

Regular Meeting of the Pleasantdale 107 Board

Wednesday, January 15, 2025 6:00 PM

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

I. Roll Call / Visitors

II. Pledge of Allegiance

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

IV. * Consent Agenda

IV.A. Approve Regular Meeting Minutes of December 18, 2024

IV.B. Approve Closed Session Minutes of December 18, 2024

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

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

IV.E. Approve Registration Fees for the 2025-26 School Year

IV.F. Approve FY26 School Calendar

IV.G. Approve January 2025 Personnel Report

V. Reports and Discussion Items

V.A. Administration's Reports

V.A.1. Facilities Development

V.A.2. School Safety Report

V.A.3. Parent/Student Handbook Review

V.A.4. Audit Report

VI. Items for Next Agenda:

VI.A. Facility Development Update; Declassify Closed Session Minutes; Board Policy 4:85 Cost Analysis for Programs (written); Review Governance and Planning (sec. 1) Board Policies; and Preliminary Staffing Projections/Recommendations.

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

VIII. Written Reports

VIII.A. FOIA

VIII.A.1. Karen Garcia from SmartProcure requested all current employee/staff contact information.

VIII.A.2. DOGE, IL Chapter requested administrative salary information.

IX. **Adjournment**

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 6:00 – 8:14 p.m. December 18, 2024

Members Present:

Tarryne Marchione (Presiding Officer)
Bill Brockob
Charles Zona
Mary Lenzen
Becky Walters
Sean Mason
Jason Nash

ROLL CALL AND

VISITORS

Present with Superintendent Dave Palzet were staff members Jennifer Ban, Griffin Sonntag, James Mukite, Jeanine Arundel, Kathleen Tomei, Sonja Uzelac, and Board Recording Secretary Jenni Weiler. Students, Andrija Novakovic, Lazar Novakovic, Maksim Novakovic, Milica Uzelac, Mila Dordevic, and Teodor Misic and their parents were present.

PLEDGE OF ALLEGIANCE

The pledge of allegiance was recited by members of the Serbian club from Pleasantdale Elementary School. The students' were Andrija Novakovic, Lazar Novakovic, Maksim Novakovic, Milica Uzelac, Mila Dordevic, and Teodor Misic.

OPEN FORUM

No public comment was made at this time.

ACTION NO. 16

Levy Hearing
Opening

Motion by Lenzen, seconded by Brockob, that the Board of Education open the levy hearing at 6:07 PM. Motion carried by a roll call of 7 ayes (Brockob, Walters, Mason, Marchione, Zona, Lenzen, and Nash).

ACTION NO. 17

Levy Hearing
Closed

Motion by Lenzen, second by Walters, that the Board of Education close the levy hearing at 6:20 PM. Motion carried by a roll call of 7 ayes (Brockob, Walters, Mason, Marchione, Zona, Lenzen, and Nash).

ACTION NO. 18

Levy Hearing
Adoption

Motion by Lenzen, second by Brockob, that the Board of Education adopt the 2024 Tax Levy and related resolutions as presented in the Public Hearing and authorize the President and Secretary of the Board to sign all appropriate documents. Motion carried by a roll call of 7 ayes (Brockob, Walters, Mason, Marchione, Zona, Lenzen, and Nash).

ACTION NO. 19
Consent Agenda

Motion by Brockob, second by Lenzen, that the Board of Education approve the consent agenda as presented consisting of meeting minutes of the November 20, 2024 regular meeting; minutes of November 20, 2024 closed meeting; payment of November payroll/December warrants; December 2024 Personnel Report. (Motion carried by a roll call of 7 ayes (Brockob, Walters, Mason, Marchione, Zona, Lenzen, and Nash).

REPORTS AND
DISCUSSION ITEMS

Facilities Planning Update

Dr. Palzet provided the Board with answers to questions posed at last month's meeting regarding the potential development of the Burr Ridge Village Hall as an early childhood center. The update included the possibility of annexing the location into our district, the loss or gain of grant funding, and a more detailed cost of renovation.

Update on Strategic Road Map

The Board approved the District's long-term strategic plan called *The Strategic Road Map* last March. The Strategic Road Map includes four goal areas: Student Success, Safety and Well-Being, Responsible Resource Management, and Community Connection. Dr. Palzet provided an update on some of the work in each of the four goal areas. These included improvements to our academic support systems, additional community outreach, and new safety updates at our schools.

Review Fees

Registration fees help offset the cost of the programs the District delivers to students. Dr. Palzet reviewed the proposed fees for the 2025-26 school year. The District registration fees will increase by \$5.00 per grade level (kindergarten through seventh grade) and remain the same for eighth grade. The tuition for the Bright Beginnings Preschool program will increase by 4%. The fee schedule will be voted on at the January Board of Education meeting.

Preliminary Review of District Calendar

Each year, the District convenes a committee made up of teachers, ESPs, administrators, and parents to review the following year's school calendar. On December 5, this committee met to review a draft of next year's calendar. The administration presented the draft calendar for the Board's consideration. We work to mirror the Lyons Township Calendar when developing our calendar. The official school calendar will be approved at the January Board of Education meeting. A copy of the draft calendar can be viewed on our district website.

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

Each month, the Board reviews its policies to ensure that the current policies reflect the current realities of running a school district. This month the Board reviewed Students (sec.7) and Community Relations (sec. 8). These policies will be on the January Consent Agenda for approval.

Items for Next Agenda

Facilities Development, School Safety Report, Audit Report, Five-Year Financial Update, Approve District Fees, Approve Students (Sec. 7) and Community Relations (Sec. 8) Board Policies, Approve 2025-26 District Calendar.

OPEN FORUM

No public comment was made at this time.

WRITTEN
REPORTS

Review of Service Provider Contracts and Operational Funds Expenditure Report.

ACTION NO. 20

Closed Session

Motioned by Lenzen, second by Brockob that the Board move into closed session at 6:47 PM. Motion carried by a roll call of 7 ayes (Brockob, Zona, Lenzen, Marchione, Walters, Mason, and Nash).

ADJOURNMENT

Motion by Brockob, second by Lenzen, that the regular meeting adjourns at 8:14 p.m. Voice vote. Motion carried.

App. __ President _____ Secretary _____

January 2025 Board Report

REVENUES	FY25 Budget	December	YTD	% Realized
Educational	\$15,077,625	\$278,014	\$6,839,130	45.36%
Operation and Maintenance	\$1,598,808	\$62,051	\$837,957	52.41%
Debt Service	\$406,751	\$4,554	\$188,438	46.33%
Transportation	\$637,177	\$6,598	\$282,163	44.28%
IMRF	\$26,670	\$41,932	\$54,334	203.73%
Social Security	\$242,860	\$2,110	\$144,569	59.53%
Capital Projects	\$10,000	\$0	\$8,354	83.54%
Working Cash	\$361,137	\$3,333	\$155,497	43.06%
Tort	\$182,911	\$1,993	\$84,058	45.96%
Fire Prevention & Life Safety	\$86,034	\$12	\$79,320	92.20%
Total	\$18,629,971	\$400,598	\$8,673,819	46.56%

EXPENSES	FY25 Budget	December	YTD	% Used
Educational	\$14,665,406	\$1,209,511	\$6,456,245	44.02%
Operation and Maintenance	\$1,724,216	\$78,424	\$1,488,244	86.31%
Debt Service	\$374,015	\$344,193	\$344,968	92.23%
Transportation	\$931,915	\$92,748	\$722,896	77.57%
IMRF	\$126,370	\$9,323	\$44,673	35.35%
Social Security	\$236,420	\$21,995	\$103,499	43.78%
Capital Projects	\$2,478,097	\$0	\$2,615,238	105.53%
Working Cash	\$0	\$0	\$500,000	-
Tort	\$127,991	\$0	\$127,991	100.00%
Fire Prevention & Life Safety	\$115,000	\$0	\$6,215	5.40%
Total	\$20,779,431	\$1,756,193	\$12,409,966	59.72%

SURPLUS (DEFICIT)	(\$2,149,460)	(\$1,355,595)	(\$3,736,147)
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Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138

01/17/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ABM Building Value						
Check Group:						
Custodial Services-FY25		1	25073	1000140154 1/1/2025	20.5.2540.3220.300.0000	\$21,269.55
					Check #: 0	
					PO/InvoiceTotal:	\$21,269.55
					Vendor Total:	\$21,269.55
All-Types Elevators Inc						
Check Group:						
QTRLY Maintenance-MS		1	0	20156581 12/31/2024	20.5.2540.3201.200.0000	\$120.00
QTRLY Maintenance-ES		1	0	20156668 12/31/2024	20.5.2540.3201.100.0000	\$155.00
					Check #: 0	
					PO/InvoiceTotal:	\$275.00
					Vendor Total:	\$275.00
Amazon Capital Services, Inc						
Check Group:						
Balance due for Desk-L.P.		1	0	19RX-GF6V-D3V Va 3/24/2024	10.5.2520.4000.300.0000	\$81.80
					Check #: 0	
					PO/InvoiceTotal:	\$81.80
Check Group:						
Paper Mate Arrowhead Pink Pearl Cap Erasers		1	25244	1GVQ-NN7M-7R HJ 9/20/2024	10.5.1002.4000.200.0000	\$6.83
					Check #: 0	
					PO/InvoiceTotal:	\$6.83
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Directional arrow sign black magnetic		2	25460	1LX4-4VX6-1TXV 10/24/2024	10.5.1001.4000.100.0000	\$169.90
Check #: 0						
PO/InvoiceTotal:						\$169.90
Check Group:						
24 colors 21600 pcs loose sequins bulk with holes		1	25470	1NLF-D1W9-JJP M 10/29/2024	10.5.1001.4011.100.0000	\$7.47
Bright creations 100 pk glitter glue pens		1	25470	1NLF-D1W9-JJP M 10/29/2024	10.5.1001.4011.100.0000	\$24.24
YOOTHINK 1500 pcs pom poms		1	25470	1NLF-D1W9-JJP M 10/29/2024	10.5.1001.4011.100.0000	\$5.99
Check #: 0						
PO/InvoiceTotal:						\$37.70
Check Group:						
Sharpie perm markers 12 ct 12 ct red		1	25471	1PGM-K1H9-JKW Q 11/6/2024	10.5.1001.4104.100.0000	\$10.24
Check #: 0						
PO/InvoiceTotal:						\$10.24
Check Group:						
Multi-Use Large Label Dispenser for Rolls of Sticker Labels		1	25502	1X9V-X9L1-3MTF 11/12/2024	10.5.2220.4000.100.0000	\$35.99
Check #: 0						
PO/InvoiceTotal:						\$35.99
Check Group:						
Fern Green The Time timer 60 min desk visual timer		1	25508	1Q3P-PM6Y-9FD 3 11/14/2024	10.5.1205.4000.100.0000	\$19.95

