

Regular Meeting of the Pleasantdale 107 Board

Wednesday, February 21, 2024 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 January 17, 2024

IV.B. Approve Closed Session Minutes of January 17, 2024

IV.C. Declassify Closed Session Minutes

IV.D. Approve Payment of January Payroll/February Warrants

IV.E. Approve February 2024 Personnel Report

IV.F. Approve Parent/Student Handbook

IV.G. Approve window replacement at Pleasantdale Elementary School as part of the district cooperative purchasing agreement in the amount of \$220,858.

IV.H. Adjust June Board of Education Meeting date from June 12, 2024 to June 18, 2024

V. Administration's Report

V.A. Strategic Plan Presentation

V.B. Audit Report

V.C. Review Governance and Planning (sec. 1), General School Administration (sec. 3) Board Policies, and Policy 4.60 (Purchases and Contracts)

VI. Informational Updates

VI.A. Facilities Development

VII. Items for Next Agenda:

VII.A. Facilities Development; Preliminary Staffing Update; Approve Pleasant Dale Park District Before and After School Program Intergovernmental Agreement; Re-employment of non-tenure Personnel and Non-renewal of Non-tenured Teachers.

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

IX. Written Reports

IX.A. FOIA

X. Closed Session

XI. Adjournment

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XX. Written Reports

XX.A. FOIA

XXI. Closed Session

XXII. Adjournment

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 6:00 – 8:24 p.m. January 17, 2024

Members Present:

Arlene Cabana, Presiding Officer
Bill Brockob
Charles Zona
Mary Lenzen
Becky Walters
Jason Nash
Tarryne Marchione

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Jennifer Ban, Griffin Sonntag, Maura Raleigh, Jeanine Arundel, Tousha Summers, James Mukite and Almir Emso. Community members in attendance included Tom Arra. Several students and their parents attended, including Charles Naurath, Rebecca Wesolowski, Michael Pintaro, Kaeyi Zaw, Lukas Tapia, Kaitlyn Brocob, Gabriel Houch, and Hayes Hanna.

PLEDGE OF ALLEGIANCE

The pledge of allegiance was led by Pleasantdale Elementary School Rubik's Cube Club members. Members of the club include Charles Naurath, Rebecca Wesolowski, Michael Pintaro, Kaeyi Zaw, Lukas Tapia, Kaitlyn Brocob, Gabriel Houch, and Hayes Hanna.

OPEN FORUM

Tom Arra addressed the Board regarding school safety projects.

ACTION NO. 13

Consent Agenda

Motion by Lenzen, second by Brockob, that the Board of Education approve the consent agenda as presented consisting of meeting minutes of December 20, 2023 Regular Board meeting; minutes of December 20, 2023 Closed meeting; payment of December payroll/January warrants; January 2024 Personnel Report; Students (sec. 7) and Community Relations (sec. 8) Board Policies; Registration Fees for the 2024-2025 School Year; and FY25 School Calendar. Motion carried by a roll call of 7 ayes (Brockob, Cabana, Zona, Lenzen, Walters, Nash, and Marchione).

REPORTS AND DISCUSSION ITEMS

Discussion: Endorsements of Election Candidate

As a dynamic and responsive governance team, the Board discussed the process by which Board members may endorse candidates running for office. The Board concluded that endorsements by individual Board members are permissible and directed the administration to work with legal counsel to develop a potential policy that would guide Board members when making endorsements.

Parent/Student Handbook Review

Each year, the building principals convene a committee of parents and teachers to review the student/parent handbook and make recommendations for revisions based on new laws and best practices. The handbook was reviewed and approved by the Board. The handbook will be available on our website and will also be available in our online registration system.

School Safety Report

Dr. Palzet presented the annual safety plan update to the Board. The District safety plan was developed in consultation with a school safety expert, Paul Timm, who did a thorough review of the safety features of our buildings and grounds. A district safety committee then reviewed the report to develop the plan based on Mr. Timm's recommendations and their experiences within our district. The district continues to make good progress in implementing the components of the plan and will continue to implement new safety measures each year.

Five-Year Financial Projections

The District Business Manager, Griffin Sonntag, presented the five-year financial projections to the Board. Financial projections are a tool used to ensure the district's financial stability. Financial projections are developed using a variety of financial assumptions about costs and revenue and allow the district to forecast spending and maximize taxpayer dollars.

Items for Next Agenda

Facilities Update; Audit Report; Declassify Closed Session Minutes; Board Policy 4:85 Analysis For Programs (written); Review Governance Planning (sec. 1) Board Policies; Preliminary Staffing Recommendations and District Audit Report.

OPEN FORUM

Tom Arra addressed the Board regarding school safety projects.

WRITTEN
REPORTS

The Board fulfilled Freedom of Information Act (FOIA) requests from Shari Reed from SmartProcure seeking information about purchasing records

ACTION NO. 14
Closed Session

Motioned by Lenzen, seconded by Nash, that the Board of Education move into closed session at 7:26 PM to discuss the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired; Motion carried by a roll call of 7 ayes (Brockob, Walters, Cabana, Marchione, Zona, Lenzen, and Marchione).

The Board came out of closed at 8:24 p.m.

ADJOURNMENT Motion by Lenzen, second by Marchione, that the regular meeting adjourns at 8:24 p.m. Voice vote. Motion carried.

App. __ President _____ Secretary _____

Date: February 21, 2024

To: Pleasantdale Board of Education

From: Mary Lenzen, Board Secretary

Re: Closed Session Minutes Recommended for Declassification

Following a review and in compliance with the Open Meetings Act, the closed session minutes listed below are recommended for declassification:

Date	Summary
<u>2018</u>	
9/19/2018	The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal council for the District, including hearing testimony on a complaint lodged against an employee or against legal council for the District to determine its validity.
<u>2021</u>	
10/20/2021	The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal council for the District, including hearing testimony on a complaint lodged against an employee or against legal council for the District to determine its validity.
<u>2022</u>	
4/20/2022	The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal council for the District, including hearing testimony on a complaint lodged against an employee or against legal council for the District to determine its validity. Student disciplinary cases
5/18/2022	The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal council for the District, including hearing testimony on a complaint lodged against an employee or against legal council for the District to determine its validity. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning the salary schedules for one or more class of employees.

February 2024 Board Report

REVENUES	FY24 Budget	January	YTD	% Realized
Educational	\$15,339,547	\$247,447	\$6,950,222	45.31%
Operation and Maintenance	\$1,693,000	\$173,223	\$1,102,152	65.10%
Debt Service	\$406,900	\$1,038	\$183,013	44.98%
Transportation	\$829,000	\$40,773	\$397,708	47.97%
IMRF/Social Security	\$336,500	\$5,318	\$217,521	64.64%
Capital Projects	\$630,000	\$15,193	\$284,736	45.20%
Working Cash	\$285,000	\$7,596	\$135,871	47.67%
Tort	\$146,000	\$266	\$77,812	53.30%
Fire Prevention & Life Safety	\$9,200	\$2,876	\$6,223	67.64%
Total	\$19,675,147	\$493,729	\$9,355,258	47.55%

EXPENSES	FY24 Budget	January	YTD	% Used
Educational	\$15,182,703	\$1,001,395	\$7,302,894	48.10%
Operation and Maintenance	\$2,058,794	\$96,132	\$1,006,774	48.90%
Debt Service	\$347,263	\$0	\$313,845	90.38%
Transportation	\$790,038	\$107,954	\$227,442	28.79%
IMRF/Social Security	\$377,370	\$28,340	\$182,421	48.34%
Capital Projects	\$1,992,306	\$0	\$1,793,071	90.00%
Working Cash	\$0	\$0	\$0	-
Tort	\$122,405	\$0	\$122,405	100.00%
Fire Prevention & Life Safety	\$10,000	\$159	\$521	5.21%
Total	\$20,880,879	\$1,233,980	\$10,949,374	52.44%

SURPLUS (DEFICIT)	(\$1,205,732)	(\$740,251)	(\$1,594,116)
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Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1187

02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ABM Building Value						
Check Group:						
Custodial Services-Feb 1-Feb 29,2024		1	0	10000049893 2/1/2024	20.5.2540.3220.300.0000	\$20,570.17
Check #: 0						
PO/InvoiceTotal:						\$20,570.17
Vendor Total:						\$20,570.17
Amazon Capital Services, Inc						
Check Group:						
Amazon-Office supplies		1	0	1CWX-T66Q-6XQ 1/28/2024	10.5.2320.4000.300.0000	\$112.66
Check #: 0						
PO/InvoiceTotal:						\$112.66
Check Group:						
CHAUVET DJ dj karaoka equipment SLIMAR64RGB		2	24477	147Q-JHMR-6KY 1/28/2024	10.5.1001.4016.100.0000	\$196.76
CHAUVET DJ dj karaoka equipment SLIMAR64RGB		0	24477	16MP-KPGF-31K 1/13/2024	10.5.1001.4016.100.0000	(\$3.50)
CHAUVET DJ dj karaoka equipment SLIMAR64RGB		2	24477	1FK7_MQ7M-1LP 1/23/2024	10.5.1001.4016.100.0000	(\$244.47)
Check #: 0						
PO/InvoiceTotal:						(\$51.21)
Check Group:						
Electric Pencil Sharpener		1	24504	1T1N-3J6L-G194 1/15/2024	10.5.1002.4000.200.0000	\$18.99
Velcro Brand Adhesive Dots White 500 Pack		1	24504	1T1N-3J6L-G194 1/15/2024	10.5.1002.4000.200.0000	\$18.50
Check #: 0						

Pleasantdale School District 107

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Voucher Batch Number: 1187

02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$37.49
Check Group:						
The Boy Who Flew With Dragons		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$12.31
The Boy Who Sang With Dragons		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$16.79
The Boy Who Dreamed of Dragons		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$13.75
The Big Game		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$10.99
Game Day Basketball		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$6.95
How to Catch a Loveosaurus		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$7.96
The Midnight Orchestra		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$11.26
Honest June Secrets and Spies		1	24505	1T1N-3J6L-GNYX 1/15/2024	10.5.2220.4300.100.0000	\$11.18
						Check #: 0
						PO/InvoiceTotal: \$91.19
Check Group:						
Wall Calendar 2024-2025: Monthly Calendar from January 2024 to June 2025		3	24508	1PDM-YD9R-GP GM 1/15/2024	10.5.1210.4000.100.0000	\$26.97
Crayola Broad Line Markers (12 Count), Washable Markers		2	24508	1PDM-YD9R-GP GM 1/15/2024	10.5.1210.4000.100.0000	\$13.52
						Check #: 0
						PO/InvoiceTotal: \$40.49
Check Group:						

Pleasantdale School District 107

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02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
6 pack label maker tape for brother TZ		1	24510	13GL-1J7V-4JGP 1/14/2024	10.5.1001.4000.100.0000	\$19.77
velcro 12 ft roll		3	24510	13GL-1J7V-4JGP 1/14/2024	10.5.1001.4000.100.0000	\$48.93
Packing tape refills 6 pk		1	24510	13GL-1J7V-4JGP 1/14/2024	10.5.1001.4000.100.0000	\$14.95
Check #: 0						
PO/InvoiceTotal:						\$83.65
Check Group:						
Dry Erase Markers Bulk Pack of 144		1	24512	1P33-3FL9-DGFV 1/15/2024	10.5.1002.4000.200.0000	\$32.89
Amazon Basics White Board Erasers 8 Pack		1	24512	1P33-3FL9-DGFV 1/15/2024	10.5.1002.4000.200.0000	\$10.43
Novalinks Photo Case		1	24512	1P33-3FL9-DGFV 1/15/2024	10.5.1002.4000.200.0000	\$24.89
Amazon Basics Clear Thermal Laminating Sheets 200 pack		1	24512	1P33-3FL9-DGFV 1/15/2024	10.5.1002.4000.200.0000	\$19.99
Check #: 0						
PO/InvoiceTotal:						\$88.20
Check Group:						
200 Pieces Scented Pencils		1	24513	1VP1-TGT3-GV79 1/24/2024	10.5.2410.4000.200.0000	\$27.99
80 Pieces Moshi Squishy Toys		1	24513	1VP1-TGT3-GV79 1/24/2024	10.5.2410.4000.200.0000	\$17.99
Graphite Smencils Cylinder 50 Count		1	24513	1VP1-TGT3-GV79 1/24/2024	10.5.2410.4000.200.0000	\$79.99
Shipping		1	24513	1VP1-TGT3-GV79 1/24/2024	10.5.2410.4000.200.0000	\$6.99
Check #: 0						
PO/InvoiceTotal:						\$132.96

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02/23/2024

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
2 Piece Jumbo Inflatable Dice		2	24514	1PVR-KNYK-17X Q 1/18/2024	10.5.1002.4000.200.0000	\$35.90
2 Pack Red and Blue Playing Cards		2	24514	1PVR-KNYK-17X Q 1/18/2024	10.5.1002.4000.200.0000	\$8.98
Money Gun with 100 Pieces of Money		1	24514	1PVR-KNYK-17X Q 1/18/2024	10.5.1002.4000.200.0000	\$15.86
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$60.74
Check Group:						
Half Pound Polished Tumbled Gem Stones		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$13.99
2 Pounds Rock Collection for Kids		2	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$49.98
1782 Piece Gem Stickers		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$7.99
Pyrite Crystal Stone Bulk		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$11.50
1 Pound Bag Natural Amethyst Stones		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$9.98
Half Pound Polished Tumbled Gemstone Chips		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$12.95
12 Pack Mini Storage Containers		8	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$106.32
Clear Quartz Crystals Bulk		2	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$13.98
1 Pound Fluorite Stone		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$11.95

Pleasantdale School District 107

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Voucher Batch Number: 1187

02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
100 Piece Black Velvet Cloth Bags		1	24515	1RJN-LMHD-JF4J 1/21/2024	10.5.1002.4000.200.0000	\$15.98
Check #: 0						
PO/InvoiceTotal:						\$254.62
Check Group:						
Bic Extra Strong Thick Lead Mechanical Pencils 24 Count Pack		4	24516	1N1L-KH3K-F47Q 1/20/2024	10.5.1002.4000.200.0000	\$19.88
Lifesavers Wint-o-Green Bulk Candy		1	24516	1N1L-KH3K-F47Q 1/20/2024	10.5.1002.4000.200.0000	\$17.96
30 Pack Lip Balm		3	24516	1N1L-KH3K-F47Q 1/20/2024	10.5.1002.4000.200.0000	\$26.94
Kleenex On the Go Facial Tissues24 Packs		1	24516	1N1L-KH3K-F47Q 1/20/2024	10.5.1002.4000.200.0000	\$22.32
Bic Round Stix Ballpoint Pens 60 Count Black		2	24516	1N1L-KH3K-F47Q 1/20/2024	10.5.1002.4000.200.0000	\$10.26
Check #: 0						
PO/InvoiceTotal:						\$97.36
Check Group:						
Poster Printer Paper		1	24517	1TMV-1TTV-CDJ 1/20/2024	10.5.2225.4000.100.0000	\$59.45
Poster Printer Paper		1	24517	1TMV-1TTV-CDJ 1/20/2024	10.5.2225.4000.200.0000	\$59.45
Drop Ceiling T-Bar Bridge for 8 Inch Speaker		1	24517	1TMV-1TTV-CDJ 1/20/2024	10.5.2225.4000.200.0000	\$39.59
JBL Professional MTC-81TB8 Pre-Install in-Ceiling Tile Bridge for Pre-Install Backbox		1	24517	1TMV-1TTV-CDJ 1/20/2024	10.5.2225.4000.200.0000	\$24.95
Drop Ceiling T-Bar Bridge for 8 Inch Speaker		0	24517	1V6Y-YV9H-D6V X 2/5/2024	10.5.2225.4000.200.0000	(\$39.59)

Pleasantdale School District 107

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02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
JBL Professional MTC-81TB8 Pre-Install in-Ceiling Tile Bridge for Pre-Install Backbox		0	24517	1XQK-PCVJ-C6L M 2/5/2024	10.5.2225.4000.200.0000	(\$24.95)
Check #: 0						
PO/InvoiceTotal:						\$118.90
Check Group:						
Boulder Portable Badminton Net Set		3	24519	11FF-FG93-1MJ1 1/18/2024	10.5.1500.4032.200.0000	\$76.41
Check #: 0						
PO/InvoiceTotal:						\$76.41
Check Group:						
Lifesavers Wint-o-Green Breath Mints Party Size Pack of 2		1	24521	1FNR-LMJJK-6W WM 1/24/2024	10.5.1002.4000.200.0000	\$17.96
Swingline Commercial Stapler 2 Pack Black		1	24521	1FNR-LMJJK-6W WM 1/24/2024	10.5.1002.4000.200.0000	\$22.76
Check #: 0						
PO/InvoiceTotal:						\$40.72
Check Group:						
Rising Above: How 11 Athletes Overcame Challenges in Their Youth to Become Stars		2	24522	14XR-CDPK-649 W 1/23/2024	10.5.1002.4000.200.0000	\$19.00
Rising Above: Inspiring Women in Sports		2	24522	14XR-CDPK-649 W 1/23/2024	10.5.1002.4000.200.0000	\$18.00
Child of the Dream (A Memoir of 1963)		2	24522	14XR-CDPK-649 W 1/23/2024	10.5.1002.4000.200.0000	\$15.98
Jim Thorpes Bright Path		2	24522	14XR-CDPK-649 W 1/23/2024	10.5.1002.4000.200.0000	\$25.90
Check #: 0						
PO/InvoiceTotal:						\$78.88

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1187

02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
72 Piece Kawaii Squishes		1	24523	1RC9-4C6J-3X4C 1/23/2024	10.5.1002.4000.200.0000	\$14.44
Glitter Sticky Hands 200 Pieces		1	24523	1RC9-4C6J-3X4C 1/23/2024	10.5.1002.4000.200.0000	\$19.99
48 Piece Magic Twisty Worms 12 Colors		1	24523	1RC9-4C6J-3X4C 1/23/2024	10.5.1002.4000.200.0000	\$9.79
				Check #: 0		
					PO/InvoiceTotal:	\$44.22
Check Group:						
post its 3x3 24 pads		2	24525	1PDH-HQ1M-7VR 1/24/2024	10.5.1001.4000.100.0000	\$39.36
				Check #: 0		
					PO/InvoiceTotal:	\$39.36
Check Group:						
Marble Genius Marble track 150 pcs		1	24526	1R1M-HJG4-3RN 1/22/2024	10.5.1001.4109.100.0000	\$39.99
reskid ruled sentence strips pk ok 100		1	24526	1R1M-HJG4-3RN 1/22/2024	10.5.1001.4109.100.0000	\$23.99
EAMAY hundred pocket chart 1-120 number chart number cards		1	24526	1R1M-HJG4-3RN 1/22/2024	10.5.1001.4109.100.0000	\$17.99
prang construction holiday sheets		1	24526	1R1M-HJG4-3RN 1/22/2024	10.5.1001.4109.100.0000	\$4.99
little people toddler barbie 7 ppl		1	24526	1R1M-HJG4-3RN 1/22/2024	10.5.1001.4109.100.0000	\$21.99
sweet lil family dollhouse 9 action figures		1	24526	1R1M-HJG4-3RN 1/22/2024	10.5.1001.4109.100.0000	\$49.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
wooden doolhouse 49 pcs 7 rooms		1	24526	1R1M-HJG4-3RN H 1/22/2024	10.5.1001.4109.100.0000	\$44.99
Check #: 0						
PO/InvoiceTotal:						\$203.93
Check Group:						
Mayco Stroke and coat wonderglaze tiger tail 1 pint		1	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$25.47
mayco stroke wonderglaze just froggy		1	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$25.47
mayco strone and coat vanilla dip		1	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$25.47
mayco stroke and coat bisque		1	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$19.95
sharpie king size 12 ct blk		8	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$108.16
4 pk silicone ice cube trays with lids		2	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$21.96
crayola line markers 256 ct		1	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$59.73
sax tempera primary red paint i gallon		1	24527	1GJG-Q36L-1LHP 1/22/2024	10.5.1001.4002.100.0000	\$40.49
Check #: 0						
PO/InvoiceTotal:						\$326.70
Check Group:						
30 shts scratch and sniff trend enterprises		1	24528	1CRJ-R119-GHY W 1/21/2024	10.5.1001.4013.100.0000	\$10.99
positive words 24 designs		1	24528	1CRJ-R119-GHY W 1/21/2024	10.5.1001.4013.100.0000	\$9.97

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ticonderoga 72 ct pencils		1	24528	1CRJ-R119-GHY W 1/21/2024	10.5.1001.4013.100.0000	\$16.49
Check #: 0						
PO/InvoiceTotal:						\$37.45
Check Group:						
Jumbo Paper Clips 320 Pieces		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$6.98
Premium Cardstock Bright White 250 Sheets		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$10.99
Sharpie Tank Highlighters Value Pack 36 count		2	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$18.50
Amazon Basics Rubber Bands		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$6.75
Zebra Pen Z-Grips Retractable Ball Point Pens 24 Pack		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$6.42
Bic Round Stick Blue Ball point Pens 60 Count		2	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$11.98
Velcro Brand Large 1 Inch Dots with Adhesive 100 Pack		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$13.05
Post It Sticky Notes 5 Pads 450 Sheets		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$12.99
Post It Mini Notes 12 Pads		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$7.07
Index Cardstock 250 Sheets White		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$19.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The Complete Summer I Turned Pretty Trilogy Boxed Set		1	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$19.45
60 Piece Self Adhesive Index Card Pockets		2	24530	1DT3-X6CC-ND3 N 1/26/2024	10.5.1002.4000.200.0000	\$29.86
Check #: 0						
PO/InvoiceTotal:						\$164.03
Check Group:						
Forza Proflex Soccer Goals -Portable		2	24531	13P4-NHWM-1XK J 1/23/2024	10.5.1500.4030.200.1712	\$427.97
Check #: 0						
PO/InvoiceTotal:						\$427.97
Check Group:						
5 Pack Kids Headphones On Ear		1	24532	16Y7-XGGL-VTV 1 1/26/2024	10.5.1002.4000.200.0000	\$39.79
Check #: 0						
PO/InvoiceTotal:						\$39.79
Check Group:						
96 Miles		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$31.96
Thirst		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$30.00
The Disaster Days		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$31.96
Thirteen Lessons that Saved Thirteen Lives: The Inside Story of the Thai Cave Rescues		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$47.96

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Meltdown: Earthquake, Tsunami, and Nuclear Disaster in Fukushima		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$47.96
The Raft		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$27.96
Rising Waters: The Story if the Thai Cave Rescues		4	24533	1W1Q-C669-CFM 3 1/29/2024	10.5.1002.4001.200.0000	\$31.96
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$249.76
Check Group:						
Valentines Day To and From Stickers 200 Tags		2	24534	13GN-XPCW-PC K1 1/26/2024	10.5.1002.4000.200.0000	\$19.98
Amazon Basics Stapler with 1000 Staples		1	24534	13GN-XPCW-PC K1 1/26/2024	10.5.1002.4000.200.0000	\$6.37
Bic Round Stic Extra Life Ball Point Pens Black 36 Pack		1	24534	13GN-XPCW-PC K1 1/26/2024	10.5.1002.4000.200.0000	\$4.97
Shipping		1	24534	13GN-XPCW-PC K1 1/26/2024	10.5.1002.4000.200.0000	\$6.99
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$38.31
Check Group:						
60 Piece Color Your Own Bookmarks for Kids		1	24535	1KX6-KKDY-GG1 D 1/31/2024	10.5.1002.4000.200.0000	\$9.99
Pencil Top Erasers 50 Pack		1	24535	1KX6-KKDY-GG1 D 1/31/2024	10.5.1002.4000.200.0000	\$8.35
Papermate Arrowhead Pink Pearl Cap Erasers 144 Count		1	24535	1KX6-KKDY-GG1 D 1/31/2024	10.5.1002.4000.200.0000	\$8.63

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
90 Piece Scratch and Sniff Bookmarks		1	24535	1KX6-KKDY-GG1 D 1/31/2024	10.5.1002.4000.200.0000	\$9.59
Bic Wite-Out Brand Correction Tape 10 Pack		1	24535	1KX6-KKDY-GG1 D 1/31/2024	10.5.1002.4000.200.0000	\$14.99
Berry Mix Candy Chews Pack of 3		1	24535	1KX6-KKDY-GG1 D 1/31/2024	10.5.1002.4000.200.0000	\$13.31
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$64.86
Check Group:						
Keva Contraptions 50 plank set		4	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$81.68
STEM 59 pcs 10 dbl sided cards		2	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$31.98
PicassoTiles 60pcs magnetic Blocks		1	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$24.69
Pressman Charades for kids peggable		3	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$19.32
FNJO Magnetic Tiles 110 pcs building set		3	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$119.97
Mattel UNO card 2 pk red		2	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$19.78
Scramble squares cat 9 pc puzzle		2	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$29.98
Mattel Pictionary Board game		2	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$39.98
Scramble Squares Deer 9 pc puzzle		1	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$15.99
Scramble Squares Planets 9 pc Puzzle		1	24536	1JN6-PGVP-1G4J 1/27/2024	10.5.2410.4000.100.0000	\$17.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: \$401.36
Check Group:						
What do you Meme Family Edition		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$19.35
Dont Break the Ice Disney Frozen		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$20.60
Connect 4 and Sorry		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$24.00
Hedbanz 2023 edition guessing game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$16.99
Classic Operation		2	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$29.94
Classic Battleship		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$16.99
Hungry Hungry Hippos		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$19.55
Connect 4 Card Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$4.71
Thw Game of Life Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$14.97
Trouble Game Board		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$8.49
Steal the Bacon Card Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$12.99

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Uno card game 2pk		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$9.88
Lost Boy Entertainment Pile Card Games		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$19.99
Sorry Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$8.49
Pretty Pretty Unicorn Board Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$13.46
Taco Cat Goat Cheese Pizza		4	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$39.36
Sequence		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$13.99
Chutes and Amp ladders board Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$29.40
Crazy Board Games		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$9.79
Clue Board Game		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$16.47
Twister		1	24541	1TYF-RKDD-TV1 L 2/3/2024	10.5.2410.4000.100.0000	\$14.97
Guess Who Board Game		2	24541	1VFH-KCKN-GL1 V 2/6/2024	10.5.2410.4000.100.0000	\$35.98

Check #: 0

PO/InvoiceTotal: \$400.36

Check Group:

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The Duck Never Blinks		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$14.99
Waverider Amulet #9		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$22.49
Leila and Nugget #3		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$11.93
The Tree and the River		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$16.49
The Umbrella		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$9.96
Beneath		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$16.99
The Indestructible Tom Crean: Heroic Explorer of the Antarctic The Indestructible Tom Crean: Heroic Explorer of the Antarctic		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$13.99
Whale Fall: Exploring an Ocean-Floor Ecosystem Whale Fall: Exploring an Ocean-Floor Ecosystem		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$14.99
Mole is Not Alone		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$17.99
Fish and Crab		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$14.69
The King Penguin		1	24542	1XQN-W43P-9Y6 R 2/5/2024	10.5.2220.4300.100.0000	\$17.59

Check #: 0

PO/Invoice Total: \$172.10

Check Group:

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
100 Piece Mixed Pencil Toppers		1	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$15.99
Elmers All Purpose Glue Sticks 30 Count		3	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$24.81
Brachs Star Brites Peppermint Candy 4 Pound Bulk Bag		1	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$21.99
Scotch Magic Tape 12 Roll Cabinet		1	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$29.25
Tic Tac Box with 60 Mi ni Boxes		3	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$62.97
Crayola Colored Pencils Classpack 240 Count		1	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$35.99
Assorted Candy Variety Pack Individually Wrapped		4	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$59.12
30 Pack Class Set Headphones		1	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$42.99
Crayola Ultra Clean Washable Markers Classpack 200 Count		2	24544	17G4-CFWX-YM W6 2/4/2024	10.5.1002.4000.200.0000	\$98.94
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$392.05
Check Group:						
smead manila folders 50 ct		2	24548	1RYJ-PCJV-P4J4 2/3/2024	10.5.1001.4000.100.0000	\$41.74
Wau pom pom balls 100		1	24548	1RYJ-PCJV-P4J4 2/3/2024	10.5.1001.4000.100.0000	\$9.99
Check #: 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$51.73
Check Group:						
Teachers Tape 2000 pcs roll		1	24549	1GDD-KTTV-LLX X 2/2/2024	10.5.1001.4102.100.0000	\$46.89
						Check #: 0
						PO/InvoiceTotal: \$46.89
Check Group:						
Sorry Game		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$33.96
Spot It Classic Card Game		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$50.80
Connect 4 Classic Grid Game		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$33.96
Kangaroo Paper Checkers		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$39.80
Skillmatics Card Game		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$59.84
Skip Bo Card Game		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$67.96
Trouble Board Game		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$33.96
Headbanz 2023 edition		4	24550	1DJP-LWX6-1YF K 2/4/2024	10.5.2410.4000.100.0000	\$67.96
						Check #: 0
						PO/InvoiceTotal: \$388.24
Check Group:						

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Pacon Warm Brown 50 shts		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$20.70
Pacon Sky Blue 50 shts		3	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$28.56
Prang 100 shts Gray		1	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$12.49
Pacon Red 50 shts		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$16.56
Pacon Royal Blue 50 shts		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$19.56
Pacon Holiday Green 50 shts		3	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$22.98
PaconShocking Pink 50 shts		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$20.74
Tru-Ray Electric Orange 50 shts		4	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$31.88
Tru Ray Blk 50 shts		4	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$46.76
Folders 3 prong with pockets 100pk		1	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$55.99
50,000 Staples 10 boxes		1	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$18.99
Pacon white 50 shts		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$19.48

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sheet protectors 100 pack non glare		4	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$41.76
Pacon Dark Brown 50 shts		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$20.74
Tru-Ray Yellow 50 shts		3	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$23.55
x-acto electric pencil sharpner		1	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$28.03
Amazon Basics #2 pencils pre-sharpened 150 ct		2	24551	1LRT-TYRV-HW4 D 2/6/2024	10.5.1001.4103.100.0000	\$31.26
Tru-Ray Shades of Me Skin Tone Colors 50 shts		2	24551	1NTR-CW4K-T1D R 2/7/2024	10.5.1001.4103.100.0000	\$34.12
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$494.15
Check Group:						
Fruit of the loom Girls cotton briefs		1	24552	19RK-QGPM-GJD 7 2/1/2024	10.5.2130.4000.100.0000	\$9.99
Trimfit boys underwear tagless		1	24552	19RK-QGPM-GJD 7 2/1/2024	10.5.2130.4000.100.0000	\$16.98
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$26.97
Check Group:						
Sunee Zipper pouch 30 pks		2	24553	1GDD-KTTV-JHH D 2/1/2024	10.5.2130.4000.100.0000	\$35.48
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$35.48

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Cleaning towels		2	24554	1KFH-6XXj-X7DD 2/4/2024	10.5.2225.4000.200.0000	\$40.60
Floor cord cover		1	24554	1KFH-6XXj-X7DD 2/4/2024	10.5.2225.4000.200.0000	\$27.71
Bubble wrap package supply		2	24554	1KFH-6XXj-X7DD 2/4/2024	10.5.2225.4000.200.0000	\$28.12
GripperX Headphone Plug Extraction Tool		4	24554	1KFH-6XXj-X7DD 2/4/2024	10.5.2225.4000.200.0000	\$39.96
Check #: 0						
PO/InvoiceTotal:						\$136.39
Check Group:						
Yellow Construction Paper		3	24555	1V6L-76VD-67KJ 2/5/2024	10.5.1002.4000.200.0000	\$23.55
Orange Construction Paper		3	24555	1V6L-76VD-67KJ 2/5/2024	10.5.1002.4000.200.0000	\$23.91
36 Piece Silicone Charm Bracelet		1	24555	1V6L-76VD-67KJ 2/5/2024	10.5.2410.4000.200.0000	\$22.99
Purple Construction Paper		2	24555	1V6L-76VD-67KJ 2/5/2024	10.5.1002.4000.200.0000	\$13.38
Black Construction Paper		3	24555	1V6L-76VD-67KJ 2/5/2024	10.5.1002.4000.200.0000	\$35.07
Green Construction Paper		3	24555	1V6L-76VD-67KJ 2/5/2024	10.5.1002.4000.200.0000	\$22.98
Check #: 0						
PO/InvoiceTotal:						\$141.88
Check Group:						
Escaping the Giant Waves		3	24556	14L7-PT3M-QD9 N 2/3/2024	10.5.1002.4000.200.0000	\$23.97

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Wildfire (The Wild Series)		5	24556	14L7-PT3M-QD9 N 2/3/2024	10.5.1002.4000.200.0000	\$39.20
Where is Mount Everest?		5	24556	14L7-PT3M-QD9 N 2/3/2024	10.5.1002.4000.200.0000	\$29.95
Five Epic Disasters(I Survived True Stories#1)		6	24556	14L7-PT3M-QD9 N 2/3/2024	10.5.1002.4000.200.0000	\$50.22
Check #: 0						
PO/InvoiceTotal:						\$143.34
Check Group:						
Kind Nut Bars 12 Count		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$22.49
Gardettos Snack Mix Original Recipe 10 Count		2	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$12.48
Bulk Assorted Fruit Candies		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$19.99
300 Piece Lanyards		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$35.99
Goldfish Dynamic Duo Variety Pack 20 Count		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$9.76
Layered Organic Fruit Bars 28 Count		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$15.99
20 Piece Blank Cosmetic Bags		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$25.99
Horizontal Card Protectors 100 Pack		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$17.98

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Avery Name Badge Inserts 300 Count		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$15.92
Nabisco Classic Mix Variety Pack		1	24557	1YFY-3G4Y-YG4 Y 2/4/2024	10.5.1002.4000.200.0000	\$8.68
Check #: 0						
PO/InvoiceTotal:						\$185.27
Check Group:						
Liquid Motion Bubbler Timer Pack of 6		1	24561	197P-6WMD-QDK G 2/2/2024	10.5.2410.4000.200.0000	\$20.38
60 Pack Links Fidget Toys		1	24561	197P-6WMD-QDK G 2/2/2024	10.5.2410.4000.200.0000	\$20.99
Check #: 0						
PO/InvoiceTotal:						\$41.37
Check Group:						
Crayola Broad Line Markers Bulk Pack		1	24564	1CNW-4TDX-KKL J 2/6/2024	10.5.1002.4000.200.0000	\$30.39
Scissors Set of 6		1	24564	1CNW-4TDX-KKL J 2/6/2024	10.5.1002.4000.200.0000	\$9.77
Legal Pads 6 Pack		1	24564	1CNW-4TDX-KKL J 2/6/2024	10.5.1002.4000.200.0000	\$17.09
Electric Pencil Sharpener Black		1	24564	1CNW-4TDX-KKL J 2/6/2024	10.5.1002.4000.200.0000	\$19.59
Astrobrights Color Paper 150 Sheets		1	24564	1CNW-4TDX-KKL J 2/6/2024	10.5.1002.4000.200.0000	\$10.97
Check #: 0						
PO/InvoiceTotal:						\$87.81

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Uni Posca Warm Tones Acrylic Paint Marker Set 8 Count		1	24565	16KK-VDXF-FFN V 2/10/2024	10.5.1002.4000.200.0000	\$33.25
Paper Mate Inkjoy Gel Pens Fine Point Assorted 10 Count		1	24565	16KK-VDXF-FFN V 2/10/2024	10.5.1002.4000.200.0000	\$13.49
Paper Mate Inkjoy Gel Pens Fine Point Assorted Colors 14 Count		1	24565	16KK-VDXF-FFN V 2/10/2024	10.5.1002.4000.200.0000	\$18.86
Posca Markers Color Tones Set Acrylic Paint Pens with Reversible Tips		1	24565	16KK-VDXF-FFN V 2/10/2024	10.5.1002.4000.200.0000	\$27.13
Office Binder Clips Assorted Sizes Set 42 Pack		1	24565	16KK-VDXF-FFN V 2/10/2024	10.5.1002.4000.200.0000	\$12.59
					Check #: 0	
					PO/InvoiceTotal:	\$105.32
Check Group:						
20 Pack CPR Face Shield Masks		1	24566	19WC-CVDT-QQ 9J 2/7/2024	10.5.1002.4000.200.0000	\$13.29
Pack of 200 CPR Training Shields		1	24566	19WC-CVDT-QQ 9J 2/7/2024	10.5.1002.4000.200.0000	\$49.95
Epipen Trainer		1	24566	19WC-CVDT-QQ 9J 2/7/2024	10.5.1002.4000.200.0000	\$44.99
Duracell Coppertop C Batteries Pack of 12		1	24566	19WC-CVDT-QQ 9J 2/7/2024	10.5.1002.4000.200.0000	\$17.61
					Check #: 0	
					PO/InvoiceTotal:	\$125.84
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
DC3V-12V DC Geared Motor		5	24567	1N3P-FKGY-6Q1 T 2/14/2024	10.5.1002.4000.200.0000	\$49.45
82 Piece Plastic Gear Package Kit		5	24567	1N3P-FKGY-6Q1 T 2/14/2024	10.5.1002.4000.200.0000	\$47.00
18 Set DC Motors Kit		2	24567	1N3P-FKGY-6Q1 T 2/14/2024	10.5.1002.4000.200.0000	\$59.58
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$156.03
Check Group:						
Wrecker		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$9.49
The Swifts		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$8.99
Human Kaboom		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$12.90
Ice Cream Machine		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$11.39
One Punch Man Vol 9		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$9.99
Erased Vol 1		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$29.99
Amulet 9 - Waverider		1	24570	19XV-6TQM-KW6 V 2/10/2024	10.5.2220.4300.200.0000	\$22.49

Check #: 0

PO/InvoiceTotal:

\$105.24

Check Group:

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We Were the Fire: Birmingham 1963		6	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$47.94
Uprising		8	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$87.20
A Long Walk to the Water: Based on a True Story		4	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$24.68
Chains (The Seeds of America Trilogy)		3	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$26.97
The Blackbird Girs		4	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$35.96
Brady		4	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$31.92
Discount		1	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	(\$10.96)
I Must Betray You		3	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$35.07
Words on Fire		8	24572	14QM-DFKG-1FL 4 2/13/2024	10.5.1002.4001.200.0000	\$71.28
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$350.06
Check Group:						
Cardinal Economy 3 Ring Binders 1" Carton of 12		2	24575	199K-QRQV-XQK R 2/13/2024	10.5.1002.4000.200.0000	\$70.16
Low Erase Odor Dry Erase Markers Fine Tip Black 36 Count		1	24575	199K-QRQV-XQK R 2/13/2024	10.5.1002.4000.200.0000	\$16.52

Check #: 0

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						PO/InvoiceTotal: <u>\$86.68</u>
						Vendor Total: <u>\$6,974.00</u>
Ayala, Simoen M						
Check Group:						
Reimburse for Tuition		1 0		V305126 2/14/2024	10.5.2213.2300.300.0000	\$191.70
Reimburse for Tuition		1 0		V367847 2/14/2024	10.5.2213.2300.300.0000	\$39.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$230.70</u>
						Vendor Total: <u>\$230.70</u>
Baker Tilly US, LLP						
Check Group:						
Financial Statements & Single Audit FY23- Final Bill		1 0		BT2666087 1/30/2024	10.5.2520.3170.300.0000	\$4,500.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$4,500.00</u>
						Vendor Total: <u>\$4,500.00</u>
Bedell, Wendy						
Check Group:						
Jan 30, 2024 -Coaching Training-Mileage		1 0		V426708 2/1/2024	10.5.1001.3320.100.0000	\$29.64
Jan 31, 2024 -Coaching Training-Mileage		1 0		V426708 2/1/2024	10.5.1001.3320.100.0000	\$29.64
Reimburse for Tuition		1 0		V604905 2/14/2024	10.5.2213.2300.300.0000	\$345.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$404.28</u>
						Vendor Total: <u>\$404.28</u>

Bell, Fredrick M

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Mileage & Parking-Midwest Band & Orch Clinic-Dec 20-Dec22,2023		1 0		V469307 1/30/2024	10.5.1002.3320.200.0000	\$153.60
					Check #: 0	
					PO/InvoiceTotal:	\$153.60
					Vendor Total:	\$153.60
Berger, Paula M						
Check Group:						
Reimburse for supplies for teachers lounge		1 0		V280605 1/18/2024	10.5.2410.4000.100.0000	\$84.02
					Check #: 0	
					PO/InvoiceTotal:	\$84.02
					Vendor Total:	\$84.02
Comcast						
Check Group:						
Dedicated Internet-ES		1 0		190923523 1/1/2024	20.5.2540.3400.100.0000	\$1,774.99
Dedicated Internet-MS		1 0		190923523 1/1/2024	20.5.2540.3400.200.0000	\$1,775.00
Phone Service-Ms		1 0		191523724 1/1/2024	20.5.2540.3400.200.0000	\$540.86
Phone Service-ES		1 0		191523724 1/1/2024	20.5.2540.3400.100.0000	\$536.67
Dedicated Internet-ES		1 0		193301783 2/1/2024	20.5.2540.3400.100.0000	\$1,774.99
Dedicated Internet-MS		1 0		193301783 2/1/2024	20.5.2540.3400.200.0000	\$1,775.00
Phone Service-ES		1 0		193963636 2/1/2024	20.5.2540.3400.100.0000	\$536.67

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Phone Service-MS		1	0	193963636 2/1/2024	20.5.2540.3400.200.0000	\$540.86
Check #: 0						
PO/InvoiceTotal:						\$9,255.04
Vendor Total:						\$9,255.04
E2 Services, Inc						
Check Group:						
February 2024 Server Management-ES		1	0	24265 2/1/2024	10.5.2225.3100.100.0000	\$1,116.37
February 2024 Server Management-MS		1	0	24265 2/1/2024	10.5.2225.3100.200.0000	\$1,116.38
Check #: 0						
PO/InvoiceTotal:						\$2,232.75
Check Group:						
Barracuda Energize Updates-Subscription License Renewal -12 months 2/28/24-2/27/25		6	24507	24298 2/12/2024	10.5.2225.4700.100.0000	\$2,130.00
Barracuda Energize Updates-Subscription License Renewal -12 months 2/28/24-2/27/25		6	24507	24298 2/12/2024	10.5.2225.4700.200.0000	\$2,130.00
Check #: 0						
PO/InvoiceTotal:						\$4,260.00
Check Group:						
Micron-16GB DDR4 SDRAM Memory Module		6	24524	24300 2/14/2024	10.5.2225.5501.100.0000	\$317.10
Server Memory Installation		1	24524	24300 2/14/2024	10.5.2225.5501.100.0000	\$1,020.00
Check #: 0						
PO/InvoiceTotal:						\$1,337.10
Check Group:						

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SonicWall Advanced Gateway Security Suite-1yr		0.499998 605	24569	24290 2/7/2024	10.5.2225.4000.100.0000	\$1,792.65
SonicWall Advanced Gateway Security Suite-1yr		0.500001 395	24569	24290 2/7/2024	10.5.2225.4000.200.0000	\$1,792.66
Check #: 0						
PO/InvoiceTotal:						\$3,585.31
Vendor Total:						\$11,415.16
ENGIE Resources LLC						
Check Group:						
Dec 5-Jan 8, 2024-Electricity-MS		1 0		8019578 1/11/2024	20.5.2540.4660.200.0000	\$6,343.00
Dec 5-Jan 8, 2024-Electricity-ES		1 0		8019585 1/11/2024	20.5.2540.4660.100.0000	\$4,419.40
Jan 8-Feb 6, 2024- Electricity -ES		1 0		8145718 2/9/2024	20.5.2540.4660.100.0000	\$4,852.63
Jan 8-Feb 6,2024 Electrcity-MS		1 0		8145721 2/9/2024	20.5.2540.4660.200.0000	\$6,712.74
Check #: 0						
PO/InvoiceTotal:						\$22,327.77
Vendor Total:						\$22,327.77
Frontline Technologies Group, LLC						
Check Group:						
Applicant Tracking-Feb 25-June 30,2024.		1 0		195919 2/23/2024	10.5.2320.6400.300.0000	\$1,060.65
Check #: 0						
PO/InvoiceTotal:						\$1,060.65
Vendor Total:						\$1,060.65
Grand Prairie Transit						
Check Group:						

