once every three years. The Superintendent or designee shall assist the Board with its review and any necessary updates.

LEGAL REF.: 105 ILCS 5/2-3.149 and 5/10-22.39.  
*Guidelines for Managing Life-Threatening Food Allergies in Schools (Guidelines)*,  
jointly published by the State Board of Education and Ill. Dept. of Public Health.

ADOPTED: October 19, 2011

REVISED: November 20, 2013; October 16, 2014, **February 8, 2023**

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

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 14, 2022. You have requested that Pleasantdale School District 107 produce the following public records:

**Requested by:**

<p>Request Dated: 12/14/22</p>	<p>Hello,</p> <p>I am writing to you on behalf of LocalLabs which is the publisher of Prairie State Wire, an online publication that reports on and informs the Illinois public about local government activities.</p> <p>We are requesting electronic records (preferably non-PDF where applicable) of the following data points for all current school board members:</p> <ul style="list-style-type: none"><li>- Full name (First, middle, last)</li><li>- Date of Birth</li><li>- Home address</li><li>- First day of service</li><li>- Was this board member appointed or elected</li></ul> <p>The purpose of the request is to access and disseminate information as a matter of public interest and is not for the principal purpose of personal or commercial benefit. I qualify as media under the definition in Section 2 (c-10) ("Commercial purpose"), Section 2 (f) ("News media"), Section 2 (g) ("Recurrent requester"), and Section 2 (h) ("Voluminous request") of the Freedom of Information Act, for the purposes of being exempt to the provisions of Section 3.1 (Requests for commercial purposes), Section 3.2 (Recurrent requesters), Section 3.6 (Voluminous requests), and Section 6 (Authority to charge fees). Therefore, I request you furnish any responsive documents and items without charge.</p> <p>Thanks,</p> <p>Vince Espi</p> <p>Local Labs</p>
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<p>Response Dated: 12/14/22</p>	<ul style="list-style-type: none"> <li>- Full name (First, middle, last)--middle name not on file—other names contained on our website at: <a href="https://www.d107.org/board-home">https://www.d107.org/board-home</a></li> <li>- Date of Birth--not on file</li> <li>- Home address--contained within 2022-2023 Parent/Student Handbook located on our website-<a href="https://irp.cdn-website.com/9359f18d/files/uploaded/2022-23%20Parent%20Student%20Handbook%20Final%206.15.22.pdf">https://irp.cdn-website.com/9359f18d/files/uploaded/2022-23%20Parent%20Student%20Handbook%20Final%206.15.22.pdf</a></li> <li>- First day of service—Our website has all the board meeting agendas and minutes since November 19, 2014. <a href="https://www.d107.org/newpage1a057132">https://www.d107.org/newpage1a057132</a></li> </ul> <p>Arlene Cabana-July 15, 2020</p> <p>Tarryne Marchione-April 28, 2021</p> <p>David Negron-November 19, 2014</p> <p>Mary Lenzen-April 4, 2017</p> <p>Bill Brockob-April 28, 2021</p> <p>Charles Zona-April 23, 2019</p> <p>Becky Walters-April 28, 2021</p> <ul style="list-style-type: none"> <li>- Was this board member appointed or elected--All current board members were elected to their seats.</li> </ul>

As the FOIA Officer of the District, Mr. Sonntag 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.

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



Pleasantdale Middle School  
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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

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, 2022. You have requested that Pleasantdale School District 107 produce the following public records:

**Requested by:** Bo Kim, UnionBids.com

Request Dated: 12/27/22	<i>I am looking for Bid Results/Tabulations or Award for:</i>  12/12/2022 Pleasantdale School District No. 107 - RTU Replacement Project at the Pleasantdale Elementary and Pleasantdale Middle Schools (Cook County) Project Number: 21090
Response Dated: 12/28/22	We have attached an electronic record of the above request.

As the FOIA Officer of the District, Mr. Sonntag 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.



**BID TABULATION SHEET**

DATE: MONDAY **DECEMBER 12, 2022**

TIME: 10:00 A.M.

PROJECT NAME: D107 PLEASANTDALE ELEMENTARY AND MIDDLE SCHOOLS RTU REPLACEMENT :

PROJECT NUMBER: 21090

COMPANY	BID BOND 10%	BASE BID
AMBER MECHANICAL		N/A
FE MORAN		N/A
MG MECHANICAL CONTRACTING		N/A
FLO - TECH MECHANICAL	✓	\$156,000.00

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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

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 22, 2022. You have requested that Pleasantdale School District 107 produce the following public records:

**Requested by:** SMARTPROCURE

Request Dated: 12/22/22	<ol style="list-style-type: none"><li>1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number</li><li>2. Purchase date</li><li>3. Line item details (Detailed description of the purchase)</li><li>4. Line item quantity</li><li>5. Line item price</li><li>6. Vendor ID number, name, address, contact person and their email address</li></ol>
Response Dated: 12/28/22	We have attached an electronic record of the above request.

As the FOIA Officer of the District, Mr. Sonntag 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.