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lake Day Blue The Time timer 60 min desk visual timer		1	25508	1Q3P-PM6Y-9FD 3 11/14/2024	10.5.1205.4000.100.0000	\$19.95
Pale Shale The Time timer 60 min desk visual timer		1	25508	1Q3P-PM6Y-9FD 3 11/14/2024	10.5.1205.4000.100.0000	\$19.95
Check #: 0						
PO/InvoiceTotal:						\$59.85
Check Group:						
Taylor the Thankful Turkey		1	25509	1P1T-7QCH-1KP Q 11/14/2024	10.5.1001.4111.100.0000	\$9.68
Polar Bear, Polar Bear, What Do You Hear		1	25509	1P1T-7QCH-1KP Q 11/14/2024	10.5.1001.4111.100.0000	\$7.19
How to Catch a Snowman		1	25509	1P1T-7QCH-1KP Q 11/14/2024	10.5.1001.4111.100.0000	\$8.70
Check #: 0						
PO/InvoiceTotal:						\$25.57
Check Group:						
9th generation loaner iPad Case		1	25526	1VKP-XFD7-D9R 7 11/21/2024	10.5.2225.4000.200.0000	\$23.99
Check #: 0						
PO/InvoiceTotal:						\$23.99
Check Group:						
excelmark self inking teacher stamp		1	25542	1TL6-Q9CR-77N C 12/10/2024	10.5.1001.4013.100.0000	\$10.69
Check #: 0						
PO/InvoiceTotal:						\$10.69
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Paper Plates 10 Inch Bulk 300 Count		1	25550	13Y1-X79F-HLDC 12/11/2024	10.5.1002.4000.200.0000	\$42.99
Check #: 0						
PO/InvoiceTotal:						\$42.99
Check Group:						
pk of 3 apple barrel paint in Christmas green		1	25552	1CJ3-1XFR-7VXH 12/16/2024	10.5.1125.4000.100.0000	\$9.96
tiny buttons 500 pcs		2	25552	1LQN-MW7C-JC1 L 12/11/2024	10.5.1125.4000.100.0000	\$15.98
silver satin ribbon		1	25552	1LQN-MW7C-JC1 L 12/11/2024	10.5.1125.4000.100.0000	\$6.99
glitter ribbon gold and silver		1	25552	1LQN-MW7C-JC1 L 12/11/2024	10.5.1125.4000.100.0000	\$6.99
terra cotta clay plants family 20 pk		2	25552	1LQN-MW7C-JC1 L 12/11/2024	10.5.1125.4000.100.0000	\$34.98
Check #: 0						
PO/InvoiceTotal:						\$74.90
Check Group:						
Dog Man Big Jim Begins		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$10.49
The Academy IV: Title Fight (The Academy Series)		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$14.46
The Academy III: Tournament of Champions		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$13.33
An Anthology of Our Extraordinary Earth		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$13.52

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Our World in Pictures The Dinosaur Book		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$14.07
Blue, Barry & Pancakes: Escape from Balloon		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$8.00
Pizza for Birds (Chez Bob, 2)		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$13.90
I Lost My Tooth!-An Unlimited Squirrels Book		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$8.14
All the Books		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$12.82
1,000 Facts About Sharks		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$13.49
Blue, Barry & Pancakes (Blue, Barry & Pancakes, 1)		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$9.39
The Most Boring Book Ever		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$12.74
The Man Who Didn't Like Animals		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$15.99
Pizza and Taco: Best Christmas Ever!		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$7.78
Something Like Home		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$11.19
Green Team! (Teenage Mutant Ninja Turtles)		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$5.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Spoon		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$9.28
World War II: The Guide to Total War		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$17.13
The Story of SpiderMan (Level 2)		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$5.99
The Gingerbread Pup		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$5.99
Stitch Goes to School (Disney Stitch)		1	25558	1WC7-9MLF-GJ9 G 12/11/2024	10.5.2220.4300.100.0000	\$5.99
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$229.68
Check Group:						
36 pcs christmas headbands		3	25559	1319-FYR6-DPVK 12/13/2024	10.5.1001.4104.100.0000	\$110.85
36 pcs glitter holiday glasses		3	25559	1319-FYR6-DPVK 12/13/2024	10.5.1001.4104.100.0000	\$89.97
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$200.82
Check Group:						
Vinaco Paper Clips Colorful 100 Pack		1	25564	1HR6-TPR7-HRF P 12/11/2024	10.5.1002.4000.200.0000	\$8.92
Fidget Toys 50 Pack		1	25564	1HR6-TPR7-HRF P 12/11/2024	10.5.1002.4000.200.0000	\$7.99
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$16.91

Check Group:

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
HP 746 DesignJet Printhead (P2V25A) for DesignJet Z6 & Z9+ Large Format Printers		1	25565	139V-1WF9-J36R 12/17/2024	10.5.2225.4000.200.0000	\$134.99
HP 746 DesignJet Printhead (P2V25A) for DesignJet Z6 & Z9+ Large Format Printers		1	25565	139V-1WF9-J36R 12/17/2024	10.5.2225.4000.100.0000	\$134.99
Pioneer VSX-534 Home Audio Smart AV Receiver 5.2-Ch HDR10, Dolby Vision, Atmos and Virtual Enabled with 4K and Bluetooth		1	25565	139V-1WF9-J36R 12/17/2024	10.5.2225.4000.200.0000	\$249.99
Check #: 0						
PO/InvoiceTotal:						\$519.97
Check Group:						
Scratch and Sniff Stickers		3	25568	1669-KPK9-1L9K 12/12/2024	10.5.1001.4017.100.0000	\$39.69
expo dry erase 4 ct assorted colors		4	25568	1669-KPK9-1L9K 12/12/2024	10.5.1001.4017.100.0000	\$19.16
sharpie 36 count		1	25568	1669-KPK9-1L9K 12/12/2024	10.5.1001.4017.100.0000	\$17.97
lined writing pads pk of 6 300 ct		1	25568	1669-KPK9-1L9K 12/12/2024	10.5.1001.4017.100.0000	\$17.25
36 grid jewelry box		1	25568	1669-KPK9-1L9K 12/12/2024	10.5.1001.4017.100.0000	\$9.89
150 pk leaf binder rings		1	25568	1669-KPK9-1L9K 12/12/2024	10.5.1001.4017.100.0000	\$11.99
Check #: 0						
PO/InvoiceTotal:						\$115.95
Check Group:						
SUPPLIES		1	25569	1WK6-4GNM-DG KL 12/13/2024	20.5.2540.4000.300.0000	\$70.99
Check #: 0						
PO/InvoiceTotal:						\$70.99

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Cablelera ZADA36PQ-Y-P2 Power Cord Extension & Splitter, NEMA 5-15P to NEMA 5-15R x 2, 13A, 125V (Black)		1	25571	1GQ7-9L37-6PQ H 12/16/2024	10.5.2225.4000.100.0000	\$9.45
UltraPro Outdoor Extension Cord, 15 Ft, Heavy Duty Extension Cord, Double Insulated, Grounded, 16 Gauge, 3 Prong Extension Cords, General Purpose		1	25571	1GQ7-9L37-6PQ H 12/16/2024	10.5.2225.4000.100.0000	\$11.46
WILLBOND Cable Grip Floor Cable Cover Cords Cable Protector Cable Management Only for Commercial Office Carpet (Black,19.69 ft)		1	25571	1GQ7-9L37-6PQ H 12/16/2024	10.5.2225.4000.100.0000	\$14.98
Check #: 0						
PO/InvoiceTotal:						\$35.89
Check Group:						
Scotch 10 Pack Magic Tape		1	25573	1137-LG4M-FQX C 12/25/2024	10.5.1002.4000.200.0000	\$22.72
Rubber Bands Natural 1914 Pounds		1	25573	1137-LG4M-FQX C 12/25/2024	10.5.1002.4000.200.0000	\$2.82
Discount		1	25573	1137-LG4M-FQX C 12/25/2024	10.5.1002.4000.200.0000	(\$1.73)
Check #: 0						
PO/InvoiceTotal:						\$23.81
Check Group:						
Signature Stamp		1	25574	1F93-LLMG-KHF V 12/20/2024	10.5.1002.4000.200.0000	\$22.50
Swingline Staples 5 Pack 5000 Box		1	25574	1F93-LLMG-KHF V 12/20/2024	10.5.1002.4000.200.0000	\$9.31
Check #: 0						

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						PO/InvoiceTotal: \$31.81
Check Group:						
American Flag 5x8 Ft Tear Proof Series for Outside		2	25576	1FL1-NQJW-7N6 L 12/16/2024	20.5.2540.4000.300.0000	\$100.78
Fat Ivan Fold Up Doorstop Wedge		2	25576	1FL1-NQJW-7N6 L 12/16/2024	20.5.2540.4000.300.0000	\$79.80
Disposable Nitrile Gloves		6	25576	1FL1-NQJW-7N6 L 12/16/2024	20.5.2540.4000.300.0000	\$65.76
						Check #: 0
						PO/InvoiceTotal: \$246.34
Check Group:						
amazon basics 3 ring binder 2 inch 4 pk 4 p-k		3	25577	1GJ4-7PTP-K4DN 12/17/2024	10.5.1205.4000.100.0000	\$42.99
cardstock breezy boho 80 shts		1	25577	1GJ4-7PTP-K4DN 12/17/2024	10.5.1205.4000.100.0000	\$12.48
						Check #: 0
						PO/InvoiceTotal: \$55.47
Check Group:						
Stikki Works White Clips 20 pack		3	25578	1RQ6-3M4W-G7 WC 12/17/2024	10.5.1002.4000.200.0000	\$29.85
						Check #: 0
						PO/InvoiceTotal: \$29.85
Check Group:						
4 Piece Chore Chart for Kids Reusable		26	25579	1CXT-KQKC-HRJ L 12/17/2024	10.5.2410.4000.200.0000	\$337.48
						Check #: 0
						PO/InvoiceTotal: \$337.48

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Percy Jackson and the Olympians: Wrath of the Triple Goddess		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$15.62
Spy School Goes Wild		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$15.99
Evil Spy School the Graphic Novel		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$11.99
The Meltdown		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$6.98
The Getaway		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$6.98
Descent		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$11.14
Chupacarter and the Haunted Pinata		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$8.50
Chupacarter		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$9.55
Birds Everywhere		1	25580	14MX-KWGL-41G P 12/19/2024	10.5.2220.4300.200.0000	\$11.91
					Check #: 0	
						PO/InvoiceTotal: \$98.66
Check Group:						
Yarra-Decor table lamp		1	25582	1KFL-HJL1-YQD N 12/22/2024	10.5.2130.4000.100.0000	\$15.99
puffs plus 8 boxes		1	25582	1KFL-HJL1-YQD N 12/22/2024	10.5.2130.4000.100.0000	\$13.28

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BD alcohol swabs 100 pk		3	25582	1KFL-HJL1-YQD N 12/22/2024	10.5.2130.4000.100.0000	\$8.16
5 oz bathroom cups		2	25582	1YCL-YT73-43T3 12/23/2024	10.5.2130.4000.100.0000	\$18.96
				Check #: 0		
					PO/InvoiceTotal:	\$56.39
Check Group: UZBL Case for iPad 10th Generation 10.9 Inch (2022), Aftershock Protective Clear Case, Built-in Screen Protector with Adjustable Kickstand, Complete Prot...		2	25583	1CWQ-KVKD-HN 4H 12/20/2024	10.5.2225.4000.200.0000	\$59.90
				Check #: 0		
					PO/InvoiceTotal:	\$59.90
Check Group: 2 pk skin picking fidget toy		1	25585	1QJY-K69L-1HF9 12/19/2024	10.5.2110.4000.100.0000	\$8.99
				Check #: 0		
					PO/InvoiceTotal:	\$8.99
Check Group: 4 Caution Wet Floor Signs		1	25586	1WX9-R3NK-HW 3W 12/20/2024	20.5.2540.4000.300.0000	\$28.89
Urinal Screens Deodorizer (24 pack)		1	25586	1WX9-R3NK-HW 3W 12/20/2024	20.5.2540.4000.300.0000	\$38.10
				Check #: 0		
					PO/InvoiceTotal:	\$66.99
Check Group: Inspirational Wall Art		1	25587	1GNP-9GDM-GC C9 12/26/2024	10.5.2130.4000.100.0000	\$11.99