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December Transportation-Reg		1	0	RTINV1006408 12/31/2023	40.5.2550.3315.300.0000	\$7,794.03
December Transportation-Aide		1	0	RTINV1006408 12/31/2023	40.5.2550.3315.300.0000	\$2,789.46
January 2024-Aide Transportation		1	0	RTINV1006435 1/31/2024	40.5.2550.3315.300.0000	\$2,966.75
January 2024-Reg Transportation		1	0	RTINV1006435 1/31/2024	40.5.2550.3315.300.0000	\$7,986.54
Check #: 0						
						PO/InvoiceTotal: <u>\$21,536.78</u>
						Vendor Total: <u>\$21,536.78</u>
IGS Energy						
Check Group:						
December 2023-Natural Gas-ES		1	0	418144 1/19/2024	20.5.2540.4650.100.0000	\$1,605.40
December 2023-Natural Gas-MS		1	0	418144 1/19/2024	20.5.2540.4650.200.0000	\$2,951.74
Check #: 0						
						PO/InvoiceTotal: <u>\$4,557.14</u>
						Vendor Total: <u>\$4,557.14</u>
LaGrange Area Dept Of Special Education						
Check Group:						
Wrap Services		1	0	FY24-Q1-D107 11/8/2023	10.5.4120.6705.300.0000	\$180.36
CPR/AED Provider Card-J. Mehlman		1	0	FY24-Q1-D107 11/8/2023	10.5.4120.6702.300.0000	\$4.00
Speech Services -J. Mehlman		1	0	FY24-Q1-D107 11/8/2023	10.5.4120.6702.300.0000	\$90.62
ECE Evaluations-		1	0	FY24-Q1-D107 11/8/2023	10.5.4120.6707.100.0000	\$5,610.00

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Crisis Prevention Training		1	0	FY24-Q1-D107 11/8/2023	10.5.4120.6707.100.0000	\$6,373.50
					Check #: 0	
						PO/InvoiceTotal: \$12,258.48
						Vendor Total: \$12,258.48
LaGrange Lock & Safe						
Check Group:						
Middle School 2nd Floor Classroom lock services		1	0	19856 2/8/2024	20.5.2540.3200.200.0000	\$108.28
					Check #: 0	
						PO/InvoiceTotal: \$108.28
						Vendor Total: \$108.28
Loreen M Pilster						
Check Group:						
Jan 1-Jan 24,2024 Consulting		1	0	V173300 1/24/2024	10.5.2520.3100.300.0000	\$690.00
					Check #: 0	
						PO/InvoiceTotal: \$690.00
						Vendor Total: \$690.00
McGuire, Erin						
Check Group:						
Reimburse for Tuition		1	0	V366466 2/13/2024	10.5.2213.2300.300.0000	\$821.25
					Check #: 0	
						PO/InvoiceTotal: \$821.25
						Vendor Total: \$821.25
Midwest Mechanical						
Check Group:						
RTU Repairs-Belts replaced -MS		1	0	112150780 1/26/2024	20.5.2540.3200.200.0000	\$748.79

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Check #: 0						
PO/InvoiceTotal:						<u>\$748.79</u>
Vendor Total:						<u>\$748.79</u>
Poplawski, Sara K						
Check Group:						
Reimburse for Tuition		1 0		V136289 2/14/2024	10.5.2213.2300.300.0000	\$1,200.00
Check #: 0						
PO/InvoiceTotal:						<u>\$1,200.00</u>
Vendor Total:						<u>\$1,200.00</u>
Rose Pest Solutions						
Check Group:						
Monthly Pest Control -MS		1 0		3582462 1/26/2024	20.5.2540.3293.200.0000	\$122.00
Monthly Pest Control-ES		1 0		3582463 1/19/2024	20.5.2540.3293.100.0000	\$113.00
Check #: 0						
PO/InvoiceTotal:						<u>\$235.00</u>
Vendor Total:						<u>\$235.00</u>
Siarny, Julie Ann						
Check Group:						
Mileage and Parking-Midwest Band & Orch Clinic-Dec 20-Dec 22,2023		1 0		V946865 1/30/2024	10.5.1002.3320.200.0000	\$153.60
Check #: 0						
PO/InvoiceTotal:						<u>\$153.60</u>
Vendor Total:						<u>\$153.60</u>
Tatina, Anthony						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Reimburse for Travel-IMEC Conference Peoria		1	0	V747504 1/31/2024	10.5.1002.3320.200.0000	\$238.44
					Check #: 0	
					PO/InvoiceTotal:	\$238.44
					Vendor Total:	\$238.44
Tokarczyk, Karen M						
Check Group:						
Membership Dues-Student Council		1	0	V141486 1/19/2024	10.5.1001.6400.100.0000	\$75.00
Amazon-Hearts -Student Council		1	0	V368692 2/12/2024	10.5.1001.4000.100.0000	\$47.98
					Check #: 0	
					PO/InvoiceTotal:	\$122.98
					Vendor Total:	\$122.98
Tomei, Kathleen J						
Check Group:						
Blue Ribbon Award -Nov16-Nov 18,2023- Washington D.C. -Airfare-Tomei		1	0	V443964 1/18/2024	10.5.2410.3320.100.0000	\$332.80
Blue Ribbon Award-Nov 16-Nov 18,2023- Airfare Duvall		1	0	V443964 1/18/2024	10.5.2410.3320.100.0000	\$332.80
					Check #: 0	
					PO/InvoiceTotal:	\$665.60
					Vendor Total:	\$665.60
Verizon						
Check Group:						
Dec 24-Jan 23,2024 Cell Phone Charges-ES		1	0	9954945440 1/23/2024	20.5.2540.3400.100.0000	\$49.40
Dec 24-Jan 23,2024 Cell Phone-Charges -MS		1	0	9954945440 1/23/2024	20.5.2540.3400.200.0000	\$98.80

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1187

02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Dec 24-Jan 23,2024 Cell Phone-Charges -DO		1	0	9954945440 1/23/2024	20.5.2540.3400.300.0000	\$172.82
Check #: 0						
PO/InvoiceTotal:						\$321.02
Vendor Total:						\$321.02
Vex Robotics, Inc						
Check Group:						
Star Drive Shaft Collar 16 Pack		5	24271	684529 9/20/2023	10.5.1002.4000.200.0000	\$44.95
Star Drive Clamping shaft Collar 10 Pack		3	24271	684529 9/20/2023	10.5.1002.4000.200.0000	\$16.47
Long Shaft Add On Pack		3	24271	684529 9/20/2023	10.5.1002.4000.200.0000	\$34.47
Shipping & Handling		1	24271	684529 9/20/2023	10.5.1002.4000.200.0000	\$16.72
Check #: 0						
PO/InvoiceTotal:						\$112.61
Check Group:						
EXP Controller		3	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$299.97
2x2x25 Steel Angle 4 Pack		3	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$50.97
EXP Robot Brain		3	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$749.97
EXP Robot Battery		3	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$179.97
EXP Smart Motor 5.5W		12	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$359.88
Smart Cable Stock 8m		1	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$6.99

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1187

02/23/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Smart Cable Connectors 50 Pack		2	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$6.98
Shipping		1	24436	701865 11/22/2023	10.5.1002.4000.200.0000	\$42.31
Check #: 0						
						PO/InvoiceTotal: \$1,697.04
						Vendor Total: \$1,809.65
Voyager Sopris						
Check Group:						
Language Live 2.0 Level 1 Student Edition Replacement Books (Units 1-6)		2	24529	7539076 1/30/2024	10.5.1205.4000.300.0000	\$64.96
Check #: 0						
						PO/InvoiceTotal: \$64.96
						Vendor Total: \$64.96
						Grand Total: \$122,507.36

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
American Heart Association, Inc						
Check Group:						
CPR E-Cards		42	24560	002634459 2/12/2024	10.5.1001.3320.100.0000	\$105.00
CPR E-Cards		42	24560	002634459 2/12/2024	10.5.1002.3320.200.0000	\$105.00
					Check #: 0	
					PO/InvoiceTotal:	\$210.00
					Vendor Total:	\$210.00
AMS Mechanical Systems, Inc						
Check Group:						
Replace 8th grade drinking fountain		1	24050	104830-01 1/22/2024	20.5.2540.5501.200.0000	\$9,375.00
					Check #: 0	
					PO/InvoiceTotal:	\$9,375.00
Check Group:						
Replace Sink- MS Cafeteria		1	24065	103351-01 9/25/2023	10.5.2560.5500.200.0000	\$7,745.00
					Check #: 0	
					PO/InvoiceTotal:	\$7,745.00
					Vendor Total:	\$17,120.00
AT&T						
Check Group:						
Dec 26- Jan 25,2023 Phone charges-DO		1	0	63066201393181- 0124 1/25/2024	20.5.2540.3400.300.0000	\$86.51
Dec 26-Jan 25,2023 Phone charges-MS		1	0	63066201393181- 0124 1/25/2024	20.5.2540.3400.300.0000	\$264.63
Dec 26- Jan 25,2023 Phone charges-ES		1	0	63066201393181- 0124 1/25/2024	20.5.2540.3400.300.0000	\$337.67

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov 26-Dec 25,2023-Phone Service		1	0	63066201393181- 1223 1/25/2024	20.5.2540.3400.100.0000	\$312.74
Nov 26-Dec 25,2023-Phone Service-MS		1	0	63066201393181- 1223 1/25/2024	20.5.2540.3400.200.0000	\$316.86
Nov 26-Dec 25,2023-Phone Service-DO		1	0	63066201393181- 1223 1/25/2024	20.5.2540.3400.300.0000	\$86.42
Check #: 0						
PO/InvoiceTotal:						<u>\$1,404.83</u>
Vendor Total:						<u>\$1,404.83</u>
Athlon Interactive Adventures, LLC						
Check Group:						
Love is Blind Team Building Activity		1	24537	20240125-16 1/25/2024	10.5.2410.4000.100.0000	\$49.00
Check #: 0						
PO/InvoiceTotal:						<u>\$49.00</u>
Vendor Total:						<u>\$49.00</u>
Behavioral Perspective Inc						
Check Group:						
Consultations-January 2024		1	0	7256694 2/1/2024	10.5.1205.3100.200.0000	\$1,200.00
Check #: 0						
PO/InvoiceTotal:						<u>\$1,200.00</u>
Vendor Total:						<u>\$1,200.00</u>
Blick Art Materials						
Check Group:						
Yasutomo Bamboo Baren-Small 3-7/8		5	24491	2322675 1/22/2024	10.5.1002.4000.200.0000	\$33.55
Soft-Kut Printing Block		5	24491	2330163 1/23/2024	10.5.1002.4000.200.0000	\$82.45

Pleasantdale School District 107

Voucher Detail Listing

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02/21/2024

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$116.00
Vendor Total:						\$116.00
Brookfield Tree Service						
Check Group:						
Tree removal and stump removal for several trees -MS		1 0		V363334 8/2/2023	20.5.2540.3292.200.0000	\$5,200.00
Check #: 0						
PO/InvoiceTotal:						\$5,200.00
Vendor Total:						\$5,200.00
Brooks Publishing						
Check Group:						
ASQ Online Screens		19 0		1278721 1/5/2024	10.5.1210.4000.100.0000	\$9.50
Check #: 0						
PO/InvoiceTotal:						\$9.50
Vendor Total:						\$9.50
BRVC Owner LLC						
Check Group:						
One time rental fee-Burr Ridge Village Center Greens-Graduation May 28,2024		1 0		V555064 1/30/2024	20.5.2540.3250.300.0000	\$1,000.00
Check #: 0						
PO/InvoiceTotal:						\$1,000.00
Vendor Total:						\$1,000.00
Candor Health Education						
Check Group:						
Feb 1,2024 Science Behind Drugs-Influencers Part 2		1 0		2024536 2/1/2024	10.5.1002.3100.200.0000	\$200.00

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Feb 1,2024 Science Behind Drugs-Influencers Part 2		25	0	2024536 2/1/2024	10.5.1002.3100.200.0000	\$375.00
					Check #: 0	
						PO/InvoiceTotal: \$575.00
						Vendor Total: \$575.00
Chicago Metropolitan Fire Prevention Co						
Check Group:						
Monitoring-January 1-March 31,2024		1	0	IN00425627 1/14/2024	90.5.2530.3200.300.0000	\$47.25
Radio Use/ Maintenance-January 1-March 31,2024		1	0	IN00425627 1/14/2024	90.5.2530.3200.300.0000	\$57.00
					Check #: 0	
						PO/InvoiceTotal: \$104.25
						Vendor Total: \$104.25
Cook County Treasurer						
Check Group:						
Traffic Signal Maintenance -Oct 1-Dec31,2023		1	0	2023-4 1/3/2024	20.5.2540.3294.300.0000	\$240.00
					Check #: 0	
						PO/InvoiceTotal: \$240.00
						Vendor Total: \$240.00
DEMCO						
Check Group:						
Paperfold Adjustab Book Jacket Cover 10" x 300' 1.5-Mil		1	24539	7430257 1/31/2024	10.5.2220.4000.100.0000	\$60.68
					Check #: 0	
						PO/InvoiceTotal: \$60.68
						Vendor Total: \$60.68
First Student, Inc						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Evacuation Safety Drill Transportation Sept 22,2023 -4 buses ES		1	0	11931142 11/3/2023	40.5.2550.3310.300.0000	\$925.72
Girls Softball-Sept 12,2023		1	0	366138 9/23/2023	40.5.2550.3311.300.0000	\$309.39
Girls Basketball-Sept 14,2023		1	0	366155 9/23/2023	40.5.2550.3311.300.0000	\$309.39
Boys Softball-Sept 14,2023		1	0	366158 9/23/2023	40.5.2550.3311.300.0000	\$245.77
Boys Softball-Sept 21,2023		1	0	369822 10/2/2023	40.5.2550.3311.300.0000	\$309.39
Boys Softball Sept 21,2023		1	0	371077 10/4/2023	40.5.2550.3311.300.0000	\$309.39
8th Grade Trip-Dec 18,2024		1	0	394917 12/18/2023	40.5.2550.3311.300.0000	\$774.70
Boys Basketball-Jan 12,2024		1	0	400655 1/12/2024	40.5.2550.3311.300.0000	\$309.39
Boys Basketball Jan 12,2024-		1	0	400673 1/12/2024	40.5.2550.3311.300.0000	\$309.39

Check #: 0

PO/InvoiceTotal:	<u>\$3,802.53</u>
Vendor Total:	\$3,802.53

Follett Content Solutions, LLC

Check Group:

Spy school goes north	1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$18.06
Tom Brady vs. Joe Montana : who would win?	1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$23.04
Stephen Curry vs. Magic Johnson : who would win?	1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$23.04

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Illustrated sports encyclopedia		1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$18.96
Above the trenches		1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$20.06
Horror Collector, Vol. 1 The Faceless Kid		1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$8.82
Cataloging and processing		1	24426	787790F 1/23/2024	10.5.2220.4300.200.0000	\$10.53
Check #: 0						
PO/InvoiceTotal:						\$122.51
Check Group:						
Ultimate rocket blast		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$17.17
Lola Levine, drama queen		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$14.10
Lola Levine and the ballet scheme		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$14.10
Lola Levine meets Jelly and Bean		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$14.10
Lola Levine and the vacation dream		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$14.10
Sunny makes a splash		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$21.25
Soccer trophy mystery		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.50
History of football		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$22.00
History of gymnastics		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$22.00
Dragons and marshmallows		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.50

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Double play		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$17.17
Kid owner		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$16.34
Soccer snub		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$19.54
The Academy		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$14.78
The Bad Guys in Look who's talking		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.50
The thunder egg		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.00
The frozen sea		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.00
The battle for Imperia		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.00
Who is Shaquille O'Neal?		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.50
The Mystwick School of Musicraft		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$18.01
Ghoulia		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$9.70
Amelia Fang and the Barbaric Ball		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$16.34
Amelia Fang and the unicorns of Glitteropolis		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$16.34
Kristy's big day		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.89
Claudia and mean Janine		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.89

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Boy-crazy Stacey		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.89
The ghost at Dawn's house		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.89
The Baby-sitters Club. 15,Claudia and the bad joke		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$21.25
Super game book!		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$16.78
Ferrari		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$24.00
Corvette		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$24.00
Cataloging and processing		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$50.85
Hat trick		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$16.34
Miles Morales stranger tides : a Spider-Man graphic novel		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$21.25
The Baby-sitters Club. 14,Stacey's mistake		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$21.25
Ultimate small shark rumble		1	24506	318264 1/16/2024	10.5.2220.4300.100.0000	\$15.22

Check #: 0

PO/InvoiceTotal: \$648.54

Vendor Total: \$771.05

Garvey's Office Supply

Check Group:

Garveys Copy Paper-1 Pallet (40 cases)		40	24590	PINV2533831 2/13/2024	10.5.1001.4003.100.0000	\$1,716.00
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Check #: 0

Pleasantdale School District 107

Voucher Detail Listing

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02/21/2024

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$1,716.00
						Vendor Total: \$1,716.00
GOPHERMODS						
Check Group:						
K0G4G67K3M repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$89.00
M4D0YX507P repair		1	24518	5377 12/31/2023	10.5.2225.3200.100.0000	\$89.00
X6VHW2991X repair		1	24518	5377 12/31/2023	10.5.2225.3200.100.0000	\$89.00
VWYK6GFK6K repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$89.00
YFYLWGLQH4 repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$129.00
X93X9FWC7L repair		1	24518	5377 12/31/2023	10.5.2225.3200.100.0000	\$129.00
LFJ92746RH repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$129.00
XTVFQJ790M repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$129.00
CP6Y09XJVJ REPAIRS		1	24518	5377 12/31/2023	10.5.2225.3200.100.0000	\$129.00
CYGP4Q0YK5 repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$129.00
X7KC7VV2GD repair		1	24518	5377 12/31/2023	10.5.2225.3200.200.0000	\$129.00
Q9DMV0T7Q7 REPAIRS		1	24518	5377 12/31/2023	10.5.2225.3200.100.0000	\$129.00
						Check #: 0
						PO/InvoiceTotal: \$1,388.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
						Vendor Total:	\$1,388.00
Illinois Assoc of Sch Business Officials							
Check Group:							
Facilities Professionals Conference- March 8, 2024 B. Carr		1	24538	005012 1/31/2024	20.5.2540.3320.300.0000	\$205.00	
Facilities Operations Program-Essential of Custodial Operations Feb 21,2024-B.Carr		1	24538	005012 1/31/2024	20.5.2540.3320.300.0000	\$190.00	
Facilities Professional Membership- Jan 2024-Dec 2024.B. Carr		1	24538	005012 1/31/2024	20.5.2540.3320.300.0000	\$100.00	
						Check #: 0	
						PO/InvoiceTotal:	\$495.00
						Vendor Total:	\$495.00
Illinois Tollway							
Check Group:							
Tolls Oct 1-Dec 31,2023		1	0	G129000006923 1/18/2024	20.5.2540.4640.300.0000	\$1.60	
						Check #: 0	
						PO/InvoiceTotal:	\$1.60
						Vendor Total:	\$1.60
Jensen's Plumbing & Heating, LLC							
Check Group:							
Replace faucets in both pre K classrooms		1	24481	W30808 1/10/2024	20.5.2540.5501.100.0000	\$1,675.00	
Replace RO system in 142		1	24481	W30808 1/10/2024	20.5.2540.5501.100.0000	\$1,000.00	
						Check #: 0	
						PO/InvoiceTotal:	\$2,675.00
						Vendor Total:	\$2,675.00
Just A Dash Catering							

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Jan Lunchs-MS		1 0		PD 78 1/30/2024	10.5.2560.4040.300.0000	\$7,498.56
Jan Lunch-ES		1 0		PD78 1/31/2024	10.5.2560.4040.300.0000	\$8,126.50
Check #: 0						
						PO/InvoiceTotal: <u>\$15,625.06</u>
						Vendor Total: <u>\$15,625.06</u>
Konica Minolta Business Solutions						
Check Group:						
January Digital Support		1 0		291664866 1/24/2024	20.5.2540.3290.200.0000	\$80.00
Dec 2,2023-Jan 1,2024-Copier Charges-ES		1 0		9009731421 1/1/2024	20.5.2540.3290.100.0000	\$667.00
Dec 2,2023-Jan 1,2024-Copier Charges-MS		1 0		9009731421 1/1/2024	20.5.2540.3290.200.0000	\$567.82
Dec 2,2023-Jan 1,2024-Copier Charges-DO		1 0		9009731421 1/1/2024	20.5.2540.3290.300.0000	\$348.92
Jan 1-Feb 2,2024 Copier Charges-ES		1 0		9009779551 2/1/2024	20.5.2540.3290.100.0000	\$712.44
Jan 1-Feb 2,2024 Copier Charges-MS		1 0		9009779551 2/1/2024	20.5.2540.3290.200.0000	\$390.44
Jan 1-Feb 2,2024 Copier Charges-DO		1 0		9009779551 2/1/2024	20.5.2540.3290.300.0000	\$93.60
Check #: 0						
						PO/InvoiceTotal: <u>\$2,860.22</u>
						Vendor Total: <u>\$2,860.22</u>
Kriha Boucek, LLC						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
January 2024 Legal Services		1	0	6201 2/6/2024	10.5.2310.3180.300.0000	\$2,390.00
					Check #: 0	
					PO/InvoiceTotal:	\$2,390.00
					Vendor Total:	\$2,390.00
Louvers Lane						
Check Group:						
Blue Front Stage Draperies Valances 2 Black Thin Back Panels Back Stationary Panel	2 High 4 Black Side Panels 1 White Muslin	1	24480	V688359 1/4/2024	20.5.2540.5501.200.0000	\$4,635.00
Scaffolding/High Ladder Fee		1	24480	V688359 1/4/2024	20.5.2540.5501.200.0000	\$250.00
Service Call/Travel etc		2	24480	V688359 1/4/2024	20.5.2540.5501.200.0000	\$160.00
Chemical Price Change		1	24480	V688359 1/4/2024	20.5.2540.5501.200.0000	\$300.00
					Check #: 0	
					PO/InvoiceTotal:	\$5,345.00
					Vendor Total:	\$5,345.00
Marks Plumbing Parts						
Check Group:						
HANDLE,CHI-8 PUSH CP CANOPY		3	24545	INV002132948 2/1/2024	20.5.2540.4000.300.0000	\$378.21
CHICAGO MVP TWO PUSH BUTTON MIXING METERING FAUCET 4"		1	24545	INV002132948 2/1/2024	20.5.2540.4000.300.0000	\$455.51
					Check #: 0	
					PO/InvoiceTotal:	\$833.72
					Vendor Total:	\$833.72

Nicor Gas

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Dec 14-Jan 16,2024-Natural Gas -MS		1	0	34439700005-012 4 1/23/2024	20.5.2540.4650.200.0000	\$1,600.48
Dec 14-Jan 16,2024 -Natural Gas-ES		1	0	91-17-97-0000 9 0124 1/25/2024	20.5.2540.4650.100.0000	\$923.97
					Check #: 0	
						PO/InvoiceTotal: \$2,524.45
						Vendor Total: \$2,524.45
Pleasantdale Elem School Activity Fund						
Check Group:						
Reimburse Ck#3355-Erins Law Assemly-ES		1	0	V887284 2/9/2024	10.5.1001.3100.100.0000	\$1,100.00
					Check #: 0	
						PO/InvoiceTotal: \$1,100.00
						Vendor Total: \$1,100.00
Quadient Leasing USA, Inc						
Check Group:						
Postage Meter Lease Pmt		1	0	Q1174943 1/28/2024	20.5.2540.3400.300.0000	\$480.45
					Check #: 0	
						PO/InvoiceTotal: \$480.45
						Vendor Total: \$480.45
Quinlan & Fabish Music Co						
Check Group:						
Vol. 2 Suzuki Violin School Revised Piano Accompaniment		1	24468	15147157 12/20/2023	10.5.1002.4000.200.0000	\$8.99
Discount		1	24468	15147157 12/20/2023	10.5.1002.4000.200.0000	(\$0.90)

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Conductor - Piano/Stringing Along		1	24468	15147157 12/20/2023	10.5.1002.4000.200.0000	\$9.95
Discount		1	24468	15147157 12/20/2023	10.5.1002.4000.200.0000	(\$1.00)
Check #: 0						
PO/InvoiceTotal:						\$17.04
Vendor Total:						\$17.04
Sarah Hammer, LCSW LLC						
Check Group:						
Dec 1-Dec 31,2023 Supervision, Consultation & Planning-A.B.		1	0	012 1/8/2024	10.5.1205.3100.100.0000	\$300.00
Dec 1-Dec 31,2023 Supervision, Consultation & Planning-J.R		1	0	012 1/8/2024	10.5.1205.3100.100.0000	\$200.00
Jan 1-Jan 26, 2024- Supervision, Consultation & Planning -A.B.		1	0	013 2/1/2024	10.5.1205.3100.100.0000	\$300.00
Jan 1-Jan 26, 2024- Supervision, Consultation & Planning -J.R.		1	0	013 2/1/2024	10.5.1205.3100.100.0000	\$100.00
Check #: 0						
PO/InvoiceTotal:						\$900.00
Vendor Total:						\$900.00
School District 107 Imprest Fund						
Check Group:						
6474-Volleyball Ref A.S.		1	0	V933071 2/7/2024	10.5.1500.3190.200.0000	\$70.00
6475-Winter Concert Band-PES T.B.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$100.00
6476-Winter Concert Band-PES J.O.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$100.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
6477-Winter Concert Band-PES T.B.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$100.00
6478-Winter Concert Crew-PES M.W.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$100.00
6479-Winter Concert Crew-PES C.B..		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$100.00
6480-Winter Concert Crew-PES P.B.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$100.00
6481-Winter Concert Crew-PES C.G.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$50.00
6482-Winter Concert Soloist-PES P.P.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$35.00
6483-Winter Concert Crew-PES N.M.		1	0	V933071 2/7/2024	10.5.1500.4031.100.0000	\$35.00
6472-Basketball Ref T.D.		1	0	V933071 2/7/2024	10.5.1500.3190.200.0000	\$80.00
6473-Basketball Ref P.C.		1	0	V933071 2/7/2024	10.5.1500.3190.200.0000	\$80.00

Check #: 0

PO/InvoiceTotal: \$950.00

Vendor Total: \$950.00

Social Thinking

Check Group:

Zones of Regulation		1	24273	INV011194 9/28/2023	10.5.1002.4000.200.0000	\$59.99
Zones Tools to Try Cards for Tweens and Teens		1	24273	INV011194 9/28/2023	10.5.1002.4000.200.0000	\$24.99
Shipping		1	24273	INV011194 9/28/2023	10.5.1002.4000.200.0000	\$13.50

Check #: 0

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$98.48</u>
						Vendor Total: <u>\$98.48</u>
ULINE						
Check Group:						
Clear View Mobile Storage Cabinet 36x24x78, Unassembled, Black		2	24574	174288483 2/8/2024	10.5.1002.7000.200.0000	\$1,450.00
Shipping/Handling		1	24574	174288483 2/8/2024	10.5.1002.7000.200.0000	\$66.45
						Check #: 0
						PO/InvoiceTotal: <u>\$1,516.45</u>
						Vendor Total: <u>\$1,516.45</u>
University of Illinois at Chicago						
Check Group:						
Learning Science Research Institute-Contract CN-00080043 with UIC (Payment 2 of 2)		1	24540	V540314 1/10/2024	10.5.2213.3120.300.4932	\$4,510.00
						Check #: 0
						PO/InvoiceTotal: <u>\$4,510.00</u>
						Vendor Total: <u>\$4,510.00</u>
Vista Learning, NFP						
Check Group:						
Evaluwise Licenses Valid-July 1,203-June 30,2024		1	0	VL125-1014 1/31/2024	10.5.2225.6400.200.0000	\$195.00
						Check #: 0
						PO/InvoiceTotal: <u>\$195.00</u>
						Vendor Total: <u>\$195.00</u>
WEST 40 Intermediate Service Center						
Check Group:						
Fingerprinting Trujillo Barajas		1	0	240371 1/23/2024	10.5.2320.3901.300.0000	\$55.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$55.00
Vendor Total:						\$55.00
Wex Bank						
Check Group:						
Fuel for Truck-Jan 2024		1 0		95044936 2/6/2024	20.5.2540.4640.300.0000	\$280.00
Check #: 0						
PO/InvoiceTotal:						\$280.00
Vendor Total:						\$280.00
William H. Sadlier, Inc						
Check Group:						
Fluency Booster Practice Book GR. 3		10	24407	192595 11/13/2023	10.5.1001.4200.100.0000	\$69.90
Shipping		1	24407	192595 11/13/2023	10.5.1001.4200.100.0000	\$33.55
Handling		1	24407	192595 11/13/2023	10.5.1001.4200.100.0000	\$5.95
Fluency Booster Practice Book GR. K		10	24407	192595 11/13/2023	10.5.1001.4200.100.0000	\$69.90
Fluency Booster Practice Book GR.1		10	24407	192595 11/13/2023	10.5.1001.4200.100.0000	\$69.90
Fluency Booster Practice Book GR. 2		10	24407	192595 11/13/2023	10.5.1001.4200.100.0000	\$69.90
Check #: 0						
PO/InvoiceTotal:						\$319.10
Vendor Total:						\$319.10
William Rodey						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1188

02/21/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Refund of remaining student fees paid after lunch adjustments--JR.CR,CR.		1	0	V393612 2/14/2024	10.4.1811.0000.000.0000	\$336.00
					Check #: 0	

PO/InvoiceTotal:	\$336.00
Vendor Total:	\$336.00
Grand Total:	\$78,474.41

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1178

02/14/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
United States Treasury						
Check Group:						
QTR3, 2023 Under reported Medicare Taxes C.Tantillo		1	0	Form 941x QTR 3 2023 2/13/2024	51.5.2540.2140.300.0000	\$59.90
					Check #: 0	
PO/InvoiceTotal:						\$59.90
Vendor Total:						\$59.90
Grand Total:						\$59.90

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1177

02/12/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Focis Promotions & Incentives						
Check Group:						
Blue Ribbon School Apparel		1 0		4852 12/18/2023	10.5.2310.4000.300.0000	\$3,074.00
Blue Ribbon School Apparel		1 0		4864 1/19/2024	10.5.2310.4000.300.0000	\$440.00
					Check #: 0	
					PO/InvoiceTotal:	\$3,514.00
					Vendor Total:	\$3,514.00
Groot Industries						
Check Group:						
Feb 2024-Disposal/Recycling-ES		1 0		120083333T098 2/1/2024	20.5.2540.3210.300.0000	\$1,014.39
Feb 2024-Disposal/Recycling-MS		1 0		120083333T098 2/1/2024	20.5.2540.3210.300.0000	\$1,373.83
					Check #: 0	
					PO/InvoiceTotal:	\$2,388.22
					Vendor Total:	\$2,388.22
Illinois Digital Educators Alliance						
Check Group:						
IDEAcon 2024-2/21/24-A. DuVall 69NZK9K7TKF		1 24568		IDEA24-0006-151 1 2/6/2024	10.5.1001.3320.100.0000	\$249.00
IDEAcon 2024-2/21/24-J. Pelletiere MBN4Q9DX3C2		1 24568		IDEA24-0006-151 4 2/6/2024	10.5.1001.3320.100.0000	\$249.00
IDEAcon 2024-2/20/24- K. Dittrich- QTNT9WJ7KJD		1 24568		IDEA24-0006-152 3 2/6/2024	10.5.1001.3320.100.0000	\$249.00
IDEAcon 2024-2/21/24-J. Bocian JGNCJVBQZC5		1 24568		IDEA24-0006-153 9 2/6/2024	10.5.1002.3320.200.0000	\$249.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1177

02/12/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
IDEAcon 2024-2/20/24-T. Madsen MBN4Q9DX3C2		1	24568	IDEA24-0006-160 8 2/6/2024	10.5.1002.3320.200.0000	\$249.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,245.00
					Vendor Total:	\$1,245.00
Justice-Willow Springs Water Commission						
Check Group:						
Dec 20-Jan 23,2024-Water		1	0	1818600441-00 0124 1/31/2024	20.5.2540.3700.100.0000	\$818.33
					Check #: 0	
					PO/InvoiceTotal:	\$818.33
					Vendor Total:	\$818.33
Village Of Burr Ridge						
Check Group:						
Dec 1-Dec 31,2023 Water & Sewer		1	0	V261450 1/31/2024	20.5.2540.3700.200.0000	\$471.90
Dec 1-Dec 31,2023-Water & Sewer		1	0	V687668 1/31/2024	20.5.2540.3700.200.0000	\$120.22
					Check #: 0	
					PO/InvoiceTotal:	\$592.12
					Vendor Total:	\$592.12
					Grand Total:	\$8,557.67

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1176

02/05/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Feb 2024-HEALTH INSURANCE PAYABLE-ER		1 0		V353376 2/1/2024	10.2.0481.0000.000.9944	\$100,982.11
Feb 2024-HEALTH INSURANCE PAYABLE-EE		1 0		V353376 2/1/2024	10.2.0481.0000.000.9943	\$25,167.87
Feb 2024-HEALTH INSURANCE PAYABLE-Life		1 0		V353376 2/1/2024	10.2.0481.0000.000.9942	\$866.59
					Check #: 0	
					PO/InvoiceTotal:	\$127,016.57
					Vendor Total:	\$127,016.57
M & M Sports Scene, Inc.						
Check Group:						
West40 Special Olympics Grant		1 0		66455 11/15/2023	10.5.1500.4030.200.1712	\$1,813.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,813.00
					Vendor Total:	\$1,813.00
					Grand Total:	\$128,829.57

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1175

02/02/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Guardian - Appleton						
Check Group:						
February 2024 Premium Expense-Dental er		1 0		V914550 2/1/2024	10.2.0481.0000.000.9946	\$3,814.92
February 2024 Premium Expense-Dental ee		1 0		V914550 2/1/2024	10.2.0481.0000.000.9945	\$2,324.21
February 2024 Premium Expense-Vision ee		1 0		V914550 2/1/2024	10.2.0481.0000.000.9947	\$900.41
February 2024 Premium Expense-Vision er		1 0		V914550 2/1/2024	10.2.0481.0000.000.9948	\$233.59
Cobra (Lisowski & O'Donnell)		1 0		V914550 2/1/2024	10.2.0481.0000.000.9945	\$182.52
					Check #: 0	
						PO/InvoiceTotal: <u>\$7,455.65</u>
						Vendor Total: <u>\$7,455.65</u>
ILMEA State Office						
Check Group:						
Tony Tatina -Attending Illinois Music Education Conference (ILMEA) Jan. 26-27		1 24452		V358196 1/11/2024	10.5.1002.3320.200.0000	\$100.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$100.00</u>
						Vendor Total: <u>\$100.00</u>
Reliance Standard Life Insurance Company						
Check Group:						
Feb 2024 Voluntary Life		1 0		V246789 2/1/2024	10.2.0481.0000.000.9949	\$229.64
					Check #: 0	
						PO/InvoiceTotal: <u>\$229.64</u>
						Vendor Total: <u>\$229.64</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1175

02/02/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Village of Willow Springs						
Check Group:						
Feb 1-Feb 29,2024 -Sewer		1	0	0018000060-00 0224 2/1/2024	20.5.2540.3700.100.0000	\$125.06
					Check #: 0	
					PO/InvoiceTotal:	\$125.06
					Vendor Total:	\$125.06
					Grand Total:	\$7,910.35

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1165

01/24/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Outlet-MS 8th Grade Fountain		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$121.05
Snow Blower Repairs		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$280.00
Oil Change for Ford Truck		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$70.00
Oil Change for Chevy Truck		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$65.00
Home Depot-Supplies ES Play		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$176.55
Home Depot-Painting Project Supplies		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$10.90
Sherwin Williams-Paint Winter Project		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$77.90
Sherwin Williams-Paint for Winter Project		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$107.98
McMaster-Supplies Winter Project		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$126.44
Home Depot-Shelf for IT-ES		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$11.62
Sherwin Williams-Paint for MS Offices		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$138.16
Home Depot-Lighting repairs MS		1 0		010524-BC 1/5/2024	20.5.2540.4000.300.0000	\$45.25
Tonys Fresh Market-Ice Cream Day Supplies		1 0		010524-HS 1/5/2024	10.5.2410.4000.100.0000	\$33.94
USNews & World Report- Plaque		1 0		010524-HS 1/5/2024	10.5.2310.4900.300.0000	\$395.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1165

01/24/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Stanford-1st Century Teaching & Learning:Date Science Course- A. Grieve		1	0	010524-HS 1/5/2024	10.5.1001.3320.100.0000	\$149.00
Stanford-21st Century Teaching & Learning: Data Science Course-M. Halusek		1	0	010524-HS 1/5/2024	10.5.1001.3320.100.0000	\$149.00
Chipolte-Dinner for Teachers -Board meeting.		1	0	010524-HS 1/5/2024	10.5.2410.4000.100.0000	\$54.15
Sams Club-T&L Supplies		1	0	010524-ST 1/5/2024	10.5.2213.4000.300.0000	\$144.58
Amazon-Science Supplies		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$76.98
J.W. Pepper-Music Supplies		1	0	010524-ST 1/5/2024	10.5.1002.4008.200.0000	\$50.99
American Paper Optics-Supplies		1	0	010524-ST 1/5/2024	10.5.2320.4000.300.0000	\$552.25
Amazon-Christmas Window		1	0	010524-ST 1/5/2024	10.5.2410.4000.200.0000	\$46.97
Dominos Pizza-Principal Supplies		1	0	010524-ST 1/5/2024	10.5.2410.4000.200.0000	\$47.93
Sams club-Refund for Ginger Bread houses -ES		1	0	010524-ST 1/5/2024	10.5.2410.4000.100.0000	(\$118.86)
Amazon-Folders, Fabric Pens, Flags		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$38.92
Joann Fabrics -Gingerbread houses-Student Council		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$64.74
Target-Gifts and snacks- Student Council		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$86.36
Walgreens-Treats Student Council		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$47.76
Illinois Reading Council-Membership N. Deaton		1	0	010524-ST 1/5/2024	10.5.1002.6400.200.0000	\$52.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1165

01/24/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Illinois Reading Council-Membership- E. McGuire		1	0	010524-ST 1/5/2024	10.5.1002.6400.200.0000	\$52.00
Illinois Reading Council Membership- A Embury		1	0	010524-ST 1/5/2024	10.5.1002.6400.200.0000	\$52.00
Illinois Holocaust Museum-Field Trip		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$530.00
Illinois Reading Council Membership-K. Yana		1	0	010524-ST 1/5/2024	10.5.1002.6400.200.0000	\$52.00
Dunkin Donuts-Student Council Supplies		1	0	010524-ST 1/5/2024	10.5.1002.4000.200.0000	\$116.94
Amazon-EL Supplies		1	0	010524-TS 1/5/2024	10.5.1800.4000.100.0000	\$332.06
INOS Tacos-Board Staff Holiday Lunch		1	0	010524-TS 1/5/2024	10.5.2310.4900.300.0000	\$1,633.40
Microsoft-Subscription monthly fee		1	0	010524-TS 1/5/2024	10.5.2320.4400.300.0000	\$65.62
Sams Club-Board Staff Holiday Lunch		1	0	010524-TS 1/5/2024	10.5.2310.4900.300.0000	\$286.66
Amazon-EL Supplies		1	0	010524-TS 1/5/2024	10.5.1800.4000.100.0000	\$43.80
Contant Contact Subscription- monthly fee		1	0	010524-TS 1/5/2024	10.5.2320.4400.300.0000	\$52.00
INOS Tacos-Board Staff Holiday -		1	0	010524-TS 1/5/2024	10.5.2310.4900.300.0000	\$20.00

Check #: 0

PO/InvoiceTotal:	\$6,339.04
Vendor Total:	\$6,339.04

WEX Health, Inc

Check Group:

Dec 2023 Flex Spending User Fee		25	0	0001869825-IN 12/31/2023	10.5.2520.3100.300.0000	\$106.25
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Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1165 01/24/2024

Fiscal Year: 2023-2024

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Check #: 0

PO/InvoiceTotal: \$106.25

Vendor Total: \$106.25

Grand Total: \$6,445.29

End of Report

Personnel Report

February 21, 2024

1. Retirement of Personnel:

The Superintendent did not receive any letters of retirement from staff.

2. Resignation of Personnel:

The Superintendent received a letter of resignation from Tousha Summers (Administrative Assistant to the Superintendent), Lindsay Truesdale (PE Teacher at Pleasantdale Middle School), Haylee O'Donnell (Second-Grade teacher at PES (on leave)), Melissa McCroy (Special Education Teacher at PMS (on leave)),

Recommendation: The Board of Education approve the resignation of Tousha Summers (Administrative Assistant to the Superintendent), Lindsay Truesdale (PE Teacher at Pleasantdale Middle School), Haylee O'Donnell (Second-Grade teacher at PES (on leave)), Melissa McCroy (Special Education Teacher at PMS (on leave)),

3. Employment of Staff

The Superintendent has no recommendations for hire.

4. Other Personnel Actions:

Allison Jarosz (Kindergarten Teacher) submitted a request to the Superintendent for extended parental leave for the 2024-2025 school year per Article 8.6 of the collective bargaining agreement.

Recommendation: The Board of Education approve the extended parental leave for the 2024-2025 school year for Allison Jarosz.



Parent/Student Handbook

2024-2025

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Chapter 1 - Introductory Information & General Notices

This handbook is a summary of the school’s rules and expectations, and is not a comprehensive statement of school procedures. This handbook may be amended during the school year without notice. A digital copy of the handbook is also available on our district website. The Board of Education’s comprehensive policy manual is available for public inspection through the District’s website at www.d107.org or at the Board office, located at 7450 S. Wolf Road in Burr Ridge.

1.30 - General School Information

Board of Education (alphabetically)

Email: governanceteam@d107.org

Bill Brockob 708-753-3923
11044 84th Place, Willow Springs, 60480

Arlene Cabana, President 708-837-1424
7924 Buck Trail, Burr Ridge, 60527

Mary Lenzen 630-201-0702
8241 School Street, LaGrange, 60525

Tarryne Marchione, Vice President 815-403-3737
9000 Orchard Road, Willow Springs, 60480

Jason Nash 707-927-0555
8039 Creekwood Drive, Burr Ridge, 60527

Becky Walters 773-704-8713
11408 Nueport Drive West, Willow Springs, 60380

Charles Zona 708-701-3708
11317 Tecumseh Lane, Indian Head Park, 60525

The Board of Education of District 107 consists of seven members elected on a staggered basis. Board elections are held in April in odd numbered years.

The members serve without compensation, elect officers each year, and set meeting dates. The public is encouraged to attend these meetings, usually held on the third Wednesday of the month in the District Administration Building.

In addition to the regularly scheduled Board meetings, the Board of Education also holds special meetings as needed. Board meeting minutes are posted on the district website. All meetings are open to the public and a special portion of each meeting is set aside for comments from visitors.