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yellow wall decor		1	25587	1GNP-9GDM-GC C9 12/26/2024	10.5.2130.4000.100.0000	\$47.90
shipping		1	25587	1GNP-9GDM-GC C9 12/26/2024	10.5.2130.4000.100.0000	\$3.78
Metal school nurse sign		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	\$7.99
positive affirmations art		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	\$14.99
wooden wall art		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	\$9.99
women positive reminders		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	\$12.99
Be kind wall sticker		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	\$16.97
order discount		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	(\$1.69)
Standing desk converter		1	25587	1M1X-GDTC-D3L V 12/24/2024	10.5.2130.4000.100.0000	\$129.99
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$254.90
Check Group:						
The Original Bouncy Band 10 Pack Black		4	25597	1NV6-G931-YHG G 1/7/2025	10.5.2410.4000.200.0000	\$639.96
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$639.96

Check Group:

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Cyber Acoustics 3.5mm Stereo Headset (AC-5002) with Noise Cancelling Microphone.		20	25598	1X4N-VCQ3-1D6 D 1/7/2025	10.5.1800.4001.200.0000	\$335.80
					Check #: 0	
						PO/InvoiceTotal: <u>\$335.80</u>
						Vendor Total: <u>\$4,017.01</u>
Baker Tilly US, LLP						
Check Group:						
FY24 Financial Statement Audit		1	0	BT3019055 12/20/2024	10.5.2520.3170.300.0000	\$6,000.00
Municipal Research -Annual Comprehensive Financial Report		1	0	BT3019055 12/20/2024	10.5.2520.3170.300.0000	\$2,900.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$8,900.00</u>
						Vendor Total: <u>\$8,900.00</u>
Ban, Jennifer M						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/8/2025	10.5.2520.4000.300.5000	\$20.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$20.00</u>
						Vendor Total: <u>\$20.00</u>
Battaglia, Patricia J						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/11/2024	10.5.2520.4000.300.5000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$150.00</u>
						Vendor Total: <u>\$150.00</u>

Behavioral Perspective Inc

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Dec 3,2024 Consultation		1	0	9577751 1/3/2025	10.5.1205.3100.200.0000	\$1,000.00
Dec 9,2024 Report Writing		12	0	9577751 1/3/2025	10.5.1205.3100.200.0000	\$600.00
Dec 18,2024 Consultation		1	0	9577751 1/3/2025	10.5.1205.3100.200.0000	\$1,000.00
				Check #: 0		
					PO/InvoiceTotal:	\$2,600.00
					Vendor Total:	\$2,600.00
Bell, Fredrick M						
Check Group:						
July 1-Dec 31,2024-Mileage reimbursement		1	0	V923157 12/18/2024	10.5.1002.3320.200.0000	\$190.15
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$20.00
				Check #: 0		
					PO/InvoiceTotal:	\$210.15
					Vendor Total:	\$210.15
Berger, Paula M						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$150.00
				Check #: 0		
					PO/InvoiceTotal:	\$150.00
					Vendor Total:	\$150.00
Berman, Claudia M						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00

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					Check #: 0	
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Blackmore, Dawn						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Carr, Brian J						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Cooley, Anna E						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Cuttitta, Michelle E						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$170.00
						Vendor Total: \$170.00
Deaton, Nancy A						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: \$170.00
						Vendor Total: \$170.00
Dittrich, James R						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: \$150.00
						Vendor Total: \$150.00
Dittrich, Katherine H						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: \$150.00
						Vendor Total: \$150.00
Dreher, Mark A						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: \$150.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$150.00
E2 Services, Inc						
Check Group:						
Jan 2025-Server Management-ES		1 0		25111 1/1/2025	10.5.2225.3100.100.0000	\$1,116.37
Jan 2025-Server Management-MS		1 0		25111 1/1/2025	10.5.2225.3100.200.0000	\$1,116.38
Jan 2025-HVAC Server Management-ES		1 0		25111 1/1/2025	10.5.2225.3100.100.0000	\$175.00
Jan 2025-HVAC Server Management-MS		1 0		25111 1/1/2025	10.5.2225.3100.200.0000	\$175.00
						Check #: 0
						PO/InvoiceTotal: \$2,582.75
Check Group:						
Veeam Version 12 Upgrade		1 25341		25086 12/23/2024	10.5.2225.4700.100.0000	\$306.00
Veeam Version 12 Upgrade		1 25341		25086 12/23/2024	10.5.2225.4700.200.0000	\$306.00
						Check #: 0
						PO/InvoiceTotal: \$612.00
						Vendor Total: \$3,194.75
ENGIE Resources LLC						
Check Group:						
Nov 6-Dec 10,2024-Electricity ES		1 0		9270413 12/16/2024	20.5.2540.4660.100.0000	\$3,769.86
Nov 6-Dec 10,2024-Electricity-MS		1 0		V386236 12/19/2024	20.5.2540.4660.200.0000	\$6,404.05
						Check #: 0
						PO/InvoiceTotal: \$10,173.91
						Vendor Total: \$10,173.91

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Faight, Diana Jean						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/18/2024	10.5.2520.4000.300.5000	\$150.00
						Check #: 0
						PO/InvoiceTotal: <u>\$150.00</u>
						Vendor Total: <u>\$150.00</u>
First Student, Inc						
Check Group:						
FY25 Nov 20024-Reg Route ES		1	0	12018973 12/30/2024	40.5.2550.3310.300.0000	\$26,939.29
FY25 Nov 20024-Reg Route MS		1	0	12018973 12/30/2024	40.5.2550.3310.300.0000	\$26,939.30
Nov 7,2024-Cantigny		1	0	502546 11/11/2024	40.5.2550.3312.300.0000	\$415.84
Nov 7,2024-Lincoln Marsh		1	0	502557 11/11/2024	40.5.2550.3312.300.0000	\$415.84
Nov 12,2024-8th Grade Band		1	0	503385 11/14/2024	40.5.2550.3314.300.0000	\$410.59
						Check #: 0
						PO/InvoiceTotal: <u>\$55,120.86</u>
						Vendor Total: <u>\$55,120.86</u>
Follett Content Solutions, LLC						
Check Group:						
A hungry lion, or, a dwindling assortment of animals		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$19.30
Almost underwear : how a piece of cloth traveled from Kitty Hawk to the moon and Mars		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$18.39
Amulet. Book eight,Supernova		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$21.61

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An anthology of fungi		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$16.56
Atlantis		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$20.26
Blue, Barry & Pancakes. Danger on Mount Choco		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$13.81
Blue, Barry & Pancakes. Enter the underground throwdown		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$12.90
Blue, Barry & Pancakes. Mayhem on wheels		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$12.90
Bunny double, we're in trouble!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$16.69
Deck the halls, we're off the walls!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.86
ESP		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$20.26
Explore : a collection of maps and diagrams that explain the world		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$23.88
Fireworks night		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.86
Herd you loud and clear		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.86
Hockey camp hustle		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$20.04
Home is where the heart is		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.86
Human spaceflight : rockets and rivalry		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$19.54
I can build it!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$14.18

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Judy Moody sunny-side up		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.64
Los incendios forestales de California, 2018		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.35
Minecraft. Survival mode!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$5.99
Personal space camp		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$21.19
Rocks & minerals		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$20.87
Stonehenge		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$20.26
Teenage Mutant Ninja Turtles, mutant mayhem. Meet the mutants!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.02
The Academy II : the journey continues		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$14.95
The case of the missing tadpole		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$14.73
The forgotten girl		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$18.03
The last kids on Earth. The graphic novel.#1		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$21.72
The power of snow		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.79
The squad		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$23.88
The un-fairy		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.86
The war that saved my life		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$18.37

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Triple amenaza del futbol americano		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$19.54
Weird but true! 5 : 350 outrageous facts.		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$17.53
Weird but true! 6 : 350 outrageous facts.		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$17.53
Weird but true! Star Wars : 300 epic facts from a galaxy far, far away....		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$18.37
Weird but true! World 2024 : incredible facts, awesome photos, and weird wonders—for this year and beyond!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$34.90
Weird but true! World 2025 : incredible facts, awesome photos, and weird wonders—for this year and beyond!		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$26.74
Who is Travis Kelce?		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$15.02
World of rot : learn all about the wriggly, slimy, super-cool decomposers we couldn't live without		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$18.39
Cataloging & Processing		1	25560	490816 1/16/2025	10.5.2220.4300.100.0000	\$67.55

Check #: 0

PO/InvoiceTotal:	<u>\$806.98</u>
Vendor Total:	<u>\$806.98</u>

Frye, Emma M

Check Group:

2024 Wellness Reimbursement		1	0	Wellness 2024 12/23/2024	10.5.2520.4000.300.5000	\$150.00
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Check #: 0

PO/InvoiceTotal:	<u>\$150.00</u>
Vendor Total:	<u>\$150.00</u>

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FSS Technologies LLC.						
Check Group:						
replace power supply and batteries		1	25595	I-48676 12/31/2024	20.5.2540.3200.100.0000	\$3,004.40
					Check #: 0	
					PO/InvoiceTotal:	\$3,004.40
					Vendor Total:	\$3,004.40
Garvey's Office Supply						
Check Group:						
Garveys Copy Paper-1 Pallet (40 cases)		40	25570	OE-QT-4424-1 12/13/2024	10.5.1001.4003.100.0000	\$1,716.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,716.00
					Vendor Total:	\$1,716.00
IGS Energy						
Check Group:						
Nov 2024-Natural Gas ES		1	0	443162 12/17/2024	20.5.2540.4650.100.0000	\$1,339.59
Nov 2024-Natural Gas MS		1	0	443162 12/17/2024	20.5.2540.4650.200.0000	\$509.53
					Check #: 0	
					PO/InvoiceTotal:	\$1,849.12
					Vendor Total:	\$1,849.12
Jarosik, Michelle A						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00

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Kavanaugh, Maribeth						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$170.00
Vendor Total:						\$170.00
Konica Minolta Business Solutions						
Check Group:						
Dec 24-Jan 23,2024-Digital Support-MS		1	0	297546997 12/24/2024	20.5.2540.3290.200.0000	\$88.00
Oct 25-Nov 24,2024-Copier Charges-ES		1	0	9010207955 11/24/2024	20.5.2540.3290.100.0000	\$225.52
Oct 25-Nov 24,2024-Copier Charges-MS		1	0	9010207955 11/24/2024	20.5.2540.3290.100.0000	\$544.52
Oct 25-Nov 24,2024-Copier Charges-MS		1	0	9010207955 11/24/2024	20.5.2540.3290.200.0000	\$114.62
Nov 25-Dec 24,2024-Copier Charges-ES		1	0	9010248722 12/24/2024	20.5.2540.3290.100.0000	\$416.06
Nov 25-Dec 24,2024-Copier Charges-ES		1	0	9010248722 12/24/2024	20.5.2540.3290.100.0000	\$189.60
Nov 25-Dec 24,2024-Copier Charges-MS		1	0	9010248722 12/24/2024	20.5.2540.3290.200.0000	\$202.24
Dec 2-Jan 1,2025-Copier Charges-MS		1	0	9010267564 1/1/2025	20.5.2540.3290.200.0000	\$433.77
Dec 2-Jan 1,2025-Copier Charges-DO		1	0	9010267564 1/1/2025	20.5.2540.3290.300.0000	\$139.09
Dec 2-Jan 1,2025-Copier Charges-ES		1	0	9010267564 1/1/2025	20.5.2540.3290.100.0000	\$401.95
Check #: 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138

01/17/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$2,755.37</u>
						Vendor Total: <u>\$2,755.37</u>
Kriha Boucek, LLC						
Check Group:						
Nov 2024-Legal Services		1	0	7660 1/7/2025	10.5.2310.3180.300.0000	\$295.00
						Check #: 0
						PO/InvoiceTotal: <u>\$295.00</u>
						Vendor Total: <u>\$295.00</u>
Lakeshore Learning Materials						
Check Group:						
LC849 Flex Space 6ft Blue RND CRPT		1	25562	579792121124 12/11/2024	10.5.1001.4000.100.0000	\$170.05
LC860 Flx Space Blue 6x9 RECT CRPT		1	25562	579792121124 12/11/2024	10.5.1001.4000.100.0000	\$236.55
LC283 Flex Space Spot Carpet -30		1	25562	579792121124 12/11/2024	10.5.1001.7000.100.0000	\$521.55
						Check #: 0
						PO/InvoiceTotal: <u>\$928.15</u>
						Vendor Total: <u>\$928.15</u>
Lauermann, Jennifer						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Leddy, Melanie P						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: \$170.00
						Vendor Total: \$170.00
Long, Cassidy E						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: \$170.00
						Vendor Total: \$170.00
Madsen, Anthony M						
Check Group:						
2024 Wellness Reimbursement		1	0	2024 Wellness 12/17/2024	10.5.2520.4000.300.5000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: \$150.00
						Vendor Total: \$150.00
McCarter, Margaret A						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: \$170.00
						Vendor Total: \$170.00
McPherson, Maureen						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$170.00

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Midwest Mechanical						
Check Group:						
Service Call 2411-0942 -ES Repair to heating unit		1 0		112164418 12/12/2024	20.5.2540.3200.100.0000	\$2,544.81
Service call 2412-0103- Repair South Gym MS-RTU		1 0		112164424 12/12/2024	20.5.2540.3200.200.0000	\$1,551.00
Service call-2412-1263		1 0		112165066 12/29/2024	20.5.2540.3200.100.0000	\$4,970.35
Service call-2411-0538-Heating pump repair-MS		1 0		112165392 1/5/2025	20.5.2540.3200.200.0000	\$2,685.00
Check #: 0						
						PO/InvoiceTotal: <u>\$11,751.16</u>
						Vendor Total: <u>\$11,751.16</u>
Oskroba, Erin						
Check Group:						
2024 Wellness Reimbursement		1 0		Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Patrick, Kathryn						
Check Group:						
2024 Wellness Reimbursement		1 0		Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>

Pleasantdale School District 107

Voucher Detail Listing

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Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Pelletiere, Jessica						
Check Group:						
Reimburse Tuition-CI 433		1 0		V412752 1/6/2025	10.5.2213.2300.300.0000	\$1,200.00
Reimburse Tuition-CI 446		1 0		V412752 1/6/2025	10.5.2213.2300.300.0000	\$1,200.00
Check #: 0						
PO/InvoiceTotal:						\$2,400.00
Vendor Total:						\$2,400.00
Penrod, Lisa						
Check Group:						
2024 Wellness Reimbursement		1 0		Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$170.00
Vendor Total:						\$170.00
Pisanko, Andrew R						
Check Group:						
Mileage-NISE Conf. 11/18/24		1 0		V484829 11/18/2024	10.5.1002.3320.200.0000	\$26.80
Check #: 0						
PO/InvoiceTotal:						\$26.80
Vendor Total:						\$26.80
Polerecky, Donna						
Check Group:						
2024 Wellness Reimbursement		1 0		Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$170.00
Vendor Total:						\$170.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Remi, Shari Lynn						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Riordan, Margaret						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 12/17/2024	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Rival5 Technologies Corporation						
Check Group:						
Jan 2025-Phone & Internet Service-ES		1	0	24148 1/1/2025	20.5.2540.3400.100.0000	\$1,239.95
Jan 2025-Phone & Internet Service-MS		1	0	24148 1/1/2025	20.5.2540.3400.200.0000	\$1,239.96
						Check #: 0
						PO/InvoiceTotal: <u>\$2,479.91</u>
						Vendor Total: <u>\$2,479.91</u>
Robbins, Holly						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Robbins, Jolynn L						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Rose Pest Solutions						
Check Group:						
Monthly Pest Control-MS		1	0	3898944 12/20/2024	20.5.2540.3293.200.0000	\$135.00
Montly Pest Control-ES		1	0	3898945 12/20/2024	20.5.2540.3293.100.0000	\$125.00
						Check #: 0
						PO/InvoiceTotal: <u>\$260.00</u>
						Vendor Total: <u>\$260.00</u>
Ruden, Jennifer L						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/6/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Savas, Anastasia						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$20.00
						Check #: 0
						PO/InvoiceTotal: <u>\$20.00</u>
						Vendor Total: <u>\$20.00</u>

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Shaw Media						
Check Group:						
TITA Notice		1	0	2208987 12/5/2024	10.5.2310.3500.300.0000	\$653.00
Check #: 0						
PO/Invoice Total:						\$653.00
Vendor Total:						\$653.00
Siarny, Julie Ann						
Check Group:						
July 1-Dec 31,2024- Mileage reimbrusement		1	0	V886403 12/23/2024	10.5.1002.3320.200.0000	\$110.55
Check #: 0						
PO/Invoice Total:						\$110.55
Vendor Total:						\$110.55
ULINE						
Check Group:						
Vertical Crosswalk Panel		2	25588	187118963 12/19/2024	20.5.2540.4000.300.0000	\$306.26
20LB Vertical Panel Rubber Base		2	25588	187118963 12/19/2024	20.5.2540.4000.300.0000	\$54.00
Check #: 0						
PO/Invoice Total:						\$360.26
Vendor Total:						\$360.26
Van Zandbergen, Tracy Lynn						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$164.51
Check #: 0						
PO/Invoice Total:						\$164.51
Vendor Total:						\$164.51

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
WEST 40 Intermediate Service Center						
Check Group:						
Video Series- "Voices of Pleasantdale"		1	25504	250394 12/11/2024	10.5.2320.4900.300.0000	\$400.00
Video Series- "Voices of Pleasantdale"		1	25504	250420 12/19/2024	10.5.2320.4900.300.0000	\$2,250.00
					Check #: 0	
					PO/InvoiceTotal:	\$2,650.00
					Vendor Total:	\$2,650.00
Williams, Hannah G						
Check Group:						
2024 Wellness Reimbursement		1	0	Wellness 2024 1/3/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
					Grand Total:	\$143,122.44

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1137

01/15/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AMS Mechanical Systems, Inc						
Check Group:						
Replace relief valve and repair leak on 2 inch hot water line.		1	25431	107359-01 12/10/2024	20.5.2540.3200.200.0000	\$2,115.00
Check #: 0						
PO/InvoiceTotal:						\$2,115.00
Vendor Total:						\$2,115.00
Apple Computer, Inc						
Check Group:						
10.9-inch iPad Wi-Fi 256GB - Silver		1	25572	MB47581226 1/3/2025	10.5.2225.4000.200.0000	\$479.00
10.9-inch iPad Wi-Fi 256GB - Silver		1	25572	MB47581226 1/3/2025	10.5.2225.4000.100.0000	\$479.00
Check #: 0						
PO/InvoiceTotal:						\$958.00
Vendor Total:						\$958.00
Assoc of IL School Library Educators						
Check Group:						
Full Conference Nov 7-9 2024 Membership Early Bird 2024		1	25594	1417 9/21/2024	10.5.2213.3320.300.0000	\$250.00
Conference 1/2 day		1	25594	1417 9/21/2024	10.5.2213.3320.300.0000	\$100.00
Discount-Presenter		1	25594	1417 9/21/2024	10.5.2213.3320.300.0000	(\$35.00)
Check #: 0						
PO/InvoiceTotal:						\$315.00
Vendor Total:						\$315.00
AT&T						
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
Nov 26-Dec 25,2024-Phone Service-ES		1	0	V98804 1/7/2025	20.5.2540.3400.100.0000	\$7.42
Nov 26-Dec 25,2024-Phone Service MS		1	0	V98804 1/7/2025	20.5.2540.3400.200.0000	\$207.76
				Check #: 0		
					PO/InvoiceTotal:	\$215.18
					Vendor Total:	\$215.18
Beat Stuttering, LLC						
Check Group:						
The Fluency School Stuttering Toolbox (digital)		1	25592	5227 1/8/2025	10.5.1210.4000.100.0000	\$67.00
				Check #: 0		
					PO/InvoiceTotal:	\$67.00
					Vendor Total:	\$67.00
Clear Alternative, The						
Check Group:						
Water Cooler Rental -Jan Mar, 2024-DO		1	0	62104 1/1/2025	20.5.2540.4000.300.0000	\$110.85
Water Cooler Rental-Jan -Mar 2024-ES		1	0	62256 1/1/2025	20.5.2540.4000.300.0000	\$65.85
				Check #: 0		
					PO/InvoiceTotal:	\$176.70
					Vendor Total:	\$176.70
Edmentum						
Check Group:						
Customer Success Services		1	25589	INV3227903 7/31/2024	10.5.2225.4700.200.0000	\$548.66
Study Island: Math Library - Program License		180	25589	INV3227903 7/31/2024	10.5.2225.4700.100.0000	\$891.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Study Island: ELA Library - Program License		360	25589	INV3227903 7/31/2024	10.5.2225.4700.200.0000	\$1,782.00
Customer Success Services		1	25589	INV3227903 7/31/2024	10.5.2225.4700.200.0000	\$548.67
Customer Success Services		1	25589	INV3227903 7/31/2024	10.5.2225.4700.200.0000	\$548.67
Courses: Unlimited Enrollment Subscription		50	25589	INV3227903 7/31/2024	10.5.2225.4700.200.0000	\$5,625.00
Study Island: ELA Library - Program License		180	25589	INV3227903 7/31/2024	10.5.2225.4700.100.0000	\$891.00
Study Island: Math Library - Program License		360	25589	INV3227903 7/31/2024	10.5.2225.4700.200.0000	\$1,782.00

Check #: 0

PO/InvoiceTotal:	\$12,617.00
Vendor Total:	\$12,617.00

Embrace Education

Check Group:

Direct Service 5% Billing -Voucher4264E869	\$316.36	1	0	17905 12/17/2024	10.5.1205.3100.300.0000	\$15.82
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Check #: 0