Schools and Staff

District Administrative Building

7450 S. Wolf Road
Burr Ridge, Illinois 60527
Telephone: (708) 784-2013

Superintendent:	Dr. Dave Palzet
Assistant Superintendent of Teaching and Learning:	Dr. Jennifer Ban
Business Manager:	Mr. Griffin Sonntag
Director of Special Education:	Ms. Beth Parker
Superintendent’s Secretary:	Ms. Tousha Summers
Bookkeeper:	Ms. Mary Zwolinski
Technology Director:	Mr. James Mukite

Pleasantdale Elementary School (PreK-4)

8100 School Street
 LaGrange, Illinois 60525
 Telephone: (708) 246-4700
 To report an absence: Log into PickUp Patrol

Principal: Ms. Katheen Tomei
 Secretary: Mrs. Halah Salah
 Clerical Aide: Ms. Dawn Blackmore
 Mascot: Eddie the Eagle
 Colors: Blue, Yellow, and White

Pleasantdale Middle School (5-8)

7450 S. Wolf Road
 Burr Ridge, Illinois 60527
 Telephone: (708) 246-3210
 To report an absence: Log into PickUp Patrol

Principal: Dr. Jeannine Arundel
 Assistant Principal: Mrs. Maura Raleigh
 Secretary: Ms. Stacey Tantillo
 Clerical Aide: Mrs. Diana Faught
 Mascot: Tiger
 Colors: Navy Blue, Carolina Blue, and White

Administrators

Administrators are hired by the School Board to implement policies through management and supervision.

Teachers

District 107 provides students with excellent professional and paraprofessional instructional services. In addition to experienced classroom teachers, the district employs art teachers, instrumental music teachers, vocal music teachers, resource teachers, librarians, registered nurses, social workers, speech and language therapists, computer instructors, and gifted/enrichment teachers.

Support Staff

Instructional aides, secretaries, bus drivers, lunchroom helpers and supervisors, and maintenance/custodial personnel assist the educational program of District 107 in a variety of ways.

Facilities

District 107's facilities are handicap accessible.

Who do I call when I have a particular concern or question?

Pleasantdale School District is committed to timely and accurate communication with stakeholders. The following chart lists contacts to get questions answered most efficiently.

Topic	First Contact	Second Contact	Third Contact
Student Academics	Classroom Teacher	Principal	Superintendent
Student Discipline	Classroom Teacher	Principal/Assistant Principal	Superintendent
Co-Curricular Activities	Coach/Sponsor	Office Staff	Principal/Assistant Principal
Bus Transportation	School Office	Business Manager	
Lunch Program	School Lunch Supervisor	Business Manager	
Special Education	Classroom Teacher	Special Education Case Manager	Director of Student Services
Medical Issues	Nurse	Principal	
Technology	School Tech	Principal	
Board Policy	Superintendent	Board of Education	
Friday Packet Communication	Superintendent's Secretary	Superintendent	

See www.d107.org for a complete list of phone numbers and email addresses.

1.35 – School Hours, Arrival/Departure Procedures

School Hours

Below are the normal school hours.

Pleasantdale Elementary

Preschool	8:30 a.m. - 11:00 a.m. morning session 12:00 - 2:30 p.m. afternoon session
Full-day Kindergarten, 1st-4th grade	8:45 a.m. - student arrival begins 8:55 a.m. - students enter building 9:00 a.m. - school starts 3:20 p.m. - dismissal
Half-day Kindergarten	8:45 a.m. - student arrival begins 8:55 a.m. - students enter building 9:00 a.m. - school starts 12:00 p.m. - dismissal

At the Elementary School, parents must make necessary arrangements so that their children do not arrive prior to 8:45 a.m. Supervision is not available prior to this time.

Pleasantdale Middle

5th-8th grade	8:00 a.m. - student arrival begins 8:12 a.m. - students enter building 8:20 a.m. - classes begin 3:22 p.m. - dismissal
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Arrival / Departure Procedures

Pleasantdale Elementary

Prior to arrival

- Any child not feeling well must not come to school. Parents should not give their child fever lowering medication for the sole purpose of having their child at school as this may spread infection to others. If you are not sure if your child should come to school, please contact our school nurse, Lisa Penrod.

Arrival at School

- Students are to arrive at PES between **8:45-8:55 AM**.
- As buses arrive, students will line up by classroom outside their designated door. (See below).
- As cars arrive, students will line up by classroom outside their designated door.
- Cars will be directed to pull up as far as possible in the drop off lane for drop offs. Students will walk to their assigned door. Do not stop at the door closest to your child's assigned door as this will slow our arrival process for everyone.
- To accommodate the number of cars dropping off students, cars will be routed through the back parking lot (see chart below). Please drive slowly and follow the traffic route.
- Upon dropping off your child, please exit onto School Street. Remember to yield to school buses as they exit our parking lot.

K-4 Dismissal

- Bus riders will be dismissed first. This is to accommodate the number of cars picking up students at the end of the day.
- Parents/Guardians are asked not to arrive prior to **3:10 PM** to allow for buses to enter the parking lot and the bus lane.
- Cars will be routed through the back parking lot as is done during arrival.
- Parents are to remain in their car at all times. Students will be dismissed from the front of school.
- Cars will be directed to pull up as far as possible in the pick up lane to collect their child(ren). Students will walk from their assigned door to their parent/guardian. Do not stop at the door closest to your child's assigned door as this will slow our dismissal process for everyone.
- The school must be notified via PickUp Patrol by 2:30pm of alternative transportation arrangements or attendance at after school activities. When a child does not have permission via PickUp Patrol regarding a change in pick-up, the child will be dismissed according to his/her default PickUp Patrol schedule.

- During school hours District staff will not release a child to anyone unless the adult has legal custody, or the parent/guardian has notified the school office in writing in advance. During school hours students are not permitted to leave school grounds without permission and adult supervision. Parents picking up students during school hours must come to the elementary school office to sign out their child.
- All preschool drop off and pick up will be at the preschool doors. Parents are to walk preschool students to/from the preschool doors for drop off and pick up.

Pleasantdale Middle

- Early Arrival - Students arriving before 8:00 a.m. to partake in an activity or receive morning academic help must sign in using their iPad in the main lobby. Students should make pre-arrangements with their teacher.
- Morning Arrival - When students arrive, 5th grade students must wait for the bell in the front of the school by the North gym and 6th grade students must wait for the bell in the front of the school. 7th and 8th grade students will wait for the bell in the outside commons area. During inclement weather, 5th grade students will wait in the hallway by the North gym and 6th grade students will wait for the bell in the main hallway. 7th and 8th grade students will wait for the bell in the cafeteria.
- Tardy- Students who are late to school must stop in the main office to sign in and get a pass to class.
- Departure During School Hours -School district staff will not release a child to anyone unless the adult has legal custody, or the parent/guardian has notified the school office in writing in advance. During school hours, no student is to leave the grounds without permission and adult supervision. Parents picking up students during school hours must come to the middle school main office to pick up their child.
- After School Departure – Parents may pick students up in the front of the building. The fire lane in the front of the building must remain open.

1.36 - Returning to School After Hours

Pleasantdale Elementary

Organizing homework is part of the end-of-the-day classroom procedure designed to foster independence and responsibility. If a student forgets assignments at school, they may return to school to retrieve them by 4:30 p.m. The secretary or principal may escort students to get materials. An organizational plan may be put into place for students who habitually forget assignments at school.

Pleasantdale Middle

Students are urged to return to school for forgotten homework whenever necessary. However, the return trip needs to be made by 4:30 p.m. After that time, all school doors are locked and the office staff may be unavailable. For security reasons, cleaning crew members will not allow entrance to the building after school hours.

1.40 – Visitors/Volunteers

All visitors/volunteers, including parents and siblings, are required to enter through the front door of the building and proceed immediately to the main office. Visitors should identify themselves and inform office personnel of their reason for being at school.

Visitors/volunteers must sign in, identifying their name, the date and time of arrival, and the classroom or location they are visiting. Visitors/volunteers will provide their driver's license or state ID to be scanned by our security system and kept in the office. Approved visitors must take a tag identifying themselves as a guest and place the tag to their outer clothing in a clearly visible location. Visitors/volunteers are required to proceed immediately to their location in a quiet manner. All visitors must return to the main office and sign out before leaving the school and retrieve their ID.

Visitors/volunteers are expected to abide by all school rules and the visitor/volunteer guidelines during their time on school property. A visitor/volunteer who fails to conduct himself or herself in a manner that is appropriate will be asked to leave and may be subject to criminal penalties for trespass and/or disruptive behavior.

1.50 - Equal Educational Opportunities

Rights and Responsibilities

Policies of the District 107 Board of Education protect the rights of all students, in compliance with state and federal laws. The policies are available for inspection in school offices.

According to District 107 Board of Education Policy, all District 107 students have equal access to programs, activities, services and benefits. Students are not limited in the exercise of any right, privilege, advantage, or opportunity because of gender. Any students or parents who allege gender discrimination may file a complaint with the Superintendent or designee. A description of this procedure may be obtained from the District Office.

Equal educational and extracurricular opportunities are available to all students without regard to race, color, nationality, sex, sexual orientation, gender identity, ancestry, age, religious beliefs, physical or mental disability, status as homeless, or actual or potential marital or parental status, including pregnancy.

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

1.55 - Student, Parent, Teacher Rights and Responsibilities

Student Responsibilities

Academics

- Do your best to achieve excellence in personal conduct and academics.
- Improve your performance upon notice of unsatisfactory progress.
- Contribute to a good learning climate.
- Be punctual and attend every class.

Citizenship

- Have pride in your school.
- Speak and act respectfully towards peers and staff members.
- Be honest and courteous.
- Know and follow school rules and procedures.
- Seek assistance from school personnel to prevent or resolve conflicts.
- Report incidents or activities that may threaten or disrupt the school environment.
- Respect the property of other students, school personnel or Pleasantdale School District 107.

Extra Curricular Activities

- Follow school rules at all school sponsored events.
- Show good sportsmanship. Students or teams violating the ethics of competition or principles of good sportsmanship during a sporting event may be subject to appropriate disciplinary action that can include being barred from future participation as spectators or participants or both.

Student Rights

- An Appropriate Public School Education
- To learn in an environment in which all students can excel academically and socially.
- To be graded on their academic performance.
- To be allowed to make up class work after an excused absence according to school/team policies.
- To be respected by staff and peers in a caring school community.

Parent Responsibilities

- Support the efforts of their children to achieve excellence in academics and personal conduct.
- Plan a time and place for homework assignments and provide necessary supervision.
- Assume responsibility for the student's prompt and regular compliance with attendance, rules, and procedures.
- Reinforce respect for school personnel.
- Instill respect for the law, including the rights of others.
- Communicate expected behavior at school.
- Work with the school in the best interests of the student on disciplinary matters.
- Attend all requested conferences.
- Present their case/cause to school officials in a calm, respectful manner.

Parent Rights

- To receive information concerning the complete program offered at school.
- To receive regular official reports of their children's academic progress.
- To be notified promptly of significant academic and/or behavioral problems.
- To receive an explanation of the basis for any grade given by the teacher.
- To be given time for a conference with teachers and/or administration.
- To exercise the right to appeal, when appropriate.
- To experience respectful relationships with teachers and other school personnel.

Teacher Responsibilities

- Demonstrate by attitude and actions genuine concern and respect for each student, parent, and fellow staff member.
- Know and enforce school rules courteously and fairly.
- Handle misconduct quickly and impartially.
- Inform parents about the academic progress and conduct of their student using established district criteria.
- Attend conferences when requested.

Teacher Rights

- Have guarantees as cited in the agreement between the Pleasantdale School District Board of Education and the Teacher's Association of Pleasantdale.
- Be present at any disciplinary conference concerning serious disruptions in the teacher's classroom.
- Be treated respectfully by fellow staff, administration, parents, and students.

1.60 - Animals on School Property

In order to assure student health and safety, animals are not allowed on school property, except in the case of a service animal accompanying a student or other individual with a documented disability. This rule may be temporarily waived by the building principals in the case of an educational opportunity for students, provided that (a) the animal is appropriately housed, humanely cared for, and properly handled, and (b) students will not be exposed to a dangerous animal or an unhealthy environment.

1.80 - Gifts

All district employees are subject to Board Policy 2:105 Ethics and Gift Ban which can be viewed at the District web site at www.d107.org.

1.84 - Birthdays

Birthdays – Pleasantdale Elementary

Birthdays are special occasions for children. Birthdays and half-birthdays are recognized at school. They receive a small gift from the office. Sending birthday treats or gifts to school is not allowed. Children have the option of donating toward a birthday book in the library. Parents will receive more information about birthday books from the PTO.

The distribution of party invitations can often create a disturbance to the school environment. At times, school may not be an appropriate place to communicate (birthday) party information. Parents must take care of birthday party invitations outside of school for grades 2 through 4.

However, we also recognize that our youngest students (Preschool through first grade) may need to distribute invitations at school. Therefore, the below rules must be adhered to.

1. Distribution can only occur during non-instructional hours (before the start of class or at the end of the day) and to your child's classroom only.
2. To the greatest extent possible the child will be responsible for distribution, but staff will make sure that all students in the class receive an invitation.
3. ALL children in the class must receive an invitation.
4. The invitations must be nondescript and not addressed to specific children but simply indicating the time, location, date, etc.

Birthdays – Pleasantdale Middle

Student birthdays and half-birthdays are highlighted during morning announcements. Parents are not to send edible treats to either lunch periods or classrooms. Parents must communicate individual birthday party information outside of school. Students are not allowed to decorate lockers in celebration of birthdays. The middle school Spirit Squad may decorate student lockers on the students' birthdays or half-birthdays.

1.85 - Treats & Snacks

Students are not allowed to share food. Teachers are not allowed to give food to students outside of approved School Board policy. Parents are not allowed to send food for any student other than their own.

1.86 - Student Recognition

There are many opportunities at both schools for students to be recognized throughout the school year. Positive student recognition is an important part of both schools' child-centered philosophies.

1.87 - Parent Organizations

Parent Teacher Organization (PTO)

The PTO actively strives to help parents and teachers cooperate in the education of children. PTO programs and fundraising activities support many District 107 projects including classroom parties, special events, assemblies, etc. Every family is strongly encouraged to join annually. A link to the PTO is located on the District web page.

Holiday Parties – Pleasantdale Elementary

PTO Room Reps will organize classroom parties for certain holidays during the school year. No food or candy will be served at holiday parties. Valentine cards cannot include anything edible. Classroom parties will focus on holiday-related games and activities. Photos taken during parties will be shared in a school album and should not be posted on personal social media pages.

1.88 - Building Usage

Although educational programs and school-sponsored activities have priority, District 107 school buildings are for community use as well. Applications for building use may be obtained from the School or District Offices. School-sponsored events may preempt groups that have scheduled school building use, provided adequate notice is given. Organizations that sponsor activities in school facilities outside of regular school hours should be aware of Board of Education policies (e.g. no smoking, no alcohol, or other drug use). Failure to observe these policies will result in cancellation of school-use privileges.

1.89 - Lost and Found

A lost and found area is located near the office in the elementary school and near the gymnasium in the middle school. If an article is lost, a child should first check with the classroom teacher, then the lost and found area. If an item is believed to have been left on a school bus, the student should report this as soon as possible to the main office.

1.90 - Emergency School Closings

The District uses an automated home messaging system to notify parents, students, and staff of a school closing. In addition, when possible, emergency closing information will be posted on the district website, social media, and communicated through local media channels.

1.91 - Textbook/Library Book Procedures

Students are expected to return textbooks and library books in the condition they were issued. Loss of book or excessive wear and tear may result in reimbursement for the cost of the book. Families will be notified prior to the end of the year with replacement costs. Students with outstanding library and textbook fees may not be permitted to participate in end of year activities, including Field Day.

1.92 - Telephone Use

Students may use the office phone or classroom phone when it is extremely important. Permission from a teacher, the secretary, or principal is required. Personal cell phones and other communication devices possessed by students should be off and out of sight during the school day.

1.93 - Collection of Money

Money may not be collected from fellow students for any reason without first receiving approval from the principal.

1.95 - Communications

Parent/teacher communication is a priority. Parents are encouraged to contact staff members often. Every staff member has a direct phone line and email address. Parents are encouraged to leave messages during the day. In most instances, teachers will respond within 24 hours. The teacher is always the first point of contact for issues concerning students. Please do not contact the principal or superintendent prior to contacting the teacher.

Teachers are First Point of Contact

Should problems involving students occur, parents must first discuss the matter with the classroom teacher. The next person to contact is the principal if the problem is not resolved.

Email/Voicemail/Website

Teachers and administration have email and voicemail capabilities to communicate with parents. Email addresses are located on the school website at www.d107.org. Middle school students have Gmail access to communicate within the d107 domain and are expected to follow the Acceptable Use Policy (AUP) while using Gmail.

Skyward Family Access

All families have access to our Student Management System (SMS) called Skyward. It is the responsibility of parents to update contact information on an on-going basis (ie. Phone number changes, email updates, family living arrangements, etc.) Parents may contact the main office with questions about Skyward access at any point during the year. Elementary parents have the ability of checking on their child's current grade status in each subject by checking Skyward. There will be opportunities for parents to receive instruction on how to access Skyward at the beginning of each year.

Schoology Access

Our middle school uses a Learning Management System (LMS) called Schoology for middle students and parents to access information about class learning and assignments, including directions, resources, and due dates. Grades are also posted within Schoology. Schoology can be accessed at <http://pleasantdale.schoology.com>. There will be opportunities for parents to receive instruction on how to access Schoology at the beginning of each year. Parents may contact the main office with questions about Schoology access at any point during the year.

Seesaw Access

Our district uses a Learning Management System (LMS) called Seesaw for elementary students and parents to access information about class learning and assignments, including directions, resources, and due dates. Information about how to access this will come from the classroom teacher.

Curriculum Night

Pleasantdale Elementary and Middle schools host this important event on separate nights at the beginning of the school year. Parents will receive information regarding communication, homework, curriculum, classroom management, and volunteering. Due to the nature of the evening, parents are encouraged to find alternative plans for their children.

Parent/Teacher Conferences

Parent involvement is highly valued and strongly encouraged in District 107. Conferences are scheduled in **the fall**. Middle school students are strongly encouraged to attend conferences with their parent(s). The middle school schedules additional conferences during the 2nd trimester, as needed.

1.100 - Video and Audio Monitoring System

A video and/or audio monitoring system may be in use on school buses and a video monitoring system may be in use in public areas of the school building. These systems have been put in place to protect students, staff, visitors and school property. If a discipline problem is captured on audiotape or videotape, these recordings may be used as the basis for imposing student discipline. If criminal actions are recorded, a copy of the tape may be provided to law enforcement personnel.

1.120 - Students with Food Allergies

Food Allergy Management Program

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 including proper treatment for allergic reactions. Board Policy 7:285 states that:

- No food or candy will be served at elementary classroom holiday parties. Classroom parties will focus on holiday-related games and activities.
- No food or candy will be sold directly to students during the school day outside of the lunch program.
- Ingredients of food used as part of extracurricular activity (cooking club) will be identified and communicated to parents in advance.
- Food sold as concessions outside of the school day at school or PTO sponsored events must be prepackaged with the ingredients listed unless parents are notified in advance that other foods besides prepackaged items will be sold.
- Food consumption is limited to identified areas of the building.

1.130 - Care of Students with Diabetes

If your child has diabetes and requires assistance with managing this condition while at school and school functions, a Diabetes Care Plan must be submitted to the building principal. Parents/guardians are responsible for and must:

1. Inform the school in a timely manner of any change which needs to be made to the Diabetes Care Plan on file with the school for their child.
2. Inform the school in a timely manner of any changes to their emergency contact numbers or contact numbers of health care providers.
3. Sign the Diabetes Care Plan.
4. Grant consent for and authorize designated School District representatives to communicate directly with the health care provider whose instructions are included in the Diabetes Care Plan.

For further information, please contact the school nurse.

1.140 - Suicide and Depression Awareness and Prevention

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 goals of the school district.

The school district maintains student and parent resources on suicide and depression awareness and prevention. School Social Workers maintain resources and information that can be shared with families.

1.150 – Pandemic Preparedness, Management, and Recovery

A pandemic is a global outbreak of disease. Pandemics happen when a new virus emerges to infect individuals and, because there is little to no pre-existing immunity against the new virus, it spreads sustainably. Your child's school and district play an essential role, along with the local health department and emergency management agencies, in protecting the public's health and safety during a pandemic or other health emergency.

During a pandemic or other health emergency, you will be notified in a timely manner of all changes to the school environment and schedule that impact your child. Please be assured that even if school is not physically in session, it is the goal of the school and district to provide your child with the best educational opportunities possible.

Additionally, please note the following:

1. All decisions regarding changes to the school environment and schedule, including a possible interruption of in-person learning, will be made by the superintendent in consultation with and, if necessary, at the direction of the Governor, Illinois Department of Public Health, local health department, emergency management agencies, and/or Regional Office of Education.

2. Available learning opportunities may include remote and/or blended learning. Blended learning may require your child to attend school on a modified schedule.
3. Students will be expected to participate in blended and remote instruction as required by the school and district. Parents are responsible for assuring the participation of their child. Students who do not participate in blended or remote learning will be considered truant.
4. All school disciplinary rules remain in effect during the interruption of in-person learning. Students are subject to discipline for disrupting the remote learning environment to the same extent that discipline would be imposed for disruption of the traditional classroom.
5. Students and parents will be required to observe all public health and safety measures implemented by the school and district in conjunction with state and local requirements.
6. During a pandemic or other health emergency, the school and district will ensure that educational opportunities are available to all students.
7. School personnel will work closely with students with disabilities and other vulnerable student populations to minimize the impact of any educational disruption.
8. Students who have a compromised immune system, live with an individual with a compromised immune system, or have a medical condition that may impact their ability to attend school during a pandemic or other public health emergency should contact school officials.
9. During a pandemic or other health emergency, teachers and school staff will receive additional training on health and safety measures.
10. In accordance with school district or state mandates, the school may need to conduct a daily health assessment of your child. Parents and students will be notified of the exact assessment procedures if this becomes necessary.
11. Parents should not send their child to school if their child exhibits any symptoms consistent with the pandemic or other health emergency.
12. Please do not hesitate to contact school or district officials if you have any concerns regarding your child's education, health or safety.

1.170 – Student Appearance

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The school does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists. **The school will not prohibit students from wearing or accessorizing the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or any other protected characteristic or category identified in the Illinois Human Rights Act.** Students who disrupt the educational process or compromise standards of health and safety must modify their appearance.

1.180 - Awareness and Prevention of Child Sexual Abuse, Grooming Behaviors and Boundary Violations

Child sexual abuse, grooming behaviors, and boundary violations harm students, their parent/guardian, the District's environment, its school communities, and the community at large, while diminishing a student's ability to learn.

Warning Signs of Child Sexual Abuse

Warning signs of child sexual abuse include the following.

Physical signs:

- **Sexually transmitted infections (STIs)** or other genital infections
- Signs of trauma to the genital area, such as unexplained bleeding, bruising, or blood on the sheets, underwear, or other clothing
- Unusual weight gain or loss

Behavioral signs:

- Excessive talk about or knowledge of sexual topics
- Keeping secrets
- Not talking as much as usual
- Not wanting to be left alone with certain people or being afraid to be away from primary caregivers
- Regressive behaviors or resuming behaviors that the child had grown out of, such as thumb sucking or bedwetting

- Overly compliant behavior
- Sexual behavior that is inappropriate for the child’s age
- Spending an unusual amount of time alone
- Trying to avoid removing clothing to change or bathe

Emotional signs:

- Change in eating habits or unhealthy eating patterns, like loss of appetite or excessive eating
- Signs of depression, such as persistent sadness, lack of energy, changes in sleep or appetite, withdrawing from normal activities, or feeling “down”
- Change in mood or personality, such as increased aggression
- Decrease in confidence or self-image
- Anxiety, excessive worry, or fearfulness
- Increase in unexplained health problems such as stomach aches and headaches
- Loss or decrease in interest in school, activities, and friends
- Nightmares or fear of being alone at night
- Self-harming behaviors or expressing thoughts of suicide or suicidal behavior
- Failing grades
- Drug or alcohol use

Warning Signs of Grooming Behaviors

School and District employees are expected to maintain professional and appropriate relationships with students based upon students’ ages, grade levels, and developmental levels.

Prohibited grooming is defined as (i) any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, (ii) by an employee with direct contact with a student, (iii) that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples of grooming behaviors include, but are not limited to, the following behaviors:

- Sexual or romantic invitations to a student
- Dating or soliciting a date from a student
- Engaging in sexualized or romantic dialog with a student
- Making sexually suggestive comments that are directed toward or with a student
- Self-disclosure or physical exposure of a sexual, romantic, or erotic nature
- Sexual, indecent, romantic, or erotic contact with a student
- Failing to respect boundaries or listening when a student says “no”
- Engaging in touching that a student or student’s parents/guardians have indicated is unwanted
- Trying to be a student’s friend rather than filling an adult role in the student’s life
- Failing to maintain age-appropriate relationships with students
- Talking with students about personal problems or relationships
- Spending time alone with a student outside of their role in the student’s life or making up excuses to be alone with a student
- Expressing unusual interest in a student’s sexual development, such as commenting on sexual characteristics or sexualizing normal behaviors
- Giving a student gifts without occasion or reason
- Spending a lot of time with a student
- Restricting a student’s access to other adults

Warning Signs of Boundary Violations

School and District employees breach employee-student boundaries when they misuse their position of power over a student in a way that compromises the student’s health, safety, or general welfare. Examples of boundary violations include:

- Favoring a certain student by inviting the student to “hang out” or by granting special privileges
- Engaging in peer-like behavior with a student
- Discussing personal issues with a student
- Meeting with a student off-campus without parent/guardian knowledge and/or permission

- Dating, requesting, or participating in a private meeting with a student (in person or virtually) outside of a professional role
- Transporting a student in a school or private vehicle without administrative authorization
- Giving gifts, money, or treats to an individual student
- Sending a student on personal errands
- Intervening in a serious student problem instead of referring the student to an appropriately trained professional
- Sexual or romantic invitations toward or from a student
- Taking and using photos/videos of students for non-educational purposes
- Initiating or extending contact with a student beyond the school day in a one-on-one or non-group setting
- Inviting a student to an employee's home
- Adding a student on personal social networking sites as contacts when unrelated to a legitimate educational purpose
- Privately messaging a student
- Maintaining intense eye contact with a student
- Making comments about a student's physical attributes, including excessively flattering comments
- Engaging in sexualized or romantic dialog
- Making sexually suggestive comments directed toward or with a student
- Disclosing confidential information
- Self-disclosure of a sexual, romantic, or erotic nature
- Full frontal hugs
- Invading personal space

If you believe you are a victim of child sexual abuse, grooming behaviors, or boundary violations, or you believe that your child is a victim, you should immediately contact the Building Principal, a school counselor, or another trusted adult employee of the School.

Additional Resources include:

- National Sexual Assault Hotline at 800.656.HOPE (4673)
- National Sexual Abuse Chatline at online.rainn.org
- Illinois Department of Children and Family Services Hotline at 1.800.25.ABUSE (2873)

1.185 - Employee Conduct Standards/Faith's Law Notifications

School districts are required to include in their student handbook the District's Employee Code of Professional Conduct. These standards, in part, define appropriate conduct between school employees and students. A copy of these standards can be found on the District's website at this [link](#) or requested from the Superintendent's office.

1.190 - Prevention of Anaphylaxis

While it is not possible for the School or District to completely eliminate the risks of an anaphylactic emergency, the District maintains a comprehensive policy on anaphylaxis prevention, response, and management in order to reduce these risks and provide accommodations and proper treatment for anaphylactic reactions. Parent(s)/guardian(s) and students who desire more information or who want a copy of the District's policy may contact the Building Principal.

1.200 - Sexual Abuse Response and Prevention Resource Guide

The Illinois State Board of Education (ISBE) maintains a resource guide on sexual abuse response and prevention. The guide contains information on and the location of children's advocacy centers, organizations that provide medical evaluations and treatment to victims and families of victims of child sexual abuse, and organizations that offer legal assistance to and provide advocacy on behalf of victims of child sexual abuse. This guide can be accessed through the ISBE website at www.isbe.net or you may request a copy of this guide by contacting the school's office.

Chapter 2 - Attendance, Instruction, Promotion & Graduation

2.10 - Attendance

Illinois law requires that whoever has custody or control of any child between six (by September 1st) and seventeen years of age shall assure that the child attends school in the district in which he or she resides, during the entire time school is in session (unless the child has already graduated from high school). Illinois law also requires that whoever has custody or control of a child who is enrolled in the school, regardless of the child's age, shall assure that the child attends school during the entire time school is in session.

Elementary

To ensure students are dismissed from school according to parent's/guardian's plans, all changes to a child's default dismissal plan must be entered into Pickup Patrol by 2:50 p.m.

2.20 - Student Absences

Daily student attendance is vital for our schools to best educate our students.

Elementary

Parents or guardians must log their child's absence into Pickup Patrol before 9 a.m. for elementary student absences. If a parent does not log the absence by the designated time, the school office/nurse will make every effort to contact the home to verify the absence. Illinois law requires that the school knows the whereabouts of every child within the first two hours of school. If school personnel are unable to reach a parent or guardian, the police may be asked to check the residence to ensure the child's safety. Parents must notify the school office in writing for a planned absence. When a student has been absent three or more days due to illness, a doctor's statement may be required before the child will be readmitted to school. A doctor's statement may be required when a child returns following a contagious disease. A student must be present at school by 12:00 p.m. to participate in after school/evening activities.

A student may be considered absent if he/she misses 20 minutes or more in the morning or afternoon.

Middle School

Parents or guardians must notify the school of an absence by calling or emailing the office (middleattendance@d107.org) prior to 8:00 a.m. The parent should convey the reason for the absence. If a parent does not report the absence by the designated time, the school office/nurse will make every effort to contact the home to verify the absence. Illinois law requires that the school knows the whereabouts of every child within the first two hours of school. If school personnel are unable to reach a parent or guardian, the police may be asked to check the residence to ensure the child's safety. Parents must notify the school office in writing for a planned absence. When a student has been absent three or more days due to illness, a doctor's statement may be required before the child will be readmitted to school. A doctor's statement may be required when a child returns following a contagious disease. A student must be present at school by 12:00 p.m. to participate in after school/evening activities.

Pursuant to Public Act 102-981 (effective 1-1-23), middle school students are permitted one day-long excused absence per school year for the purpose of attending a civic event.

Reasons for Absence

District 107, in keeping with section 26.2a of the Illinois School Code, considers the following circumstances to be valid/excused and invalid/unexcused causes for a student's absence:

Valid/excused reasons for absence:

- Illness, including mental or behavioral health of the student and doctor's appointments
- Death in the immediate family
- Family emergency
- Observance of a religious holiday
- Attending a military honors funeral to sound TAPS
- Circumstances which cause reasonable concern to the parent or guardian for the safety or health of the student
- Other situations beyond the control of the student as approved by the Superintendent or Principal

Invalid/unexcused reasons for absence:

- Oversleeping
- Missing the bus
- Babysitting
- Completing work for a class
- Non-school sponsored activities
- Vacation

A phone call from a parent or guardian will not excuse a student in these circumstances. The school district will initiate preventive and supportive measures for students who are absent from school excessively, especially invalid/unexcused absences.

Additionally, a student will be excused for up to 5 days in cases where the student’s 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. The Board of Education, in its discretion, may excuse a student for additional days relative to such leave or deployment. A student and the student’s parent/guardian are responsible for obtaining assignments from the student’s teachers prior to any excused absences and for ensuring that such assignments are completed by the student prior to his or her return to school.

Student Mental Health Days

A 2021 law was passed that allows students to use up to 5 mental health days as excused absences. Our district works closely with families and if students are absent due to mental health reasons, we mark them excused and work to support the family. While not required, it is strongly recommended by our legal counsel that supports be put in place for students that use these mental health days. As such, we will follow the below practice when mental health days are used.

- 1st absence: No intervention.
- 2nd absence: The student will meet with the school social worker.
- 3rd absence: A meeting will be held with the student, parent, principal, and social worker.
- 4th absence: The students will undergo an emotional health screening and when appropriate be offered a referral to outside services.
- 5th absence: The team will develop a formal plan to support the student's emotional health.

Tardy

A student is considered tardy if he/she arrives after 8:22 a.m. for the middle school and 9:00 a.m. for the elementary school. Late arrival of school provided transportation does not constitute a tardy referral. Students who are habitually late to school are a concern. Not only do they miss important information starting the school day, they are a disruption to the class. At the Middle School, students who are late to school/class more than 3 times in a trimester are subject to school discipline procedures. The principal or assistant principal will contact parents when tardiness becomes chronic.

Extended Absence Procedures

Regular attendance is vital to success in school. Parents or guardians are expected to maintain a regular attendance pattern for their children and to inform the school of any absence and its cause. Family vacations planned on school attendance days are discouraged. It is the parent's responsibility to ensure that their children make up what needs to be made up.

An extended planned absence constitutes five or more missed school days. Parents are requested to notify their child’s teacher and the school office in writing five days prior to an extended planned absence, stating the specific dates and reason the student will not be in attendance.

There are many different learning activities and opportunities going on in classrooms each day. Not all can be done independently as most require some level of prior instruction from the classroom teacher. Therefore, teachers may not be able to provide work ahead of time. Other assignments will be saved for the child to do after the extended absence. Any work that is given at the beginning of an extended absence should be done by the time the child returns to school.

These procedures are intended to help parents and students understand the academic responsibilities relative to extended absences. Questions should be directed to teachers or the school office.

2.40 - Make-Up Work

Students are responsible for their schoolwork when they are absent. Parents and students can use Schoology or Seesaw, our online Learning Management Systems, or email teachers directly to check for assignments. After two consecutive days of absence, arrangements may be made for someone to pick up the assignments from the school office between 3:20 and 4:00 p.m.

If a student's absence is excused or if a student is suspended from school, he/she will be permitted to make up all missed work, including homework and tests, for equivalent academic credit.

Teachers will assist and determine a deadline for making up the missed work.

2.50 - Truancy

Student attendance is critical to the learning process. Truancy is therefore a serious issue and will be dealt with in a serious manner by the school and district.

Students who miss more than 1% but less than 5% of the prior 180 regular school days without valid cause (a recognized excuse) are truant. Students who miss 5% or more of the prior 180 regular school days without valid cause are chronic truants. Students who are chronic truants will be offered support services and resources aimed at correcting the truancy issue.

If chronic truancy persists after support services and other resources are made available, the school and district will take further action, including:

- Referral to the truancy officer
- Reporting to officials under the Juvenile Court Act
- Referral to the State's Attorney
- Appropriate school discipline

A student who misses 15 consecutive days of school without valid cause and who cannot be located or, after exhausting all available support services, cannot be compelled to return to school is subject to expulsion from school.

A parent or guardian who knowingly and willfully permits a child to be truant is in violation of State law.

2.60 - Grading & Promotion

Report Cards

- Report cards are posted three times a year on Skyward Family Access.
- Elementary parents are encouraged to check their child's grades on Skyward on a regular basis. Letter grades on report cards begin in 3rd grade. Students younger than 3rd grade receive a numerical grade as described on the report card. In addition, Spanish, physical education, music, and art in the Elementary School also receive numerical grades.
- At the middle school, parents are encouraged to check their child's grades on Schoology on a regular basis.

Grading

District Subject Grading Scale (3rd-8th Grades):

A	100 – 90
B	89.99 – 80
C	79.99 – 70
D	69.99 – 60
F	59.99 or below

Graduation Ceremony Eligibility

Grade 8 students are expected to meet academic expectations to participate in the graduation ceremony. Specifically, grade 8 students will not be allowed to participate in the graduation ceremony if they earn 6 or more "F's" during the school year, with at least one "F" occurring during the third trimester. If a student is at risk of nonparticipation due to academic performance, parents will be notified at the end of the trimester in which two (2) or more "F's" are accumulated on the report card. A plan to remediate will be developed jointly between the student, parent, and school. Grade 8 students who fail to remediate their academic performance given adequate notice will not participate in the graduation ceremony. Grade 8 students may also be prohibited from participation in the graduation ceremony or other 8th grade activities and privileges for incidents of gross disobedience and misconduct.

2.65 – Instructional Programs and Placements

Class/Teacher Assignments

The principal and teachers make decisions in the spring regarding the placement of students in classes for the following school year. A great deal of time is devoted to the development of class lists. Important academic, social, developmental, and behavioral factors are taken into consideration before decisions are made. Parent requests for a particular teacher cannot be honored as many factors are involved in this process.

Curriculum

Curriculum in District 107 is developed, reviewed, and refined on a yearly basis. The District’s Curriculum Council is charged with evaluating present programs, analyzing research in the field, and designing a comprehensive program of study to meet the needs of all students in the district.

Enrichment Program – Elementary

The enrichment learning specialist meets regularly with K – grade 4 teachers to assess learning needs and help plan differentiated curriculum as needed. Students who are determined to need ongoing challenges are identified for enrichment. At the beginning of 4th grade, student profiles are reviewed to determine placement. A student's profile includes a variety of measures: CogAt, MAP, student grades, writing sample (for ELA), and teacher input. In grade 4, students are identified for either on-level or extended English Language Arts (ELA) classes. Also in grade 4, students are identified for either on-level or accelerated math classes.

Leveled English Language Arts (ELA) Classes - Middle

In grades 5-8, students are identified for either on-level or extended English Language Arts (ELA) classes.

Leveled Math Classes

In grades 5-8, students are identified for either on-level or accelerated math classes. Classes are designed to meet the academic needs of all students and provide an appropriate level of challenge. Classes utilize a differentiated curriculum as needed.

Qualifications for accelerated or extended instruction in English Language Arts and Math are detailed in the district's Advanced Learning and Talent Development document, found on the school district’s website.

2.70 - Homework

The district recognizes that carefully planned homework can play an important role in student learning and can enhance student growth. Homework should support the learning taking place in the classroom and be respectful of students’ family and personal time. When assigning homework, teachers should consider each student’s ability to complete the homework, time constraints, and special circumstances.

Homework is any task assigned by teachers, including unfinished class work, intended for students to complete during non-instructional hours. Homework serves several purposes including to preview or review material, to practice concepts taught in class, and to support executive functioning skills. Effective homework provides students with low-stress work that can be completed independently and is reasonably differentiated for students.

When creating/assigning homework teachers should consider the following principles to ensure homework is manageable and supports student learning;

- Teachers should clearly communicate the purpose of the homework to students.
- Grade level teams should discuss and coordinate homework assignments and assessments.
- The total amount of homework assigned should be manageable and respect students’ family life.

Below are guideline ranges for homework for each school attendance day which includes 15-minutes of independent reading:

- Kindergarten-Grade 1: Not to exceed 20 minutes
- Grades 2 - 3: Not to exceed 30 minutes
- Grades 4 - 6: Not to exceed 60 minutes
- Grades 7 - 8: Not to exceed 75 minutes
- A student’s economic/home life reality should not impact their ability to complete homework.

The following practices should be considered for students, staff, and families:

- Teachers should discuss approximate time ranges for homework with students.
- Feedback to students on homework should be timely and fit the purpose of the work.
- Homework should have a minimal impact on a student's overall grade.
- Homework assignments over extended school breaks and non-attendance days should be limited and, to the greatest extent possible, no new work should be assigned.
- Families should encourage learning through homework and provide students with a quiet and distraction free environment to complete homework.
- A homework support program should be provided at school.
- If students are regularly spending more than the recommended time on homework, students should discuss with the teacher. Families should also reach out to the child's teacher to discuss the situation.
- Families should support students to complete work independently.
- School administration will support the effective use of homework and communicate important information about homework to parents.
- The district will notify families about Homework Administrative Procedures and how to be aware of their child's homework completion.

Students who are absent from school for a valid cause (an excused absence) may make up missed homework in a reasonable timeframe.

2.80 - Exemption from the Physical Education Requirement

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

A student in grades 7-8 may submit a written request to the building principal requesting to be excused from physical education courses because of the student's ongoing participation in an interscholastic or extracurricular athletic program. The building principal will evaluate requests on a case-by-case basis.

Students with an Individualized Education Program may also be excused from physical education courses for reasons stated in Handbook Procedure 10.301.

Special activities in physical education will be provided for a student whose physical or emotional condition, as determined by a person licensed under the Medical Practices Act, prevents his or her participation in the physical education course.

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

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

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

2.100 - Home and Hospital Instruction

Homebound Tutoring

A student who is absent from school, or whose physician, physician assistant or licensed advance practice registered nurse anticipates his or her absence from school, because of a medical condition may be eligible for instruction in the student's home or hospital. This service is available to all district students meeting eligibility requirements according to district policy 6:150 at no charge to the family.

2.130 - Complaints About Curriculum, Instructional Materials, and Programs

Parents or guardians have the right to inspect all instructional materials used as a part of their child's education. If you believe that Curriculum, instructional materials, or programs violate rights guaranteed by any law or Board policy, you may file a complaint under the District's uniform grievance policy.

Parents or guardians with other suggestions or complaints about Curriculum, instructional materials, or programs should complete a Curriculum Objection Form, which is available from the school office and on our website. A parent or guardian may also request that their child be exempt from using a particular instructional material or program by completing a School Code Curriculum Opt-Out Form.

Chapter 3 - Student Fees and Meal Costs

3.00 - Registration

Registration for returning students can be completed online at www.d107.org. Additionally, students advancing to Grade 5 will need to verify residency before the first day of student attendance.

Parents or legal guardians of children who are eligible to attend school in Pleasantdale District 107, must show proof of residency and fill out the following papers for registration:

- Enrollment and Residency Form
- Authorization for Transfer of Student Records
- General Information Sheets

Parents/legal guardians must submit the following original documents:

- Child's birth certificate
- Custody papers in the case of divorce or guardianship
- Current physical
- Proof of residency listing the name and address

There are many different family patterns and styles. Some families may have had an experience that has resulted in a court order. The district requests parent cooperation to help us maintain a safe environment and communicate correctly with all parties. If there is a current court order (i.e. divorce, order of protection, etc.) a copy of the portion that applies to custody or protection is required. The copy must include a stamp and signature of the court.

3.10 - Fees, Fines & Charges; Waiver of Student Fees

Fees

Information regarding Grade Level Fees, PE uniforms, School Lunch, Technology, and other items will be included in the annual registration packet.

Voluntary Student Insurance

Student insurance information can be obtained by contacting the district office.

Waivers

The school establishes fees and charges to fund certain school activities. ~~Some students may be unable to pay these fees.~~ Students will not be denied ~~the opportunity to participate in curricular and extracurricular programs of the school district educational services or academic credit~~ due to the inability of their parent or guardian to pay fees or certain charges. Students whose parent or guardian is unable to afford student fees may receive a fee waiver. ~~A fee waiver applies to all fees related to school, instruction, and extracurricular activities.~~ A fee waiver does not automatically exempt a student from charges for lost and damaged books, locks, materials, supplies, and/or equipment.

Applications for fee waivers may be submitted by a parent or guardian of a student who has been assessed a fee. As student is eligible for a fee waiver if at least one of the following prerequisites is met:

1. The student currently lives in a household that meets the ~~same income guidelines, with the same limites based on household size, that are used for the federal free meals programs; free lunch or breakfast eligibility guidelines established by the federal government pursuant to the National School Lunch Act; or~~
2. ~~The student or the student's family is currently receiving aid under Article IV of the Illinois Public Aid Code (Aid to Families of Dependent Children);~~
3. The student's parent is a veteran or active-duty military personnel with income at or below 200% of the federal poverty line;
4. The student is homeless, as defined by the Mc-Kinney-Vento Homeless Assistance Act.

The building principal will give additional consideration where one or more of the following factors are present:

- An illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Unemployment;

- Emergency situations; or
- When one or more of the parents/guardians are involved in a work stoppage.