PO/InvoiceTotal:	\$15.82
Vendor Total:	\$15.82

Giant Steps

Check Group:

Dec 2024-Tuition A.N.		15	0	17P-1224E 12/31/2024	10.5.1912.6700.200.0000	\$6,238.65
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Check #: 0

PO/InvoiceTotal:	\$6,238.65
Vendor Total:	\$6,238.65

Grainger

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Wausau Tile-Planter Bollard: Circle, Beige, 36 in Overall Ht, Round Shape, Beige		1	25520	823064746 12/31/2024	20.5.2540.5500.200.0000	\$1,098.44
					Check #: 0	
					PO/InvoiceTotal:	\$1,098.44
Check Group:						
Wausau Tile-Planter Bollard: Circle, Beige, 36 in Overall Ht, Round Shape, Beige		2	25521	82364746 12/31/2024	20.5.2540.5500.100.0000	\$2,196.88
					Check #: 0	
					PO/InvoiceTotal:	\$2,196.88
					Vendor Total:	\$3,295.32
Groot Industries						
Check Group:						
Jan 2025-Disposal/Recycling-ES		1	0	1378027T098 1/1/2025	20.5.2540.3210.300.0000	\$1,428.34
Jan 2025-Disposal/Recycling-MS		1	0	1378027T098 1/1/2025	20.5.2540.3210.300.0000	\$1,155.22
					Check #: 0	
					PO/InvoiceTotal:	\$2,583.56
					Vendor Total:	\$2,583.56
Illinois Digital Educators Alliance						
Check Group:						
IDEAcon Llve Workshop-Dan Ratcliff FRN7HJH9ZTY		1	25555	IDEA25-0009-038 7 12/5/2024	10.5.2213.3320.300.0000	\$299.00
IDEAcon Llve Workshop- Rikki Steinmetz V2N5D8X3HSM		1	25555	IDEA25-0009-044 1 12/5/2024	10.5.2213.3320.300.0000	\$299.00
IDEAcon Llve Workshop- Megan Bubulka SLNDQX5QMN5		1	25555	IDEA25-0009-051 6 12/6/2024	10.5.2213.3320.300.0000	\$299.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u>\$897.00</u>
						Vendor Total: <u>\$897.00</u>
ILMEA State Office						
Check Group:						
Dec 27,2024-Dec 27,2025-IMEA Membership T. Tatina	1	0		COD5A090-0003 12/27/2024	10.5.1002.6400.200.0000	\$75.00
Check #: 0						
						PO/InvoiceTotal: <u>\$75.00</u>
						Vendor Total: <u>\$75.00</u>
Just Right Landscaping Services						
Check Group:						
Nov 2024-Lawn Service-ES	5	0		29453 12/16/2024	20.5.2540.3292.100.0000	\$1,125.00
Nov 2024-Lawn Service-MS	5	0		29453 12/16/2024	20.5.2540.3292.200.0000	\$1,475.00
Check #: 0						
						PO/InvoiceTotal: <u>\$2,600.00</u>
						Vendor Total: <u>\$2,600.00</u>
Justice-Willow Springs Water Commission						
Check Group:						
Nov 22-Dec 26,2024- Water ES	1	0		1818600441-00 0125 12/31/2024	20.5.2540.3700.100.0000	\$1,484.09
Check #: 0						
						PO/InvoiceTotal: <u>\$1,484.09</u>
						Vendor Total: <u>\$1,484.09</u>
JW Pepper						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Shady Grove		12	25602	367097147 1/6/2025	10.5.1002.4016.200.0000	\$55.99
					Check #: 0	
						PO/InvoiceTotal: \$55.99
						Vendor Total: \$55.99
Ken's Landscaping, Inc. Check Group: rock salt		294	25529	5186 12/10/2024	20.5.2540.4000.300.0000	\$3,160.50
					Check #: 0	
						PO/InvoiceTotal: \$3,160.50
						Vendor Total: \$3,160.50
Life Moments Check Group: District Newsletter		1	0	V95333 11/11/2024	10.5.2310.3401.300.0000	\$4,273.22
					Check #: 0	
						PO/InvoiceTotal: \$4,273.22
						Vendor Total: \$4,273.22
Little Friends Check Group: Dec 2024-Tuition G.N.		15	0	161845 12/20/2024	10.5.1912.6700.200.0000	\$4,258.80
					Check #: 0	
						PO/InvoiceTotal: \$4,258.80
						Vendor Total: \$4,258.80
Nicor Gas Check Group:						

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Nov 14-Dec 12,2024-Natural Gas-MS		1	0	34-43-97-0000 5 0125 12/16/2024	20.5.2540.4650.200.0000	\$1,284.36
Nov 18-Dec 17,2024-Natural Gas-MS		1	0	91-17-97-0000 9 0125 12/20/2024	20.5.2540.4650.200.0000	\$961.46
Check #: 0						
PO/InvoiceTotal:						\$2,245.82
Vendor Total:						\$2,245.82
Pleasantdale Middle School						
Check Group:						
Middle School Activity acct-Tranfer Cheerleading sweatshirt purchase HW & BK		1	0	V808141 1/3/2025	10.4.1720.0000.000.0000	\$50.00
Check #: 0						
PO/InvoiceTotal:						\$50.00
Vendor Total:						\$50.00
Polar Electro, Inc						
Check Group:						
Polargofit.com License Gen		1	25549	331725549 12/13/2024	10.5.1002.6400.200.0000	\$350.00
Polargofit.com License Gen		2	25549	331725549 12/13/2024	10.5.1002.6400.200.0000	\$300.00
Check #: 0						
PO/InvoiceTotal:						\$650.00
Vendor Total:						\$650.00
ProShred						
Check Group:						
Dec 20,2024-Shredding Service		1	0	1628674 12/20/2024	20.5.2540.3210.300.0000	\$80.81
Check #: 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1137

01/15/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$80.81</u>
						Vendor Total: <u>\$80.81</u>
Quadient Leasing USA, Inc						
Check Group:						
Jan 25-Apr 25,2025-Postage Meter Lease		1 0		Q1624696 1/5/2025	20.5.2540.3400.300.0000	\$480.45
						Check #: 0
						PO/InvoiceTotal: <u>\$480.45</u>
						Vendor Total: <u>\$480.45</u>
Quest Food Management Services, LLC						
Check Group:						
Nov 2024-Milk		1578 0		IN127146 11/25/2024	10.5.2560.4040.300.0000	\$441.84
Dec 2024-Milk		1556 0		IN127524 12/23/2024	10.5.2560.4040.300.0000	\$435.68
						Check #: 0
						PO/InvoiceTotal: <u>\$877.52</u>
						Vendor Total: <u>\$877.52</u>
Rose Paving LLC						
Check Group:						
strip lot for games		1 25497		PS-INV105107 12/17/2024	20.5.2540.3200.200.0000	\$824.50
parking lot repairs		1 25497		PS-INV150237 12/20/2024	20.5.2540.3200.200.0000	\$4,210.93
						Check #: 0
						PO/InvoiceTotal: <u>\$5,035.43</u>
						Vendor Total: <u>\$5,035.43</u>
Sarah Hammer, LCSW LLC						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1137

01/15/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Dec 6 &20- Supervision, Consult & Planning-AB		2	0	022 1/6/2025	10.5.1205.3100.100.0000	\$200.00
Dec 11- Supervision, Consult & Planning-Group		1	0	022 1/6/2025	10.5.1205.3100.100.0000	\$100.00
Check #: 0						
						PO/InvoiceTotal: <u>\$300.00</u>
						Vendor Total: <u>\$300.00</u>

School District 107 Imprest Fund

Check Group:

6557-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$80.00
6558-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$80.00
6559-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$80.00
6560-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$80.00
6561-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$45.00
6562-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$45.00
6563-Boys Basketball Ref		1	0	V359295 1/7/2025	10.5.1500.3190.200.0000	\$80.00
Reimbursement for Background check RI		1	0	V359295 1/7/2025	10.5.2320.3901.300.0000	\$65.00

Check #: 0

PO/InvoiceTotal: \$555.00
Vendor Total: \$555.00

T-Mobile USA Inc

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1137

01/15/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov 21-Dec 20,2024-Cell Phone Hot Spot Charges		1	0	999257278 0125 12/21/2024	20.5.2540.3400.300.0000	\$85.60
					Check #: 0	
						PO/InvoiceTotal: <u>\$85.60</u>
						Vendor Total: <u>\$85.60</u>
Tyler Technologies, Inc						
Check Group:						
School ERP-Pro - 1099 Processing Seminar- K.S.		1	25601	025-490674 1/6/2025	10.5.2520.3320.300.0000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$150.00</u>
						Vendor Total: <u>\$150.00</u>
Universal Taxi Dispatch Inc						
Check Group:						
Nov 25-Nov 26,2024-Student Transportation GN.		1	0	24395 12/6/2024	40.5.2550.3315.300.0000	\$316.00
Dec 2-Dec 6,2024-Student Transportation-A.N.		1	0	24438 12/13/2024	40.5.2550.3315.300.0000	\$680.00
Dec 2-Dec 6,2024-Student Transportation-G.N.		1	0	24438 12/13/2024	40.5.2550.3315.300.0000	\$790.00
Dec 9-Dec 13,2024-Student Transportation-A.N.		1	0	24484 12/20/2024	40.5.2550.3315.300.0000	\$680.00
Dec 9-Dec 13,2024-Student Transportation-G.N.		1	0	24484 12/20/2024	40.5.2550.3315.300.0000	\$790.00
Dec 16-Dec 20,2024-Student Transportation-A.N.		1	0	24528 12/27/2024	40.5.2550.3315.300.0000	\$680.00
Dec 16-Dec 20,2024-Student Transportation-G.N.		1	0	24528 12/27/2024	40.5.2550.3315.300.0000	\$790.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$4,726.00</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1137

01/15/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
						Vendor Total:	\$4,726.00
Village Of Burr Ridge							
Check Group:							
Oct 1,2024-Elevator Inspection Fee-		1	0	0000005314 12/11/2024	20.5.2540.3192.300.0000	\$90.00	
Nov 1-Nov 30,2024-Water & Sewer MS		1	0	1189507450-00 0125 1/1/2025	20.5.2540.3700.200.0000	\$423.83	
Nov 1-Nov 30,2024-Water & Sewer		1	0	1189507451-00 0125 1/1/2025	20.5.2540.3700.200.0000	\$91.78	
						Check #: 0	
						PO/InvoiceTotal:	\$605.61
						Vendor Total:	\$605.61
Village of Willow Springs							
Check Group:							
Jan 1-Jan 31,2024-Sewer ES		1	0	0018000060-00 0125 1/1/2025	20.5.2540.3700.100.0000	\$189.28	
						Check #: 0	
						PO/InvoiceTotal:	\$189.28
						Vendor Total:	\$189.28
Wex Bank							
Check Group:							
Gas for Truck-Dec 6,2024		1	0	102121094 1/6/2025	20.5.2540.4640.300.0000	\$81.00	
						Check #: 0	
						PO/InvoiceTotal:	\$81.00
						Vendor Total:	\$81.00
						Grand Total:	\$61,514.35

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1136

01/08/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Jan 2025-HEALTH INSURANCE PAYABLE-ER		1	0	January 2025 Final 1/1/2025	10.2.0481.0000.000.9944	\$112,940.26
Jan 2025-HEALTH INSURANCE PAYABLE-ee		1	0	January 2025 Final 1/1/2025	10.2.0481.0000.000.9943	\$27,303.76
Jan 2025-LIFE INSURANCE PAYABLE-ER		1	0	January 2025 Final 1/1/2025	10.2.0481.0000.000.9942	\$842.13

Check #: 0

PO/InvoiceTotal:	\$141,086.15
Vendor Total:	\$141,086.15
Grand Total:	\$141,086.15

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135

01/07/2025

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Guardian - Appleton						
Check Group:						
Jan 2025-DENTAL INSURANCE PAYABLE-ER		1 0		Jan 2025 1/1/2025	10.2.0481.0000.000.9946	\$3,698.97
Jan 2025-DENTAL INSURANCE PAYABLE-EE		1 0		Jan 2025 1/1/2025	10.2.0481.0000.000.9945	\$2,697.19
Jan 2025-VISION INSURANCE-ER		1 0		Jan 2025 1/1/2025	10.2.0481.0000.000.9948	\$206.22
Jan 2025-VISION INSURANCE-ee		1 0		Jan 2025 1/1/2025	10.2.0481.0000.000.9947	\$904.63
Jan 2025-DENTAL INSURANCE PAYABLE-COBRA		1 0		Jan 2025 1/1/2025	10.2.0481.0000.000.9945	\$44.72
Check #: 107808467						
						PO/InvoiceTotal: <u>\$7,551.73</u>
						Vendor Total: <u>\$7,551.73</u>
Reliance Standard Life Insurance Company						
Check Group:						
Jan 2025-Voluntary Life LIFE INSURANCE		1 0		January 2025 Final 1/1/2025	10.2.0481.0000.000.9949	\$134.61
Check #: 107808468						
						PO/InvoiceTotal: <u>\$134.61</u>
						Vendor Total: <u>\$134.61</u>
						Grand Total: <u>\$7,686.34</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1125

12/25/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Home Depot-General Supplies		1 0		120524-BC 12/5/2024	20.5.2540.4000.300.0000	\$168.54
Home Depot-Sand Flag Stands		1 0		120524-BC 12/5/2024	20.5.2540.4000.300.0000	\$15.09
Microsoft Monthly Subscription Fee		1 0		120524-BC 12/5/2024	10.5.2320.6400.300.0000	\$65.62
Sandi Auto & Truck -Oil Change		1 0		120524-BC 12/5/2024	20.5.2540.4640.300.0000	\$140.00
Walmart-All that and a bag of chips-Staff Shoutouts		1 0		120524-HS 12/5/2024	10.5.1001.4000.100.0000	\$76.23
Canva-Notecards for Principal		1 0		120524-HS 12/5/2024	10.5.2410.4000.100.0000	\$100.00
Illinois Reading Council- IRC Conference & Membership K.B.		1 0		120524-HS 12/5/2024	10.5.2213.3320.100.0000	\$315.00
USNEWS-US News Awards Plaque		1 0		120524-HS 12/5/2024	10.5.2410.4000.100.0000	\$395.00
Oaklawn Party Rentals -325 Black Chairs for Winter Concert		1 0		120524-HS 12/5/2024	10.5.2410.4000.100.0000	\$751.90
Camden-BLTsupplies		1 0		120524-HS 12/5/2024	10.5.2410.4000.100.0000	\$160.00
Illinois Reading Council-IRC Membership M.L.		1 0		120524-HS 12/5/2024	10.5.2213.3320.100.0000	\$52.00
Illinois Reading Council IRC Conference-M.L.		1 0		120524-HS 12/5/2024	10.5.2213.3320.100.0000	\$265.00
Sams Club-Gingerbread House for staff competition		1 0		120524-HS 12/5/2024	10.5.1001.4000.100.0000	\$167.76
Girard Graphics-Entire School Photo PES		1 0		120524-HS 12/5/2024	10.5.2410.4000.100.0000	\$74.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1125

12/25/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Read Naturally 15 Additional Subscriptions		1	0	120524-JW 12/5/2024	10.5.1205.4400.200.0000	\$252.15
Quicken-Secretary PES		1	0	120524-JW 12/5/2024	10.5.2225.4700.100.0000	\$35.88
Pattis Sunrise Cafe-Bus Driver Appreciation Breakfast		1	0	120524-JW 12/5/2024	10.5.2520.4000.300.0000	\$414.06
Pattis Sunrise Cafe-Superintendent Morning Coffee PMS		1	0	120524-JW 12/5/2024	10.5.2310.4900.300.0000	\$88.58
Pleasantdale Park District Holiday Tree Decoration		1	0	120524-JW 12/5/2024	10.5.2310.4900.300.0000	\$150.00
Dunkin Donuts-Superintendent Morning Coffee PES		1	0	120524-JW 12/5/2024	10.5.2310.4900.300.0000	\$40.68
Kirstens Bakery-Cookies for BOE Appreciation Day		1	0	120524-JW 12/5/2024	10.5.2320.4000.300.0000	\$54.60
SurveyMonkey-Superintendent Eval Survey		1	0	120524-JW 12/5/2024	10.5.2320.4400.300.0000	\$99.00
Canvas Pop-Strategic Plan Wall Art Boardroom		1	0	120524-JW 12/5/2024	10.5.2310.4900.300.0000	\$209.85
Walmart-Team meeting snacks J.B.		1	0	120524-JW 12/5/2024	10.5.2213.4000.300.0000	\$78.99
Walgreens-Supplies red ribbon week		1	0	120524-ST 12/5/2024	10.5.2410.4000.200.0000	\$23.56
Dunkin Donuts-Supplies red ribbon week		1	0	120524-ST 12/5/2024	10.5.2410.4000.200.0000	\$46.47
IAHPERD-Membership dues J.D.		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$50.00
IAHPERD-Conference-J.D.		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$150.00
Walgreens-Nurse Supplies		1	0	120524-ST 12/5/2024	10.5.2130.4000.200.0000	\$16.98

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1125

12/25/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
IPA-Model Student Handbook		1	0	120524-ST 12/5/2024	10.5.2213.4000.300.0000	\$275.00
Joann Fabric Store-Gingerbread houses		1	0	120524-ST 12/5/2024	10.5.1002.4000.200.0000	\$21.58
STRP Midwest Clinic-Conference F.B.		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$220.00
IAHPERD-Conference M.C.		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$150.00
Joann Fabric Stores-Gingerbread Houses		1	0	120524-ST 12/5/2024	10.5.1002.4000.200.0000	\$194.22
Dominos-PAWS Awards Lunch		1	0	120524-ST 12/5/2024	10.5.2410.4000.200.0000	\$106.97
IAHPERD-Membership N.B.membership		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$50.00
IAHPERD-Conference N.B.		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$185.00
Target-Nurse Supplies		1	0	120524-ST 12/5/2024	10.5.2130.4000.200.0000	\$18.00
Target-Gingerbread Houses		1	0	120524-ST 12/5/2024	10.5.2410.4000.200.0000	\$80.00
IAHPERD-Health Blue Ribbon Renewal		1	0	120524-ST 12/5/2024	10.5.1002.3320.200.0000	\$150.00

Check #: 0

PO/InvoiceTotal: \$5,907.71

Vendor Total: \$5,907.71

WEX Health, Inc

Check Group:

FSA Monthly Fee		23	0	0002062662-IN 11/30/2024	10.5.2520.3100.300.0000	\$97.75
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Check #: 0

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1125

12/25/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$97.75
						Vendor Total: \$97.75
						Grand Total: \$6,005.46

End of Report

Students

Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, **immigration status**, order of protection status, ~~actual or potential marital or parental status, including pregnancy.~~ **reproductive health decisions, or actual or potential marital status, including pregnancy.** Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance by using Board policy 2:260 *Uniform Grievance Procedure*, **or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270. *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited.***

Sex Equity

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

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

Any student may file a sex discrimination complaint by using Board policy 2:265, *Title IX Grievance Procedure.*

Administrative Implementation

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

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

ADOPTED: February 20, 2008

REVISED: August 18, 2010; January 17, 2018; January 20, 2021, **January 15, 2025**

Students

School Admissions and Student Transfers to and From Non-District Schools

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

Admission Procedure

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

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

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

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

Admission Procedure

All students must register for school on the dates and at the place designated by the Superintendent. Parents/guardians of students enrolling in the District for the first time must present:

1. A certified copy of the student's birth certificate, If a birth certificate is not presented, the Superintendent or designee shall notify in writing the person enrolling the student that within 30 days he or she must provide a certified copy of the student's birth certificate. A student will be enrolled without a birth certificate if other approved documentation is provided. When a certified copy of the birth certificate is presented, the school shall promptly make a copy for its records, place a copy in the student's permanent record, and return the certified copy to the person enrolling the child. If a person enrolling a student fails to provide a certified copy of the student's birth certificate, the Superintendent or designee shall immediately notify the local law enforcement agency, and shall also notify the person enrolling the student in writing that, unless he or she complies within ten days, the case will be referred to the local law enforcement authority for investigation. If compliance is not obtained within that ten-day period, the Superintendent or designee shall so refer the case. The Superintendent or designee shall immediately report to the local law enforcement authority any material received pursuant to this paragraph that appears inaccurate or suspicious in form of content.
2. Proof of residence, as required by Board policy 7:60, *Residence*.
3. Proof of disease immunization or detection and the required physical examination, as required by State law and Board policy 7:100, *Health, Eye, and Dental Examination; Immunizations, and Exclusion of Students*.

Homeless Children

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

Foster Care Students

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

Student Transfers To and From Non-District Schools

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

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

ADOPTED: February 20, 2008

REVISED: August 18, 2010; August 12, 2015; September 21, 2016; January 16, 2019,
January 18, 2023, **January 15, 2025**

Students

Residence

Resident Students

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

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

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

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

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

Temporary Enrollment

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

Residence of Student with Disabilities

The residence of a child with a disability is determined in accordance with 105 ILCS 5/14-1.11, 5/14-1.11a, and 5/14-1.11b.

Requests for Non-Resident Student Admission

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

1. The student will attend on a year-to-year basis. Approval for any one year is not authorization to attend a following year.
2. The student will be accepted only if there is sufficient room.
3. The student's parent(s)/guardian(s) will be charged the maximum amount of tuition as allowed by State law.
4. The student's parent(s)/guardian(s) will be responsible for transporting the student to and from school.

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

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

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

Homeless Children

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

Challenging a Student's Residence Status

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

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

ADOPTED: February 20, 2008; June 21, 2017

REVISED: January 19, 2022, **January 15, 2025**

Students

Class Size

The Board of Education will establish class sizes that provide a learning environment to meet the instructional needs of all students, while also considering practical space constraints and exercising prudent fiscal management.

The Superintendent will be responsible for working with district level administrators as well as building administrators to establish class sizes in each school based upon student needs, student performance/abilities, grade levels, subject areas, and space availability. For preschool through eighth grade, the administration will follow, as close as possible, the procedures outlined below establishing class size guidelines and administrative procedures.