The ~~building principal~~ Business Manager will notify the parent/guardian promptly as to whether the fee waiver request has been granted or denied. Questions regarding the fee waiver application process should be addressed to the ~~building principal~~ Business Manager.

Pursuant to the Hunger-Free Student's Bill of Rights Act, the school is required to provide a federally reimbursable meal or snack to a student who requests one, regardless of whether the student has the ability to pay for the meal or snack or owes money for earlier meals or snacks. Students may not be provided with an alternative meal or snack and the school is prohibited from publicly identifying or stigmatizing a student who cannot pay for or owes money for a meal or snack.

If you have any questions regarding the fee waive process, you may contact the District Business Manager at (708) 784-2013.

3.20 - School Lunch Program

All full-day students eat lunch at school. Students have the option of purchasing hot lunch or bringing their own. Menus will be posted each month on our district's website so parents and students are aware of the food that will be served in advance. Students are not allowed to share lunches. District 107 provides financial assistance for lunch in accordance with federal and state laws. Eligibility requirements are available through the school or district office.

Chapter 4 - Transportation & Parking

4.10 - Bus Transportation

District 107 provides bus transportation for all students. Bus schedules are furnished at the beginning of the school year. Riding the bus is considered a privilege rather than a right and requires the cooperation of parents, students, staff and our bus drivers to ensure a safe experience for every child. Each school bus is equipped with front and rear video cameras to record student behavior.

Routes and Schedules

- In planning schedules, the District strives for safety considerations first.
- Students are not allowed to take any bus other than their assigned bus and must get off at their assigned bus stop.
- Parents/guardians of kindergarten students must meet their child at the bus stop.

Late Bus

- Late bus service is provided Monday, Tuesday, and Thursday.
- The late buses begin at the Elementary School and then go to the Middle School.
- The late buses leave at 4:20 p.m. from the **Elementary School**.
- The late buses leave at 4:30 p.m. from the **Middle School**.
- These buses will drop students off at locations in the general area of their homes, but not necessarily at the same stops as the morning and afternoon buses.
- Bus concerns/questions after office hours should be directed to the First Student Bus Company at (708) 352-9050.
- Parents/guardians are encouraged to establish back-up plans with neighbors/friends in case the parent/guardian cannot be home at the time of drop-off.

Bus Safety

- The manufacturer's capacity for a bus shall not be exceeded.
- Only persons authorized by the school district shall be allowed to ride school buses. Parents are not allowed on the bus unless they are serving as a field trip chaperone.
- All buses are equipped with cameras. Parents should report any concern to the Principal or Assistant Principal.
- Younger students (kindergarteners and 1st graders on Elementary School buses and 5th and 6th graders on Middle School buses) are asked to sit at the front of the bus. Seats may be assigned on certain buses as necessary.
- Parents will be notified if their child(ren) is affected by a safety issue.

Bus Riding Behavior

School bus riders are expected to:

- Follow the instructions of the bus driver.
- Remain seated in appropriate/assigned seat at all times.
- Be on time at the designated bus stop.
- Remain at the side of the road while waiting for the bus.
- Wait for the bus to stop completely before boarding and unloading.
- Keep hands and head inside the bus at all times.
- Keep objects out of the aisle.
- Report immediately any damage to the bus seat(s) to the driver.
- Maintain appropriate behavior at all times.
- Refrain from eating or drinking on the bus.
- Stay out of the danger zone next to the bus where the driver may have difficulty seeing you. Take five giant steps away from the bus and out of the danger zone, until you can see the driver and the driver sees you. Never crawl under a bus.
- Wait for the driver's signal before crossing the street and then cross in front of the bus. Cross the street only after checking both ways for traffic.
- Never run back to the bus, even if you dropped or forgot something.
- Talk quietly on the bus. No shouting or creating loud noises that may distract the driver. Tablets, iPods, iPads, Smartphones, and other electronic devices must be silenced on the bus unless a student uses headphones.

Consequences of Improper Bus Riding Behavior

Pleasantdale Elementary

- Students are expected to follow the Eagle Way on the bus.
 - The Eagle Way
 - Be respectful – Keep hands and feet to yourself.
 - Be responsible – Talk but don't scream.
 - Be safe – Stay seated the entire ride.
- If a child behaves in a way that jeopardizes his safety or the safety of others, an anecdotal form will be filled out by the bus driver or supervising adult and given to the principal.
- In all cases, the seriousness of the offense will determine the level of consequence suitable. Consequences for improper bus riding behavior can range from written warning to a bus suspension for an amount of time determined by the principal.
- Parents will be notified in the event of a bus offense.

Pleasantdale Middle

- Students are expected to follow the “The “I’s” of the Tigers” on the bus.
 - I am respectful – Keep hands and feet to yourself.
 - I am responsible – Talk but don't scream.
 - I am safe – Stay seated the entire ride.
- Inappropriate behavior may result in a verbal or written warning, after school detention(s), or a bus suspension. (A child on a bus suspension is still expected to attend school.).
- Serious misconduct, such as fighting, property damage, endangering others, or possession of controlled substances, alcohol, tobacco products or weapons, can lead to a school suspension, permanent removal from the bus, and/or expulsion.

4.15 - Bus Conduct - Suspension of Services

Students are expected to follow all school rules when riding the school bus. A student may be suspended from riding the bus for up to 10 consecutive school days for engaging in gross disobedience or misconduct, including but not limited to, the following:

1. Violating any school rule or school district policy.
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 building principal 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.

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.

4.20 - Student Drop-off/Pick-up

Safety for children and adults is increased when parents driving automobiles adhere to the following safety guidelines:

Pleasantdale Elementary

- Enter the school parking lot staying to the right of the parking lot.
- Pull along the side of the school nearest the gym where your child may be dropped off on the sidewalk or along the Kiss and Go lane.
- Please do not allow your child to run across the parking lot to join his/her class.
- Do not drive into bus lanes (painted yellow curb area) at any time to drop off children. This area is restricted for buses.
- All drivers must obey bus stop signs.
- Adult supervision begins at 8:45 a.m. Children should arrive no earlier than 8:45 a.m.
- Parents of preschool students are to park their car and walk their student to the door for drop off and pickup.

Pleasantdale Middle

- The only entrance to our parking lot and drop-lane is on 74th Street (the street north of the school building).
- Parents who are picking up or dropping off students should form a single lane next to the sidewalk (no waiting next to the flagpole).
- Please pull up as close as possible to the car in front.
- Exit only at the driveway onto Wolf Road midway between 74th and 75th Street.
- Please use the parking lot nearest to Wolf Road to park and enter the building.

As a reminder, nobody is allowed to talk on their cell phone when in a school zone.

4.30 - Other Forms of Student Transportation

Bicycles/Skateboards/Roller Blades

The decision and responsibility to let a student ride his/her bike to school rests with the parents. Once on school property, students must walk their bikes. A bicycle parking rack is located next to the preschool rooms at the elementary school and in front of the middle school building. Bicycle registration with the police and wearing helmets are highly encouraged. Bicycle-riding, skateboarding, or rollerblading while on school property is not permitted.

Chapter 5 - Health and Safety

5.10 - Immunization, Health, Eye & Dental Examination

Required Health Examinations and Immunizations

All students are required to present appropriate proof of a health examination and the immunizations against, and screenings for, preventable communicable diseases within one year prior to:

1. Entering kindergarten or the first grade;
2. Entering the sixth grade; and
3. Enrolling in an Illinois school for the first time, regardless of the student's grade.

Proof of immunization including: DTP/DtaP, Tdap, Hepatitis B, Polio, MMR, Varicella, and MCV4 are required for students in grades 6 and 12. A diabetes screening must be included as part of the health exam (though diabetes testing is not required). Students between the age of one and seven must provide a statement from a physician assuring that the student was "risk-assessed" or screened for lead poisoning.

Failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms are presented to the school, subject to certain exceptions. New students who register mid-term have 30 days following registration to comply with the health examination and immunization requirements. If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by an appropriate medical professional.

Eye Examination

All students entering kindergarten or the school for the first time must present proof by October 15 of the current school year of an eye examination performed within one year. Failure to present proof by October 15, allows the school to hold the student's report card until the student presents: (1) proof of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15.

Dental Examination

All students entering kindergarten, second and sixth grades must present proof by May 15 of the current school year of having been examined by a licensed dentist within the last 18 months. Failure to present proof allows the school to hold the child's report card until the student presents: (1) proof of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15.

Exemptions

A student will be exempted from the above requirements for:

1. Medical grounds if the student's parent/guardian presents to the building principal a signed statement explaining the objection;
2. Religious grounds if the student's parent/guardian presents to the building principal a completed Certificate of Religious Exemption;
3. Health examination or immunization requirements on medical grounds if a physician provides written verification;
4. Eye examination requirement if the student's parent/guardian shows an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist; or
5. Dental examination requirement if the student's parent/guardian shows an undue burden or a lack of access to a dentist.

Accidents and Illnesses

- When a student suffers a minor accident or illness at school, first aid is given and the name, date, and cause recorded.
- The parent or person designated by the parent will be notified and asked to come to the school for the child if a child becomes ill or injured.
- No child shall be sent home if there is not a responsible adult, either parent, or someone designated by the parent to accept him/her.

- A student who has diarrhea, has vomited in school or has a temperature of 100° F or more must be sent home.
- Students should remain at home at least 24 hours after a fever has subsided or is symptom free without medication.
- Should a serious accident or illness occur which warrants emergency treatment, 911 will be called and parents notified.

Allergies

Many students are allergic to animals. No animals will be brought to school for show and tell, star of the week, etc. Due to food allergies, no food may be brought in to share in either the lunchroom or the classroom.

Ambulance Policy

In the event of a student health emergency, the school nurse will determine whether an ambulance is needed to transport the student to the hospital in order to ensure the student's safety. The cost of the ambulance, which is covered by many health insurance policies, will be the responsibility of the parent. Families who do not have health coverage can purchase student health insurance through the district. This guideline will apply at all school related activities whether on or off district grounds.

Cumulative Health Record

The school nurses keep a cumulative health record for each student and share the responsibility for keeping it up-to-date with parents. Should a student transfer out of the district, the health records are forwarded to the new school. Parents can use Skyward to monitor student visits to the nurse's office.

Hearing Tests

Students in preschool, kindergarten, first, second, third and fourth grade, and all students new to the district are given a hearing test. Tests may also be given if a teacher notices that a student is having difficulty hearing. Parents will be notified if the nurse has concerns about the student's hearing.

Vision Tests

Students in preschool, kindergarten, second, and eighth grades are given vision tests in accordance with state guidelines under the supervision of the school nurse. Tests are also given if a teacher notices that a student is having difficulty that may be related to vision. Parents will be notified if the nurse has concerns about a student's vision.

5.20 - Student Medication

Taking medication during school hours or during school-related activities is prohibited 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 medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child by completing a "School Medication Authorization Form."

No school or district employee is allowed to 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 is allowed to 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 procedure.

Self-Administration of Medication

A student may possess and self-administer an epinephrine injector (e.g., EpiPen®) and/or an asthma inhaler or medication prescribed for use at the student's discretion, provided the student's parent/guardian has completed and signed a School Medication Authorization Form.

Students who are diabetic may possess and self-administer diabetic testing supplies and insulin if authorized by the student's diabetes care plan, which must be on file with the school.

Students with epilepsy may possess and self-administer supplies, equipment and medication, if authorized by the student's seizure action plan, which must be on file with the school.

Students may self-administer (but not possess on their person) other medications required under a qualified plan, provided the student's parent/guardian has completed and signed a School Medication Authorization Form.

The school 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 school 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.

Administration of Medical Cannabis

In accordance with the Compassionate Use of Medical Cannabis Program, qualifying students are allowed to utilize medical cannabis infused products while at school and school events. Please contact the building principal for additional information. Discipline of a student for being administered a product by a designated caregiver pursuant to this procedure 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.

Undesignated Medications

The school may maintain the following undesignated prescription medications for emergency use: (1) Asthma medication; (2) Epinephrine injectors; (3) Opioid antagonists; and (4) Glucagon. No one, including without limitation, parents/guardians of students, should rely on the school or district for the availability of undesignated medication. This procedure does not guarantee the availability of undesignated medications. Students and their parents/guardians should consult their own physician regarding these medication(s).

Emergency Aid to Students

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

5.40 - Safety Procedures

Drills

Drills required by the Illinois State Board of Education are conducted throughout the school year including fire, tornado/disaster, bus evacuation, and lockdown drills. Schools may add additional drills, as deemed appropriate. Students are instructed in appropriate actions and behavior. The law enforcement lockdown drill will be announced in advance and a student's parent/guardian may elect to exclude their child from participating in this drill. Other safety drills may or may not be preceded by a warning to students based on the circumstances.

Tornado Watch

If a tornado watch is in effect at dismissal time, no changes will take place to the previously arranged dismissal procedures.

Tornado Warning

At the onset of a tornado warning, teachers direct their students to designated safety areas. Students remain in the school until release is considered safe if the warning occurs at dismissal time. Parents may pick up their child at school during a tornado warning. Parents sending someone else to pick up a child must notify the school requesting a child's release. **Please do not telephone the school during tornado watches and warnings.** Calls could interfere with outgoing emergency calls.

5.50 - Communicable Disease

Rules and regulations regarding communicable disease control shall be enforced as required by the Illinois Department of Public Health. Parents must notify the nurse if their child has a communicable disease. The student's teacher and the principal will be notified.

5.60 - Head Lice

The school will observe the following procedures regarding head lice.

- Parents will be contacted when it is suspected that their child is infested with lice.
- Parents are asked to notify the school nurse if they suspect their child has head lice.
- The school will provide written instructions to parent/guardian regarding appropriate treatment for the infestation.
- It is advised by the CDC that students return to school after appropriate treatment has begun.

Chapter 6 - Discipline and Conduct

6.20 - School Dress Code

Appropriate student dress is the responsibility of each student at Pleasantdale SD 107. Pleasantdale SD 107 hopes that parents will take an active part in assisting their children in making decisions about their appearance in school. Any clothing viewed as inappropriate or disruptive in any way will not be allowed. Students with inappropriate clothing will be asked to change. Parents may be contacted to bring a change of clothes. Additionally, students may be asked to wear their gym uniform, if necessary. Expectations for appropriate student dress are in effect for all extra-curricular and school-related activities (i.e. after-school sporting events, Student Council events, Clubs, etc.). Judgment of disruption is at the discretion of building administration. Specific guidelines are:

- Students and parents have the right to make clothing and accessory selections so that they feel comfortable and confident at school.
- Students and parents have the responsibility to make clothing and accessory selections that are appropriate for the educational environment. Clothing choices should not disrupt the educational process, interfere with the maintenance of a positive teaching and learning climate, or compromise reasonable standards of health, safety, and decency.
- Students should not wear hats or head covering of any kind (except that of established religious groups or medical exceptions) in the building, except when allowed for special spirit days.
- Apparel that promotes or advertises weapons, drugs, alcohol, tobacco products, gangs, or other inappropriate activities is not permitted.
- Clothing that is otherwise poorly fitting, showing skin and/or undergarments may not be worn at school.
- The length of shorts or skirts must be appropriate for the school environment.
- Shoes must be worn at all times.

Concerns about student dress will be handled through the main office by the principal and/or assistant principal.

6.30 - Student Discipline

As part of our district wide multi-tiered system of support (MTSS), the Pleasantdale Elementary School has established a three-tiered Positive Behavior Support System (PBSS). PBSS is a systematic approach for implementing proactive schoolwide discipline. The purpose of PBSS is to improve school climate and prevent student problem behaviors across all school settings. Essential elements of our PBSS include: (1) building a culture within the whole school that will serve as a foundation for both social and academic success, (2) emphasizing early identification and prevention of problem behavior, (3) directly teaching appropriate social skills to all students, and modifying or rearranging the school context when necessary to prevent problem behavior, (4) using a three-tiered continuum of behavior support practices in order to prevent problem behavior, and (5) actively using data for decision-making.

All students receive the support they need for success based on a continuum of need and intensity. Our PBSS program uses:

- Student achievement data to inform instruction
- A problem-solving model
- A multi-tiered service delivery model
- Targeted interventions in addition to the core curriculum
- Regular progress monitoring

For special education students, please refer to section 10.20 “Discipline of Students with Disabilities,” of the Parent/Student Handbook, for additional information.

When and Where Conduct Rules Apply

The grounds for disciplinary action also apply 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.

Discipline Plans -- Pleasantdale Elementary

The Pleasantdale Elementary School community of staff and parents believes that each child is responsible for his/her behavior. Based on this belief:

- The role of parents and staff is to guide and assist students in making appropriate behavioral choices and understanding that all actions have consequences.
- The student's role is to develop skills and strategies for coping with conflict, and to accept responsibility for his/her choices.
- Pleasantdale Elementary students will become responsible and respectful citizens through their efforts and the shared commitment of parents and staff.

Pleasantdale Elementary School maintains a building behavior plan, The Eagle Way. The Eagle Way must be followed at all school sponsored activities, including field trips and bus routes.

- The Eagle Way
 - Be respectful
 - Be responsible
 - Be safe
- Each teacher establishes a set of classroom rules and procedures. These rules are on display in the classroom for all to see. These classroom rules include hallway, bathroom, and recess guidelines.
- A system has been set up during lunch called "Eagle's Nest" for children who fail to follow the Eagle Way. The "Eagle's Nest" is located in an office near the lunchroom and is supervised by a staff member. Parents will be notified unless the supervisors feel the infraction was minor and communication home not necessary. Students are given appropriate behavioral intervention ideas ("flight plan") and skills so that negative behaviors do not become habitual.

Discipline Plans -- Pleasantdale Middle

It is our goal at Pleasantdale Middle School to provide a safe and positive learning environment. To achieve this environment, expectations of behavior and conduct have been established which govern the entire school operation, including classroom and instructional areas, co-curricular groups and activities and school facilities. Students are expected to accept responsibility for their actions and the consequences of those actions. Parents and teachers also have rights and responsibilities in their role of support for continued student growth. In order to ensure student confidentiality, the district policy is not to give out information about a student's behavior to other parents.

"The 'I's' of the Tigers" is our positive and proactive approach to school behaviors and is the heart of our program. We ask our students to affirm the following statements in their actions and behaviors while at or representing Pleasantdale Middle School:

I am Respectful
I am Responsible
I am Safe

Expectations are taught, and when necessary, re-taught to illustrate the above statements through various areas within the building, including hallways, classrooms, lunchroom, recess, assemblies, and on the bus. Staff have been trained in and encouraged to use the CHAMPS model of behavior expectations. CHAMPS is an acronym for briefly explaining the expectations prior to each activity and stands for Conversation (how loud of a voice level), Help (how to access it), Activity (what should you be doing), Movement (what do I do if I need to move around), Participation (how will you participate), Success (how will you know you were successful). In addition, all staff members are encouraged to support and recognize positive examples of "The 'I's' of the Tigers" through home communications and "Tiger Stripes" presented to the students.

LEVEL 1 INFRACTIONS	DISCIPLINARY AND BEHAVIORAL INTERVENTIONS - May utilize one or more of the following measures *Listed in alphabetical order	RESTORATIVE PRACTICES (Targeting specific behavior)
Dress Code violation Excessive noise in the halls Food or beverages in the classroom Improper display of affection Littering Missed Detention Possession/Use of and distractive nuisance Disruptive Behavior Running in school Tardy to Class Tardy to School Unprepared for class	Confiscation Detention Formal conference with teacher and Administrator Informal conference with the teacher May be required to change into PE uniform Parent contact (Phone calls, Emails, meetings) Planner Mark Warning From Teacher Working Lunch	May include: Reteach, (e.g. lesson on bus behavior, being responsible, respect...) Restorative Practices (e.g. letter of apology, face to face apology) Community Service (e.g. lesson creation for younger students, poster making on a lesson, project to promote safe schools) Referral to Social Worker Attend an organizational session

LEVEL 2 INFRACTIONS	DISCIPLINARY AND BEHAVIORAL INTERVENTIONS - May utilize one or more of the following measures *Listed in alphabetical order	RESTORATIVE PRACTICES (Targeting specific behavior)
<p>Aggressive behavior, which is not determined to be a fight Bus disturbance (first offense) Cheating Disruptive behavior Entering another student's locker/personal belongings Forgery, plagiarism, lying or other forms of deception Gross disobedience or disrespect Improper use of a cellular phone or other electronic devices Inappropriate comments Insubordination Offensive or abusive material (e.g. t-shirts, magazines, etc.) Spitting Unexcused failure to serve detention Use of profane words or gestures Violation of normal school rules</p>	<p>After school Homework Club Alternative Learning Environment in the Student Support Center Confiscation Confiscation with parent contact Detention Formal Conference with Teacher and Administrator Informal/ Formal Conference with Teacher Loss of Privileges May be required to change into PE uniform Parent contact (Phone calls, Emails, meetings) Redo assignment Saturday Detention Working Lunch</p>	<p>May Include: Reteach, (e.g. lesson on bus behavior, being responsible, respect...) Restorative Practices (e.g. letter of apology, face to face apology) Community Service (e.g. lesson creation for younger students, poster making on a lesson, project to promote safe schools) Referral to Social Worker Redo assignment Check In/ Check Out Attend an organizational session Peer mediation (facilitated by a staff member)</p>

LEVEL 3 INFRACTIONS	DISCIPLINARY AND BEHAVIORAL INTERVENTIONS - May utilize one or more of the following measures *Listed in alphabetical order	RESTORATIVE PRACTICES (Targeting specific behavior)
<p>Bullying Cheating Chronic misbehavior Extortion Fighting Gross Insubordination Lunchroom disturbances: ex: Throwing food or objects, failure to follow rules Participation in a public school fraternity, sorority, secret society, (e.g., gang) as defined in the Illinois School Code in furtherance of any of the following activity:</p> <ul style="list-style-type: none"> a. demand or request for payment of dues or other forms of ‘protection’ from any students b. physical or verbal intimidation/abuse of any student or staff member c. participation in, or the intent to invite others to participate in any forms of physical violence or vandalism <p>Possession of items associated with tobacco use, including electronic cigarettes and vaping devices Profanity/abusive language Physical altercation Serious Bus disturbance or second offense Sexual/Social Harassment Vandalism Stealing, theft of articles belonging to others Threats, other forms of intimidation of others, including cruelty Truancy/unexcused absence from class Use of a Laser Pointer in School or while using District Transportation Vandalism, destruction, defacing of property</p>	<p>Alternative Learning Environment in the Student Support Center</p> <p>External Suspension</p> <p>Formal Conference with Teacher and Administrator</p> <p>Informal/ Formal Conference with Teacher</p> <p>Loss of Privileges</p> <p>No Contact Contract</p> <p>Parent contact (Phone calls, Emails, meetings)</p> <p>Police referral</p> <p>Saturday Detention</p> <p>Truant Officer</p>	<p>May include: Reteach, (e.g. lesson on bus behavior, being responsible, respect...)</p> <p>Restorative Practices (e.g. letter of apology, face to face apology)</p> <p>Community Service (e.g. lesson creation for younger students, poster making on a lesson, project to promote safe schools)</p> <p>Restitution</p> <p>Referral to Social Worker</p> <p>Attendance letters sent home</p> <p>Attendance Plan</p> <p>Check In/ Check Out</p> <p>Peer mediation (facilitated by a staff member)</p> <p>Any Level 3 infraction may result in the loss of the end of the year field trip or privileges.</p>

LEVEL 4 INFRACTIONS	DISCIPLINARY AND BEHAVIORAL INTERVENTIONS - May utilize one or more of the following measures *Listed in alphabetical order	RESTORATIVE PRACTICES (Targeting specific behavior)
<p>Arson or setting fire Bomb threats, false fire alarms & false reporting Communication gang memberships through words or gestures Intentional damage to, destruction of, or any attempt to damage or destroy school property or property of school personnel or students Major incident of disrespect toward an adult Physical assault/threat on a staff member Physical assault/threat on another student Possession of drug paraphernalia Repeated acts of misbehavior, including repeated refusal to comply with school rules Use of or possession of a weapon or an object as a weapon Use, possession, sale, conspiracy to sell or distribution of drugs, marijuana, and other controlled substances, including alcohol or “look alike” drugs, placebos, pills or inhalants Any other acts which directly or indirectly jeopardize the health, safety & welfare of school personnel or other students and/or seriously disrupt the educational process</p> <p>Note: Drugs, physical assault, activating false alarm, fire extinguisher, or bomb threat will result in automatic police referral plus other appropriate disciplinary actions. Any student who is determined to have brought a firearm, as defined by U.S. Code to school shall be expelled for a period of one year (or about 180 school days), except that the expulsion period may be modified by the School Board on a case-by-case basis.</p>	<p>Contact Fire Marshal External Suspension External Suspension and parent conference required Formal Conference with Teacher Loss of Privileges Parent contact Police Referral Recommendation for expulsion Referral to Counselor or Social Worker Restriction</p>	<p>May include: Reteach, (e.g. lesson on bus behavior, being responsible, respect...) Restorative Practices (e.g. letter of apology, face to face apology) Community Service (e.g. lesson creation for younger students, poster making on a lesson, project to promote safe schools) Restitution Referral to Social Worker Check In/ Check Out Any Level IV infraction may result in the loss of the end of the year field trip or privileges.</p>

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent possible, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions.

Re-Engagement of Returning Students

The building principal or designee shall meet with a student returning to school from an out-of-school suspension, expulsion or alternative school setting. The goal of this meeting shall be to support the student's ability to be successful in school following a period of exclusion and shall include an opportunity for students who have been suspended to complete or make-up missed work for equivalent academic credit.

Corporal Punishment

District 107 does not allow school personnel to administer corporal punishment to students according to Board Policy. Corporal punishment does not include, and certificated personnel are permitted to use, reasonable force as needed to maintain safety for other students, school personnel, or for the purpose of self-defense or the defense of property.

Use of Isolated Time Out and Physical Restraint

This policy applies to all students. Isolated time out and physical restraint shall be used only as a means of maintaining a safe and orderly environment for learning and only to the extent necessary to preserve the safety of students and others. Neither isolated time out nor physical restraint shall be used in administering discipline to individual students as a form of punishment. Isolated time out and physical restraint are considered restrictive interventions and are only used in emergency situations by trained staff members or when less restrictive interventions have been attempted and failed. This policy does not apply to the restriction of a student's movement when that restriction is for a purpose other than the maintenance of a safe and orderly environment, such as the appropriate use of a safety belt in motor vehicles. The use of prone restraint is prohibited.

Cheating Policy

Students must consider all assigned work to be individual unless a teacher specifies otherwise. Each teacher will discuss cheating and plagiarism as it applies to his/her class and discuss the consequences. (See also 7:50 Use of Artificial Intelligence.) Students receive instruction about the proper way to cite sources appropriate to their grade level.

Examples of cheating or plagiarism:

- Copying homework
- Looking on another student's test or quiz
- Allowing another student to look on your test or quiz
- Using other secretive methods of obtaining or giving answers for tests or quizzes
- Working with others on any assignment that was meant to be done by individuals
- Taking papers in part or whole from the Internet or other publications or other students
- Taking information from another source that is not properly attributed
- Taking any part of a test to use or give to others

1st Offense

- Student may receive a failing grade for the assignment
- The teacher confers with the student's parents about the offense
- The student may have to redo the assignment, or an equivalent assignment, at a level equivalent to a passing grade, outside of school time. Credit may or may not be given.

2nd Offense

- Student may receive a failing grade for the assignment
- The teacher reports the offense to the principal who will meet with the student, his/her parents and the teacher about the incident.
- The student may have to redo the assignment, or an equivalent assignment, at a level equivalent to a passing grade, outside of school time. Credit may or may not be given.

3rd Offense

- Student may receive a failing grade for the assignments
- The teacher reports the offense to the principal/assistant principal who will meet with the student, his/her parents and the teacher about the incident.
- The student may have to redo the assignment, or an equivalent assignment, at a level equivalent to a passing grade, outside of school time. Credit may or may not be given.
- The student will not be allowed to receive any school wide academic honors, such as honor roll status or special academic recognition at the end of the year.

Discipline Definitions

- **Alcohol:** Possession, use or transfer of any alcoholic beverage.
- **Blatant Disrespect:** Disrespect to other students or staff that persists after a warning has been given.
- **Bullying:** Bullying is intentionally using power to repeatedly make someone feel bad. See bullying policy for more information.
- **Communication/Electronic/Laser devices:** Using a cellular telephone, smartphone, video recording device, personal digital assistant (PDA), or similar 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 and 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 telephone, commonly known as “sexting.”
- **Disrespect:** To call derogatory names, dishonor, or in any other manner, abuse verbally or in writing any member of the school staff or student body.
- **Disruption:** Any act that disrupts the educational process or setting.
- **Extortion:** The act of extortion or borrowing or attempting to borrow any money or things of value from a person in the school, unless both parties enter into an agreement freely and without the presence of either an implied or expressed threat.
- **Drugs:** A term that is intended, for this purpose, to include cannabis, controlled substances, any illegal or illicit drugs, prescription drugs and over-the-counter drugs.
- **Drug paraphernalia:** Devices that are used to ingest, inhale, or inject cannabis or any controlled substances into the body.
- **Fighting:** Aggressive, hostile bodily contact with students, and/or adults.
- **Forgery:** The act of falsely writing the name of another person, falsifying dates, grades, addresses, or other information on school forms.
- **Gang-related activity:** Any group of two or more people whose purpose includes the commission of illegal acts.
- Gang-like activity shall mean any conduct engaged in by a student:
 - on behalf of any gang
 - to perpetuate the existence of any gang
 - to effect the common purpose and design of any gang
 - to represent a gang affiliation, loyalty or membership in any way while attending a school function.
- **Gross Disrespect:** Disrespect toward staff or student that is of a threatening or aggressive nature.
- **Harassment:** Constant torment and intent to harm emotionally.
- **Hazing:** Any intentional, knowing, or reckless act directed towards a student for the purpose of initiation, affiliation, holding office, maintaining membership in any organization, club, or athletic team. Soliciting, encouraging, aiding, or engaging in hazing is prohibited.
- **Inappropriate Displays of Affection:** Displays of affection of a sexual nature that are not appropriate in a school environment
- **Inciting others to misconduct/misbehave:** By words, acts or deeds, giving encouragement to demonstrations and protest, which disrupt the normal educational process of the school.
- **Indecency:** The act of offending commonly recognized standards of health, safety, or proprietary, or inappropriate displays of affection.
- **Insubordination (failure to conform to staff request):** The failure to respond or carry out a reasonable request by authorized school personnel.
- **Intimidation:** The act of verbally or by gesture threatening/intimidating the well being, health or safety of any person on school property or en route to or from school.

- **Loitering:** The act of being in or about the school building or in a specifically restricted area of the school at unauthorized times or without specific authorization of school personnel.
- **Obscenity:** The act of using obscene or profane language in verbal or written form or in pictures, caricatures, or obscene gestures on school property.
- **Physical assault:** The act of physically assaulting or attacking any person on or near school property including any activity under school sponsorship.
- **Profanity:** Inappropriate language that is deemed offensive to others.
- **Reckless behavior:** Behavior that can lead to serious harm, involvement of unsuspecting victims, and usually taking place in a non-structured area not taking surroundings into consideration.
- **Sexual harassment:** The act of sexual harassment, whether verbal, nonverbal or physical including but not limited to gestures, touching, brushing the body, and sexual propositions.
- **Tardiness:** Lateness to school, class, advisory, or any other part of the student’s schedule.
- **Theft:** The act of taking or acquiring the property of others without that person’s consent.
- **Unlawful drugs/Use of tobacco/Electronic smoking devices:** Possession, use, or transfer of any stimulating, depressing, or behavior altering substance without a medical prescription. This includes any form of hallucinogenic drugs or marijuana.
- **Vandalism:** The act of willful destruction of property belonging to others.
- **Vaping:** Using, possessing, distributing, purchasing, selling or offering for sale tobacco or nicotine materials, including electronic cigarettes, e-cigarettes, vapes, vape pens or other vaping related products.
- **Weapons:** The act of possessing, using, controlling, transferring, or threatening to use any weapon. A weapon is a gun or firearm, loaded or unloaded or any look alike. Also, any instrument used with the intent of inflicting or threatening bodily harm. Knives or other items deemed inappropriate by school officials may be declared contraband and will be confiscated. In accordance with state and federal law, we have a “no-tolerance” weapons policy.

For purposes of these rules, 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; (d) at any location on school property or at a school-sponsored event; or (e) in the case of drugs and alcohol, substances ingested by the person.

When and Where Conduct Rules Apply

The grounds for disciplinary action also apply 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;
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; or
5. During periods of remote learning.

6.40 - Prevention of and Response to Bullying, Intimidation, and Harassment **Bullying Policy**

Statement of Intent

The district is committed to providing a caring, friendly, and safe environment for all of our pupils so they can learn in a relaxed and secure atmosphere. Bullying of any kind is unacceptable. If bullying does occur at school, school related activities, or on busses, all pupils should report and know that incidents will be dealt with promptly and effectively.

What Is Bullying?

Bullying is intentionally using power to repeatedly make someone feel bad. Bullying can be emotional (systematically excluding, tormenting), physical (pushing, kicking, hitting, punching), racist (racial taunts, graffiti, gestures), sexual (unwanted physical contact or sexually abusive comments), homophobic (focusing on the issue of sexuality), verbal (name-calling, sarcasm, spreading rumors, teasing), cyber (email and social networking misuse), mobile threats (text messaging and calls), or misuse of associated technology (i.e. camera & video).

Why is it Important to Respond to Bullying?

Bullying hurts. No one deserves to be a victim of bullying. Everybody has the right to be treated with respect. Students who are bullying need to learn different ways of behaving. Schools have a responsibility to respond promptly and effectively to issues of bullying.

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 school goals.

Bullying on the basis of actual or perceived race, color, national origin, immigration status, 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, **socioeconomic status, academic status**, 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 non school-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.

Bullying includes cyber-bullying (bullying through the use of technology or any electronic communication) 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.

Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

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.

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.

Students are encouraged to immediately report bullying. A report may be made orally or in writing to the building principal, **nondiscrimination coordinator**, district complaint manager (Superintendent) or any staff member with whom the student is comfortable speaking. All school staff members are available for help with a bully or to make a report about bullying. 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. Anonymous reports are also accepted by phone call or in writing.

Procedures

- Report bullying incidents to any staff member. If further follow up is needed, contact the Principal or Assistant Principal.
- Bullying incidents will be recorded by staff.
- In serious cases, parents of all involved students will be informed and asked to attend a meeting to discuss the problem.
- As necessary and appropriate, police will be consulted in extreme cases.
- Bullying behavior will be investigated as soon as possible.
- Confirmed offenders will have consequences that may include detention, suspension, meeting with the assistant principal, participating in peer mediation, or participating in small group or individual counseling.
- After the incident / incidents have been investigated and dealt with, each case will be monitored to ensure repeated bullying does not take place.

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.

A student will not be punished for reporting bullying or supplying information, even if the school'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.

When and Where Conduct Rules Apply

The grounds for disciplinary action also apply 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;
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; or
5. During periods of remote learning.

Prevention

Staff members will use various methods as needed to prevent bullying. Social Emotional Learning activities in both schools are the main venues for discussing bullying with students. Students are encouraged and taught to stand up for a student who is being bullied when they are a bystander. When appropriate, whole school assemblies and parent education may be utilized.

Students and parents/guardians are also encouraged to read the following school district policies: 7:20, Harassment of Students Prohibited and 7:180, Prevention of and Response to Bullying, Intimidation and Harassment.

Nondiscrimination Coordinator and Complaint Managers:

Dr. Dave Palzet

Dr. Jennifer Ban

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Students and parents/guardians are also encouraged to read the following school district policies: 7:20, *Harassment of Students Prohibited* and 7:180, *Prevention of and Response to Bullying, Intimidation and Harassment*.

Consistent with federal and State laws and rules governing student privacy rights, the school shall make diligent efforts to notify a parent or guardian within 24-hours after the school's administration is made aware of a student's involvement in an alleged bullying incident. The term "bullying incident" includes individual instances of bullying, as well as all threats, suggestions, or instances of self-harm determined to be a result of bullying. Notification to a parent or guardian shall include, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.

6.45 - Sexual Harassment & Teen Dating Violence Prohibited

Sexual Harassment Prohibited

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

1. Denies or limits the provision of educational aid, benefits, services, or treatment; or that makes such conduct a condition of a student's academic status; or
2. Has the purpose or effect of:
 - a. Substantially interfering with a student's educational environment;
 - b. Creating an intimidating, hostile, or offensive educational environment;
 - c. Depriving a student of educational aid, benefits, services, or treatment; or
 - d. Making submission to or rejection of such conduct the basis for academic decisions affecting a student.

The terms *intimidating*, *hostile*, and *offensive* include conduct that has the effect of humiliation, embarrassment, or discomfort.

Examples of sexual harassment include touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities. The term *sexual violence* includes a number of different acts. Examples of sexual violence include, but are not limited to, rape, sexual assault, sexual battery, sexual abuse, and sexual coercion.

Teen Dating Violence Prohibited

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

Making a Complaint; Enforcement

Students are encouraged to report claims or incidents of sexual harassment, teen dating violence or any other prohibited conduct to the building principal, assistant principal, or social worker. A student may choose to report to a person of the student's same sex.

Complaints will be kept confidential to the extent possible given the need to investigate. Students who make good faith complaints will not be disciplined.

6.50 - Cafeteria Rules and Procedures

Lunchroom Conduct

Students are expected to eat their lunch in an orderly manner, remain seated, and practice appropriate table manners. Only quiet talking is allowed. Students are not allowed to share or exchange food at lunch.

Lunch Procedures-Pleasantdale Elementary

Students who bring their own lunches to school will place them in the area designated by their teacher. Students who purchase their lunch and/or milk will take their individual lunch card from the designated area and give it to the lunch staff as they receive a lunch and/or milk. Students will never go without food during lunch unless it is their choice. Parents who do not want their child to purchase lunch or milk at school, may request a permanent removal of their child's lunch card by contacting the front office.

Considerations will be made for unique circumstances involving special diets, medical concerns, substitute teachers, field trips, assemblies, etc. that might cause changes in classroom and lunchroom routines.

Lunch Procedures-Pleasantdale Middle

Before their lunch period, students stop at their lockers to drop off books and pick up their lunches, if they are not buying them. Parents may drop off forgotten lunches in the office. The lunches will be delivered to the lunchroom and put on the stage for pick-up. Parents are encouraged to open an account with the school lunch program, providing students both with a primary meal plan and as a backup option. Food may not be delivered by outside vendors for students.

Recess Procedures-Pleasantdale Elementary

Students will have a total of 30 minutes of daily recess. Students have outdoor recess whenever possible. Students perform better when they get outdoors, even if only for a few minutes. The office staff and principal will make the decision for recess based on the following:

- Lunch Recess (30 minutes)
 - Outdoor Recess
 - 15 degrees F and higher (including windchill)
 - Brief Outdoor Recess
 - 5-14 degrees F (including windchill)
 - Indoor Recess
 - Below 5 degrees F (including windchill)
- Half-day Recess (15 minutes)

Students must have boots, gloves and snow pants to play in the snow. Those who don't must stay on the blacktop area. Parents should assist children in preparing and wearing appropriate clothing for the weather conditions. The school provides outdoor equipment for students to use at recess. For safety purposes, please do not bring equipment from home.

Recess Procedures-Pleasantdale Middle

Students in grades 6, 7, and 8 have a 20-minute recess option just prior to or just following their lunch period. Fifth-grade students will receive 30 minutes of recess during the school day.

- Outdoor Recess
 - 15 degrees F and higher (including windchill)
- Indoor Recess
 - below 15 degrees F (including windchill)

6.60 - Field Trips

An integral part of the educational program is the opportunity to attend field trips. Field trips are planned around units of study at each grade level. Field trips provide an extension or hands-on experiences that help to expand the classroom experience and enhance the learning of all children. When a field trip is planned, each child must return a signed permission slip. No child will be permitted to participate without parent permission. Children not participating in the field trip activity will receive alternative instruction within the

school as arranged by the teacher. Field trips are planned and implemented at the discretion of the grade level team. Some field trips take place out of the building, and others are on-site experiences.

6.70 - Access to Student Social Networking Passwords & Websites

School authorities may not require a student or his or her parent or guardian to provide a password or other related account information in order to gain access to the student's account or profile on a social networking website if school authorities have reasonable cause to believe that a student's account on a social networking website contains evidence that a student has violated a school disciplinary rule or procedure. However, the student may be required to share the content that is reported on his/her social networking website or app to allow school officials to make a factual determination if a rule or policy was violated.

6.80 - Student Use of Electronic Devices

Acceptable Use Policy

Each student and parent/guardian is required to sign the district's [1:1 User Agreement](#) and Acceptable Use Policy (AUP) annually.

The use of electronic devices and other technology at school is a privilege, not a right. Students are prohibited from using electronic devices, except as provided herein. An electronic device includes, but is not limited to, the following: cell phone, smartphone, Apple/smartwatch, audio or video recording device, personal digital assistant (PDA), iPod®, iPad®, laptop computer, tablet computer or other similar electronic device. Pocket pagers and other paging devices are not allowed on school property at any time, except with the express permission of the building principal.

During instructional time, which includes class periods and passing periods, electronic devices must be kept powered-off and out-of-sight unless: (a) permission is granted by an administrator, teacher or school staff member; (b) use of the device is provided in a student's individualized education program (IEP); or (c) it is needed in an emergency that threatens the safety of students, staff, or other individuals.

Students are allowed to use electronic devices during non-instructional time, which is defined as before and after school, while outside the building.

Electronic devices may never be used in any manner that disrupts the educational environment, violates student conduct rules or violates the rights of others. This includes, but is not limited to, the following: (1) using the device to take photographs in locker rooms or bathrooms; (2) cheating; and (3) creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction or non-consensual dissemination of private sexual images (i.e., sexting).

The school and school district are not responsible for the loss, theft or damage to any electronic device brought to school.

School officials may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school disciplinary rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to allow school officials to make a factual determination.

Students who violate the policy are subject to the following consequences:

- 1st Offense: Student is sent to the office and the device is held and parents are notified. Device is returned to the student at the end of the school day.
- 2nd Offense: Student is sent to the office and the device is held and parents are notified. Device is held in the office until a parent retrieves it. School discipline rules will apply.

More than two offenses will be considered blatant disregard for school rules and may result in one or more of the following:

- Students checking phone into the office each day
- Detention(s)
- In school suspension
- Loss of the right to have the electronic device in school for a period of time up to, and including, the rest of the school year

Chapter 7 - Internet, Technology & Publications

7.10 - Internet Acceptable Use

Acceptable Use Policy for the District's Electronic Network

School District 107 believes that the District's Electronic Network (its computers, its local and/or wide area network, and access to the Internet through its computers or local and/or wide area network) offers resources and opportunities for learning and preparing our students for the future. The educational purpose of the District's Electronic Network is to assist with the gathering and exchanging of information related to District curriculum and educational programs and activities. Using the District's Electronic Network effectively enriches the classroom experience.

Copyright and Fair Use

All use of materials in District 107 must honor and abide by the Copyright and Fair Use Guidelines for Educational Multimedia. These guidelines may reviewed at: <http://guides.lib.utexas.edu/copyright/fairuse>

Privilege

The use of the District's Electronic Network is a privilege, not a right, and inappropriate use may lead to access privileges being revoked, school disciplinary action, and/or appropriate legal action.

Inappropriate Use

Based upon the Netiquette guidelines in this policy, the staff will deem what is inappropriate use.