If it is not possible to achieve the class sizes listed below due to space constraints or other variables, the administration may consider other teacher arrangements to achieve lower student-to-teacher ratios.

The administration will provide a report/update on class sizes twice per academic year. In June, the administration will report the planned application of the policy for the following academic school year. In October, the administration will report the results based on actual enrollment.

Class Size Guidelines & Administrative Procedures

The guidelines for class sizes in preschool through grade eight will be:

Preschool: 15

K-1: 20

2-3: 24

4-5: 25

6-8: 26

The Superintendent will work with the building level administrators and other district administrators to initiate the following steps in determining class sizes:

1. For each school, the number of sections required to achieve class sizes at or below guidelines in each grade level will be determined. If enough classrooms and resources are available, the class sizes will not exceed the guidelines outlined in this policy.
2. If a school does not have enough classrooms to achieve the class sizes at or below the guidelines identified for all grade levels, reasonable alternatives for additional classroom space should be explored. Any recommended alternatives that impact programming must be presented to the Board.
3. If a school does not have enough classrooms to achieve class sizes near guidelines for all grades, the optimal allocation of classroom space will be determined. The first consideration will be that no class sizes will be planned to exceed the targeted classes outlined in this

policy. The second consideration will be the unique needs, characteristics and dynamics of each grade level, with priority going to the grade levels that exceed guidelines and have the greatest demonstrated needs. The following may be considered:

- Student needs, including special education, 504 accommodations, behavioral/discipline, social-emotional issues, identified "at-risk" student considerations, English second language learners, and acceleration/enrichment needs
- Academic strengths and/or challenges for the group of students by grade level
- Subject areas
- Space availability and classroom sizes
- Budgetary constraints as determined by the Board in collaboration with administration
- Effectiveness of available support services, including co-teaching and/or whole-class (not individual or small group aids as identified in IEPs) instructional aides
- Educational research and best practices
- Technology benefits
- Other needs or factors as identified by the administration

All other considerations being equal, priority for classroom space will be given to achieving the identified classroom size guidelines at the primary grade levels.

4. Classes that remain over the guidelines after prioritization and allocation of classroom space will be provided a certified teacher assistant or instructional aide at appropriate levels for the core subject areas. These partner teachers will be assigned through the third full week of September. Thereafter, consideration for additional partner teacher support for classes over the guidelines will be brought to the Board on a case-by-case basis but will not be automatically assigned based upon numbers alone.
5. The resulting allocation of classroom space, remaining classes that fall above guidelines and assignment of teacher support will be reviewed and approved by the Board.
6. The administration may request additional support for classes that fall at or below the guidelines, but demonstrate extraordinary needs. An extraordinary need must be demonstrated according to the criteria in step three. Requests for additional support must be approved by the Superintendent and reviewed by the Board.
7. In addition, technology and resource needs must be met for students in classes that exceed guidelines, such as computers, microscopes, textbooks, etc.

ADOPTED: March 18, 2015

REVISED: January 16, 2019

REVIEWED: January 15, 2025

Students

Attendance and Truancy

Compulsory School Attendance

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

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

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

Absenteeism and Truancy Program

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

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

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

LEGAL REF.: 105 ILCS 5/26-1 through 18
705 ILCS 405/3-33.5. Juvenile Court Act of 1987.
23 Ill.Admin.Code §§1.242 and 1.290.

ADOPTED: February 20, 2008

REVISED: October 15, 2014; January 17, 2018; January 16, 2019; January 19, 2022,
January 15, 2025

REVIWED: January 18, 2023

Students

Student Appearance

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The District does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists. **The District also does not prohibit the right of a student to wear or accessorize the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or other characteristic or category protected under the Illinois Human Right Act, 775 ILCS 5/1-103(Q).** Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance will be developed by the Superintendent or designee and included in the *Parent Student Handbook*.

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

ADOPTED: February 20, 2008

REVISED: January 19, 2022, **January 15, 2025**

Students

Teen Dating Violence Prohibited

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

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

1. Fully implements and enforces each of the following Board policies:
 - a. *2:260, Uniform Grievance Procedure*. This policy provides a method for any student, parent/guardian, employee, or community member to file a complaint if he or she believes that the School Board, its employees, or its agents have violated his or her rights under the State or federal Constitution, State or federal statute, Board policy, or various enumerated bases.
 - b. *2:265, Title IX Grievance Procedure*. This policy prohibits a District employee, agent, or student from engaging in sex discrimination, including sex-based harassment, in violation of Title IX of the Education Amendments of 1972. Prohibited conduct includes but is not limited to sexual assault, dating violence, domestic violence, and stalking.
 - c. *7:20, Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
 - d. *7:180, Prevention of and Response to Bullying, Intimidation, and Harassment*. This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
 - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the District's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
 - b. The Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, or a Complaint Manager identified in policy 7:20, *Harassment of Students Prohibited*.
3. Incorporates age-appropriate instruction in grades 7 through 12, in accordance with the District's comprehensive health education program in Board policy 6:60, *Curriculum Content*. This includes incorporating student social and emotional development into the District's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Building Principal, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

LEGAL REF.: 105 ILCS 110/3.10.

APPROVED: October 15, 2014

REVISED: January 20, 2021, **January 15, 2025**

Students

Suspension Procedures

In-School Suspension

The Superintendent or designee is authorized to maintain an in-school suspension program. The program shall include, at a minimum, each of the following:

1. Before assigning a student to in-school suspension, the charges will be explained and the student will be given an opportunity to respond to the charges.
2. Students are supervised by licensed school personnel.
3. Students are given the opportunity to complete classroom work during the in-school suspension for equivalent academic credit.

Out-of-School Suspension

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

1. A conference during which the charges will be explained and the student will be given an opportunity to respond to the charges before he or she may be suspended.
2. A pre-suspension conference is not required, and the student can be immediately suspended when the student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the educational process. In such cases, the notice and conference shall follow as soon as practicable.
3. An attempted phone call to the student's parent(s)/guardian(s).
4. A written notice of the suspension to the parent(s)/guardian(s) and the student, which shall:
 - a. Provide notice to the parent(s)/guardian(s) of their child's right to a review of the suspension;
 - b. Include information about an opportunity to make up work missed during the suspension for equivalent academic credit;
 - c. Detail the specific act of gross disobedience or misconduct resulting in the decision to suspend;
 - d. Provide rationale or an explanation of how the chosen number of suspension days will address the threat or disruption posed by the student or his or her act of gross disobedience or misconduct; and
 - e. Depending upon the length of the out-of-school suspension, include the following applicable information:
 - i. For a suspension of 3 school days or less, an explanation that the student's continuing presence in school would either pose:

- a) A threat to school safety, or
- b) A disruption to other students' learning opportunities.
- ii. For a suspension of 4 or more school days, an explanation:
 - a) That other appropriate and available behavioral and disciplinary interventions have been exhausted,
 - b) As to whether school officials attempted other interventions or determined that no other interventions were available for the student, and
 - c) That the student's continuing presence in school would either:
 - i) Pose a threat to the safety of other students, staff, or members of the school community, or
 - ii) Substantially disrupt, impede, or interfere with the operation of the school.
- iii. For a suspension of ~~5~~ 4 or more school days, the information listed in section 4.e.ii., above, along with documentation by the Superintendent or designee determining what, if any, appropriate and available support services will be provided to the student during the length of his or her suspension.
5. A summary of the notice, including the reason for the suspension and the suspension length, must be given to the Board by the Superintendent or designee.
6. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. At the review, the student's parent(s)/guardian(s) may appear and discuss the suspension with the Board or its hearing officer and may be represented by counsel. Whenever there is evidence that mental illness may be the cause for the suspension, the Superintendent or designee shall invite a representative from the Department of Human Services to consult with the Board. After presentation of the evidence or receipt of the hearing officer's report, the Board shall take such action as it finds appropriate. If the suspension is upheld, the Board's written suspension decision shall specifically detail items (a) and (e) in number 4, above.

LEGAL REF.: 105 ILCS 5/10-22.6.
Goss v. Lopez, 95 S.Ct. 729 (1975).
Sieck v. Oak Park River-Forest High School, 807 F.Supp. 73 (N.D. Ill., E.D., 1992).

ADOPTED: September 21, 2016

REVIEWED: December 20, 2023

REVISED: January 15, 2025

Students

Expulsion Procedures

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

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

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

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

ADOPTED: November 16, 2016

REVISED: January 19, 2022

REVIEWED: January 15, 2024

Students

Student Support Services

The District provides a liaison to facilitate the enrollment and transfer of records of students in the legal custody of the Ill. Department of Children and Family Services when enrolling in or changing schools.

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

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

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

Erin's Law Counseling Options, Assistance, and Intervention

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

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

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

APPROVED: August 14, 2013

REVISED: January 19, 2022, **January 15, 2025**

Students

Exemption from Physical Activity

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

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

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

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

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

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

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

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

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

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

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

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

ADOPTED: February 20, 2008

REVISED: January 17, 2018; January 16, 2019; January 19, 2022, **January 15, 2025**

Students

Solicitations By Outside Organizations

~~Outside organizations shall not be permitted to advertise events through the school or use the students to sell tickets except those jointly school sponsored or school approved parent activities.~~

~~All information, advertising, tickets and other materials must carry the sponsor's name.~~

ADOPTED: _____ December 14, 1994

REVISED: _____ February 20, 2008

Community Relations

Connection with the Community

The Board President is the official spokesperson for the School Board. The Superintendent is the District's chief spokesperson and shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
2. Convey the mission of the district to the community and report progress in meeting strategic objectives.
3. Gather input on district initiatives.
4. Secure adequate financial support to advance the District mission.
5. Help the community feel a more direct responsibility for the quality of education provided by their schools.
6. Earn the community's good will, respect, and confidence.
7. Promote a genuine spirit of cooperation between the school and the community.
8. Keep the news media provided with accurate information.

The public relations program should include:

1. Regular news releases concerning District programs, policies, and activities, and special event management for distribution by, for example, posting on the District website or sending to the news media.
2. News conferences and interviews, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. Staff members may speak for the District only with prior approval from the Superintendent. The Board President will be apprised of all media contacts. If the Board President is unavailable then the Vice President will be notified. If the Vice President is not available, the Board Secretary will be notified, etc.
3. Publications having high quality content and effective format.
4. Other efforts that highlight the District's programs and activities.

Community Engagement

Community engagement is a process that the Board uses to actively involve diverse citizens in dialogue, deliberation, and collaborative thinking around common interests for the District's schools.

The Board, in consultation with the Superintendent, determines the purpose(s) and objective(s) of any community engagement initiative. For each community engagement initiative, the Board will commit to the determined purpose(s) and objective(s), and provide information about the expected nature of the public's involvement; the Superintendent or designee will identify the effective tools and tactics that will advance the Board's purpose(s) and objective(s). School sponsored media opportunities will not be used to advance the candidacy of a Board member in an election year.

ADOPTED: January 18, 2012

REVISED: January 20, 2016; April 21, 2021

REVIEWED: January 15, 2025

Community Relations

Visitors to and Conduct on School Property

The following definitions apply to this policy:

School property - School buildings and grounds, all District buildings and grounds, and parking areas; vehicles used for school purposes, and any location used for a School Board meeting, school athletic event, or other school-sponsored event.

Visitor - Any person other than an enrolled student or employee.