Netiquette

The use of the District's Electronic Network must be in support of and consistent with the mission and educational objectives of the District and the generally accepted rule of network etiquette, "netiquette". These include, but are not limited to, the following:

- Be polite.
- Use appropriate language.
- Use time efficiently and plan ahead.
- Keep personal name, addresses, phone numbers, and other personal identifying information confidential.
- Treat all communication and information accessible via the District's Electronic Network as private property.
- Do not download from the District's Electronic Network without teacher permission.
- Do not access or send data that is racist, sexist, inflammatory, abusive, obscene, vulgar, threatening or in any way inconsistent with the District's code of conduct, and report it promptly if you receive such data.
- Do not access, use, or possess any material that constitutes or furthers academic fraud, plagiarism, or forgery.
- Transmission of any material in violation of any U.S. or State law or regulation is prohibited. This includes, but is not limited to, illegal activities, copyrighted material, threatening or obscene materials, or material protected by trade secret. Messages relating to, or in support of, inappropriate activities will be reported to the relevant authorities and may result in discipline, up to and including expulsion.

Security

Security on any computer system is a high priority. Only authorized accounts may be used. Any attempt to log onto the District's Electronic Network as another user or using a private account will result in disciplinary action as described in the privilege section. Computer accounts, passwords and other types of authorization that are assigned to individual users will not be shared with others in order to maintain confidentiality.

Password guidelines include:

- Students may not give passwords to anyone or allow anyone else to access their account.
- Students may not use anyone else's password.
- Students are responsible for all activity relating to their account.

Email and Social Networking Guidelines

- Students are not allowed to reveal identifiable information or establish relationships on the District's Electronic Network unless a teacher has coordinated the communication.
- Students may not use personal email at school, unless permitted by a teacher or administrator.
- Students are not allowed to individually access social networking sites, chat rooms, bulletin boards, podcasts, instant messaging, etc., without permission from and monitoring by school staff.
- Students are not allowed to make audio or video recordings of another student or staff member without his or her permission.

Off Campus Email and Social Networking Guidelines

Social networking sites include but are not limited to SnapChat, FaceBook, and Instagram. Users of such sites have little control over the content that "friends" post on their site because these sites are in the public domain. With this in mind, no student or parent shall create or maintain a public electronic presence that in any way links to or publicizes Pleasantdale School District 107.

The following guidelines apply:

- Pleasantdale families/students may not use District information such as logos, official seals, or photographs.
- Pleasantdale families/students may not link their personal website to Pleasantdale School District 107 website.
- Pleasantdale families/students may not post inappropriate photographs or content containing any form of Pleasantdale School District 107 identification.
- Pleasantdale families/students may not post inappropriate or harassing content, including blogs or online journaling, linking them in any way to Pleasantdale School District 107.

The District reserves the right to apply disciplinary consequences for computer-related activities conducted off campus if such activity adversely affects or interrupts classroom instruction, District operations, or the safety or well being of students and staff or other members of our community, or constitutes behavior embarrassing to the school. Adults who violate this policy will be reported to the appropriate authorities.

Classroom Technology Use

- Students may only use classroom technological resources for educational purposes with the permission of the classroom teacher while in school.
- No personal software may be installed.

Vandalism

For purposes of this Policy, vandalism is defined as any malicious attempt to harm or destroy any part of the Electronic Network, including the data of any other user. Vandalism will result in disciplinary action as described in the privilege section.

Privacy

Any electronic communications or files created on, stored on, or sent to, from, or via the District's Electronic Network are the property of the District. Consequently, users do not have any expectation of privacy with respect to such communications and files. Use of the District's Electronic Network to create, store, send, receive, view, or access any electronic communication or other file constitutes consent by the user for the District to access and review such files and to turn them over to the appropriate authorities if appropriate.

Responsibilities

Effective use of the Internet becomes a joint commitment for all users. The following list reflects shared responsibilities.

The District will:

Ensure that each district computer with Internet access shall have a filtering device that blocks entry to visual depictions that are (1) obscene (2) pornographic, or (3) harmful or inappropriate for students, as defined by the Children's Internet Protection Act and as determined by the Superintendent or designee. The Superintendent or designee shall enforce the use of such filtering devices. An administrator, supervisor, or other authorized person may disable the filtering device for bona fide research or other lawful purposes provided the person receives prior permission from the Superintendent or system administrator.

The District shall monitor the use of the computer network by students and any other minor users to ensure compliance with this policy and any other terms or conditions of Electronic Network access imposed under administrative regulations.

The Superintendent or designee shall include measures in this policy's implementation plan that:

- Prohibit student access to inappropriate matter as well as restricting access to harmful materials;
- Assure student safety and security through direct supervision;
- Prohibit unauthorized access, including "hacking" and other unlawful activities; and
- Prohibit unauthorized disclosure, use and dissemination of personal identification information.

Parents/Guardians will:

- Read and abide by the terms and conditions stated in the Acceptable Use Policy.
- Talk to their children about setting up family guidelines for using the District's Electronic Network
- Accept full responsibility for supervision of students' use of the Internet while not in school.
- Monitor materials generated at home to determine appropriateness for the school setting.

Students will:

- Read and abide by the terms and conditions stated in the Acceptable Use Policy.
- Report any incident or information that violates this policy.

7.27 - Access to Non-School Sponsored Publication

Non-School Sponsored Publications Accessed or Distributed On Campus

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, slanderous or obscene, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by School Board policy and the Student Handbook;
4. Is reasonably viewed as promoting illegal drug use;
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. However, material from outside sources or the citation to such sources may be allowed, as long as the material to be distributed or accessed is primarily prepared by students; or
6. Incites students to violate any Board policies.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

7.40 – Annual Notification to Parents about Educational Technology

School districts throughout the State of Illinois contract with different educational technology vendors for beneficial K-12 purposes such as providing personalized learning and innovative educational technologies, and increasing efficiency in school operations.

Under Illinois' Student Online Personal Protection Act, or SOPPA (105 ILCS 85/), educational technology vendors and other entities that operate Internet websites, online services, online applications, or mobile applications that are designed, marketed, and primarily used for K-12 school purposes are referred to in SOPPA as *operators*. SOPPA is intended to ensure that student data collected by operators is protected, and it requires those vendors, as well as school districts and the Il. State Board of Education, to take a number of actions to protect online student data.

Depending upon the particular educational technology being used, our District may need to collect different types of student data, which is then shared with educational technology vendors through their online sites, services, and/or applications. Under SOPPA, educational technology vendors are prohibited from selling or renting a student’s information or from engaging in targeted advertising using a student’s information. Such vendors may only disclose student data for K-12 school purposes and other limited purposes permitted under the law.

In general terms, the types of student data that may be collected and shared include personally identifiable information (PII) about students or information that can be linked to PII about students, such as:

- Basic identifying information, including student or parent/guardian name and student or parent/guardian contact information, username/password, student ID number
- Demographic information
- Enrollment information
- Assessment data, grades, and transcripts
- Attendance and class schedule
- Academic/extracurricular activities
- Special indicators (e.g., disability information, English language learner, free/reduced meals or homeless/foster care status)
- Conduct/behavioral data
- Health information
- Food purchases
- Transportation information
- In-application performance data
- Student-generated work
- Online communications
- Application metadata and application use statistics
- Permanent and temporary school student record information

Operators may collect and use student data only for K-12 purposes, which are purposes that aid in the administration of school activities, such as:

- Instruction in the classroom or at home (including remote learning)
- Administrative activities
- Collaboration between students, school personnel, and/or parents/guardians
- Other activities that are for the use and benefit of the school district

7.50 – Use of Artificial Intelligence

“Artificial intelligence” or “AI” is intelligence demonstrated by computers, as opposed to human intelligence. “Intelligence” encompasses the ability to learn, reason, generalize, and infer meaning. Examples of AI technology include ChatGPT and other chatbots and large language models.

AI is not a substitute for schoolwork that requires original thought. Students may not claim AI generated content as their own work. The use of AI to take tests, complete assignments, create multimedia projects, write papers, or complete schoolwork without permission of a teacher or administrator is strictly prohibited. The use of AI for these purposes constitutes cheating or plagiarism.

In certain situations, AI may be used as a learning tool or a study aid. Students who wish to use AI for legitimate educational purposes must have permission from a teacher or an administrator. Students may use AI as authorized in their Individualized Education Program (IEP).

Students may not use AI, including AI image or voice generator technology, to violate school rules or school district policies.

In order to ensure academic integrity, tests, assignments, projects, papers, and other schoolwork may be checked by AI content detectors and/or plagiarism recognition software.

Chapter 8 - Search and Seizure and Personal Property

8.10 - Search and Seizure

In order to maintain order safety and security in the schools, school authorities are authorized to conduct reasonable searches of school property and equipment, as well as of students and their personal effects. "School authorities" includes school liaison police officers.

School Property and Equipment as well as Personal Effects Left There by Students

School authorities may inspect and search school property and equipment owned or controlled by the school (such as, lockers, desks, and parking lots), as well as personal effects left there by a student, without notice to or the consent of the student. Students have no reasonable expectation of privacy in these places or areas or in their personal effects left there.

The building principal may request the assistance of law enforcement officials to conduct inspections and searches of lockers, desks, parking lots, and other school property and equipment for illegal drugs, weapons, or other illegal or dangerous substances or materials, including searches conducted through the use of specially trained dogs.

Student Searches

School authorities may search a student and/or the student's personal effects in the student's possession (such as, purses, wallets, knapsacks, book bags, lunch boxes, etc.) when there is a reasonable ground for suspecting that the search will produce evidence the particular student has violated or is violating either the law or the school or district's student rules and policies. The search will be conducted in a manner that is reasonably related to its objective of the search and not excessively intrusive in light of the student's age and sex, and the nature of the infraction.

School officials may require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates the school's disciplinary rules or school district policy. In the course of the investigation, the student may be required to share the content that is reported in order for the school to make a factual determination. School officials may not request or require a student or his or her parent/guardian to provide a password or other related account information to gain access to the student's account or profile on a social networking website.

Seizure of Property

If a search produces evidence that the student has violated or is violating either the law or the school or district's policies or rules, evidence may be seized and impounded by school authorities, and disciplinary action may be taken. When appropriate, evidence may be transferred to law enforcement authorities.

Questioning of Students Suspected of Committing Criminal Activity

Before a law enforcement officer, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the building principal or designee will: (a) Notify or attempt to notify the student's parent/guardian and document the time and manner in writing; (b) Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that a school employee (including, but not limited to, a social worker, psychologist, nurse, guidance counselor, or any other mental health professional) is present during the questioning; and (c) If practicable, make reasonable efforts to ensure that a law enforcement officer trained in promoting safe interactions and communications with youth is present during the questioning.

8.20 – Personal Property

Toys, games, cameras, radios, and similar personal property should not be brought to school without prior approval. The school cannot provide safeguards for such items. Students must not keep valuables in their lockers. Middle school students are expected to keep locker combinations confidential and lockers locked at all times.

Chapter 9 - Athletics and Extracurricular Activities

Pleasantdale Elementary

Pleasantdale Elementary offers all students an opportunity to develop their abilities and skills through participation in a variety of after school clubs/activities. Participation in and/or attendance at activities is a privilege and not a right.

Pleasantdale Middle

Pleasantdale Middle School offers a variety of athletic and co-curricular opportunities throughout the year. Participation in these activities is a privilege and not a right. It is the student's responsibility to maintain eligibility by meeting all academic and behavioral standards. Students staying after school must remain in a supervised area.

Academic Eligibility Rules for Athletics and Co-Curricular Activities

- A student with three D class averages or any F class average is ineligible to **participate** in any practice or game or other co-curricular activities.
- Ineligible students should report to the library for academic study time during games and practices or Tiger Time.
- A student remains ineligible until their averages are raised to meet the criteria.
- Every Friday, students' eligibility will be determined.

Other Eligibility Rules for Athletics

- A current sports physical is required to be on file in the school nurse's office **prior** to participation.
- Written permission must be given by parent/guardian
- Compliance with **Code of Conduct** is required.

9.10 Athletic Code of Conduct

As a member of a Pleasantdale Middle school athletic team, athletes are considered to be in positions of leadership, representing themselves, their families, the team, school, district and community. Therefore, along with the privilege of participation comes the expectation of a higher standard of behavior and conduct.

Students are expected to:

- Follow the district's discipline plan at all times
- Display good sportsmanship and citizenship
- Maintain good conduct and performance in classrooms
- Support individual and whole team efforts

The district allows a student to modify his or her athletic or team uniform for the purpose of modesty in clothing or attire that is in accordance with the requirements of his or her religion or his or her cultural values or modesty preferences. A student is not required to receive the prior approval of the school board for such modification.

9.30 - Student Athlete Concussions and Head Injuries

Student athletes must comply with Illinois' Youth Sports Concussion Safety Act and all protocols, policies and bylaws of the Illinois Elementary School Association before being allowed to participate in any athletic activity, including practice or competition.

A student who was removed from practice or competition because of a suspected concussion shall be allowed to return only after all statutory prerequisites are completed, including without limitation, the School District's return-to-play and return-to-learn protocols.

A student athlete who exhibits signs, symptoms, or behaviors consistent with a concussion in a practice or game will be removed from participation or competition at that time. 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. 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.

Chapter 10 - Special Education and Support Services

10.10 - Education of Children with Disabilities

Special Education

District 107s children with disabilities between the ages of 3 and 15 who have been evaluated and identified as requiring special education services based on State and Federal criteria, will be provided a free appropriate elementary public education in the least restrictive environment possible.

Questions about Special Education should be directed to Mrs. Beth Parker, Director of Student Services, bparker@d107.org or 708-784-2013.

10.20 - Discipline of Students with Disabilities

Discipline of Special Education Students

The District shall comply with the Individuals With Disabilities Education Improvement Act of 2004 and the Illinois State Board of Education's Special Education rules when disciplining special education students. No special education student shall be expelled if the student's particular act of gross disobedience or misconduct is a manifestation of his or her disability.

Isolated Time Out, Time Out, and Physical Restraint

Isolated time out, time out, and physical restraint shall only be used if the student's behavior presents an imminent danger of serious physical harm to the student or others, and other less restrictive and intrusive measures were tried and proven ineffective in stopping it. The School may not use isolated time out, time out, or physical restraint as discipline or punishment, convenience for staff, retaliation, as a substitute for appropriate educational or behavioral support, a routine safety matter, or to prevent property damage in the absence of imminent danger of serious physical harm to the student or others. The use of prone restraint is prohibited.

Behavioral Intervention Policy

Students with Disabilities

The use of positive behavioral interventions with students with disabilities will be given the highest priority in District 107. When behavioral interventions are used, they will be used in consideration of the child's physical freedom and social interaction and be administered in a manner that respects human dignity and ensures a student's right to placement in the least restrictive environment. Parents and students will be informed annually of the existence of the policy in each school's Student Handbook.

10.25 – Support Services

Teachers will contact the grade level team or principal to arrange a meeting to review the current level of performance when concerned about a student's academic progress. The following are special services available:

English Language Learners (ELL) Services

Pleasantdale School District offers two specific programs for the limited English proficient student:

The Transitional Program of Instruction (TPI) is a mandated program to serve students from low incidence language backgrounds. The program provides support to help students succeed in academic subjects and learn English. The methodology of English instruction makes connections to the home language to the greatest extent possible and focuses on language development through meaningful experiences within content areas.

The Transitional Bilingual Education (TBE) Program is a mandated program for students of the same language background when there are 20 or more students. Opportunities are provided for the students to learn English while supporting comprehension in their native language.

Reading Explorers – Pleasantdale Elementary

This program targets children who need individual or small group instruction in reading. The reading specialist, in conjunction with the classroom teacher, reviews students' reading progress during the school year. This review includes an analysis of screening data, achievement results, phonics tests, and additional diagnostic information. Parents will be notified if their child is identified for reading explorers including details about the program

Reading Lab – Pleasantdale Elementary

Students who have been identified as benefitting from additional reading support will receive Reading Lab services. Instead of attending Spanish, students will receive additional instruction in his/her area of reading need. Parents will be notified if their child is identified for Reading Lab including details about this program.

Math Intervention – Pleasantdale Elementary

Students who have been identified as benefitting from additional math support will receive Math Intervention services. Students will receive additional instruction in his/her area of math need. Parents will be notified if their child is identified for Math Intervention services including details about this program.

Reading Lab/Math Lab - Pleasantdale Middle

Students whose test scores indicate reading or math skills that are below average, and whose teachers have indicated a need for extra support, will be considered for an extra period of reading and/or math. Parents will be notified of this schedule change and will receive results of standardized assessments and students' progress during the course of the year.

Social Work

As part of Pleasantdale District 107's mission, the district recognizes the need for each student to develop appropriate social, emotional, and behavioral skills. To that end, social work services are provided to students and their parents in collaboration with teachers and administrators.

Speech/Language

Students who have speech and/or language difficulties may be referred to the speech/language therapist for evaluation. In addition, the speech therapist completes a yearly screening of primary-age students. Parents are contacted following the initial screening when it is determined that further screening is necessary. Following parent permission, the child is screened, and the parent and therapist meet to review the results and discuss a plan of speech/language instruction. The child may meet with the therapist individually, in a small group, or receive support in the regular classroom setting.

MTSS (Multi-tiered System of Support)

The MTSS Team consists of professionals from different disciplines who utilize a problem solving process to develop, monitor, and evaluate intervention plans for improving the school performance of identified students. Parents are encouraged to contact their child's teacher with any concerns.

A detailed explanation of the MTSS process is located on the District website.

Summer Academy

A booklet containing summer course descriptions, tuition, and other pertinent information is available by early spring of each school year.

10.60 – Related Service Logs

For a child with an individualized education program (IEP), the school district must create related service logs that record the type of related services administered under the child's IEP and the minutes of each type of related service that has been administered. The school will provide a child's parent/guardian a copy of the related service log at the annual review of the child's IEP and at any other time upon request.

Chapter 11 - Student Records & Privacy

11.10 - Student Privacy Protections

Student and Family Privacy Act

Student and family privacy rights are protected under Board Policy 7:15 which can be viewed on the district website at www.d107.org

11.20 - Student Records

Every effort is made to ensure the rights of parents and students as provided under the 1974 Family Educational Rights and Privacy Act and the Illinois School Student Record Act of 1975. Copies of these laws pertaining to student records are available in each school building.

Student records, classified as either permanent or temporary, are maintained to ensure a continuous educational program for each student. Parents are granted access to all official records pertaining to their children. Record review information, including forms requesting access to records, is available in the school offices.

In cases where parents are divorced, the noncustodial natural parent has right to records, notice of meetings, conferences, etc., upon request to the building principal. If there is a court order to the contrary, it is the responsibility of the custodial parent to inform the school of such restrictions.

All temporary student records are destroyed within five years after graduation, transfer or other permanent withdrawal of the student. Permanent records are maintained for 60 years.

Student Permanent Record means the minimum personal information necessary to a school in the education of the student and contained in a school student record. Such information may include the student's name, birthdate, address, grades and grade level, parents' names and addresses, attendance records, and such other entries as the State Board may require or authorize.

Student Temporary Record means all information contained in a school student record but not contained in the student permanent record. Such information may include family background information, intelligence test scores, aptitude test scores, psychological and personality test results, teacher evaluations, and other information of clear relevance to the education of the student, all subject to regulations of the State Board. The information shall include information provided under Section 8.6 of the Abused and Neglected Child Reporting Act. In addition, the student temporary record shall include information regarding serious disciplinary infractions that resulted in expulsion, suspension, or the imposition of punishment or sanction. For purposes of this provision, serious disciplinary infractions means: infractions involving drugs, weapons, or bodily harm to another.

Parents are notified prior to the transfer of records and, within a period of 10 days, may request permission to inspect all records being transferred. By parent request, family names may be excluded from any listing published by the school for general distribution.

Chapter 12 - Parental Right Notifications

12.10 - Teacher Qualifications

Teacher Qualifications

Parents/guardians may request information about the qualifications of their student's teachers and paraprofessionals, including:

- Whether the teacher has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
- Whether the teacher is teaching under an emergency or other provisional status through which State qualification and licensing criteria have been waived;
- Whether the teacher is teaching in a field of discipline of the teacher's certification; and
- Whether any instructional aides or paraprofessionals provide services to your student and, if so, their qualifications.

If you would like to receive any of this information, please contact the district office.

12.20 - Standardized Testing and District Assessments

Student Assessments

Preschool Screening

All District 107 children between 36 months and 60 months of age are eligible for a free preschool screening to determine if a child is developing within expected benchmarks for his/her age group. The screening includes speech and language, vision, hearing, gross and fine motor development. The screenings are held by appointment only at the Elementary School. Parents may call the District Office for more information or to schedule an appointment.

Standardized Tests

Students in grades 3-8 are given a yearly state assessment as required by the Illinois State Board of Education. This assessment measures student performance in English Language Arts and Math. Additionally, in grades 5 and 8, there is a yearly state assessment in science.

AIMSweb is a benchmark and progress monitoring system based on direct, frequent, and continuous student assessment in academic areas and social and emotional functioning.

Other assessments that are administered include the MAP assessment that is given two times during the school year. This assessment measures student growth and performance in math and language arts. Additionally, the CogAT assessment is administered annually in grades 3, 4, 6, measuring students' learned reasoning abilities in the three areas: Verbal, Nonverbal and/or Quantitative.

12.30 - Homeless Child's Right to Education

When a child loses permanent housing and becomes a homeless person as defined by law, or when a homeless child changes his or her temporary living arrangements, the parent or guardian of the homeless child has the option of either:

1. Continuing the child's education in the school of origin for as long as the child remains homeless or, if the child becomes permanently housed, until the end of the academic year during which the housing is acquired; or
2. Enrolling the child in any school that non-homeless students who live in the attendance area in which the child or youth is actually living are eligible to attend.

12.40 - Sex Education Instruction

Students will not be required to take or participate in any class or course in comprehensive sex education if his or her parent or guardian submits a written objection. The parent or guardian's decision will not be the reason for any student discipline, including suspension or expulsion. Nothing in this Section prohibits instruction in sanitation, hygiene or traditional courses in biology. Parents or guardians may examine the instructional materials to be used in any district sex education class or course.

12.60 - English Learners

The school offers opportunities for English Learners to develop high levels of academic attainment in English and to meet the same academic content and student academic achievement standards that all children are expected to attain.

Parents/guardians of English Learners will be: (1) given an opportunity to provide input to the program, and (2) provided notification regarding their child's placement in, and information about, the District's English Learners programs.

For questions related to this program or to express input in the school's English Learners program, contact the director of student services at 708-784-2175.

12.70 – School Visitation Rights Act

The School Visitation Rights Act permits employed parents/guardians, who are unable to meet with educators because of a work conflict, the right to time off from work under certain conditions to attend necessary school functions such as parent-teacher conferences, academic meetings and behavioral meetings. Letters verifying participation in this program are available from the school office upon request.

12.80 - Pesticide Application Notice

The district maintains a registry of parents/guardians of students who have registered to receive notification prior to the application of pesticides to school grounds. To be added to the list, please contact the school office. Notification will be given before application of the pesticide. Prior notice is not required if there is imminent threat to health or property.

12.90 - Mandated Reporter

All certified staff members are required by law to report suspected incidents of child abuse and/or neglect to the Department of Children and Family Services. Our role is to protect children from harm. Details regarding any individual child's protection are a matter held in strictest confidence by all adults involved.

12.110 - Sex Offender Notification Law

State law prohibits a convicted child sex offender from being present on school property when children under the age of 18 are present, except for in the following circumstances as they relate to the individual's child(ren):

1. To attend a conference at the school with school personnel to discuss the progress of their child.
2. To participate in a conference in which evaluation and placement decisions may be made with respect to their child's special education services.
3. To attend conferences to discuss issues concerning their child such as retention or promotion.

In all other cases, convicted child sex offenders are prohibited from being present on school property unless they obtain written permission from the superintendent or school board.

Anytime that a convicted child sex offender is present on school property – including the three reasons above - he/she is responsible for notifying the principal's office upon arrival on school property and upon departure from school property. It is the responsibility of the convicted child sex offender to remain under the direct supervision of a school official at all times he/she is in the presence or vicinity of children.

A violation of this law is a Class 4 felony.

12.120 - Violent Offender Community Notification

State law requires that all school districts provide parents/guardians with information about sex offenders and violent offenders against youth.

You may find the Illinois Sex Offender Registry on the Illinois State Police's website at:

<http://www.isp.state.il.us/sor/>.

You may find the Illinois Statewide Child Murderer and Violent Offender Against Youth Registry on the Illinois State Police's website at:

<http://www.isp.state.il.us/cmvo/>.

MidwestMechanical
Building Efficiency and Sustainability



A Service Logic Company

Proposal for:

**Pleasantdale School
District 107**

Building Envelope Improvements

This project adheres to the terms and conditions of NCPA co-op contract 02-91

INSTALLATION PROPOSAL

By and Between:

Contractor Performing Work:

Midwest Mechanical Group, Inc.
801 Parkview Boulevard
Lombard, IL 60148

Customer:

Pleasantdale School District 107
7450 S. Wolf Rd.
Burr Ridge, IL 60527

PROJECT LOCATION:

Pleasantdale Elementary School
8100 School St.
LaGrange, IL 60525

PROJECT DESCRIPTION: Building Envelope Improvements at Elementary
RQN number: 2023110700

Date: 1/22/23

We are pleased to offer our proposal to furnish, supply and install the specified scope of work for Pleasantdale Elementary and Pleasantdale Middle Schools as outlined below:

OUR PROPOSAL INCLUDES THE FOLLOWING SCOPE OF WORK:

Midwest Mechanical proposes to upgrade the building envelope at Pleasantdale Elementary School. *This work will be implemented during the District's summer break after the 2023-2024 school year.* The proposed scope of work includes the following:

General

- Provide all necessary submittals for the new window openings
- Secure all necessary permits required by the local Regional Office of Education.
- Provide all necessary Project and Construction Management and coordinate all site activities associated with the project.
- Provide off site storage of equipment with a *maximum storage time of six months..*
- Provide off-site disposal for demolished window sections.
- Provide project close-out paperwork including warranty letters, as-built drawings and Operations and Maintenance manuals on all new equipment.
- Existing fire alarm, life safety, AV, IT, and sprinkler systems will remain. Modifications, upgrades, or replacement of existing fire alarm, life safety, AV, IT, and sprinkler systems is not included in scope.

- Moving, off-site storage, protection, security, and cleaning of existing building furnishings, equipment, computer systems and educational materials will be the responsibility of the District.

Scope of Work

- Remove existing exterior window openings in rooms 105,120,122,124, and 125
- Room 105 will require some masonry work to modify the opening
- Provide clear anodized aluminum window system with operable windows at each room open
- The new window system to be thermally broken with 1" solar ban tempered safety glass
- Provide and install hollow metal exterior door and frames, complete with hardware, to match existing opening
- Install three 57 1/2" x 45" escape windows into existing second floor classroom window system.
- Includes miscellaneous fasteners and sealants required for the job
- Includes shop fabrication of framing material

Exclusions and Clarifications

1. *No asbestos abatement work*
2. *No window modification or work on systems or equipment outside the area listed above.*
3. *Project includes payment and performance bond*
4. *No fire alarm, sprinkler, or life safety work*
5. *No general contracting work such as painting, flooring, millwork, or floor tiling unless specified above.*
6. *No cleaning services.*
7. *In observance of current factory production and material distribution volatilities, Midwest Mechanical can only guarantee the firm pricing and/or lead time estimations (as stated within) for a period of 20 business days from the date of this proposal. As such, any authorizations to proceed which are received beyond this time period may be subject to a revised final contract pricing and/or lead time projection to reflect market conditions at the time of The Customer's acceptance.*

PRICING SUMMARY:

The price for above scope of work and materials is..... \$220,858

Terms of Payment:

The terms of payment for this project 25% upon approval, remaining amount will be billed based on progress. Midwest Mechanical looks forward to exceeding your expectations during and after the project. Please feel free to contact me at (630)-487-8961 with any questions or concerns.

Best Regards,

Dan Brandolino

Daniel T. Brandolino

Vice President- Public Sector

Approved By: _____

Date: _____

CONTRACT AGREEMENT - TERMS AND CONDITIONS

1. Applicability. These terms and conditions (these “**Terms**”) are the only terms which govern the sale of the goods (“**Goods**”) and services (“**Services**”) by MIDWEST MECHANICAL (“**Seller**”) to Helping Hand Center (“**Buyer**”). The accompanying [quotation/confirmation of sale/invoice] (the “**Sales Confirmation**”) and these Terms (collectively, this “**Agreement**”) comprise the entire agreement between the parties, and supersede all prior or contemporaneous understandings. These Terms prevail over any of Buyer’s general terms and conditions of purchase regardless whether or when Buyer has submitted its purchase order or such terms. Fulfillment of Buyer’s order does not constitute acceptance of any of Buyer’s terms and conditions and does not serve to modify or amend these Terms. In the event of a conflict between the risk-shifting terms contained in these general terms and conditions and in the Sales Confirmation, the terms contained in these general terms and conditions shall control and prevail.

2. Delivery of Goods and Performance of Services. The Goods will be delivered within a reasonable time after the receipt of Buyer’s purchase order, subject to availability of finished Goods. Seller shall not be liable for any delays, loss, or damage in transit. Unless otherwise agreed in writing by the parties, Seller shall deliver the Goods to the location described in the Sales Confirmation (the “**Delivery Point**”) using Seller’s standard methods for packaging and shipping such Goods. Seller shall use reasonable efforts to meet any performance dates to render the Services specified in the Sales Confirmation, and any such dates shall be estimates only. With respect to the Services, Buyer shall (i) cooperate with Seller in all matters relating to the Services and provide such access to Buyer’s premises, and such office accommodation and other facilities as may reasonably be requested by Seller, for the purposes of performing the Services; (ii) respond promptly to any Seller request to provide direction, information, approvals, authorizations, or decisions that are reasonably necessary for Seller to perform Services in accordance with the requirements of this Agreement; and (iii) obtain and maintain all necessary licenses and consents and comply with all applicable laws in relation to the Services before the date on which the Services are to start.

3. Shipping Terms. Delivery of the Goods shall be made FOB as set forth in the Sales Confirmation.

4. Title and Risk of Loss. Risk of loss passes to Buyer upon delivery of the Goods at the Delivery Point. Title passes to Buyer only upon payment for the Goods in full.

5. Buyer’s Acts or Omissions. If Seller’s performance of its obligations under this Agreement is prevented or delayed by any act or omission of Buyer or its agents, subcontractors, consultants, representatives, or employees, Seller shall not be deemed in breach of its obligations under this Agreement or otherwise liable for any costs, charges, or losses sustained or incurred by Buyer, in each case, to the extent arising directly or indirectly from such prevention or delay.

6. Nonconforming Goods. Buyer shall inspect the Goods immediately upon receipt. Buyer will be deemed to have accepted the Goods unless it notifies Seller in writing of any Nonconforming Goods within 1 day after the Inspection Period and furnishes such written evidence or other documentation as required by Seller.

7. Price. Buyer shall purchase the Goods and Services from Seller at the prices (the “**Price[s]**”) set forth in Seller’s published price list in force as of the date of the Sales Confirmation. All Prices are exclusive of all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any government.

8. Payment Terms. Buyer shall pay all invoiced amounts due to Seller within 10 days from the date of Seller’s invoice. Buyer shall pay interest on all late payments at the lesser of the rate of 1.5% per month, calculated daily and compounded monthly. Buyer shall reimburse Seller for all costs incurred in collecting any late payments, including, without limitation, attorneys’ fees. Buyer shall not withhold payment of any amounts due and payable by reason of any set-off of any claim or dispute with Seller, whether relating to Seller’s breach, bankruptcy or otherwise. Buyer shall not leave any of the Goods or Services furnished or installed by Seller in operation until the customer has approved and accepted same and paid Seller the billed Price for such Goods and Services in full.

9. Limited Warranty. Seller warrants to Buyer that for a period of one (1) year from the date of shipment of the Goods (“**Warranty Period**”), that such Goods will materially conform to the specifications set forth in Seller’s published specifications in effect as of the date of manufacture. Seller warrants to Buyer that it shall perform the Services using personnel of required skill, experience, and qualifications and in a professional and workmanlike manner in accordance with generally recognized industry standards for similar services and shall devote adequate resources to meet its obligations under this Agreement. This workmanship warranty will terminate one (1) year from the date Services were performed. **EXCEPT FOR THE WARRANTIES SET FORTH IN THIS SECTION, SELLER MAKES NO WARRANTY WHATSOEVER WITH RESPECT TO THE GOODS OR SERVICES, INCLUDING ANY (a) WARRANTY OF MERCHANTABILITY; OR (b) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; OR (c) WARRANTY OF TITLE; OR (d) WARRANTY AGAINST INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS OF A THIRD PARTY; WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE.** Products manufactured by a third party (“**Third Party Product**”) may constitute, contain, be contained in, incorporated into, attached to or packaged together with, the Goods. Third Party Products are not covered by the warranty in Section 119. For the avoidance of doubt, **SELLER MAKES NO REPRESENTATIONS OR WARRANTIES WITH RESPECT TO ANY THIRD-PARTY PRODUCT, INCLUDING ANY (a) WARRANTY OF MERCHANTABILITY; (b) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; (c) WARRANTY OF TITLE; OR (d) WARRANTY AGAINST INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS OF A THIRD PARTY; IN EACH CASE, REGARDLESS OF WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE. SELLER SHALL HAVE NO LIABILITY TO BUYER (AND BUYER HEREBY WAIVES ALL RIGHTS TO RECOVER FROM SELLER) FOR ANY LOSS OR DAMAGE ARISING FROM OR RELATED TO A THIRD PARTY PRODUCT.** Seller shall not be liable for a breach of the warranties set forth herein unless Buyer gives written notice of the defective Goods or Services to Seller within thirty (30) days of the time when Buyer discovers or ought to have discovered the defect. Seller shall not be liable for a breach of the warranty set forth herein if: (i) Buyer makes any further use of such Goods after giving such notice; (ii) the defect arises because Buyer failed to follow Seller’s instructions; or (iii) Buyer alters or repairs such Goods without the prior written consent of Seller. Subject to the limitations herein, with respect to any such Goods during the warranty period, Seller shall, in its sole discretion, either: (i) repair or replace such Goods (or the defective part) or (ii) credit or refund the price of such Goods at the pro rata contract rate provided that, if Seller so requests, Buyer shall, at

Seller's expense, return such Goods to Seller. Subject to the limitations herein above, with respect to any Services subject to a claim under the warranty set forth herein, Seller shall, in its sole discretion, (i) repair or re-perform the applicable Services or (ii) credit or refund the price of such Services at the pro rata contract rate. **THE REMEDIES SET FORTH IN THIS SECTION SHALL BE THE BUYER'S SOLE AND EXCLUSIVE REMEDY AND SELLER'S ENTIRE LIABILITY FOR ANY BREACH OF THE LIMITED WARRANTIES SET FORTH IN THIS SECTION.**

10. Limitation of Liability. **IN NO EVENT SHALL SELLER BE LIABLE TO BUYER OR ANY THIRD PARTY FOR ANY LOSS OF USE, MAINTENANCE EXPENSE, CLAIMS OF CUSTOMERS, CLAIMS OF TENANTS, OR CLAIMS OF CLIENTS, LOSS OF REVENUE OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE AND WHETHER OR NOT SELLER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. IN NO EVENT SHALL SELLER'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE TOTAL OF THE AMOUNTS PAID TO SELLER FOR THE GOODS AND SERVICES SOLD HEREUNDER IN THE IMMEDIATELY PRECEDING ONE (1) YEAR PERIOD.**

11. Insurance. During the term of this Agreement, each party shall, at its own expense, maintain and carry insurance in which includes, but is not limited to, commercial general liability (including product liability and liability covering independent contractors) in reasonable amounts. Buyer shall carry all risk property insurance to the full value of the materials and equipment and name Seller as an additional insured.

12. Indemnification. To the fullest extent permitted by law, Buyer shall indemnify, defend, release, and hold harmless Seller, its affiliates, and its and their respective agents, representatives, contractors and employees from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance of Services or deliver of Goods hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Buyer, anyone directly or indirectly employed by Buyer, or anyone for whose acts Buyer may be liable, regardless of whether it is caused in part by the negligence of Seller.

13. Termination. In addition to any remedies herein, Seller may terminate this Agreement with immediate effect upon written notice to Buyer, if Buyer: (a) fails to pay any amount when due; (b) has not otherwise performed or complied with any of these Terms; or (c) becomes insolvent. In addition, if the project to which the Goods and Services relate is paused for a period of thirty (30) days through no act or fault of Seller, Seller may terminate this Agreement and immediately recover from Buyer payment for all work to date and for any proven loss, including reasonable profit and damages.

14. Confidential Information. All information of Seller disclosed by Seller to Buyer in connection with this Agreement is confidential, solely for the use of performing this Agreement and may not be disclosed or copied unless authorized in advance by Seller in writing. Upon Seller's request, Buyer shall promptly return all documents and other materials received from Seller. This Section does not apply to information that is: (a) in the public domain; (b) known to Buyer at the time of disclosure; or (c) rightfully obtained by Buyer on a non-confidential basis from a third party.

15. Force Majeure. Seller shall not be liable or responsible to Buyer for any failure or delay in fulfilling or performing any term of this Agreement when and to the extent such failure or delay is caused by or results from acts or circumstances beyond the reasonable control of Seller including, without limitation, acts of God, flood, fire, earthquake, explosion, governmental actions, war, invasion, or hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest, national emergency, revolution, insurrection, epidemic, pandemic, lockouts, strikes or other labor disputes (whether or not relating to either party's workforce), or restraints or delays affecting carriers or inability or delay in obtaining supplies of adequate or suitable materials, materials or telecommunication breakdown or power outage.

16. Miscellaneous. This Agreement is governed by laws of the State in which the Goods are delivered and/or the Services are performed. Provisions of these Terms which by their nature should apply beyond their terms will remain in force after any termination of this Agreement. These Terms may only be amended or modified in a writing stating specifically that it amends these terms and is signed by an authorized representative of each party.

By signing the below line, you are confirming that you have read and understand this paragraph and that you agree to the Terms and Conditions listed above.

Signature:

Date:

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

Background: In 2017, the district implemented a five-year strategic plan called the *Strategic Blueprint*. The plan was developed with a community group of teachers/staff, administrators, parents, community members, and students. The plan helped move our district forward and spurred several district initiatives and programs. The plan sunset in 2022, and given that the country was coming out of a global pandemic the Board chose to continue our progress with the Strategic Blueprint for one additional year. At the start of the 2023-24 school year, the district contracted with Hazard, Young, and Attea Associates to develop the district’s next strategic plan.

The district developed our plan with facilitation provided by HYA’s president, Dr. Glenn “Max” McGee. Similar to our last strategic planning process, a group of community volunteers was convened to review data, discuss their lived experiences in the district, and develop a plan. We are grateful to the following steering committee members for sharing their expertise, time, and brilliance to develop our plan.

Teachers/Staff	Parents	Students	Community Member	Administrators
Jessica Bocian	Kathy Distasio	Thomas Gerros	Kim Barker	Jeanine Arundel
Eric Busch	Megan Grad	Bianca Karu		Maura Raleigh
Shadia Doleh	Alex Mason	Andrea Soria		Kathleen Tomei
Amy DuVall	Sasha Vazquez	Owen Webb		
Melissa Halusek				
Maggie McCarter				
Sara Poplawski				
Peg Riordan				

Overview of the Process: The process to create our next strategic plan was thorough and included several phases. The process began with our district consultant conducting interviews with community members, including parents, students, staff, and Board members. Additionally, this “engagement” phase included a community survey that sought to learn more about the broader community’s suggestions for ways the district could improve. The survey was completed by nearly 300 community members and served as a critical piece of data as the committee developed the plan. This engagement phase sought to learn more about the district’s strengths and challenges and what the community saw as the district’s priorities in the future.

The steering committee members engaged in five sessions, each focusing on a different aspect of the plan development.

- Session 1: Review current Blueprint, Mission Statement
- Session 2: Belief Statement, Goals/Strategies
- Session 3: Goals/Strategies, Objectives

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- Session 4: Finalize Objectives, Indicators, Tagline
- Session 5: Finalize language, formatting, and tagline

Between sessions four and five, the district leadership team met to provide some feedback and edits. A steering committee subgroup met to review these suggestions and discuss how to incorporate the changes into the final plan.

With the exception of the final day, sessions opened with an engaging introductory activity, continued with a combination of small group, large group, and individual work, and concluded with plus/delta feedback for the facilitator. In addition, throughout the process, the "[fist to five](#)" protocol was used to ascertain consensus and continue to revise and wordsmith until consensus was achieved.

Overview of the Plan: The steering committee's work resulted in an excellent plan that we have called our *STRATEGIC ROAD MAP* based on extensive conversations regarding how the plan represents a journey through the next five years, improving services for children and staff and enhancing community connections as the district's strategic journey progresses from year to year. This plan will ensure that our district improves services for children over the next five years. The structure of the plan includes,

- Mission Statement: *We foster an empowered and engaged community of passionate, resilient lifelong learners.*
- Tagline: *Driving Toward Excellence*
- Goal Areas: Student Success, Safety and Well-Being, Responsible Resource Management, Community Connection
- Strategies: Human Capital, Resources for Diverse Learners, Social/Emotional Well-Being, Communication and Dialogue, Learning Environment, and Culture and Climate
- Beliefs: Environment, Community, Individuality, Learning, Well-Being, and Relationships

Each goal area is influenced by the strategies and beliefs, with anchor strategies and beliefs attached to each goal. The goal areas then have specific objectives that must be completed and measures of success to ensure that we continue to make progress. The plan is specific enough to give us clear direction to improve our district but also provides the flexibility to make adjustments should conditions in education change.

Due to ROE on **Monday, October 16, 2023**
 Due to ISBE on **Wednesday, November 15, 2023**
 SD/JA23

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, 2023**

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

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

06-016-1070-02_AFR22 Pleasantdale SD 107

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 2023 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, 2023, 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 23 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, 2023.

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
October 26, 2023

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023

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

Major Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

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

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

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

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

All Financial Statements

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

Assets, Liabilities and Net Position or Equity

Deposits and Investments

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

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 14, 2022 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, 2023

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

The PTELL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELL 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 PTELL limits applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, 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 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 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, 2023

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

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

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

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
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, 2023

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

6. All budget appropriations lapse at the end of the fiscal year.

The Board of Education amended the budget on June 21, 2023.

Excess of Expenditures over Budget

For the year ended June 30, 2023, expenditures exceeded budget in the Capital Projects Fund and Fire Prevention and Life Safety Fund by \$282,756, and \$706, respectively.

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 9.15 years at June 30, 2023. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2023, the fair value of all investments held by the Treasurer's office was \$226,672,929. The value of the District's proportionate share of the pool was \$18,664,462. 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

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	\$ 46,869	\$ 46,626
Total	<u>\$ 46,869</u>	<u>\$ 46,626</u>

The District maintains \$200 in petty cash.

NOTE 4 - INTERFUND TRANSFERS

During the year, the District transferred \$36,467 from the Transportation Fund to the General Fund (Educational Accounts). The amount transferred represents interest earned on investments.

Also, during the year, the Board transferred transferred \$600,000 from the Operations & Maintenance Fund to the Capital Projects Fund.

Additionally, the Board of Education authorized the abatement of a portion of the General Fund (Working Cash Accounts), thereby transferring fund balance of \$2,669,700 to the Operations and Maintenance Fund, and then into the Capital Projects Fund.

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, 2023:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
Private placement bonds	\$ -	\$ 2,700,000	\$ -	\$ 2,700,000	\$ 275,000
Total bonds payable	<u>-</u>	<u>2,700,000</u>	<u>-</u>	<u>2,700,000</u>	<u>275,000</u>
Net pension liability - IMRF	-	637,821	61,020	576,801	-
Net pension liability - TRS	652,340	-	21,037	631,303	-
Net OPEB liability	<u>6,357,335</u>	<u>-</u>	<u>4,436,924</u>	<u>1,920,411</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>7,009,675</u>	<u>3,337,821</u>	<u>4,518,981</u>	<u>5,828,515</u>	<u>275,000</u>

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

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$43,511,853, providing a debt margin of \$40,811,853.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Private placement bonds. Private placement bonds are direct obligations and pledge the full faith and credit of the District. Private placement bonds are bonds sold directly to pre-selected investors or institutions rather than on the open market. Private placement bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2022 General Obligation Limited Tax School Bonds dated September 13, 2022 are due in annual installments through December 1, 2030	2.82%	\$ 2,700,000	\$ 2,700,000
Total		<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>

Annual debt service requirements to maturity for private placement bonds are as follows for governmental type activities:

	Principal	Interest	Total
2024	\$ 275,000	\$ 72,263	\$ 347,263
2025	310,000	64,014	374,014
2026	325,000	55,061	380,061
2027	340,000	45,684	385,684
2028	360,000	35,814	395,814
2029 - 2031	<u>1,090,000</u>	<u>44,274</u>	<u>1,134,274</u>
Total	<u>\$ 2,700,000</u>	<u>\$ 317,110</u>	<u>\$ 3,017,110</u>

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.

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. State of Illinois contributions of \$72,373 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 \$(1,114,762) 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, 2023. 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, 2023, the District paid \$53,877 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, 2022 is available in the separately issued THIS Annual Financial Report.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

Net OPEB Liability. At June 30, 2023, 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	\$ 1,920,411
State's proportionate share of the collective net OPEB liability associated with the District	<u>2,612,530</u>
Total	<u>\$ 4,532,941</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. 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, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.027543% and 0.029239%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
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	2039

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, 2022 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, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. 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 (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 2,095,188</u>	<u>\$ 1,920,411</u>	<u>\$ 1,669,519</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - 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 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ <u>1,593,077</u>	\$ <u>1,920,411</u>	\$ <u>2,205,876</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(801,987) and on-behalf revenue and expenditures of \$(1,114,762) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 1,256,043
Changes in Assumptions	1,732	4,737,143
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	233	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	396,508	563,701
District Contributions Subsequent to the Measurement Date	<u>53,877</u>	<u>-</u>
Total	\$ <u>452,350</u>	\$ <u>6,556,887</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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$(6,158,414)) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,	Amount
2024		\$ (785,484)
2025		(785,484)
2026		(785,484)
2027		(785,483)
2028		(785,542)
Thereafter		<u>(2,230,937)</u>
Total		\$ <u>(6,158,414)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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/fy2022>; 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, 2023

NOTE 9 - 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, 2022 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, 2023, 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 \$4,301,576 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,884,370 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, 2023, were \$46,640 , and are deferred because they were paid after the June 30, 2022 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, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$2,266, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2023, 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	\$	631,303
State's proportionate share of the collective net pension liability associated with the District		54,761,347
Total	\$	<u>55,392,650</u>

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. 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, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00075298 percent and 0.00083621 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, 2022 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 2.5%.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1.90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. At June 30, 2022, 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, 2022 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:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ <u>772,089</u>	\$ <u>631,303</u>	\$ <u>514,558</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$(3,495) and on-behalf revenue of \$4,301,576 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,269	\$ 3,481
Net difference between projected and actual earnings on pension plan investments	578	-
Assumption changes	2,911	1,205
Changes in proportion and differences between District contributions and proportionate share of contributions	44,236	159,082
District contributions subsequent to the measurement date	<u>48,871</u>	<u>-</u>
Total	\$ <u>97,865</u>	\$ <u>163,768</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - 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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(114,774)) will be recognized in pension expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2024		\$ (32,939)
2025		(29,767)
2026		(36,679)
2027		(9,885)
2028		<u>(5,504)</u>
Total		<u>\$ (114,774)</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.

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, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	37
Inactive, non-retired members	100
Active members	<u>41</u>
Total	<u><u>178</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 2022 was 8.43 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, 2022, 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, 2022 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, 2023

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 to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00 %	9.23 %	7.60 %
Fixed income	25.50 %	5.01 %	4.90 %
Real estate	10.50 %	7.10 %	6.20 %
Alternatives	9.50 %		
Private equity		13.43 %	9.90 %
Hedge funds		-	-
Commodities		7.42 %	6.25 %
Cash equivalents	1.00 %	4.00 %	4.00 %

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

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

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 7,903,274	\$ 7,202,945	\$ 6,647,854
Plan fiduciary net position	<u>6,626,144</u>	<u>6,626,144</u>	<u>6,626,144</u>
Net pension liability/(asset)	<u>\$ 1,277,130</u>	<u>\$ 576,801</u>	<u>\$ 21,710</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - 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, 2022 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, 2021	\$ 7,001,668	\$ 7,676,600	\$ (674,932)
Service cost	138,049	-	138,049
Interest on total pension liability	499,772	-	499,772
Differences between expected and actual experience of the total pension liability	(81,980)	-	(81,980)
Benefit payments, including refunds of employee contributions	(354,564)	(354,564)	-
Contributions - employer	-	125,231	(125,231)
Contributions - employee	-	66,850	(66,850)
Net investment income	-	(931,978)	931,978
Other (net transfer)	-	44,005	(44,005)
	<u> </u>	<u> </u>	<u> </u>
Balances at December 31, 2022	<u>\$ 7,202,945</u>	<u>\$ 6,626,144</u>	<u>\$ 576,801</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$145,494. 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	\$ -	\$ 39,984
Net difference between projected and actual earnings on pension plan investments	530,798	-
Contributions subsequent to the measurement date	62,212	-
	<u> </u>	<u> </u>
Total	<u>\$ 593,010</u>	<u>\$ 39,984</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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$490,814) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (63,170)
2025		88,428
2026		168,707
2027		<u>296,849</u>
Total		<u>\$ 490,814</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - CONSTRUCTION COMMITMENTS

As of June 30, 2023, the District is committed to approximately \$970,000 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and building bonds already issued.

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

The Governmental Accounting Standards Board (GASB) has approved 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 FY22 AFR (ISBE FORM 50-35), FY22 Annual Statement of Affairs (ISBE Form 50-37) and FY23 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. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. \$ -
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, 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: 8/30/2023
- 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
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	14,504	-	16,315	19,317	-	\$50,136
Total						\$50,136

- 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

10/26/2023

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	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2022			Equalized Assessed Valuation (EAV):					630,606,566						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.019052			+ 0.001013			+ 0.000000			= 0.020070			0.000489		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
17	16,836,276			15,725,508			1,110,768			15,207,074					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22															
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
24	0		0		0		0		0						
25	Other		Total												
26	0		0												
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					43,511,853								
33	<input type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	Long-Term Debt Outstanding:														
36															
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct								
38		Outstanding:.....					511		2,700,000						
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/>	Pending Litigation													
46	<input type="checkbox"/>	Material Decrease in EAV													
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/>	Adverse Arbitration Ruling													
49	<input type="checkbox"/>	Passage of Referendum													
50	<input type="checkbox"/>	Taxes Filed Under Protest													
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Pleasantdale SD 107																
8	District Code: 06016107002																
9	County Name: Cook																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 15,207,074.00 Ratio 0.903 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 16,836,276.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 15,725,508.00 Ratio 0.934 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 16,836,276.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 15,063,220.00 Days 344.83 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 43,681.97 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 10,757,832.71 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total 2,700,000.00 Percent 93.79 Score 4																
33	Total Long-Term Debt Allowed (P3, Cell H32) Weight 43,511,853.05 Weight 0.10																
34	Value 0.40																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													Total Profile Score:		4.00 *		
													Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>				
* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		11,045,554	2,425,045	127,537	856,833	520,121	2,542,965	735,788	113,474	300,345
5	Investments	120									
6	Taxes Receivable	130	6,208,749	433,375	201,132	300,423	97,636	0	125,176	80,113	501
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	255,632	0	0	35,632	0	250,000	0	0	0
9	Other Receivables	160	157,997	56,000	0	0	56,000	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		17,667,932	2,914,420	328,669	1,192,888	673,757	2,792,965	860,964	193,587	300,846
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	165,824	28,119	0	5,024	0	85,440	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	40,514	0	0	63	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	6,280,612	483,375	201,132	300,423	97,636	0	125,176	80,113	501
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		6,486,950	511,494	201,132	305,510	97,636	85,440	125,176	80,113	501
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	600,000	0	113,474	0
39	Unreserved Fund Balance	730	11,180,982	2,402,926	127,537	887,378	576,121	2,107,525	735,788	0	300,345
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		17,667,932	2,914,420	328,669	1,192,888	673,757	2,792,965	860,964	193,587	300,846
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	43,870								
46	Total Student Activity Current Assets For Student Activity Funds		43,870								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	43,870								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		43,870								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		17,711,802	2,914,420	328,669	1,192,888	673,757	2,792,965	860,964	193,587	300,846
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		6,486,950	511,494	201,132	305,510	97,636	85,440	125,176	80,113	501
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	43,870	0	0	0	0	600,000	0	113,474	0
60	Unreserved Fund Balance District with Student Activity Funds	730	11,180,982	2,402,926	127,537	887,378	576,121	2,107,525	735,788	0	300,345
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		17,711,802	2,914,420	328,669	1,192,888	673,757	2,792,965	860,964	193,587	300,846

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2023

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,270,844	
17	Building & Building Improvements	230		21,256,079	
18	Site Improvements & Infrastructure	240		3,016,177	
19	Capitalized Equipment	250		3,663,429	
20	Construction in Progress	260		966,212	
21	Amount Available in Debt Service Funds	340			127,537
22	Amount to be Provided for Payment on Long-Term Debt	350			2,572,463
23	Total Capital Assets			30,172,741	2,700,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			2,700,000
37	Total Long-Term Liabilities				2,700,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			30,172,741	
41	Total Liabilities and Fund Balance		0	30,172,741	2,700,000
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			30,172,741	2,700,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				2,700,000
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			30,172,741	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	30,172,741	2,700,000

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, 2023

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
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	13,024,001	2,294,199	180,759	(80,732)	404,468	31,742	288,542	146,526	9,015
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	690,395	0	0	141,753	0	0	0	0	0
97	FEDERAL SOURCES	4000	584,754	0	0	0	0	250,000	0	0	0
98	Total Direct Receipts/Revenues		14,299,150	2,294,199	180,759	61,021	404,468	281,742	288,542	146,526	9,015
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,956,743	0	0	0	0	0		0	0
100	Total Receipts/Revenues		18,255,893	2,294,199	180,759	61,021	404,468	281,742	288,542	146,526	9,015
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	9,155,540				188,763			0	
103	Support Services	2000	3,699,509	1,531,951		628,577	159,407	921,900		121,144	3,906
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	851,186	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	83,522	0	0			0	0
107	Total Direct Disbursements/Expenditures		13,706,235	1,531,951	83,522	628,577	348,170	921,900		121,144	3,906
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,956,743	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		17,662,978	1,531,951	83,522	628,577	348,170	921,900		121,144	3,906
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		592,915	762,248	97,237	(567,556)	56,298	(640,158)	288,542	25,382	5,109
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		36,467	2,669,700	30,300	0	0	3,269,700	2,669,700	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	3,269,700	0	36,467	0	0	2,669,700	0	0
116	Total Other Sources/Uses of Funds		36,467	(600,000)	30,300	(36,467)	0	3,269,700	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		11,224,852	2,402,926	127,537	887,378	576,121	2,707,525	735,788	113,474	300,345

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2023

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)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		11,786,736	877,197	178,876	(117,198)	24,517	0	267,490	145,139	1,144
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	147,037	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					165,466				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		11,933,773	877,197	178,876	(117,198)	189,983	0	267,490	145,139	1,144
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	201,182	1,312,026	0	0	199,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		201,182	1,312,026	0	0	199,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	71,254								
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	70,276								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		141,530								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2023

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
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	296,436	90,009	1,883	36,466	15,485	31,742	21,052	1,387	7,871
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		296,436	90,009	1,883	36,466	15,485	31,742	21,052	1,387	7,871
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	152,735								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		152,735								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	500	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	106,636								
83	Total District/School Activity Income (without Student Activity Funds)		500	0							
84	Total District/School Activity Income (with Student Activity Funds)		107,136								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	116,334								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		116,334								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	2,250							
98	Contributions and Donations from Private Sources	1920	371	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	60,009	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0								
101	Refund of Prior Years' Expenditures	1950	4,332	0	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			0			
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	10,163	12,717	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		74,875	14,967	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,917,365	2,294,199	180,759	(80,732)	404,468	31,742	288,542	146,526	9,015
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	13,024,001								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	533,390	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		533,390	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2023

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
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	58,316			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	97,327			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		155,643	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0		0					
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0		0					
138	CTE - WECEP	3225	0	0		0					
139	CTE - Agriculture Education	3235	0	0		0					
140	CTE - Instructor Practicum	3240	0	0		0					
141	CTE - Student Organizations	3270	0	0		0					
142	CTE - Other (Describe & Itemize)	3299	0	0		0					
143	Total Career and Technical Education		0	0		0					
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		0			0					
148	State Free Lunch & Breakfast	3360	512								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		63,384	0				
155	Transportation - Special Education	3510	0	0		78,369	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		141,753	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			
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		157,005	0	0	141,753	0	0	0	0	0
172	Total Receipts from State Sources	3000	690,395	0	0	141,753	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2023

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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	131,322				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	10,893				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	35,622				0				
200	Total Food Service		177,837				0				
201	TITLE I										
202	Title I - Low Income	4300	22,406	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		22,406	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	3,944	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	170,287	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		174,231	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	0	0							
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	23,150	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	187,130	0		0	0	250,000			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		584,754	0	0	0	0	250,000		0	0
271	Total Receipts/Revenues from Federal Sources	4000	584,754	0	0	0	0	250,000	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		14,192,514	2,294,199	180,759	61,021	404,468	281,742	288,542	146,526	9,015
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		14,299,150	2,294,199	180,759	61,021	404,468	281,742	288,542	146,526	9,015

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

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	489,928	149,923	4,915	33,769	0	2,495	0	0	681,030	650,539
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	489,928	149,923	4,915	33,769	0	2,495	0	0	681,030	650,539
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	235,032	35,443	162,240	1,152	0	419	0	0	434,286	405,402
63	Operation & Maintenance of Plant Services	2540	0	0	4,922	0	0	0	0	0	4,922	5,000
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	34,869	59	0	235,725	0	0	0	0	270,653	446,200
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	269,901	35,502	167,162	236,877	0	419	0	0	709,861	856,602
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	1,965,075	499,150	402,610	560,689	232,868	34,077	5,040	0	3,699,509	4,065,130
77	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			539,606			539,606	661,078
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			0			539,606			539,606	661,078
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						311,580			311,580	218,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						311,580			311,580	218,000
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			0			851,186			851,186	879,078
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		8,787,705	2,023,560	607,215	805,239	242,328	1,093,893	5,040	0	13,564,980	14,183,163
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		8,787,705	2,023,560	607,215	805,239	242,328	1,235,148	5,040	0	13,706,235	14,233,163
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										627,534	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										592,915	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	111,812	0	0	0	0	0	111,812	0
128	Operation & Maintenance of Plant Services	2540	212,501	47,400	682,827	212,745	264,666	0	0	0	1,420,139	1,553,277
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	212,501	47,400	794,639	212,745	264,666	0	0	0	1,531,951	1,553,277
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	212,501	47,400	794,639	212,745	264,666	0	0	0	1,531,951	1,553,277
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400						0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		212,501	47,400	794,639	212,745	264,666	0	0	0	1,531,951	1,553,277
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										762,248	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						54,567			54,567	23,110
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	53,100
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			28,955			28,955	2,000
176	Total Debt Services	5000			0			83,522			83,522	78,210
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			83,522			83,522	78,210
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										97,237	
180	40 - TRANSPORTATION FUND (TR)											
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	45,181	8,451	574,945	0	0	0	0	0	628,577	837,443
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	45,181	8,451	574,945	0	0	0	0	0	628,577	837,443
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			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, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	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	73,187	0	0	0	0	0	73,187	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	Total Support Services - Business	2500	0	0	73,187	0	0	0	0	0	73,187	0
379	Support Services - Central	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	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	121,144	0	0	0	0	0	121,144	128,187
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
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	Total Payments to Other Dist & Govt Units (In-State)	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	Total Payments to Other Dist & Govt Units - Tuition (In State)	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	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
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	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

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) ¹¹	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	121,144	0	0	0	0	0	121,144	128,187
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										25,382	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	3,906	0	0	0	0	0	3,906	3,200
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	3,906	0	0	0	0	0	3,906	3,200
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	3,906	0	0	0	0	0	3,906	3,200
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	Total Payments to Other Govt Units	4000						0			0	0
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	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	3,906	0	0	0	0	0	3,906	3,200
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,109	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	11,786,736	5,917,071	5,869,665	12,172,439
5	Operations & Maintenance	877,197	313,967	563,230	645,885	331,918
6	Debt Services **	178,876	181,027	(2,151)	386,019	204,992
7	Transportation	(117,198)	289,816	(407,014)	596,201	306,385
8	Municipal Retirement	24,517	9,661	14,856	19,873	10,212
9	Capital Improvements	0	0	0		0
10	Working Cash	267,490	120,757	146,733	248,417	127,660
11	Tort Immunity	145,139	77,284	67,855	158,987	81,703
12	Fire Prevention & Safety	1,144	483	661	994	511
13	Leasing Levy	0	0	0		0
14	Special Education	147,037	72,454	74,583	149,050	76,596
15	Area Vocational Construction	0	0	0		0
16	Social Security/Medicare Only	165,466	84,530	80,936	173,892	89,362
17	Summer School	0	0	0		0
18	Other (Describe & Itemize)	0	97,128	(97,128)	207,115	109,987
19	Totals	13,476,404	7,164,178	6,312,226	14,758,872	7,594,694
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	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					

	SCHEDULE OF LONG-TERM DEBT									
	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
30									0	
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
46	General Obligation Limited Tax School Bonds, Series 2022	09/13/22	2,700,000	1		2,700,000			2,700,000	2,572,463
47									0	
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			2,700,000		0	2,700,000	0	0	2,700,000	2,572,463

66 • Each type of debt issued must be identified separately with the amount:

67 1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other _____	10. Other _____
68 2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____	11. Other _____
69 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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2022						88,092					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	145,139	147,037				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,387					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						146,526	147,037	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		147,037				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	121,144					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						121,144	147,037	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2023						113,474	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	113,474	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
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:	121,144					
32						Total Reserve Remaining:	113,474					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						47,957					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						73,187					
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	Total						0					
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023											
2	Please read schedule instructions before completing.											
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?											
4		X	Yes									No
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
16	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
17	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Total Revenue Section A		0	0		0	0	0			0	0
20												
21	Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.									
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
23	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	
24	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
25	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998										0
26	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	93,966					250,000				343,966
29	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
30	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	35,667									35,667
31	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	45,085									45,085
32												

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

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

	A	B	C	D	E	F	G	H	I	J	K	L
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										48,079
39	Total Revenue Section B		222,797	0		0	0	250,000			0	472,797

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	187,130	0		0	0	250,000			0	437,130
42	Total Other Federal Revenue from Revenue Tab	4998	187,130	0		0	0	250,000			0	437,130
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	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, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)											
122	-----DISBURSEMENTS-----											
123			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
124	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000	77,636	1,330	10,590		4,410					93,966
127	SUPPORT SERVICES Total Expenditures	2000					250,000					250,000
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530					250,000					250,000
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)											
140	-----DISBURSEMENTS-----											
141			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
142	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

	A	B	C	D	E	F	G	H	I	J	K	L
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
156	Expenditure Section G:											
157	-----DISBURSEMENTS-----											
158	ARP Child Nutrition (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
159				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				35,667						35,667
164	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
165	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				35,667						35,667
169	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	Expenditure Section H:											
175	-----DISBURSEMENTS-----											
176	ARP IDEA (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
177				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000			6,000	19,873						25,873
182	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
183	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
192	Expenditure Section I:											
193	ARP Homeless I (ARP)			-----DISBURSEMENTS-----								
194				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
195				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)			-----DISBURSEMENTS-----								
212				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
213				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
230				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
231				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																																																																
274	Facilities Acquisition and Construction Services (Total)	2530										0																																																																
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																																																																
276	FOOD SERVICES (Total)	2560										0																																																																
277	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																																																											
278																																																																												
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																																																																
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																																																																
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0	0																																																																
282																																																																												
283	Expenditure Section N:																																																																											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)																																																																											
285	-----DISBURSEMENTS-----																																																																											
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(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures																																																																				
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0	0	0	0	250,000	0	0		250,000																																																																				
0	0	0	0	0	0	0		0																																																																				
0	0	0	35,667	0	0	0		35,667																																																																				
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288	INSTRUCTION	1000										93,966																																																																
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290	Facilities Acquisition and Construction Services (Total)	2530										250,000																																																																
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(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures																																																																				
0	0	0	0	0	0	0		0																																																																				
299	FUNCTION																																																																											
300	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	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	399,498			399,498						399,498
6	Depreciable Land	222	871,346			871,346	50	481,320	17,427		498,747	372,599
7	Buildings	230										
8	Permanent Buildings	231	21,256,079			21,256,079	50	7,926,309	425,122		8,351,431	12,904,648
9	Temporary Buildings	232				0	20	0	0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,942,947	73,230		3,016,177	20	568,648	150,809		719,457	2,296,720
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,511,641	151,788		3,663,429	10	3,511,641	18,372		3,530,013	133,416
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260	0	966,212		966,212	--					966,212
16	Total Capital Assets	200	28,981,511	1,191,230	0	30,172,741		12,487,918	611,730	0	13,099,648	17,073,093
17	Non-Capitalized Equipment	700				5,040	10		504			
18	Allowable Depreciation								612,234			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	13,564,980
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,531,951
10	DS	Expenditures 16-24, L178	Total Expenditures			83,522
11	TR	Expenditures 16-24, L214	Total Expenditures			628,577
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			348,170
13	TORT	Expenditures 16-24, L422	Total Expenditures			121,144
14			Total Expenditures		\$	16,278,344
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			214,832
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			86,168
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			203,880
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 Progs - Private Tuition			0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			0
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			851,186
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			242,328
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			5,040
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			264,666
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0
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			2,257
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			4,441
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 Progs - Private Tuition			0

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
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				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	1,874,798
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		14,403,546
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		750.85
99				Estimated OEPP (Line 97 divided by Line 98)	\$	19,182.99
100						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		152,735
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		500
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		116,334
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		2,250
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		155,643
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		512
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		141,753
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		850
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		177,837
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		22,406
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, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		170,287
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		23,150
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		187,130
		Federal Stimulus Revenue		CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses
192						0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		317,008
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,507
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	1,469,902
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		12,933,644
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		612,234
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		13,545,878
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		750.85
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		18,040.72
202						
203	*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.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 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. Please enter "0" if the district does not have allocations for lines 192 and 193.					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				235,725			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				35,622			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			9,193,588		9,193,588	
20	Support Services:							
21	Pupil	2100			252,330		252,330	
22	Instructional Staff	2200			1,434,685		1,434,685	
23	General Admin.	2300			509,040		509,040	
24	School Admin	2400			706,946		706,946	
25	Business:							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		453,664	0	453,664	0	
28	Oper. & Maint. Plant Services	2540			1,264,856	1,264,856	0	
29	Pupil Transportation	2550			631,390		631,390	
30	Food Services	2560			37,566		37,566	
31	Internal Services	2570		0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		0	0	0	0	
38	Other:	2900			0		0	
39	Community Services	3000			0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(1,150,563)		(1,150,563)	
41	Total			453,664	12,879,838	1,718,520	11,614,982	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	453,664	Total Indirect Costs:	1,718,520	
44				Total Direct Costs:	12,879,838	Total Direct Costs:	11,614,982	
45				= 3.52%		= 14.80%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
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>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing		X	X	None	IEC
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	None	CLIC/EBC
20	Investment Pools		X	X	None	Lyons Township Treasurer
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
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	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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

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

School District Name: Pleasantdale SD 107
 RCDDT Number: 06016107002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(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	345,547		0	345,547	356,698			356,698
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		345,547	0	0	345,547	356,698	0	0	356,698
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									3%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, 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, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 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 269 Other Restricted Revenue from Federal Sources | Education Stabilization Fund, FEMA grant |
| DS Fund - Page 19, Row 175 Debt Services - Other | 2022 GO Bond, Dues and Fees |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

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.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 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 FY2024 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 FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	14,192,514	2,294,199	61,021	288,542	16,836,276
9	Direct Expenditures	13,564,980	1,531,951	628,577		15,725,508
10	Difference	627,534	762,248	(567,556)	288,542	1,110,768
11	Fund Balance - June 30, 2023	11,180,982	2,402,926	887,378	735,788	15,207,074
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 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
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
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.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

**PLEASANTDALE SCHOOL
DISTRICT 107**

FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED

JUNE 30, 2023

AND

INDEPENDENT AUDITORS' REPORT

PLEASANTDALE SCHOOL DISTRICT 107

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PLEASANTDALE SCHOOL DISTRICT 107

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Independent Auditors' Report

To the Board of Education of
Pleasantdale School District 107

Report on the 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, 2023, 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 accompanying 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, 2023 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 (*Government Auditing Standards*). 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 the 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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, 2023 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, 2023 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, 2023, 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, 2023.

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, 2022 (not presented herein), and have issued our report thereon dated November 23, 2022, 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, 2022 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 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2022 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, 2022.

Report on Summarized Comparative Information

We have previously audited the District's 2022 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 November 23, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, 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 October 26, 2023 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
October 26, 2023

Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

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, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- In total, net position increased by \$2.2. This represents a 9% increase from 2022.
- General revenues accounted for \$16.3 in revenue or 77% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$4.8 or 23% of total revenues of \$21.1.
- The District had \$18.9 in expenses related to government activities. However, only \$4.8 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, 2023

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

Fund financial statements

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

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

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

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

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

Notes to basic financial statements

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

Other information

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

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2023, than it was the year before, increasing 9% to \$25.3.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Assets:		
Current and other assets	\$ 23.2	\$ 27.0
Capital assets	17.0	17.6
Total assets	<u>40.2</u>	<u>44.6</u>
Total deferred outflows of resources	<u>0.9</u>	<u>1.1</u>
Liabilities:		
Current liabilities	0.2	0.4
Long-term debt outstanding	7.0	5.8
Total liabilities	<u>7.2</u>	<u>6.2</u>
Total deferred inflows of resources	<u>10.8</u>	<u>14.2</u>
Net position:		
Net investment in capital assets	17.0	16.7
Restricted	5.4	4.2
Unrestricted	<u>0.7</u>	<u>4.4</u>
Total net position	<u>\$ 23.1</u>	<u>\$ 25.3</u>

Revenues in the governmental activities of the District of \$21.1 exceeded expenses by \$2.2.

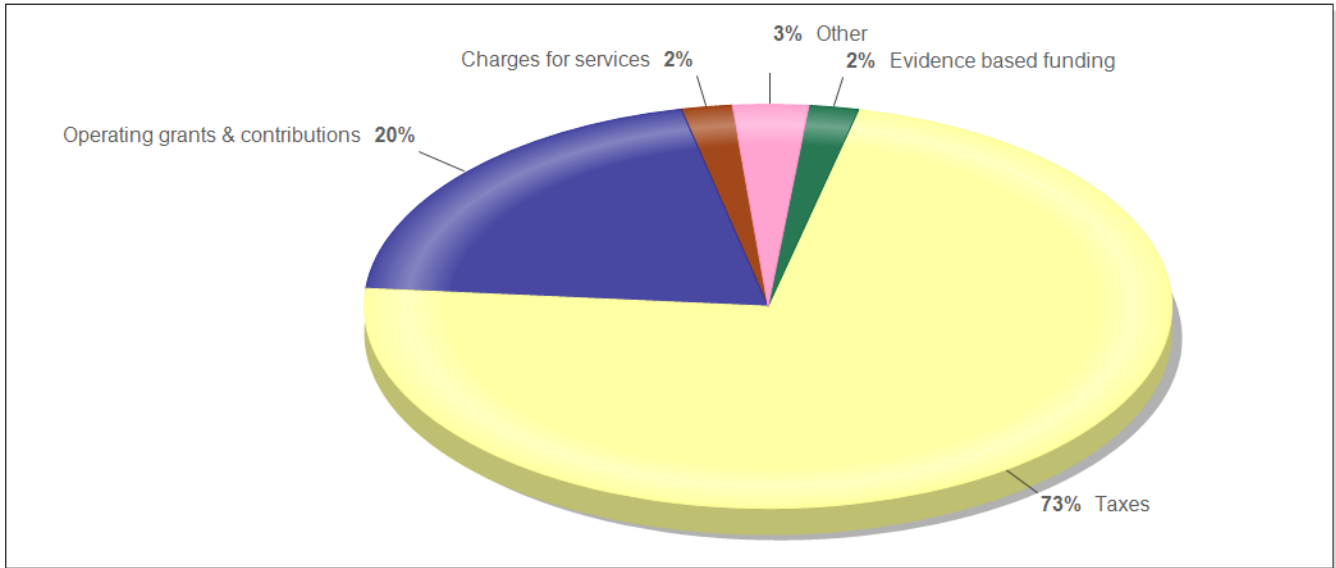
Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.6	\$ 0.5
Operating grants & contributions	5.2	4.3
<i>General revenues:</i>		
Taxes	14.9	15.2
Evidence based funding	0.5	0.5
Other	0.3	0.6
Total revenues	<u>21.5</u>	<u>21.1</u>
Expenses:		
Instruction	13.3	12.8
Pupil & instructional staff services	1.7	1.8
Administration & business	2.2	1.9
Transportation	0.7	0.7
Operations & maintenance	1.7	1.6
Interest & fees	-	0.1
Total expenses	<u>19.6</u>	<u>18.9</u>
Increase in net position	1.9	2.2
Net position, beginning of year	<u>21.2</u>	<u>23.1</u>
Net position, end of year	<u>\$ 23.1</u>	<u>\$ 25.3</u>

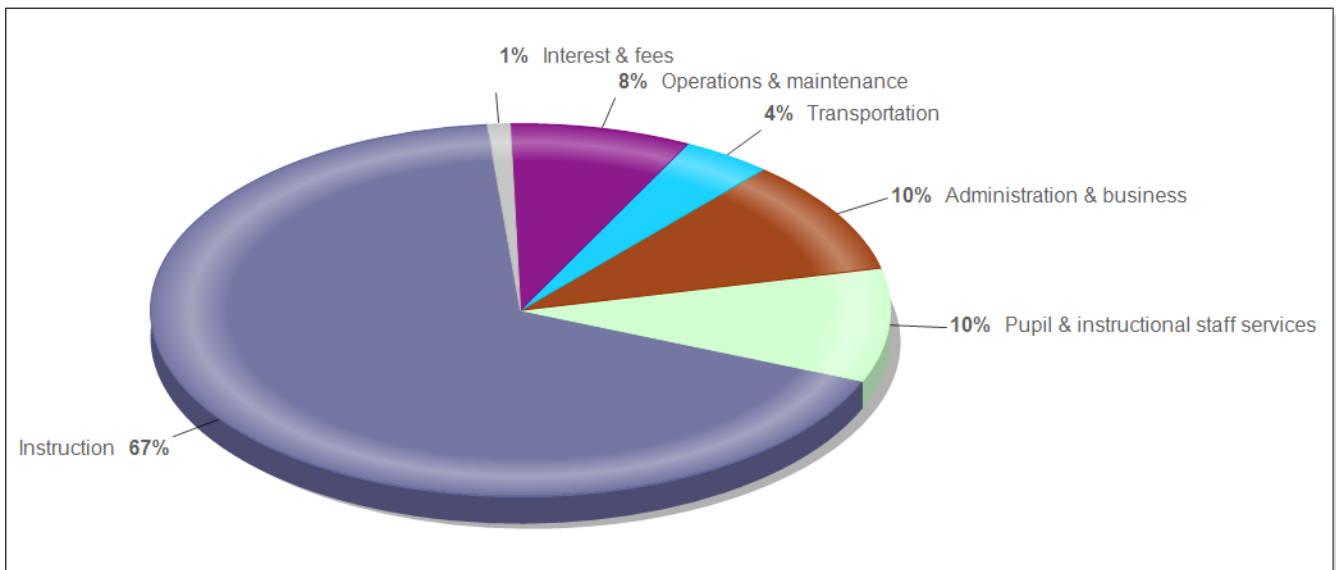
Property taxes accounted for the largest portion of the District's revenues, contributing 73%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$18.9, mainly related to instructing and caring for the students and student transportation at 81%.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

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 \$15.8 to \$19.1.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

General Fund Budgetary Highlights

The District's final budget for the General Fund anticipated that revenues would exceed expenditures by \$0.2. The District ended the fiscal year with revenues exceeding expenditures by \$0.9.

Capital Assets and Debt Administration

Capital assets

By the end of 2023, the District had compiled a total investment of \$30.2 (\$17.6 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$0.5. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Land	\$ 0.4	\$ 0.4
Construction in progress	-	1.0
Buildings	13.8	13.5
Building improvements	2.4	2.3
Equipment	0.1	0.2
Land improvements	<u>0.2</u>	<u>0.2</u>
Total	<u>\$ 16.9</u>	<u>\$ 17.6</u>

Long-term debt

The District issued \$2.7 of general obligation bonds during the fiscal year and net pension and OPEB liability was decreased by \$3.9. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
General obligation bonds	\$ -	\$ 2.7
Net pension and OPEB liability	<u>7.0</u>	<u>3.1</u>
Total	<u>\$ 7.0</u>	<u>\$ 5.8</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. Following our 5-year Facilities Plan, we plan to continue to update and improve our facilities through recommended maintenance slightly impacting our future finances.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

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:

Griffin L. Sonntag, Chief School Business Official
Pleasantdale School District 107
7450 South Wolf Road
Burr Ridge, Illinois 60527

PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF NET POSITION

AS OF JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 18,667,662
Student activities cash	43,870
Receivables (net of allowance for uncollectibles):	
Property taxes	7,447,105
Replacement taxes	269,997
Intergovernmental	541,264
Capital assets:	
Land	399,498
Construction in progress	966,212
Capital assets being depreciated, net of accumulated depreciation	<u>16,294,825</u>
Total assets	<u>44,630,433</u>
Deferred outflows of resources	
Deferred outflows related to pensions	690,875
Deferred outflows related to OPEB	<u>452,350</u>
Total deferred outflows of resources	<u>1,143,225</u>
Liabilities	
Accounts payable	284,407
Payroll deductions payable	40,577
Unearned revenue	121,863
Long-term liabilities:	
Other long-term liabilities - due within one year	275,000
Other long-term liabilities - due after one year	<u>5,553,515</u>
Total liabilities	<u>6,275,362</u>
Deferred inflows of resources	
Property taxes levied for a future period	7,447,105
Deferred inflows related to pensions	203,752
Deferred inflows related to OPEB	<u>6,556,887</u>
Total deferred inflows of resources	<u>14,207,744</u>
Net position	
Net investment in capital assets	16,738,635
Restricted for:	
Tort immunity	113,474
Operations and maintenance	2,402,926
Student transportation	887,378
Debt service	127,537
Capital projects	629,770
Unrestricted	<u>4,390,832</u>
Total net position	<u>\$ 25,290,552</u>

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities				
Instruction:				
Regular programs	\$ 5,285,160	\$ 317,604	\$ 187,980	\$ (4,779,576)
Special programs	3,504,019	-	352,280	(3,151,739)
Other instructional programs	816,805	70,276	-	(746,529)
Student Activities	141,255	-	-	(141,255)
State retirement contributions	3,186,814	-	3,186,814	-
Support Services:				
Pupils	186,686	-	-	(186,686)
Instructional staff	1,624,952	-	23,150	(1,601,802)
General administration	492,268	-	-	(492,268)
School administration	489,606	-	-	(489,606)
Business	871,450	152,735	178,349	(540,366)
Transportation	666,711	-	141,753	(524,958)
Operations and maintenance	1,589,721	2,250	250,000	(1,337,471)
Interest and fees	<u>83,522</u>	<u>-</u>	<u>-</u>	<u>(83,522)</u>
Total governmental activities	<u>\$ 18,938,969</u>	<u>\$ 542,865</u>	<u>\$ 4,320,326</u>	<u>(14,075,778)</u>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	11,933,773
Real estate taxes, levied for specific purposes	1,363,755
Real estate taxes, levied for debt service	178,876
Personal property replacement taxes	1,712,208
State aid-formula grants	533,390
Investment income	502,331
Miscellaneous	<u>64,712</u>
Total general revenues	<u>16,289,045</u>

Change in net position	2,213,267
Net position, beginning of year	<u>23,077,285</u>
Net position, end of year	<u>\$ 25,290,552</u>

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2023
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 11,894,816	\$ 2,425,045	\$ 856,833	\$ 520,121
Student activities cash	43,870	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	6,414,038	433,375	300,423	97,636
Replacement taxes	157,997	56,000	-	56,000
Intergovernmental	<u>255,632</u>	<u>-</u>	<u>35,632</u>	<u>-</u>
Total assets	<u>\$ 18,766,353</u>	<u>\$ 2,914,420</u>	<u>\$ 1,192,888</u>	<u>\$ 673,757</u>
Liabilities				
Accounts payable	\$ 165,824	\$ 28,119	\$ 5,024	\$ -
Payroll deductions payable	40,514	-	63	-
Unearned revenue	<u>71,863</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>278,201</u>	<u>78,119</u>	<u>5,087</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for a future period	<u>6,414,038</u>	<u>433,375</u>	<u>300,423</u>	<u>97,636</u>
Total deferred inflows of resources	<u>6,414,038</u>	<u>433,375</u>	<u>300,423</u>	<u>97,636</u>
Fund balance				
Restricted	113,474	2,402,926	887,378	576,121
Assigned	43,870	-	-	-
Unassigned	<u>11,916,770</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>12,074,114</u>	<u>2,402,926</u>	<u>887,378</u>	<u>576,121</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 18,766,353</u>	<u>\$ 2,914,420</u>	<u>\$ 1,192,888</u>	<u>\$ 673,757</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2023	2022
\$ 127,537	\$ 2,542,965	\$ 300,345	\$ 18,667,662	\$ 15,320,595
-	-	-	43,870	78,489
201,132	-	501	7,447,105	6,664,908
-	-	-	269,997	268,815
-	250,000	-	541,264	262,313
<u>\$ 328,669</u>	<u>\$ 2,792,965</u>	<u>\$ 300,846</u>	<u>\$ 26,969,898</u>	<u>\$ 22,595,120</u>
\$ -	\$ 85,440	\$ -	\$ 284,407	\$ 102,420
-	-	-	40,577	-
-	-	-	121,863	71,863
-	85,440	-	446,847	174,283
<u>201,132</u>	<u>-</u>	<u>501</u>	<u>7,447,105</u>	<u>6,664,908</u>
<u>201,132</u>	<u>-</u>	<u>501</u>	<u>7,447,105</u>	<u>6,664,908</u>
127,537	2,107,525	300,345	6,515,306	4,713,213
-	600,000	-	643,870	78,489
-	-	-	11,916,770	10,964,227
<u>127,537</u>	<u>2,707,525</u>	<u>300,345</u>	<u>19,075,946</u>	<u>15,755,929</u>
<u>\$ 328,669</u>	<u>\$ 2,792,965</u>	<u>\$ 300,846</u>	<u>\$ 26,969,898</u>	<u>\$ 22,595,120</u>

PLEASANTDALE SCHOOL DISTRICT 107
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

Total fund balances - governmental funds		\$ 19,075,946
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		17,660,535
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		690,875
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		452,350
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(203,752)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(6,556,887)
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, 2023 are:		
Bonds payable	\$ (2,700,000)	
Net OPEB liability	(1,920,411)	
Net pension liability	<u>(1,208,104)</u>	
		<u>(5,828,515)</u>
Net position of governmental activities		<u>\$ 25,290,552</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, 2023

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 12,346,402	\$ 877,197	\$ (117,198)	\$ 189,983
Corporate personal property replacement taxes	201,182	1,312,026	-	199,000
State aid	4,647,138	-	141,753	-
Federal aid	584,754	-	-	-
Investment income	318,875	90,009	36,466	15,485
Student activities	106,636	-	-	-
Other	485,974	14,967	-	-
Total revenues	<u>18,690,961</u>	<u>2,294,199</u>	<u>61,021</u>	<u>404,468</u>
Expenditures				
Current:				
Instruction:				
Regular programs	5,498,817	-	-	60,765
Special programs	2,524,085	-	-	106,000
Other instructional programs	981,923	-	-	21,998
Student activities	141,255	-	-	-
State retirement contributions	3,956,743	-	-	-
Support Services:				
Pupils	234,779	-	-	17,551
Instructional staff	1,386,621	-	-	53,104
General administration	502,307	-	-	6,733
School administration	681,030	-	-	25,916
Business	704,939	-	-	22,016
Transportation	-	-	628,577	2,813
Operations and maintenance	78,109	1,267,285	-	31,274
Community services	-	-	-	-
Payments to other districts and gov't units	851,186	-	-	-
Debt Service:				
Interest and other	-	-	-	-
Capital outlay	242,328	264,666	-	-
Total expenditures	<u>17,784,122</u>	<u>1,531,951</u>	<u>628,577</u>	<u>348,170</u>
Excess (deficiency) of revenues over expenditures	<u>906,839</u>	<u>762,248</u>	<u>(567,556)</u>	<u>56,298</u>
Other financing sources (uses)				
Transfers in	36,467	2,669,700	-	-
Transfers (out)	(2,669,700)	(3,269,700)	(36,467)	-
Principal on bonds sold	2,669,700	-	-	-
Total other financing sources (uses)	<u>36,467</u>	<u>(600,000)</u>	<u>(36,467)</u>	<u>-</u>
Net change in fund balance	943,306	162,248	(604,023)	56,298
Fund balance, beginning of year	<u>11,130,808</u>	<u>2,240,678</u>	<u>1,491,401</u>	<u>519,823</u>
Fund balance, end of year	<u>\$ 12,074,114</u>	<u>\$ 2,402,926</u>	<u>\$ 887,378</u>	<u>\$ 576,121</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2023	2022
\$ 178,876	\$ -	\$ 1,144	\$ 13,476,404	\$ 13,280,029
-	-	-	1,712,208	1,640,731
-	-	-	4,788,891	4,737,879
-	250,000	-	834,754	974,048
1,883	31,742	7,871	502,331	244,179
-	-	-	106,636	137,671
-	-	-	500,941	519,591
<u>180,759</u>	<u>281,742</u>	<u>9,015</u>	<u>21,922,165</u>	<u>21,534,128</u>
-	-	-	5,559,582	5,228,096
-	-	-	2,630,085	2,194,748
-	-	-	1,003,921	1,020,446
-	-	-	141,255	112,675
-	-	-	3,956,743	3,853,490
-	-	-	252,330	287,073
-	-	-	1,439,725	1,529,425
-	-	-	509,040	534,455
-	-	-	706,946	667,825
-	-	-	726,955	885,425
-	-	-	631,390	770,660
-	-	3,906	1,380,574	1,213,773
-	-	-	-	1,122
-	-	-	851,186	949,941
83,522	-	-	83,522	-
-	921,900	-	1,428,894	272,241
<u>83,522</u>	<u>921,900</u>	<u>3,906</u>	<u>21,302,148</u>	<u>19,521,395</u>
<u>97,237</u>	<u>(640,158)</u>	<u>5,109</u>	<u>620,017</u>	<u>2,012,733</u>
-	3,269,700	-	5,975,867	21,955
-	-	-	(5,975,867)	(21,955)
<u>30,300</u>	<u>-</u>	<u>-</u>	<u>2,700,000</u>	<u>-</u>
<u>30,300</u>	<u>3,269,700</u>	<u>-</u>	<u>2,700,000</u>	<u>-</u>
127,537	2,629,542	5,109	3,320,017	2,012,733
-	77,983	295,236	15,755,929	13,743,196
<u>\$ 127,537</u>	<u>\$ 2,707,525</u>	<u>\$ 300,345</u>	<u>\$ 19,075,946</u>	<u>\$ 15,755,929</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, 2023

Net change in fund balances - total governmental funds	\$	3,320,017
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year net capital outlay exceeds depreciation expense in the current period.		
		705,344
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount of current year issuance.		
		(2,700,000)
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	\$	(769,929)
State on-behalf contribution expense		769,929
Net OPEB liability		4,436,924
Deferred outflows related to OPEB		(133,144)
Deferred inflows related to OPEB		(3,446,966)
Net pension asset		(674,932)
Net pension liability		(555,764)
Deferred outflows related to pensions		393,189
Deferred inflows related to pensions		868,599
		887,906
Change in net position of governmental activities	\$	2,213,267

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023

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

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

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

Major Governmental Funds

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

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

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

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

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

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

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

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

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

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

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

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

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

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

All Financial Statements

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

Assets, Liabilities and Net Position or Equity

Deposits and Investments

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

Receivables and Payables

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

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 14, 2022 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, 2023

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

The PTELL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELL limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is “new growth” in the District’s tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The PTELL limits applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, 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 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 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, 2023

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, 2023

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, 2023, the District met this requirement.

Governmental fund balances reported on the fund financial statements at June 30, 2023 are as follows:

The restricted fund balance in the General Fund is comprised of \$113,474 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 \$43,870 is for student activity purposes.

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2022, 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, 2023, expenditures exceeded budget in the Capital Projects Fund and Fire Prevention and Life Safety Fund by \$282,756, and \$706, respectively.

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The weighted average maturity of all marketable pooled investments held by the Treasurer was 9.15 years at June 30, 2023. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2023, the fair value of all investments held by the Treasurer's office was \$226,672,929. The value of the District's proportionate share of the pool was \$18,664,462. Further information about pooled assets held at the Treasurer's office and the Treasurer's office operations is available from the Treasurer's financial statements.

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

Cash & Investments in the custody of the District

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

	<i>Carrying Value</i>	<i>Bank Balance</i>
Deposits with financial institutions	\$ 46,869	\$ 46,626
Total	<u>\$ 46,869</u>	<u>\$ 46,626</u>

The District maintains \$200 in petty cash.

NOTE 4 - INTERFUND TRANSFERS

During the year, the District transferred \$36,467 from the Transportation Fund to the General Fund (Educational Accounts). The amount transferred represents interest earned on investments.

Also, during the year, the Board transferred transferred \$600,000 from the Operations & Maintenance Fund to the Capital Projects Fund.

Additionally, the Board of Education authorized the abatement of a portion of the General Fund (Working Cash Accounts), thereby transferring fund balance of \$2,669,700 to the Operations and Maintenance Fund, and then into the Capital Projects Fund.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2023 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets not being depreciated:</i>				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Construction in progress	-	966,212	-	966,212
Total capital assets not being depreciated	<u>399,498</u>	<u>966,212</u>	<u>-</u>	<u>1,365,710</u>
<i>Capital assets being depreciated:</i>				
Land improvements	871,346	-	-	871,346
Buildings	21,256,079	-	-	21,256,079
Building improvements	2,942,947	73,230	-	3,016,177
Equipment	3,511,641	151,788	-	3,663,429
Total capital assets being depreciated	<u>28,582,013</u>	<u>225,018</u>	<u>-</u>	<u>28,807,031</u>
<i>Less Accumulated Depreciation for:</i>				
Land improvements	559,740	43,567	-	603,307
Buildings	7,448,046	265,701	-	7,713,747
Building improvements	572,783	154,400	-	727,183
Equipment	3,445,751	22,218	-	3,467,969
Total accumulated depreciation	<u>12,026,320</u>	<u>485,886</u>	<u>-</u>	<u>12,512,206</u>
Net capital assets being depreciated	<u>16,555,693</u>	<u>(260,868)</u>	<u>-</u>	<u>16,294,825</u>
Net governmental activities capital assets	<u>\$ 16,955,191</u>	<u>\$ 705,344</u>	<u>\$ -</u>	<u>\$ 17,660,535</u>

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 229,191
Educational media	19,817
General administration	18,599
School administration	15,942
Facilities acquisition and construction services	101,285
Operations and maintenance	98,850
Food service	2,202
Total depreciation expense - governmental activities	<u>\$ 485,886</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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, 2023:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
Private placement bonds	\$ -	\$ 2,700,000	\$ -	\$ 2,700,000	\$ 275,000
Total bonds payable	<u>-</u>	<u>2,700,000</u>	<u>-</u>	<u>2,700,000</u>	<u>275,000</u>
Net pension liability - IMRF	-	637,821	61,020	576,801	-
Net pension liability - TRS	652,340	-	21,037	631,303	-
Net OPEB liability	<u>6,357,335</u>	<u>-</u>	<u>4,436,924</u>	<u>1,920,411</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>7,009,675</u>	<u>3,337,821</u>	<u>4,518,981</u>	<u>5,828,515</u>	<u>275,000</u>

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

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$43,511,853, providing a debt margin of \$40,811,853.

Private placement bonds. Private placement bonds are direct obligations and pledge the full faith and credit of the District. Private placement bonds are bonds sold directly to pre-selected investors or institutions rather than on the open market. Private placement bonds currently outstanding are as follows:

<i>Purpose</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Carrying Amount</i>
Series 2022 General Obligation Limited Tax School Bonds dated September 13, 2022 are due in annual installments through December 1, 2030	2.82%	\$ <u>2,700,000</u>	\$ <u>2,700,000</u>
Total		\$ <u>2,700,000</u>	\$ <u>2,700,000</u>

Annual debt service requirements to maturity for private placement bonds are as follows for governmental type activities:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 275,000	\$ 72,263	\$ 347,263
2025	310,000	64,014	374,014
2026	325,000	55,061	380,061
2027	340,000	45,684	385,684
2028	360,000	35,814	395,814
2029 - 2031	<u>1,090,000</u>	<u>44,274</u>	<u>1,134,274</u>
Total	\$ <u>2,700,000</u>	\$ <u>317,110</u>	\$ <u>3,017,110</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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.

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

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, 2023. State of Illinois contributions of \$72,373 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 \$(1,114,762) 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, 2023. 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, 2023, the District paid \$53,877 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, 2022 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2023, 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	\$ 1,920,411
State's proportionate share of the collective net OPEB liability associated with the District	<u>2,612,530</u>
Total	<u>\$ 4,532,941</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. 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, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.027543% and 0.029239%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
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	2039

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

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, 2022 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, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. 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 (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 2,095,188</u>	<u>\$ 1,920,411</u>	<u>\$ 1,669,519</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 1,593,077</u>	<u>\$ 1,920,411</u>	<u>\$ 2,205,876</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(801,987) and on-behalf revenue and expenditures of \$(1,114,762) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences Between Expected and Actual Experience	\$ -	\$ 1,256,043
Changes in Assumptions	1,732	4,737,143
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	233	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	396,508	563,701
District Contributions Subsequent to the Measurement Date	<u>53,877</u>	<u>-</u>
Total	<u>\$ 452,350</u>	<u>\$ 6,556,887</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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$6,158,414) will be recognized in OPEB expense as follows in these reporting years:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (785,484)
2025		(785,484)
2026		(785,484)
2027		(785,483)
2028		(785,542)
Thereafter		<u>(2,230,937)</u>
Total		<u>\$ (6,158,414)</u>

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.

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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/fy2022>; 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.

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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, 2022 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, 2023, 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 \$4,301,576 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,884,370 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, 2023, were \$46,640 , and are deferred because they were paid after the June 30, 2022 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, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$2,266, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2023, 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	\$ 631,303
State's proportionate share of the collective net pension liability associated with the District	<u>54,761,347</u>
Total	<u><u>\$ 55,392,650</u></u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. 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, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00075298 percent and 0.00083621 percent, respectively.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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, 2022 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 2.5%.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1.90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

Discount Rate. At June 30, 2022, 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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Based on those assumptions, TRS’s fiduciary net position at June 30, 2022 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:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ <u>772,089</u>	\$ <u>631,303</u>	\$ <u>514,558</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$(3,495) and on-behalf revenue of \$4,301,576 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,269	\$ 3,481
Net difference between projected and actual earnings on pension plan investments	578	-
Assumption changes	2,911	1,205
Changes in proportion and differences between District contributions and proportionate share of contributions	44,236	159,082
District contributions subsequent to the measurement date	<u>48,871</u>	<u>-</u>
Total	\$ <u>97,865</u>	\$ <u>163,768</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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(114,774)) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2024		\$ (32,939)
2025		(29,767)
2026		(36,679)
2027		(9,885)
2028		<u>(5,504)</u>
Total		\$ <u>(114,774)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Illinois Municipal Retirement Fund

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

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

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

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	37
Inactive, non-retired members	100
Active members	<u>41</u>
Total	<u><u>178</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 2022 was 8.43 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, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2022, 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, 2022 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

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

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

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00 %	9.23 %	7.60 %
Fixed income	25.50 %	5.01 %	4.90 %
Real estate	10.50 %	7.10 %	6.20 %
Alternatives	9.50 %		
Private equity		13.43 %	9.90 %
Hedge funds		-	-
Commodities		7.42 %	6.25 %
Cash equivalents	1.00 %	4.00 %	4.00 %

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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

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

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 7,903,274	\$ 7,202,945	\$ 6,647,854
Plan fiduciary net position	<u>6,626,144</u>	<u>6,626,144</u>	<u>6,626,144</u>
Net pension liability/(asset)	<u>\$ 1,277,130</u>	<u>\$ 576,801</u>	<u>\$ 21,710</u>

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2021	\$ 7,001,668	\$ 7,676,600	\$ (674,932)
Service cost	138,049	-	138,049
Interest on total pension liability	499,772	-	499,772
Differences between expected and actual experience of the total pension liability	(81,980)	-	(81,980)
Benefit payments, including refunds of employee contributions	(354,564)	(354,564)	-
Contributions - employer	-	125,231	(125,231)
Contributions - employee	-	66,850	(66,850)
Net investment income	-	(931,978)	931,978
Other (net transfer)	<u>-</u>	<u>44,005</u>	<u>(44,005)</u>
Balances at December 31, 2022	<u>\$ 7,202,945</u>	<u>\$ 6,626,144</u>	<u>\$ 576,801</u>

PLEASANTDALE SCHOOL DISTRICT 107
 NOTES TO BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$145,494. 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	\$ -	\$ 39,984
Net difference between projected and actual earnings on pension plan investments	530,798	-
Contributions subsequent to the measurement date	<u>62,212</u>	<u>-</u>
Total	<u>\$ 593,010</u>	<u>\$ 39,984</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, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$490,814) will be recognized in pension expense as follows:

	<i>Amount</i>
<i>Year Ending June 30,</i>	
2024	\$ (63,170)
2025	88,428
2026	168,707
2027	<u>296,849</u>
Total	<u>\$ 490,814</u>

NOTE 11 - CONSTRUCTION COMMITMENTS

As of June 30, 2023, the District is committed to approximately \$970,000 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and building bonds already issued.

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

The Governmental Accounting Standards Board (GASB) has approved 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/(ASSET)
AND RELATED RATIOS
Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability			
Service cost	\$ 138,049	\$ 123,780	\$ 134,857
Interest	499,772	464,882	447,002
Differences between expected and actual experience	(81,980)	218,805	27,900
Changes of assumptions	-	-	(45,379)
Benefit payments, including refunds of member contributions	<u>(354,564)</u>	<u>(312,142)</u>	<u>(312,296)</u>
Net change in total pension liability	201,277	495,325	252,084
Total pension liability - beginning	<u>7,001,668</u>	<u>6,506,343</u>	<u>6,254,259</u>
Total pension liability - ending (a)	<u>\$ 7,202,945</u>	<u>\$ 7,001,668</u>	<u>\$ 6,506,343</u>
Plan fiduciary net position			
Employer contributions	\$ 125,231	\$ 141,320	\$ 133,184
Employee contributions	66,850	80,225	55,034
Net investment income	(931,978)	1,119,145	825,452
Benefit payments, including refunds of member contributions	(354,564)	(312,142)	(312,296)
Other (net transfer)	<u>44,005</u>	<u>6,790</u>	<u>57,970</u>
Net change in plan fiduciary net position	(1,050,456)	1,035,338	759,344
Plan fiduciary net position - beginning	<u>7,676,600</u>	<u>6,641,262</u>	<u>5,881,918</u>
Plan fiduciary net position - ending (b)	<u>\$ 6,626,144</u>	<u>\$ 7,676,600</u>	<u>\$ 6,641,262</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 576,801</u>	<u>\$ (674,932)</u>	<u>\$ (134,919)</u>
Plan fiduciary net position as a percentage of the total pension liability	91.99%	109.64%	102.07%
Covered payroll	\$ 1,485,551	\$ 1,374,704	\$ 1,222,988
Employer's net pension liability/(asset) as a percentage of covered payroll	38.83%	-49.10%	-11.03%

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.

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 140,805	\$ 139,963	\$ 158,773	\$ 151,769	\$ 149,557	\$ 152,338
426,037	408,804	394,003	370,646	353,626	311,836
8,078	(32,338)	69,033	3,237	(60,503)	77,228
-	160,166	(170,459)	(12,707)	6,157	217,974
<u>(253,275)</u>	<u>(249,450)</u>	<u>(239,724)</u>	<u>(196,768)</u>	<u>(235,393)</u>	<u>(153,589)</u>
321,645	427,145	211,626	316,177	213,444	605,787
<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>	<u>4,158,435</u>
<u>\$ 6,254,259</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>
\$ 119,159	\$ 139,353	\$ 141,122	\$ 152,679	\$ 136,130	\$ 136,352
57,411	59,440	58,638	59,744	57,358	56,761
918,630	(278,613)	785,932	289,224	21,075	244,607
(253,275)	(249,450)	(239,724)	(196,768)	(235,393)	(153,589)
<u>56,449</u>	<u>26,281</u>	<u>(35,004)</u>	<u>34,191</u>	<u>21,326</u>	<u>(38,323)</u>
898,374	(302,989)	710,964	339,070	496	245,808
<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>3,990,195</u>
<u>\$ 5,881,918</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>\$ 372,341</u>	<u>\$ 949,070</u>	<u>\$ 218,936</u>	<u>\$ 718,274</u>	<u>\$ 741,167</u>	<u>\$ 528,219</u>
94.05%	84.00%	96.02%	86.43%	85.11%	88.91%
\$ 1,275,794	\$ 1,320,884	\$ 1,303,068	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
29.19%	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**

Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 125,232	\$ 141,320	\$ 133,183	\$ 119,159	\$ 139,353
Contributions in relation to the actuarially determined contribution	<u>(125,231)</u>	<u>(141,320)</u>	<u>(133,184)</u>	<u>(119,159)</u>	<u>(139,353)</u>
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,485,551	\$ 1,374,704	\$ 1,222,988	\$ 1,275,794	\$ 1,320,884
Contributions as a percentage of covered payroll	8.43%	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	21 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.0752982400%	0.0836212700%	0.0008936808%
District's proportionate share of the net pension liability	\$ 631,303	\$ 652,340	\$ 770,489
State's proportionate share of the net pension liability	<u>54,761,347</u>	<u>54,673,057</u>	<u>60,348,712</u>
Total net pension liability	<u>\$ 55,392,650</u>	<u>\$ 55,325,397</u>	<u>\$ 61,119,201</u>
Covered payroll	\$ 8,041,396	\$ 7,601,782	\$ 7,589,542
District's proportionate share of the net pension liability as a percentage of covered payroll	7.85%	8.58%	10.15%
Plan fiduciary net position as a percentage of the total pension liability	42.80%	45.10%	37.80%
Contractually required contribution	\$ 48,906	\$ 48,983	\$ 47,891
Contributions in relation to the contractually required contribution	<u>(48,871)</u>	<u>(49,904)</u>	<u>(47,006)</u>
Contribution deficiency (excess)	<u>\$ 35</u>	<u>\$ (921)</u>	<u>\$ 885</u>
Contributions as a percentage of covered payroll	0.6077%	0.6565%	0.6194%

Notes to Schedule:

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

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

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%
Municipal bond index	3.54%	2.16%	2.21%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.25%	2.50%
Projected salary increases	3.75% to 8.75%	3.50% to 8.50%	4.00% to 9.50%
	varying by service	varying by service	varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0010314396%	0.0008087355%	0.0011823933%	0.0010676731%	0.0009862948%	0.0009248978%
\$ 836,582	\$ 630,368	\$ 903,326	\$ 842,779	\$ 646,122	\$ 562,877
<u>59,538,610</u>	<u>43,182,823</u>	<u>51,818,700</u>	<u>47,787,873</u>	<u>38,581,979</u>	<u>35,101,562</u>
<u>\$ 60,375,192</u>	<u>\$ 43,813,191</u>	<u>\$ 52,722,026</u>	<u>\$ 48,630,652</u>	<u>\$ 39,228,101</u>	<u>\$ 35,664,439</u>
\$ 7,411,475	\$ 6,801,137	\$ 6,797,802	\$ 6,324,214	\$ 5,954,992	\$ 5,689,636
11.29%	9.27%	13.29%	13.33%	10.85%	9.89%
39.60%	40.00%	39.30%	36.40%	41.50%	43.00%
\$ 48,338	\$ 39,447	\$ 42,921	\$ 43,109	\$ 34,539	\$ 33,000
<u>(48,857)</u>	<u>(33,602)</u>	<u>(48,714)</u>	<u>(41,348)</u>	<u>(15,529)</u>	<u>(16,450)</u>
<u>\$ (519)</u>	<u>\$ 5,845</u>	<u>\$ (5,793)</u>	<u>\$ 1,761</u>	<u>\$ 19,010</u>	<u>\$ 16,550</u>
0.6592%	0.4941%	0.7166%	0.6538%	0.2608%	0.2891%
7.00%	7.00%	7.00%	7.00%	7.50%	7.50%
3.50%	3.87%	3.58%	2.85%	3.73%	N/A
7.00%	7.00%	7.00%	6.83%	7.47%	7.50%
2.50%	2.50%	2.50%	2.50%	3.00%	3.00%
4.00% to 9.50%	4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
varying by service	varying by service	varying by service	varying by service	varying by service	

See Auditors' Report and Notes to Required Supplementary Information

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.027543%	0.029239%	0.029676%	0.028343%	0.028704%	0.029607%
District's proportionate share of the net OPEB liability	\$ 1,920,411	\$ 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>2,612,530</u>	<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>\$ 4,532,941</u>	<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	\$ 8,041,396	\$ 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	23.88%	83.63%	104.54%	105.85%	111.19%	113.02%
Plan fiduciary net position as a percentage of the total pension lial	5.24%	1.40%	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 53,877	\$ 50,932	\$ 69,824	\$ 68,186	\$ 59,850	\$ 57,102
Contributions in relation to the contractually required contribution	<u>(53,877)</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ (29)</u>	<u>\$ (110)</u>
Contributions as a percentage of covered payroll	0.6700%	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%	2.75%	0.00%	0.00%	0.00%	0.00%
Municipal bond index	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.25%	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 - 8.00%	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%	4.25%	4.50%	4.50%	4.50%
Mortality	PubT-2010	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 12,383,000	\$ 12,383,000	\$ 12,054,226	\$ (328,774)	\$ 11,143,926
Tort immunity levy	146,000	146,000	145,139	(861)	135,030
Special education levy	159,000	159,000	147,037	(11,963)	150,474
Corporate personal property replacement taxes	312,000	312,000	201,182	(110,818)	1,552,727
Regular tuition from pupils or parents (in state)	110,000	110,000	71,254	(38,746)	206,326
Summer school tuition from pupils or parents (in state)	75,000	75,000	70,276	(4,724)	71,986
Investment income	113,690	113,690	318,875	205,185	172,968
Sales to pupils - lunch	-	-	152,735	152,735	2,662
Fees	-	-	500	500	-
Student Activities	50,000	50,000	106,636	56,636	137,671
Rentals - regular textbook	75,000	75,000	116,334	41,334	115,311
Contributions and donations from private sources	500	500	371	(129)	(1,965)
Impact fees from municipal or county governments	-	-	60,009	60,009	16,915
Refund of prior years' expenditures	-	-	4,332	4,332	17,961
Other	2,000	2,000	10,163	8,163	3,405
Total local sources	<u>13,426,190</u>	<u>13,426,190</u>	<u>13,459,069</u>	<u>32,879</u>	<u>13,725,397</u>
State sources					
Evidence based funding	533,390	533,390	533,390	-	532,593
Special education - private facility tuition	30,000	30,000	58,316	28,316	40,363
Special education - orphanage - individual	-	-	97,327	97,327	13,484
Special education - orphanage - summer	9,000	9,000	-	(9,000)	-
State free lunch & breakfast	-	-	512	512	8,901
Other restricted revenue from state sources	750	750	850	100	950
Total state sources	<u>573,140</u>	<u>573,140</u>	<u>690,395</u>	<u>117,255</u>	<u>596,291</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 - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Federal sources					
Other restricted grants-in-aid received directly fed. govt.	\$ 24,305	\$ 24,305	\$ -	\$ (24,305)	\$ -
National school lunch program	100,000	100,000	131,322	31,322	355,486
School breakfast program	60,000	60,000	10,893	(49,107)	190,596
Food service - other	-	-	35,622	35,622	31,277
Title I - Low income	58,000	58,000	22,406	(35,594)	57,556
Federal - special education - preschool flow-through	6,490	6,490	3,944	(2,546)	5,698
Federal - special education - IDEA - flow-through	166,793	166,793	170,287	3,494	171,244
Federal - special education - IDEA - room & board	10,000	10,000	-	(10,000)	-
Title II - Teacher quality	11,000	11,000	23,150	12,150	32,825
Other restricted revenue from federal sources	<u>115,775</u>	<u>115,775</u>	<u>187,130</u>	<u>71,355</u>	<u>121,549</u>
Total federal sources	<u>552,363</u>	<u>552,363</u>	<u>584,754</u>	<u>32,391</u>	<u>966,231</u>
Total revenues	<u>14,551,693</u>	<u>14,551,693</u>	<u>14,734,218</u>	<u>182,525</u>	<u>15,287,919</u>
Expenditures					
Instruction					
Regular programs					
Salaries	4,755,050	4,755,050	4,302,429	452,621	4,097,530
Employee benefits	991,081	991,081	1,005,085	(14,004)	906,865
Purchased services	44,100	44,100	40,551	3,549	35,532
Supplies and materials	155,720	155,720	150,402	5,318	123,852
Capital outlay	12,000	12,000	9,460	2,540	4,484
Other objects	1,400	1,400	350	1,050	409
Non-capitalized equipment	-	-	-	-	4,488
Total	<u>5,959,351</u>	<u>5,959,351</u>	<u>5,508,277</u>	<u>451,074</u>	<u>5,173,160</u>
Pre-K programs					
Salaries	206,400	206,400	159,141	47,259	202,569
Employee benefits	56,879	56,879	37,552	19,327	49,126
Supplies and materials	<u>7,624</u>	<u>7,624</u>	<u>18,139</u>	<u>(10,515)</u>	<u>3,004</u>
Total	<u>270,903</u>	<u>270,903</u>	<u>214,832</u>	<u>56,071</u>	<u>254,699</u>
Special education programs					
Salaries	1,568,721	1,568,721	1,674,737	(106,016)	1,498,153
Employee benefits	378,959	378,959	419,406	(40,447)	374,879
Purchased services	34,050	34,050	160,064	(126,014)	103,132
Supplies and materials	38,723	38,723	62,375	(23,652)	21,264
Other objects	<u>6,920</u>	<u>6,920</u>	<u>3,623</u>	<u>3,297</u>	<u>6,829</u>
Total	<u>2,027,373</u>	<u>2,027,373</u>	<u>2,320,205</u>	<u>(292,832)</u>	<u>2,004,257</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 - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Interscholastic programs					
Salaries	\$ 459,709	\$ 459,709	\$ 530,764	\$ (71,055)	\$ 512,150
Employee benefits	47,000	47,000	54,182	(7,182)	54,028
Purchased services	4,100	4,100	3,990	110	4,341
Supplies and materials	7,950	7,950	5,711	2,239	5,992
Other objects	<u>1,100</u>	<u>1,100</u>	<u>777</u>	<u>323</u>	<u>-</u>
Total	<u>519,859</u>	<u>519,859</u>	<u>595,424</u>	<u>(75,565)</u>	<u>576,511</u>
Summer school programs					
Salaries	45,000	45,000	73,042	(28,042)	67,979
Employee benefits	5,000	5,000	5,390	(390)	5,367
Supplies and materials	<u>4,700</u>	<u>4,700</u>	<u>7,736</u>	<u>(3,036)</u>	<u>1,948</u>
Total	<u>54,700</u>	<u>54,700</u>	<u>86,168</u>	<u>(31,468)</u>	<u>75,294</u>
Gifted programs					
Salaries	170,195	170,195	82,517	87,678	78,588
Employee benefits	18,724	18,724	9,357	9,367	8,915
Supplies and materials	<u>1,850</u>	<u>1,850</u>	<u>187</u>	<u>1,663</u>	<u>279</u>
Total	<u>190,769</u>	<u>190,769</u>	<u>92,061</u>	<u>98,708</u>	<u>87,782</u>
Bilingual programs					
Employee benefits	<u>-</u>	<u>-</u>	<u>(6,562)</u>	<u>6,562</u>	<u>6,562</u>
Total	<u>-</u>	<u>-</u>	<u>(6,562)</u>	<u>6,562</u>	<u>6,562</u>
Special education programs K -12 - private tuition					
Other objects	<u>216,000</u>	<u>216,000</u>	<u>203,880</u>	<u>12,120</u>	<u>82,053</u>
Total	<u>216,000</u>	<u>216,000</u>	<u>203,880</u>	<u>12,120</u>	<u>82,053</u>
Student activities					
Other Objects	<u>50,000</u>	<u>50,000</u>	<u>141,255</u>	<u>(91,255)</u>	<u>112,675</u>
Total	<u>50,000</u>	<u>50,000</u>	<u>141,255</u>	<u>(91,255)</u>	<u>112,675</u>
Total instruction	<u>9,288,955</u>	<u>9,288,955</u>	<u>9,155,540</u>	<u>133,415</u>	<u>8,372,993</u>
Support services					
Pupils					
Attendance and social work services					
Salaries	132,230	132,230	56,942	75,288	99,234
Employee benefits	22,774	22,774	15,325	7,449	19,310
Supplies and materials	<u>1,200</u>	<u>1,200</u>	<u>272</u>	<u>928</u>	<u>641</u>
Total	<u>156,204</u>	<u>156,204</u>	<u>72,539</u>	<u>83,665</u>	<u>119,185</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 - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Health services					
Salaries	\$ 114,560	\$ 114,560	\$ 117,947	\$ (3,387)	\$ 111,813
Employee benefits	36,140	36,140	40,379	(4,239)	32,751
Purchased services	100	100	49	51	-
Supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>3,865</u>	<u>(865)</u>	<u>4,115</u>
Total	<u>153,800</u>	<u>153,800</u>	<u>162,240</u>	<u>(8,440)</u>	<u>148,679</u>
Total pupils	<u>310,004</u>	<u>310,004</u>	<u>234,779</u>	<u>75,225</u>	<u>267,864</u>
Instructional staff					
Improvement of instructional services					
Salaries	308,064	308,064	334,415	(26,351)	324,516
Employee benefits	85,454	85,454	98,514	(13,060)	91,423
Purchased services	59,000	59,000	67,314	(8,314)	42,034
Supplies and materials	98,000	98,000	93,162	4,838	85,300
Other objects	<u>1,500</u>	<u>1,500</u>	<u>902</u>	<u>598</u>	<u>507</u>
Total	<u>552,018</u>	<u>552,018</u>	<u>594,307</u>	<u>(42,289)</u>	<u>543,780</u>
Educational media services					
Salaries	431,720	431,720	448,809	(17,089)	414,616
Employee benefits	98,589	98,589	93,932	4,657	80,985
Purchased services	82,000	82,000	63,336	18,664	71,935
Supplies and materials	500,550	500,550	176,188	324,362	352,444
Capital outlay	24,000	24,000	232,868	(208,868)	34,653
Other objects	6,000	6,000	5,009	991	12,246
Non-capitalized equipment	<u>8,000</u>	<u>8,000</u>	<u>5,040</u>	<u>2,960</u>	<u>-</u>
Total	<u>1,150,859</u>	<u>1,150,859</u>	<u>1,025,182</u>	<u>125,677</u>	<u>966,879</u>
Total instructional staff	<u>1,702,877</u>	<u>1,702,877</u>	<u>1,619,489</u>	<u>83,388</u>	<u>1,510,659</u>
General administration					
Board of education services					
Purchased services	182,700	182,700	85,246	97,454	93,433
Supplies and materials	10,000	10,000	11,447	(1,447)	23,037
Other objects	<u>7,000</u>	<u>7,000</u>	<u>12,110</u>	<u>(5,110)</u>	<u>6,716</u>
Total	<u>199,700</u>	<u>199,700</u>	<u>108,803</u>	<u>90,897</u>	<u>123,186</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 - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Executive administration services					
Salaries	\$ 250,400	\$ 250,400	\$ 247,133	\$ 3,267	\$ 255,702
Employee benefits	58,308	58,308	65,575	(7,267)	63,050
Purchased services	18,000	18,000	14,588	3,412	16,142
Supplies and materials	6,700	6,700	5,109	1,591	2,011
Other objects	<u>12,000</u>	<u>12,000</u>	<u>13,142</u>	<u>(1,142)</u>	<u>9,799</u>
Total	<u>345,408</u>	<u>345,408</u>	<u>345,547</u>	<u>(139)</u>	<u>346,704</u>
Tort immunity services					
Purchased services	<u>128,187</u>	<u>128,187</u>	<u>47,957</u>	<u>80,230</u>	<u>55,452</u>
Total	<u>128,187</u>	<u>128,187</u>	<u>47,957</u>	<u>80,230</u>	<u>55,452</u>
Total general administration	<u>673,295</u>	<u>673,295</u>	<u>502,307</u>	<u>170,988</u>	<u>525,342</u>
School administration					
Office of the principal services					
Salaries	494,694	494,694	489,928	4,766	484,751
Employee benefits	112,345	112,345	149,923	(37,578)	133,773
Purchased services	12,950	12,950	4,915	8,035	3,250
Supplies and materials	23,450	23,450	33,769	(10,319)	20,011
Capital outlay	4,500	4,500	-	4,500	2,072
Other objects	2,100	2,100	2,495	(395)	992
Non-capitalized equipment	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>206</u>
Total	<u>650,539</u>	<u>650,539</u>	<u>681,030</u>	<u>(30,491)</u>	<u>645,055</u>
Total school administration	<u>650,539</u>	<u>650,539</u>	<u>681,030</u>	<u>(30,491)</u>	<u>645,055</u>
Business					
Fiscal services					
Salaries	152,980	152,980	235,032	(82,052)	35,017
Employee benefits	48,722	48,722	35,443	13,279	3,750
Purchased services	198,200	198,200	162,240	35,960	309,317
Supplies and materials	4,000	4,000	1,152	2,848	474
Other objects	<u>1,500</u>	<u>1,500</u>	<u>419</u>	<u>1,081</u>	<u>-</u>
Total	<u>405,402</u>	<u>405,402</u>	<u>434,286</u>	<u>(28,884)</u>	<u>348,558</u>
Operation and maintenance of plant services					
Purchased services	<u>5,000</u>	<u>5,000</u>	<u>78,109</u>	<u>(73,109)</u>	<u>62,488</u>
Total	<u>5,000</u>	<u>5,000</u>	<u>78,109</u>	<u>(73,109)</u>	<u>62,488</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 - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Food services					
Salaries	\$ 20,200	\$ 20,200	\$ 34,869	\$ (14,669)	\$ 20,262
Employee benefits	-	-	59	(59)	24
Supplies and materials	420,000	420,000	235,725	184,275	509,074
Capital outlay	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>263</u>
Total	<u>446,200</u>	<u>446,200</u>	<u>270,653</u>	<u>175,547</u>	<u>529,623</u>
Total business	<u>856,602</u>	<u>856,602</u>	<u>783,048</u>	<u>73,554</u>	<u>940,669</u>
Total support services	<u>4,193,317</u>	<u>4,193,317</u>	<u>3,820,653</u>	<u>372,664</u>	<u>3,889,589</u>
Community services					
Salaries	-	-	-	-	924
Employee benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198</u>
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,122</u>
Payments to other districts and governmental units					
Payments for special education programs					
Purchased services	17,778	17,778	-	17,778	-
Other objects	<u>643,300</u>	<u>643,300</u>	<u>539,606</u>	<u>103,694</u>	<u>579,723</u>
Total	<u>661,078</u>	<u>661,078</u>	<u>539,606</u>	<u>121,472</u>	<u>579,723</u>
Payments for special education programs - tuition					
Other objects	<u>218,000</u>	<u>218,000</u>	<u>311,580</u>	<u>(93,580)</u>	<u>370,218</u>
Total	<u>218,000</u>	<u>218,000</u>	<u>311,580</u>	<u>(93,580)</u>	<u>370,218</u>
Total payments to other districts and governmental units	<u>879,078</u>	<u>879,078</u>	<u>851,186</u>	<u>27,892</u>	<u>949,941</u>
Total expenditures	<u>14,361,350</u>	<u>14,361,350</u>	<u>13,827,379</u>	<u>533,971</u>	<u>13,213,645</u>
Excess (deficiency) of revenues over expenditures	<u>190,343</u>	<u>190,343</u>	<u>906,839</u>	<u>716,496</u>	<u>2,074,274</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 - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Other financing sources (uses)					
Permanent transfer of interest	\$ -	\$ -	\$ 36,467	\$ 36,467	\$ 21,955
Principal on bonds sold	2,669,700	2,669,700	2,669,700	-	-
Permanent transfer from working cash accounts - abatement	<u>(2,669,700)</u>	<u>(2,669,700)</u>	<u>(2,669,700)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>36,467</u>	<u>36,467</u>	<u>21,955</u>
Net change in fund balance	<u>\$ 190,343</u>	<u>\$ 190,343</u>	943,306	<u>\$ 752,963</u>	2,096,229
Fund balance, beginning of year			<u>11,130,808</u>		<u>9,034,579</u>
Fund balance, end of year			<u>\$ 12,074,114</u>		<u>\$ 11,130,808</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, 2023

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

	2023					2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Revenues						
Local sources						
General levy	\$ 717,000	\$ 717,000	\$ 877,197	\$ 160,197	\$ 877,334	
Corporate personal property replacement taxes	945,000	945,000	1,312,026	367,026	-	
Investment income	100,000	100,000	90,009	(9,991)	34,623	
Rentals	-	-	2,250	2,250	36,990	
Contributions and donations from private sources	20,000	20,000	-	(20,000)	-	
Other	-	-	12,717	12,717	50,000	
Total local sources	<u>1,782,000</u>	<u>1,782,000</u>	<u>2,294,199</u>	<u>512,199</u>	<u>998,947</u>	
State sources						
School infrastructure - maintenance projects	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>	
Total state sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>	
Federal sources						
Other restricted revenue from federal sources	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>	<u>7,817</u>	
Total federal sources	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>	<u>7,817</u>	
Total revenues	<u>2,082,000</u>	<u>2,082,000</u>	<u>2,294,199</u>	<u>212,199</u>	<u>1,006,764</u>	
Expenditures						
Support services						
Business						
Facilities acquisition and construction service						
Purchased services	<u>-</u>	<u>-</u>	<u>111,812</u>	<u>(111,812)</u>	<u>8,400</u>	
Total	<u>-</u>	<u>-</u>	<u>111,812</u>	<u>(111,812)</u>	<u>8,400</u>	
Operation and maintenance of plant services						
Salaries	215,710	215,710	212,501	3,209	206,220	
Employee benefits	33,980	33,980	47,400	(13,420)	33,097	
Purchased services	681,987	681,987	682,827	(840)	644,190	
Supplies and materials	279,600	279,600	212,745	66,855	216,295	
Capital outlay	284,000	284,000	264,666	19,334	230,769	
Non-capitalized equipment	<u>58,000</u>	<u>58,000</u>	<u>-</u>	<u>58,000</u>	<u>6,602</u>	
Total	<u>1,553,277</u>	<u>1,553,277</u>	<u>1,420,139</u>	<u>133,138</u>	<u>1,337,173</u>	
Total business	<u>1,553,277</u>	<u>1,553,277</u>	<u>1,531,951</u>	<u>21,326</u>	<u>1,345,573</u>	
Total support services	<u>1,553,277</u>	<u>1,553,277</u>	<u>1,531,951</u>	<u>21,326</u>	<u>1,345,573</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, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Total expenditures	\$ 1,553,277	\$ 1,553,277	\$ 1,531,951	\$ 21,326	\$ 1,345,573
Excess (deficiency) of revenues over expenditures	528,723	528,723	762,248	233,525	(338,809)
Other financing sources (uses)					
Permanent transfer from working cash accounts - abatement	-	-	2,669,700	2,669,700	-
Transfer to capital projects fund	(600,000)	(600,000)	(3,269,700)	(2,669,700)	-
Total other financing sources (uses)	(600,000)	(600,000)	(600,000)	-	-
Net change in fund balance	<u>\$ (71,277)</u>	<u>\$ (71,277)</u>	162,248	<u>\$ 233,525</u>	(338,809)
Fund balance, beginning of year			<u>2,240,678</u>		<u>2,579,487</u>
Fund balance, end of year			<u>\$ 2,402,926</u>		<u>\$ 2,240,678</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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		2022		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 807,000	\$ 807,000	\$ (117,198)	\$ (924,198)	\$ 732,194
Investment income	<u>15,000</u>	<u>15,000</u>	<u>36,466</u>	<u>21,466</u>	<u>21,902</u>
Total local sources	<u>822,000</u>	<u>822,000</u>	<u>(80,732)</u>	<u>(902,732)</u>	<u>754,096</u>
State sources					
Transportation - regular/vocational	130,000	130,000	63,384	(66,616)	208,553
Transportation - special education	<u>48,000</u>	<u>48,000</u>	<u>78,369</u>	<u>30,369</u>	<u>79,545</u>
Total state sources	<u>178,000</u>	<u>178,000</u>	<u>141,753</u>	<u>(36,247)</u>	<u>288,098</u>
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>61,021</u>	<u>(938,979)</u>	<u>1,042,194</u>
Expenditures					
Support Services					
Business					
Pupil transportation services					
Salaries	42,030	42,030	45,181	(3,151)	11,839
Employee benefits	3,753	3,753	8,451	(4,698)	898
Purchased services	<u>791,660</u>	<u>791,660</u>	<u>574,945</u>	<u>216,715</u>	<u>755,898</u>
Total	<u>837,443</u>	<u>837,443</u>	<u>628,577</u>	<u>208,866</u>	<u>768,635</u>
Total business	<u>837,443</u>	<u>837,443</u>	<u>628,577</u>	<u>208,866</u>	<u>768,635</u>
Total support services	<u>837,443</u>	<u>837,443</u>	<u>628,577</u>	<u>208,866</u>	<u>768,635</u>
Total expenditures	<u>837,443</u>	<u>837,443</u>	<u>628,577</u>	<u>208,866</u>	<u>768,635</u>
Excess (deficiency) of revenues over expenditures	<u>162,557</u>	<u>162,557</u>	<u>(567,556)</u>	<u>(730,113)</u>	<u>273,559</u>
Other financing sources (uses)					
Permanent transfer of interest	<u>-</u>	<u>-</u>	<u>(36,467)</u>	<u>(36,467)</u>	<u>(21,955)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(36,467)</u>	<u>(36,467)</u>	<u>(21,955)</u>
Net change in fund balance	<u>\$ 162,557</u>	<u>\$ 162,557</u>	<u>(604,023)</u>	<u>\$ (766,580)</u>	<u>251,604</u>
Fund balance, beginning of year			<u>1,491,401</u>		<u>1,239,797</u>
Fund balance, end of year			<u>\$ 887,378</u>		<u>\$ 1,491,401</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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023					2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Revenues						
Local sources						
General levy	\$ 33,000	\$ 33,000	\$ 24,517	\$ (8,483)	\$ 62,066	
Social security/Medicare only levy	175,000	175,000	165,466	(9,534)	178,291	
Corporate personal property replacement taxes	143,000	143,000	199,000	56,000	88,004	
Investment income	<u>5,200</u>	<u>5,200</u>	<u>15,485</u>	<u>10,285</u>	<u>9,043</u>	
Total local sources	<u>356,200</u>	<u>356,200</u>	<u>404,468</u>	<u>48,268</u>	<u>337,404</u>	
Total revenues	<u>356,200</u>	<u>356,200</u>	<u>404,468</u>	<u>48,268</u>	<u>337,404</u>	
Expenditures						
Instruction						
Regular programs	60,300	60,300	60,765	(465)	59,420	
Pre-K programs	2,750	2,750	2,257	493	2,858	
Special education programs	114,180	114,180	106,000	8,180	108,438	
Interscholastic programs	13,210	13,210	14,104	(894)	12,223	
Summer school programs	4,400	4,400	4,441	(41)	3,377	
Gifted programs	<u>1,340</u>	<u>1,340</u>	<u>1,196</u>	<u>144</u>	<u>1,140</u>	
Total instruction	<u>196,180</u>	<u>196,180</u>	<u>188,763</u>	<u>7,417</u>	<u>187,456</u>	
Support services						
Pupils						
Attendance and social work services	2,700	2,700	794	1,906	1,410	
Health services	<u>18,100</u>	<u>18,100</u>	<u>16,757</u>	<u>1,343</u>	<u>17,799</u>	
Total pupils	<u>20,800</u>	<u>20,800</u>	<u>17,551</u>	<u>3,249</u>	<u>19,209</u>	
Instructional staff						
Improvement of instructional staff	5,000	5,000	5,943	(943)	5,729	
Educational media services	<u>49,450</u>	<u>49,450</u>	<u>47,161</u>	<u>2,289</u>	<u>47,690</u>	
Total instructional staff	<u>54,450</u>	<u>54,450</u>	<u>53,104</u>	<u>1,346</u>	<u>53,419</u>	
General administration						
Executive administration services	<u>10,700</u>	<u>10,700</u>	<u>6,733</u>	<u>3,967</u>	<u>9,113</u>	
Total general administration	<u>10,700</u>	<u>10,700</u>	<u>6,733</u>	<u>3,967</u>	<u>9,113</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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET			
School administration					
Office of the principal services	\$ 25,750	\$ 25,750	\$ 25,916	\$ (166)	\$ 24,842
Total school administration	<u>25,750</u>	<u>25,750</u>	<u>25,916</u>	<u>(166)</u>	<u>24,842</u>
Business					
Fiscal services	7,800	7,800	19,378	(11,578)	5,970
Operations and maintenance of plant services	35,800	35,800	31,274	4,526	34,806
Pupil transportation services	2,700	2,700	2,813	(113)	2,025
Food services	<u>1,900</u>	<u>1,900</u>	<u>2,638</u>	<u>(738)</u>	<u>1,537</u>
Total business	<u>48,200</u>	<u>48,200</u>	<u>56,103</u>	<u>(7,903)</u>	<u>44,338</u>
Central					
Information services	<u>120</u>	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>
Total central	<u>120</u>	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>
Total support services	<u>160,020</u>	<u>160,020</u>	<u>159,407</u>	<u>613</u>	<u>150,921</u>
Total expenditures	<u>356,200</u>	<u>356,200</u>	<u>348,170</u>	<u>8,030</u>	<u>338,377</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	56,298	<u>\$ 56,298</u>	(973)
Fund balance, beginning of year			<u>519,823</u>		<u>520,796</u>
Fund balance, end of year			<u>\$ 576,121</u>		<u>\$ 519,823</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, 2023

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

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

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

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

The Board of Education amended the budget on June 21, 2023.

Budget Reconciliations

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

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 14,734,218	\$ 13,827,379
To adjust for on-behalf payments received	3,956,743	-
To adjust for on-behalf payments made	<u>-</u>	<u>3,956,743</u>
General Fund GAAP Basis	<u>\$ 18,690,961</u>	<u>\$ 17,784,122</u>

See Auditors' Report

PLEASANTDALE SCHOOL DISTRICT 107
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Revenues					
Local sources					
General levy	\$ 198,610	\$ 198,610	\$ 178,876	\$ (19,734)	\$ -
Investment income	<u>-</u>	<u>-</u>	<u>1,883</u>	<u>1,883</u>	<u>-</u>
Total local sources	<u>198,610</u>	<u>198,610</u>	<u>180,759</u>	<u>(17,851)</u>	<u>-</u>
Total revenues	<u>198,610</u>	<u>198,610</u>	<u>180,759</u>	<u>(17,851)</u>	<u>-</u>
Expenditures					
Debt services					
Payments on long term debt					
Interest on long term debt	23,110	23,110	54,567	(31,457)	-
Principal payments on long term debt	<u>53,100</u>	<u>53,100</u>	<u>-</u>	<u>53,100</u>	<u>-</u>
Total	<u>76,210</u>	<u>76,210</u>	<u>54,567</u>	<u>21,643</u>	<u>-</u>
Other debt service					
Other objects	<u>2,000</u>	<u>2,000</u>	<u>28,955</u>	<u>(26,955)</u>	<u>-</u>
Total	<u>2,000</u>	<u>2,000</u>	<u>28,955</u>	<u>(26,955)</u>	<u>-</u>
Total debt services	<u>78,210</u>	<u>78,210</u>	<u>83,522</u>	<u>(5,312)</u>	<u>-</u>
Total expenditures	<u>78,210</u>	<u>78,210</u>	<u>83,522</u>	<u>(5,312)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>120,400</u>	<u>120,400</u>	<u>97,237</u>	<u>(23,163)</u>	<u>-</u>
Other financing sources (uses)					
Principal on bonds sold	<u>-</u>	<u>-</u>	<u>30,300</u>	<u>30,300</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>30,300</u>	<u>30,300</u>	<u>-</u>
Net change in fund balance	<u>\$ 120,400</u>	<u>\$ 120,400</u>	127,537	<u>\$ 7,137</u>	-
Fund balance, beginning of year			<u>-</u>		<u>-</u>
Fund balance, end of year			<u>\$ 127,537</u>		<u>\$ -</u>

PLEASANTDALE SCHOOL DISTRICT 107
CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET			
Revenues					
Local sources					
Investment income	\$ 1,000	\$ 1,000	\$ 31,742	\$ 30,742	\$ 1,178
Total local sources	<u>1,000</u>	<u>1,000</u>	<u>31,742</u>	<u>30,742</u>	<u>1,178</u>
Federal sources					
Other restricted revenue from federal sources	-	-	250,000	250,000	-
Total federal sources	-	-	250,000	250,000	-
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>281,742</u>	<u>280,742</u>	<u>1,178</u>
Expenditures					
Support services					
Business					
Facilities acquisition and construction service					
Capital outlay	639,144	639,144	921,900	(282,756)	-
Total	<u>639,144</u>	<u>639,144</u>	<u>921,900</u>	<u>(282,756)</u>	<u>-</u>
Total business	<u>639,144</u>	<u>639,144</u>	<u>921,900</u>	<u>(282,756)</u>	<u>-</u>
Total support services	<u>639,144</u>	<u>639,144</u>	<u>921,900</u>	<u>(282,756)</u>	<u>-</u>
Total expenditures	<u>639,144</u>	<u>639,144</u>	<u>921,900</u>	<u>(282,756)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(638,144)</u>	<u>(638,144)</u>	<u>(640,158)</u>	<u>(2,014)</u>	<u>1,178</u>
Other financing sources (uses)					
Permanent transfer from working cash fund - abolis	2,669,700	2,669,700	-	(2,669,700)	-
Transfer to capital projects fund	<u>600,000</u>	<u>600,000</u>	<u>3,269,700</u>	<u>2,669,700</u>	<u>-</u>
Total other financing sources (uses)	<u>3,269,700</u>	<u>3,269,700</u>	<u>3,269,700</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,631,556</u>	<u>\$ 2,631,556</u>	2,629,542	<u>\$ (2,014)</u>	1,178
Fund balance, beginning of year			<u>77,983</u>		<u>76,805</u>
Fund balance, end of year			<u>\$ 2,707,525</u>		<u>\$ 77,983</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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023					2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Revenues						
Local sources						
General levy	\$ 200	\$ 200	\$ 1,144	\$ 944	\$ 714	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>7,871</u>	<u>4,871</u>	<u>4,465</u>	
Total local sources	<u>3,200</u>	<u>3,200</u>	<u>9,015</u>	<u>5,815</u>	<u>5,179</u>	
Total revenues	<u>3,200</u>	<u>3,200</u>	<u>9,015</u>	<u>5,815</u>	<u>5,179</u>	
Expenditures						
Support services						
Business						
Facilities acquisition and construction service						
Purchased services	<u>3,200</u>	<u>3,200</u>	<u>3,906</u>	<u>(706)</u>	<u>1,675</u>	
Total	<u>3,200</u>	<u>3,200</u>	<u>3,906</u>	<u>(706)</u>	<u>1,675</u>	
Total business	<u>3,200</u>	<u>3,200</u>	<u>3,906</u>	<u>(706)</u>	<u>1,675</u>	
Total support services	<u>3,200</u>	<u>3,200</u>	<u>3,906</u>	<u>(706)</u>	<u>1,675</u>	
Total expenditures	<u>3,200</u>	<u>3,200</u>	<u>3,906</u>	<u>(706)</u>	<u>1,675</u>	
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	5,109	<u>\$ 5,109</u>	3,504	
Fund balance, beginning of year			<u>295,236</u>		<u>291,732</u>	
Fund balance, end of year			<u>\$ 300,345</u>		<u>\$ 295,236</u>	

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2023

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash and investments	\$ 11,045,554	\$ 113,474	\$ 735,788	\$ 11,894,816
Student activities cash	43,870	-	-	43,870
Receivables (net allowance for uncollectibles):				
Property taxes	6,208,749	80,113	125,176	6,414,038
Replacement taxes	157,997	-	-	157,997
Intergovernmental	<u>255,632</u>	<u>-</u>	<u>-</u>	<u>255,632</u>
Total assets	<u>\$ 17,711,802</u>	<u>\$ 193,587</u>	<u>\$ 860,964</u>	<u>\$ 18,766,353</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 165,824	\$ -	\$ -	\$ 165,824
Payroll deductions payable	40,514	-	-	40,514
Unearned revenue	<u>71,863</u>	<u>-</u>	<u>-</u>	<u>71,863</u>
Total liabilities	<u>278,201</u>	<u>-</u>	<u>-</u>	<u>278,201</u>
Deferred inflows of resources				
Property taxes levied for a future period	<u>6,208,749</u>	<u>80,113</u>	<u>125,176</u>	<u>6,414,038</u>
Total deferred inflows of resources	<u>6,208,749</u>	<u>80,113</u>	<u>125,176</u>	<u>6,414,038</u>
Fund balance				
Restricted	-	113,474	-	113,474
Assigned	43,870	-	-	43,870
Unassigned	<u>11,180,982</u>	<u>-</u>	<u>735,788</u>	<u>11,916,770</u>
Total fund balance	<u>11,224,852</u>	<u>113,474</u>	<u>735,788</u>	<u>12,074,114</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 17,711,802</u>	<u>\$ 193,587</u>	<u>\$ 860,964</u>	<u>\$ 18,766,353</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2023

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 11,933,773	\$ 145,139	\$ 267,490	\$ 12,346,402
Corporate personal property replacement taxes	201,182	-	-	201,182
State aid	4,647,138	-	-	4,647,138
Federal aid	584,754	-	-	584,754
Investment income	296,436	1,387	21,052	318,875
Student Activities	106,636	-	-	106,636
Other	485,974	-	-	485,974
Total revenues	<u>18,255,893</u>	<u>146,526</u>	<u>288,542</u>	<u>18,690,961</u>
Expenditures				
Current:				
Instruction:				
Regular programs	5,498,817	-	-	5,498,817
Special programs	2,524,085	-	-	2,524,085
Other instructional programs	981,923	-	-	981,923
Student activities	141,255	-	-	141,255
State retirement contributions	3,956,743	-	-	3,956,743
Support Services:				
Pupils	234,779	-	-	234,779
Instructional staff	1,386,621	-	-	1,386,621
General administration	454,350	47,957	-	502,307
School administration	681,030	-	-	681,030
Business	704,939	-	-	704,939
Operations and maintenance	4,922	73,187	-	78,109
Payments to other districts and gov't units	851,186	-	-	851,186
Capital outlay	242,328	-	-	242,328
Total expenditures	<u>17,662,978</u>	<u>121,144</u>	<u>-</u>	<u>17,784,122</u>
Excess (deficiency) of revenues over expenditures	<u>592,915</u>	<u>25,382</u>	<u>288,542</u>	<u>906,839</u>
Other financing sources (uses)				
Transfers in	36,467	-	-	36,467
Transfers (out)	-	-	(2,669,700)	(2,669,700)
Principal on bonds sold	-	-	2,669,700	2,669,700
Total other financing sources (uses)	<u>36,467</u>	<u>-</u>	<u>-</u>	<u>36,467</u>
Net change in fund balance	629,382	25,382	288,542	943,306
Fund balance, beginning of year	<u>10,595,470</u>	<u>88,092</u>	<u>447,246</u>	<u>11,130,808</u>
Fund balance, end of year	<u>\$ 11,224,852</u>	<u>\$ 113,474</u>	<u>\$ 735,788</u>	<u>\$ 12,074,114</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 12,238,000	\$ 12,238,000	\$ 11,786,736	\$ (451,264)	\$ 10,990,390
Special education levy	159,000	159,000	147,037	(11,963)	150,474
Corporate personal property replacement taxes	312,000	312,000	201,182	(110,818)	1,552,727
Regular tuition from pupils or parents (in state)	110,000	110,000	71,254	(38,746)	206,326
Summer school tuition from pupils or parents (in state)	75,000	75,000	70,276	(4,724)	71,986
Investment income	110,100	110,100	296,436	186,336	167,251
Sales to pupils - lunch	-	-	152,735	152,735	2,662
Fees	-	-	500	500	-
Student Activities	50,000	50,000	106,636	56,636	137,671
Rentals - regular textbook	75,000	75,000	116,334	41,334	115,311
Contributions and donations from private sources	500	500	371	(129)	(1,965)
Impact fees from municipal or county governments	-	-	60,009	60,009	16,915
Refund of prior years' expenditures	-	-	4,332	4,332	17,961
Other	2,000	2,000	10,163	8,163	3,405
Total local sources	<u>13,131,600</u>	<u>13,131,600</u>	<u>13,024,001</u>	<u>(107,599)</u>	<u>13,431,114</u>
State sources					
Evidence based funding	533,390	533,390	533,390	-	532,593
Special education - private facility tuition	30,000	30,000	58,316	28,316	40,363
Special education - orphanage - individual	-	-	97,327	97,327	13,484
Special education - orphanage - summer	9,000	9,000	-	(9,000)	-
State free lunch & breakfast	-	-	512	512	8,901
Other restricted revenue from state sources	750	750	850	100	950
Total state sources	<u>573,140</u>	<u>573,140</u>	<u>690,395</u>	<u>117,255</u>	<u>596,291</u>

**PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS**

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023					2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET		
Federal sources						
Other restricted grants-in-aid received directly fed. govt.	\$ 24,305	\$ 24,305	\$ -	\$ (24,305)	\$ -	
National school lunch program	100,000	100,000	131,322	31,322	355,486	
School breakfast program	60,000	60,000	10,893	(49,107)	190,596	
Food service - other	-	-	35,622	35,622	31,277	
Title I - Low income	58,000	58,000	22,406	(35,594)	57,556	
Federal - special education - preschool flow-through	6,490	6,490	3,944	(2,546)	5,698	
Federal - special education - IDEA - flow-through	166,793	166,793	170,287	3,494	171,244	
Federal - special education - IDEA - room & board	10,000	10,000	-	(10,000)	-	
Title II - Teacher quality	11,000	11,000	23,150	12,150	32,825	
Other restricted revenue from federal sources	<u>115,775</u>	<u>115,775</u>	<u>187,130</u>	<u>71,355</u>	<u>121,549</u>	
Total federal sources	<u>552,363</u>	<u>552,363</u>	<u>584,754</u>	<u>32,391</u>	<u>966,231</u>	
Total revenues	<u>14,257,103</u>	<u>14,257,103</u>	<u>14,299,150</u>	<u>42,047</u>	<u>14,993,636</u>	
Expenditures						
Instruction						
Regular programs						
Salaries	4,755,050	4,755,050	4,302,429	452,621	4,097,530	
Employee benefits	991,081	991,081	1,005,085	(14,004)	906,865	
Purchased services	44,100	44,100	40,551	3,549	35,532	
Supplies and materials	155,720	155,720	150,402	5,318	123,852	
Capital outlay	12,000	12,000	9,460	2,540	4,484	
Other objects	1,400	1,400	350	1,050	409	
Non-capitalized equipment	-	-	-	-	4,488	
Total	<u>5,959,351</u>	<u>5,959,351</u>	<u>5,508,277</u>	<u>451,074</u>	<u>5,173,160</u>	
Pre-K programs						
Salaries	206,400	206,400	159,141	47,259	202,569	
Employee benefits	56,879	56,879	37,552	19,327	49,126	
Supplies and materials	<u>7,624</u>	<u>7,624</u>	<u>18,139</u>	<u>(10,515)</u>	<u>3,004</u>	
Total	<u>270,903</u>	<u>270,903</u>	<u>214,832</u>	<u>56,071</u>	<u>254,699</u>	

PLEASANTDALE SCHOOL DISTRICT 107

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Special education programs					
Salaries	\$ 1,568,721	\$ 1,568,721	\$ 1,674,737	\$ (106,016)	\$ 1,498,153
Employee benefits	378,959	378,959	419,406	(40,447)	374,879
Purchased services	34,050	34,050	160,064	(126,014)	103,132
Supplies and materials	38,723	38,723	62,375	(23,652)	21,264
Other objects	<u>6,920</u>	<u>6,920</u>	<u>3,623</u>	<u>3,297</u>	<u>6,829</u>
Total	<u>2,027,373</u>	<u>2,027,373</u>	<u>2,320,205</u>	<u>(292,832)</u>	<u>2,004,257</u>
Interscholastic programs					
Salaries	459,709	459,709	530,764	(71,055)	512,150
Employee benefits	47,000	47,000	54,182	(7,182)	54,028
Purchased services	4,100	4,100	3,990	110	4,341
Supplies and materials	7,950	7,950	5,711	2,239	5,992
Other objects	<u>1,100</u>	<u>1,100</u>	<u>777</u>	<u>323</u>	<u>-</u>
Total	<u>519,859</u>	<u>519,859</u>	<u>595,424</u>	<u>(75,565)</u>	<u>576,511</u>
Summer school programs					
Salaries	45,000	45,000	73,042	(28,042)	67,979
Employee benefits	5,000	5,000	5,390	(390)	5,367
Supplies and materials	<u>4,700</u>	<u>4,700</u>	<u>7,736</u>	<u>(3,036)</u>	<u>1,948</u>
Total	<u>54,700</u>	<u>54,700</u>	<u>86,168</u>	<u>(31,468)</u>	<u>75,294</u>
Gifted programs					
Salaries	170,195	170,195	82,517	87,678	78,588
Employee benefits	18,724	18,724	9,357	9,367	8,915
Supplies and materials	<u>1,850</u>	<u>1,850</u>	<u>187</u>	<u>1,663</u>	<u>279</u>
Total	<u>190,769</u>	<u>190,769</u>	<u>92,061</u>	<u>98,708</u>	<u>87,782</u>
Bilingual programs					
Employee benefits	<u>-</u>	<u>-</u>	<u>(6,562)</u>	<u>6,562</u>	<u>6,562</u>
Total	<u>-</u>	<u>-</u>	<u>(6,562)</u>	<u>6,562</u>	<u>6,562</u>
Special education programs K -12 - private tuition					
Other objects	<u>216,000</u>	<u>216,000</u>	<u>203,880</u>	<u>12,120</u>	<u>82,053</u>
Total	<u>216,000</u>	<u>216,000</u>	<u>203,880</u>	<u>12,120</u>	<u>82,053</u>
Student activities					
Other Objects	<u>50,000</u>	<u>50,000</u>	<u>141,255</u>	<u>(91,255)</u>	<u>112,675</u>
Total	<u>50,000</u>	<u>50,000</u>	<u>141,255</u>	<u>(91,255)</u>	<u>112,675</u>
Total instruction	<u>9,288,955</u>	<u>9,288,955</u>	<u>9,155,540</u>	<u>133,415</u>	<u>8,372,993</u>

PLEASANTDALE SCHOOL DISTRICT 107

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Support services					
Pupils					
Attendance and social work services					
Salaries	\$ 132,230	\$ 132,230	\$ 56,942	\$ 75,288	\$ 99,234
Employee benefits	22,774	22,774	15,325	7,449	19,310
Supplies and materials	<u>1,200</u>	<u>1,200</u>	<u>272</u>	<u>928</u>	<u>641</u>
Total	<u>156,204</u>	<u>156,204</u>	<u>72,539</u>	<u>83,665</u>	<u>119,185</u>
Health services					
Salaries	114,560	114,560	117,947	(3,387)	111,813
Employee benefits	36,140	36,140	40,379	(4,239)	32,751
Purchased services	100	100	49	51	-
Supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>3,865</u>	<u>(865)</u>	<u>4,115</u>
Total	<u>153,800</u>	<u>153,800</u>	<u>162,240</u>	<u>(8,440)</u>	<u>148,679</u>
Total pupils	<u>310,004</u>	<u>310,004</u>	<u>234,779</u>	<u>75,225</u>	<u>267,864</u>
Instructional staff					
Improvement of instructional services					
Salaries	308,064	308,064	334,415	(26,351)	324,516
Employee benefits	85,454	85,454	98,514	(13,060)	91,423
Purchased services	59,000	59,000	67,314	(8,314)	42,034
Supplies and materials	98,000	98,000	93,162	4,838	85,300
Other objects	<u>1,500</u>	<u>1,500</u>	<u>902</u>	<u>598</u>	<u>507</u>
Total	<u>552,018</u>	<u>552,018</u>	<u>594,307</u>	<u>(42,289)</u>	<u>543,780</u>
Educational media services					
Salaries	431,720	431,720	448,809	(17,089)	414,616
Employee benefits	98,589	98,589	93,932	4,657	80,985
Purchased services	82,000	82,000	63,336	18,664	71,935
Supplies and materials	500,550	500,550	176,188	324,362	352,444
Capital outlay	24,000	24,000	232,868	(208,868)	34,653
Other objects	6,000	6,000	5,009	991	12,246
Non-capitalized equipment	<u>8,000</u>	<u>8,000</u>	<u>5,040</u>	<u>2,960</u>	<u>-</u>
Total	<u>1,150,859</u>	<u>1,150,859</u>	<u>1,025,182</u>	<u>125,677</u>	<u>966,879</u>
Total instructional staff	<u>1,702,877</u>	<u>1,702,877</u>	<u>1,619,489</u>	<u>83,388</u>	<u>1,510,659</u>

PLEASANTDALE SCHOOL DISTRICT 107

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
General administration					
Board of education services					
Purchased services	\$ 182,700	\$ 182,700	\$ 85,246	\$ 97,454	\$ 93,433
Supplies and materials	10,000	10,000	11,447	(1,447)	23,037
Other objects	<u>7,000</u>	<u>7,000</u>	<u>12,110</u>	<u>(5,110)</u>	<u>6,716</u>
Total	<u>199,700</u>	<u>199,700</u>	<u>108,803</u>	<u>90,897</u>	<u>123,186</u>
Executive administration services					
Salaries	250,400	250,400	247,133	3,267	255,702
Employee benefits	58,308	58,308	65,575	(7,267)	63,050
Purchased services	18,000	18,000	14,588	3,412	16,142
Supplies and materials	6,700	6,700	5,109	1,591	2,011
Other objects	<u>12,000</u>	<u>12,000</u>	<u>13,142</u>	<u>(1,142)</u>	<u>9,799</u>
Total	<u>345,408</u>	<u>345,408</u>	<u>345,547</u>	<u>(139)</u>	<u>346,704</u>
Total general administration	<u>545,108</u>	<u>545,108</u>	<u>454,350</u>	<u>90,758</u>	<u>469,890</u>
School administration					
Office of the principal services					
Salaries	494,694	494,694	489,928	4,766	484,751
Employee benefits	112,345	112,345	149,923	(37,578)	133,773
Purchased services	12,950	12,950	4,915	8,035	3,250
Supplies and materials	23,450	23,450	33,769	(10,319)	20,011
Capital outlay	4,500	4,500	-	4,500	2,072
Other objects	2,100	2,100	2,495	(395)	992
Non-capitalized equipment	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>206</u>
Total	<u>650,539</u>	<u>650,539</u>	<u>681,030</u>	<u>(30,491)</u>	<u>645,055</u>
Total school administration	<u>650,539</u>	<u>650,539</u>	<u>681,030</u>	<u>(30,491)</u>	<u>645,055</u>
Business					
Fiscal services					
Salaries	152,980	152,980	235,032	(82,052)	35,017
Employee benefits	48,722	48,722	35,443	13,279	3,750
Purchased services	198,200	198,200	162,240	35,960	309,317
Supplies and materials	4,000	4,000	1,152	2,848	474
Other objects	<u>1,500</u>	<u>1,500</u>	<u>419</u>	<u>1,081</u>	<u>-</u>
Total	<u>405,402</u>	<u>405,402</u>	<u>434,286</u>	<u>(28,884)</u>	<u>348,558</u>

PLEASANTDALE SCHOOL DISTRICT 107

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2023

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

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Operation and maintenance of plant services					
Purchased services	\$ 5,000	\$ 5,000	\$ 4,922	\$ 78	\$ 4,803
Total	<u>5,000</u>	<u>5,000</u>	<u>4,922</u>	<u>78</u>	<u>4,803</u>
Food services					
Salaries	20,200	20,200	34,869	(14,669)	20,262
Employee benefits	-	-	59	(59)	24
Supplies and materials	420,000	420,000	235,725	184,275	509,074
Capital outlay	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>263</u>
Total	<u>446,200</u>	<u>446,200</u>	<u>270,653</u>	<u>175,547</u>	<u>529,623</u>
Total business	<u>856,602</u>	<u>856,602</u>	<u>709,861</u>	<u>146,741</u>	<u>882,984</u>
Total support services	<u>4,065,130</u>	<u>4,065,130</u>	<u>3,699,509</u>	<u>365,621</u>	<u>3,776,452</u>
Community services					
Salaries	-	-	-	-	924
Employee benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198</u>
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,122</u>
Payments to other districts and governmental units					
Payments for special education programs					
Purchased services	17,778	17,778	-	17,778	-
Other objects	<u>643,300</u>	<u>643,300</u>	<u>539,606</u>	<u>103,694</u>	<u>579,723</u>
Total	<u>661,078</u>	<u>661,078</u>	<u>539,606</u>	<u>121,472</u>	<u>579,723</u>
Payments for special education programs - tuition					
Other objects	<u>218,000</u>	<u>218,000</u>	<u>311,580</u>	<u>(93,580)</u>	<u>370,218</u>
Total	<u>218,000</u>	<u>218,000</u>	<u>311,580</u>	<u>(93,580)</u>	<u>370,218</u>
Total payments to other districts and governmental units	<u>879,078</u>	<u>879,078</u>	<u>851,186</u>	<u>27,892</u>	<u>949,941</u>
Total expenditures	<u>14,233,163</u>	<u>14,233,163</u>	<u>13,706,235</u>	<u>526,928</u>	<u>13,100,508</u>
Excess (deficiency) of revenues over expenditures	<u>23,940</u>	<u>23,940</u>	<u>592,915</u>	<u>568,975</u>	<u>1,893,128</u>

PLEASANTDALE SCHOOL DISTRICT 107
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-
GAAP BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Other financing sources (uses)					
Permanent transfer of interest	\$ -	\$ -	\$ 36,467	\$ 36,467	\$ 21,955
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>36,467</u>	<u>36,467</u>	<u>21,955</u>
Net change in fund balance	<u>\$ 23,940</u>	<u>\$ 23,940</u>	629,382	<u>\$ 605,442</u>	1,915,083
Fund balance, beginning of year			<u>10,595,470</u>		<u>8,680,387</u>
Fund balance, end of year			<u>\$ 11,224,852</u>		<u>\$ 10,595,470</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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Revenues					
Local sources					
Tort immunity levy	\$ 146,000	\$ 146,000	\$ 145,139	\$ (861)	\$ 135,030
Investment income	<u>90</u>	<u>90</u>	<u>1,387</u>	<u>1,297</u>	<u>527</u>
Total local sources	<u>146,090</u>	<u>146,090</u>	<u>146,526</u>	<u>436</u>	<u>135,557</u>
Total revenues	<u>146,090</u>	<u>146,090</u>	<u>146,526</u>	<u>436</u>	<u>135,557</u>
Expenditures					
Support Services					
General administration					
Risk management and claims services payments					
Purchased services	<u>128,187</u>	<u>128,187</u>	<u>47,957</u>	<u>80,230</u>	<u>55,452</u>
Total	<u>128,187</u>	<u>128,187</u>	<u>47,957</u>	<u>80,230</u>	<u>55,452</u>
Operations and Maintenance of Plant Services					
Total	<u>-</u>	<u>-</u>	<u>73,187</u>	<u>(73,187)</u>	<u>57,685</u>
Total general administration	<u>128,187</u>	<u>128,187</u>	<u>121,144</u>	<u>7,043</u>	<u>113,137</u>
Total expenditures	<u>128,187</u>	<u>128,187</u>	<u>121,144</u>	<u>7,043</u>	<u>113,137</u>
Net change in fund balance	<u>\$ 17,903</u>	<u>\$ 17,903</u>	25,382	<u>\$ 7,479</u>	22,420
Fund balance, beginning of year			<u>88,092</u>		<u>65,672</u>
Fund balance, end of year			<u>\$ 113,474</u>		<u>\$ 88,092</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, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023				2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
General levy	\$ 145,000	\$ 145,000	\$ 267,490	\$ 122,490	\$ 153,536
Investment income	<u>3,500</u>	<u>3,500</u>	<u>21,052</u>	<u>17,552</u>	<u>5,190</u>
Total local sources	<u>148,500</u>	<u>148,500</u>	<u>288,542</u>	<u>140,042</u>	<u>158,726</u>
Total revenues	<u>148,500</u>	<u>148,500</u>	<u>288,542</u>	<u>140,042</u>	<u>158,726</u>
Expenditures					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>148,500</u>	<u>148,500</u>	<u>288,542</u>	<u>140,042</u>	<u>158,726</u>
Other financing sources (uses)					
Principal on bonds sold	2,669,700	2,669,700	2,669,700	-	-
Permanent transfer from working cash accounts - abatement	<u>(2,669,700)</u>	<u>(2,669,700)</u>	<u>(2,669,700)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 148,500</u>	<u>\$ 148,500</u>	288,542	<u>\$ 140,042</u>	158,726
Fund balance, beginning of year			<u>447,246</u>		<u>288,520</u>
Fund balance, end of year			<u>\$ 735,788</u>		<u>\$ 447,246</u>

PLEASANTDALE SCHOOL DISTRICT 107
FIVE YEAR SUMMARY OF ASSESSED VALUATIONS,
TAX RATES AND EXTENSIONS
AS OF JUNE 30, 2023

	2021	2020	2019	2018	2017
Assessed valuation	<u>\$ 630,606,566</u>	<u>\$ 608,890,095</u>	<u>\$ 603,626,286</u>	<u>\$ 608,570,368</u>	<u>\$ 634,073,605</u>
Tax rates					
Educational	1.9052	1.7235	1.6957	1.7095	1.4679
Tort immunity	0.0236	0.0199	0.0144	0.0135	0.0166
Special education	0.0261	0.0230	0.0259	0.0242	0.0218
Operations and maintenance	0.1013	0.1239	0.2252	0.1516	0.2618
Bond and interest	-	-	-	0.2683	0.1941
Transportation	-	0.1081	0.1220	0.1151	0.1091
Municipal Retirement	0.0057	0.0151	0.0222	0.0208	0.0257
Social Security	0.0285	0.0292	0.0278	0.0262	0.0304
Working Cash	0.0489	-	-	-	-
Fire prevention and life safety	<u>0.0002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>2.1395</u>	<u>2.0427</u>	<u>2.1332</u>	<u>2.3292</u>	<u>2.1274</u>
Tax extensions					
Educational	\$ 12,014,519	\$ 11,204,981	\$ 10,235,902	\$ 10,235,902	\$ 9,307,566
Tort immunity	148,899	129,482	86,623	86,623	86,868
Special education	164,302	149,245	156,560	156,560	138,228
Operations and maintenance	638,722	805,515	1,359,600	1,359,600	1,660,004
Bond and interest	-	-	-	-	1,230,863
Transportation	1	702,611	736,450	736,450	691,774
Municipal Retirement	35,939	98,133	133,900	133,900	162,956
Social Security	179,705	190,134	167,890	167,890	192,758
Working Cash	308,066	-	103	103	-
Fire prevention and life safety	<u>1,026</u>	<u>-</u>	<u>103</u>	<u>103</u>	<u>-</u>
Total	<u>\$ 13,491,179</u>	<u>\$ 13,280,101</u>	<u>\$ 14,175,825</u>	<u>\$ 13,471,017</u>	<u>\$ 13,471,017</u>



**Reporting and insights
from 2023 audit:**
Pleasantdale School District 107

June 30, 2023

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, 2023, and have issued our report thereon dated October 26, 2023. 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 or +1 (630) 645 6215
- Anna Wiszowaty, Senior Manager: anna.wiszowaty@bakertilly.com or +1 (630) 645 6238

Sincerely,

Baker Tilly US, LLP

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

Nick Cavaliere, CFE, CPA, Partner

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 the 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

Audit status

Significant changes to the audit plan

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

Audit approach and results

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 including infrastructure	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 2023. 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 attachments include 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 of the financial statements, 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.

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

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

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/page/audit-committee-resource-center>.

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

October 26, 2023

Baker Tilly US, LLP

1301 W 22nd Street
Suite 400
Oak Brook, Illinois 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, 2023 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 October 4, 2023.
- 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) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and 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 District Board 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.
- 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.
- 42) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB and Pension 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 System as audited by their auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

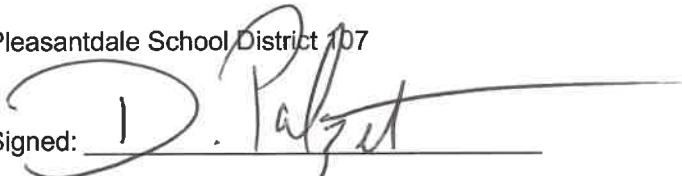
- 45) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 46) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
- 47) With respect to federal 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 monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.
- u) We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.
- v) We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- w) We have charged costs to federal awards in accordance with applicable cost principles.

- x) 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.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Sincerely,

Pleasantdale School District 107

Signed:  _____

Superintendent – Dr. Dave Palzet

Signed:  _____

Business Manager – Mr. Griffin Sonntag, CSBO

Pleasantdale School District 107
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2023

	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	-	(9,147)	9,147	-	63,353	(63,353)	(54,205)

Accounting changes relevant to Pleasantdale School District 107

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
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	✓	6/30/24
101	Compensated Absences	✓	6/30/25

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

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
 - a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
 - b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
 - c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund’s presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit’s presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

	Accounting changes			
Reporting considerations	Change in accounting principle	Change in estimate	Change to the financial reporting entity	Correction of an error
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The District should become familiar with the new guidance in advance of the implementation effective date.

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 May-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.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023

DISTRICT/JOINT AGREEMENT NAME Pleasantdale School District 107	RCDT NUMBER 06-016-1070-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly US, LLP 1301 West 22nd Street, Suite 400 Oak Brook, Illinois 60523	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 7450 South Wolf Road Burr Ridge, IL 60527		E-MAIL ADDRESS: n.cavaliere@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Nick Cavaliere, CFE, CPA	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

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

Independent Auditors' Report

To the Board of Education of
Pleasantdale School District 107

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Baker Tilly US, LLP

Oak Brook, Illinois
October 26, 2023

**Report on Compliance
for the Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Education of
Pleasantdale School District 107

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Pleasantdale School District 107's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2023. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, and each major fund of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 26, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States, the District's basic financial statements as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated November 23, 2022 which contained unmodified opinions on the respective financial statements of the governmental activities, and each major fund. The 2022 information included in the schedule of expenditures of federal awards 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 2022 financial statements. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 information included in the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2022, as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
January 11, 2024

Pleasantdale School District 107
06-016-1070-02

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 834,754
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		-
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	-
AFR TOTAL FEDERAL REVENUES:		\$ 834,754

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 834,754

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 834,754

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 834,754

DIFFERENCE: \$ -

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
US Department of Education Passed Through Illinois State Board of Education:											
EDUCATION STABILIZATION FUND											
COVID-19 -Elementary and Secondary School Emergency Relief (ESSER) Fund - PY21 (M)	84.425W	21-4998-E2	69,843	-	69,843		-		145,852	145,582	
COVID-19 - American Rescue Plan – Elementary and Secondary Emergency Relief Fund (ARP - ESSER III) (M)	84.425U	22-4998-E3	-	343,966	-		343,966		343,966	357,720	
Subtotal - 84.425 - EDUCATION STABILIZATION FUND PROGRAM			69,843	343,966	69,843		343,966		489,818	503,302	
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income - PY22	84.010	22-4300-00	55,315	-	55,315		-		55,315	55,315	
Title I - Low Income - PY23	84.010	23-4300-00	-	22,406	-		22,406		22,406	35,133	
Subtotal - 84.010 - Title I GRANTS TO LOCAL EDUCATION AGENCIES			55,315	22,406	55,315		22,406		77,721	90,448	
IMPROVING TEACHER QUALITY STATE GRANTS											
Title II - Teacher Quality - PY22	84.367	22-4932-00	27,525	3,145	27,525		3,145		30,670	30,891	
Title II - Teacher Quality - PY23	84.367	23-4932-00	-	20,005	-		20,005		20,005	24,298	
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			27,525	23,150	27,525		23,150		50,675	55,189	
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES											
I.D.E.A Pre School - PY22	84.173	22-4600-00	5,698	-	5,698		-		5,698	6,492	
I.D.E.A Pre School - PY23	84.173	23-4600-00	-	3,944	-		3,944		3,944	8,263	
COVID-19 - IDEA Preschool Funding Flow Through (ARP)	84.173X	22-4999-PS		3,434			2,000		2,000	4,124	
Subtotal - 84.173 - SPECIAL EDUCATION GRANTS TO STATES			5,698	7,378	5,698		5,944		11,642	18,879	

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
I.D.E.A Flow Through - PY22	84.027	22-4620-00	171,244	-	171,244		-		171,244	171,244
I.D.E.A Flow Through - PY23	84.027	23-4620-00	-	170,287	-		170,287		170,287	176,810
COVID-19 -IDEA ARP Funding Flow Through (ARP)	84.027	22-4998-ID	-	41,651	-		41,651		41,651	41,651
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			171,244	211,938	171,244		211,938		383,182	389,705
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			176,942	219,316	176,942		217,882		392,824	408,584
U.S. Department of Agriculture Passed Through Illinois State Board of Education:										
PANDEMIC EBT ADMINISTRATIVE COSTS										
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	21-4210-BT	614	-	614		-		614	N/A
COVID-19 - Nutrition PEBT Funding (ARP Nutrition)	10.649	22-4210-BT	-	628	-		628		628	N/A
Subtotal - 10.649 PANDEMIC EBT ADMINISTRATIVE COSTS				628			628		1,242	N/A
CHILD NUTRITION CLUSTER										
NATIONAL SCHOOL LUNCH PROGRAM										
Non-Cash Commodities - PY22	10.555	22-4999-00	12,353	-	12,353		-		12,353	N/A
Non-Cash Commodities - PY23	10.555	23-4999-00	-	1,024	-		1,024		1,024	N/A
National School Lunch Program - PY22	10.555	22-4210-00	291,289	31,703	291,289		31,703		322,992	N/A
National School Lunch Program - PY23	10.555	23-4210-00	-	63,952	-		63,952		63,952	N/A
COVID-19 - Emergency Operational Costs Reimbursement Programs (CRRSA) - National School Lunch Program - PY22	10.555	21-4210-SN	5,305	-	5,305		-		5,305	N/A
U.S. Department of Defense - Passed Through Illinois State Board of Education:										
Non-Cash Commodities - Fresh Fruits and Vegetables - PY 22	10.555	22-4999-00	18,924	-	18,924		-		18,924	N/A
Non-Cash Commodities - Fresh Fruits and Vegetables - PY 23	10.555	23-4999-00	-	34,598	-		34,598		34,598	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			327,871	131,277	327,871		131,277		459,148	N/A

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients				
SCHOOL BREAKFAST PROGRAM											
School Breakfast Program - PY22	10.553	22-4220-00	164,100	10,893	164,100		10,893		174,993	N/A	
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			164,100	10,893	164,100		10,893		174,993	N/A	
Subtotal - CHILD NUTRITION CLUSTER			491,971	142,170	491,971		142,170		634,141	N/A	
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION											
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition)	10.649	22-4210-SC	-	19,787		-	19,787		19,787	N/A	
COVID-19 - Nutrition Supply Chain Assistance (ARP Nutrition)	10.649	23-4210-SC	-	15,252		-	15,252		15,252	N/A	
Subtotal - 10.649 - Pandemic EBT Administrative Costs			-	35,039		-	35,039		35,039	N/A	
U.S. Department of Homeland Security Passed through Illinois Emergency Management Agency											
Disaster Grants - Public Assistance	97.036	N/A	59,523	-	59,523		-		59,523	N/A	
Disaster Grants - Public Assistance	97.036	N/A	-	48,079	-		48,079		48,079	N/A	
Subtotal - 97.036 - DISASTER GRANTS - PUBLIC ASSISTANCE				48,079			48,079		107,602	N/A	
Total Federal Awards			886,424	834,754	886,424		833,320		1,754,023	1,057,523	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425	Education Stabilization Fund	343,966
	Total Amount Tested as Major	\$343,966

Total Federal Expenditures for 7/1/22 - 6/30/2023 \$833,320

% tested as Major 41.28%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ _____ 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. AL No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

PLEASANTDALE SCHOOL DISTRICT 107
06-016-1070-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2022-001	<p>For the February 2022 claim reimbursement, the amount of reimbursement received did not agree to the underlying supporting documentation. The District's February claim in the amount of \$30,010 for the Elementary School was rejected as it was submitted with an error and further rejected by ISBE.</p>	<p>The District filed a one-time extension with Illinois State Board of Education in order to capture funds for the February claim for the Elementary School. The finding was resolved.</p>

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Governance and Planning

District Organization and Cooperative Agreements

The District is an elementary school district, serving students from Pre-School through Grade 8. The District serves parts of the communities of Burr Ridge, Countryside, Indian Head Park, Willow Springs, and some surrounding unincorporated areas of Cook County, Illinois. The administrative offices are located at 7450 South Wolf Road in Burr Ridge.

The District enters into and participates in joint programs and intergovernmental agreements with units of local government and other school districts in order to jointly provide services and activities in a manner that will increase flexibility, scope of service opportunities, cost reductions, and/or otherwise benefit the District and the community. The Superintendent shall manage these activities to the extent the program or agreement requires the District's participation, and shall provide periodic implementation or operational data and/or reports to the School Board concerning these programs and agreements. The District participates in the following joint programs and intergovernmental agreements:

LaGrange Area Department of Special Education

DuPage West Cook Special Education Association

Pleasant Dale Park District

ADOPTED: December 14, 1994

REVISED: April 21, 2004; March 17, 2010; March 16, 2011; March 18, 2015; April 15, 2020

REVIEWED: February 21, 2024

General School Administration

Superintendent

Duties and Authority

The Superintendent is the District's executive officer and is responsible for the administration and management of the District schools in accordance with School Board policies and directives, and State and federal law. District management duties include, without limitation, preparing, submitting, publishing, and posting reports and notifications as required by State and federal law, including the special reporting responsibilities in policy 5:90, *Abused and Neglected Child Reporting*. The Superintendent is authorized to develop administrative procedures and take other action as needed to implement Board policy and otherwise fulfill his or her responsibilities. The Superintendent may delegate to other District staff members the exercise of any powers and the discharge of any duties imposed upon the Superintendent by Board policies or by Board vote. The delegation of power or duty, however, shall not relieve the Superintendent of responsibility for the action that was delegated.

Qualifications

The Superintendent must have and maintain a Professional Educator License with a superintendent endorsement issued by the Illinois State Educator Preparation and Licensure Board. **The Superintendent shall make professional growth through the attendance at educational conferences, in-service training, or similar continuing education pursuits.**

Evaluation

The Board will evaluate, at least annually, the Superintendent's performance and effectiveness, using standards and objectives developed by the Superintendent and Board that are consistent with the Board's policies and the Superintendent's contract. A specific time should be designated for a formal evaluation session with all Board members present. The evaluation should include a discussion of professional strengths as well as performance areas needing improvement.

Compensation and Benefits

The Board and the Superintendent shall enter into an employment agreement that conforms to Board policy and State law. This contract shall govern the employment relationship between the Board and the Superintendent. The terms of the Superintendent's employment agreement, when in conflict with this policy, will control.

LEGAL REF.: 105 ILCS 5/10-16.7, 5/10-20.47, 5/10-21.4, 5/10-23.8, 5/21B-20, 5/21B-25, 5/24-11, and 5/24A-3.
5 ILCS 120/7.3, Open Meetings Act.
23 Ill.Admin.Code §§1.310, 1.705, and 29.130.

ADOPTED: April 15, 2020

REVISED: March 16, 2022, **March 20, 2024**

Financial Services

Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable School Board policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items not included in the budget require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of ~~\$25,000~~ **\$35,000** must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 *et seq.*
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21. The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with 105 ILCS 5/10-20.21(b-10).
7. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c. and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:

In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/10-21.9(c) and 5/21B-80(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibits any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in 5/21B-80(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.

- a. In accordance with 105 ILCS 5/24-5: (1) concerning each employee who begins providing services in the District after June 16, 2014, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Illinois Department of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
10. Purchases made with federal or State awards must comply with 2 C.F.R Part 200 and 30 ILCS 708/ as applicable, any terms of the award

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.: 105 ILCS 5/10-20.19c, 5/10-20.21, 5/10-21.9, 5/10-22.34c, 5/19b-1 et seq., and 5/24-5.

820 ILCS 130/

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