All visitors to school property are required to report to the building main office and receive permission to remain on school property. All visitors must sign a visitors' log, show identification, and wear a visitor's badge. When leaving the school, visitors must return their badge. On those occasions when large groups of parents and friends are invited onto school property, visitors are not required to sign in but must follow school officials' instructions. Visitors must remain in designated areas that are open to the public. Access to secure areas of the building is not permitted during before or afterschool activities without approval of the Administration. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member by telephone or email to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Superintendent or designee.

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, a Board member, sports official or coach, or any other person;
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language;
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device;
4. Damage or threaten to damage another's property;
5. Damage or deface school property;
6. Violate any Illinois law, or town or county ordinance;
7. Smoke or otherwise use tobacco products;
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectable, regardless of when and/or where the use occurred.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*.
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function including using cellular phones, audio/video devices, or other electronic devices in a disruptive manner or in a manner that compromises the confidentiality rights of students.;

12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Administration;
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized District employee's directive;
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding;
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee; or
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

*. On duty police officers may possess firearms as part of official duties.

Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school has notified the building Principal of his or her presence at the school for the purpose of: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion and notifies the Building Principal of his or her presence at the school; or
2. Has permission to be present from the Board, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

Authorized agents of an exclusive bargaining representative, upon notifying the Building Principal's office, may meet with a school employee (or group of employees) in the school building during free-times of such employees.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from school property. The person is also subject to being denied admission to school events or meetings for up to one calendar year.

Procedures to Deny Future Admission to School Events or Meetings

Before any person may be denied admission to school events or meetings as provided in this policy, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least 10 days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing,
2. A description of the prohibited conduct,
3. The proposed time period that admission to school events will be denied, and
4. Instructions on how to waive a hearing.

LEGAL REF.: Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).
20 U.S.C. §7181 et seq., Pro-Children Act of 1994.
105 ILCS 5/10-20.5b, 5/22-33, 5/24-24, 5/24-25, and 5/27-23.7(a).
410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act.
430 ILCS 66/, Firearm Concealed Carry Act.
410 ILCS 705/, Cannabis Tax and Regulation Act.
720 ILCS 5/11-9.3.

ADOPTED: January 20, 2010

REVISED: January 15, 2014; January 20, 2016; January 18, 2017; January 15, 2020

REVIEWED: **January 15, 2025**

Community Relations

Spectator Conduct at School Events

Any individual, including an adult, who behaves in an unsportsmanlike or disruptive manner during any school event or meeting, including School Board meetings, may be ejected from the event or meeting. The individual is also subject to being denied admission to school events or meetings for up to one calendar year. Examples of unsportsmanlike or disruptive conduct includes, but are not limited to:

- Using vulgar or obscene language
- Possessing or being under the influence of any alcoholic beverage or illegal substance
- Possessing a weapon, or any object that can reasonably be considered, or looks like, a weapon
- Fighting or otherwise striking or threatening another person
- Failing to obey the instructions of a security officer or School District employee
- Engaging in any activity that is illegal or disruptive

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1. The date, time, and place of the Board hearing,
2. A description of the unsportsmanlike or disruptive conduct,
3. The proposed time period that admission to school events will be denied, and
4. Instructions on how to waive a hearing.

LEGAL REF.: ——— 105 ILCS 5/24-24.

ADOPTED: ——— November 14, 2007

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2. A description of the unsportsmanlike or disruptive conduct,
3. The proposed time period that admission to school events will be denied, and
4. Instructions on how to waive a hearing.

LEGAL REF.: 105 ILCS 5/24-24.

ADOPTED: November 14, 2007

Community Relations

Research Conducted by Outside Individuals or Agencies

~~Requests to conduct research at Pleasantdale School District 107 may be granted by the Superintendent under the following conditions:~~

- ~~1. Confidentiality of students is maintained under all circumstances.~~
- ~~2. The results of the research are of value to the district in advancing the mission and strategic objectives.~~
- ~~3. The results of the research are available to the district without restrictions.~~
- ~~4. Data collections methods do not disrupt the educational program.~~
- ~~5. The manner in which results of the research will be used by individuals or agencies will be fully disclosed to the Superintendent prior to initiating any research activities.~~
- ~~6. The Superintendent may stop research activities at any point if any conditions of this policy are breached.~~
- ~~7. Parental permission is required for students to participate in research conducted by outside individuals or agencies.~~

~~ADOPTED: November 14, 2007~~

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

Introduction: Pleasantdale School District prides itself on offering an excellent educational experience for a reasonable price. The majority of the district's budget is spent on programs that directly impact students. Our community values high-quality instruction. Therefore, over 60% of our district budget is allocated to teachers' salaries and benefits, ensuring that the values of the community are well represented when creating our budget. Likewise, PSD 107 has the lowest tax rate in the township and has continued to be a good steward of taxpayer dollars. To that end, the district has charged current users of district services for technology items and frequently used school supplies (e.g., locks, calculators, assignment notebooks, etc.). Parents who enroll their students in the Bright Beginnings preschool program pay tuition. Over the past several years, we have streamlined our fees, which resulted in greater convenience for our parents and improved efficiency for the business office. The following is information on this new process.

Registration Fees: Beginning in the 2017-18 school year, the district implemented a four-year rollout of computing devices for students at both schools. To fulfill the goal of the district's technology committee, we sought to implement a financially sustainable technology program. This means parents paid the cost of the student devices through a fee. In Kindergarten and first grade, the district offered one device for every two students. Over the course of the last three years, the district has pivoted to providing all students with a personal computing device (iPad).

Several years ago, the district acted on feedback from families and our business office, which streamlined our fees and made the fee payment system less confusing. The ultimate goal of these changes was to create a single and more manageable fee for families while increasing processing efficiencies for our business office. In addition to the technology items, the new fees included locks, calculators, and assignment notebooks. Because of this change, the fees are now considered registration fees.

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

Recommendation: The administration recommends a slight increase for the 2025-26 school year registration fees. This increase is due to the rising cost of materials and safety software on student devices. The increase ranges from \$3.00 to \$5.00.

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Grade	Registration Fee (2024-25)	Registration Fee (2025-26)
Kindergarten	\$85.00	\$90.00
First Grade	\$85.00	\$90.00
Second Grade	\$85.00	\$90.00
Third Grade	\$157.00	\$160.00
Fourth Grade	\$157.00	\$160.00
Fifth Grade	\$180.00	\$185.00
Sixth Grade	\$170.00	\$175.00
Seventh Grade	\$165.00	\$170.00
Eighth Grade	\$202.00	\$202.00

Preschool Tuition: The district hosts a Bright Beginnings preschool program that serves children who live within district boundaries and are three or four years old. The program aims to provide our community’s three- and four-year-olds with an academic experience to help ensure success in kindergarten and beyond. The program hosts a five-day-a-week academic program, allowing for either AM or PM options. The current cost of the program is \$25.40 per day.

Bright Beginnings has been a popular option for our families, and the district often has a waiting list. In an effort to pass along modest tuition increases that helped the program keep pace with inflation, the Board agreed to an annual tuition increase of 2% with a 4% increase every fifth year. Again, these annual increases aim to keep pace with inflation and rising costs.

Recommendation: The administration recommends that the Board of Education support a four percent (4%) increase for Bright Beginnings tuition, bringing the total cost to \$4,447. This increase aims to address the program’s rising costs and ensure we can provide a high-quality experience to our students.



PLEASANTDALE SCHOOL DISTRICT 107
2025-2026 SCHOOL CALENDAR

DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT *REV: 12/5*

August 2025

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31						

September 2025

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October 2025

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November 2025

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30						

December 2025

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28	29 X	30 X	31 X			

January 2026

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18	19 X	20	21	22	23	24
25	26	27	28	29	30	31

Opening/Closing Days of School

- August 21, 2025 (**A**) First Day of School
- August 25, 2025 (**PA**) First Day of PreK
- June 2, 2026 (**PO**) Last Day of PreK
- June 4, 2026 (**Q**) Last Day of School

Student Non-Attendance Days (X)

- August 19 - District Institute Day
- August 20 - District Institute Day
- September 1 - Labor Day
- October 10 - District Institute Day
- October 13 - Columbus/Indigenous People's Day
- **November 24-28 - Thanksgiving Break**
- **Dec 22 - Jan 2 - Winter Break**
- January 5 - District Institute Day
- January 19 - Martin Luther King Jr. Day

- February 16 - President's Day
- **Mar 30 - Apr 3 - Spring Break**
- April 6 - Weather make-up day (may be attendance day if needed)
- May 25 - Memorial Day
- June 19 - Juneteenth
- July 3 - Independence Day Observed

½ Day Inservice-Noon Dismissal (⇌)

- August 21
- February 13
- March 6
- May 22
- June 4 (or last day of school if weather make-up days are used)

Parent/Teacher Conference Days (▲)

- October 23 1:00 - 8:00 PM
- October 24 10:00 AM - 5:00 PM (Video Conference)

Weather Make-Up Days (○)

- If school is canceled for inclement weather, the following days may become student attendance days:
- April 6
- June 5, 8, 9, 10, & 11

Grading Periods

- November 14 - T1 First Trimester
- March 6 - T2 Second Trimester
- June 4 - T3 Third Trimester

Commencement (🎓)

- June 3

Miscellaneous

- June 8 - July 2 - Summer Academy

February 2026

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March 2026

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April 2026

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May 2026

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31						

June 2026

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July 2026

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19	20	21	22	23	24	25
26	27	28	29	30	31	

Personnel Report

January 15, 2025

1. Retirement of Personnel:

The Superintendent did not receive any letters of retirement.

2. Resignation of Personnel:

The Superintendent did not receive any letters of resignation.

3. Employment of Staff

The Superintendent is recommending the hiring of Koran Stewart as the building custodian at PES (Hourly rate of \$20.85).

Recommendation:

The Board of Education hires Koran Stewart at \$20.85 per hour as the building custodian at Pleasantdale Elementary School.

4. Other Personnel Actions

The superintendent recommends a contract adjustment for the remainder of the 2024-25 school year for Sara Poplawski.

Recommendation:

The Board of Education adjusts Sara Poplawski's contract from January 15, 2025 through June 30, 2025.

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

The district makes great efforts to keep students and staff safe at school, and these efforts have resulted in schools that are ahead of the curve when it comes to student, staff, and visitor safety. However, there is always room for improvement. With that said, it is the district's practice to convene a safety audit every four years. The audit is then reviewed by a district safety task force, which develops a three-year safety plan to be reviewed and approved by the Board. To ensure that a broad range of stakeholders' voices are heard and to ensure transparency in the process, the task force is made up of parents, teachers, administrators, secretaries, and students. This group employed the help of school safety consultant Paul Timm. While the district safety plan guides our improvements, we do make adjustments as new information becomes available. After the Nashville school shooting, we learned that glass doors are a vulnerable point and, therefore, have added shatter-resistant sheeting to our entry points as phase one of adding this sheeting. We have since completed phase two, which added shatter-resistant sheeting to the classroom entry glass, better fortifying our classrooms. Likewise, we have added planter bollards to the front of our schools, which protects against a vehicle attack.

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

During the 2021-22, Mr. Timm performed a physical security assessment of our buildings and submitted a report to the task force for review. Overall, there were specific recommendations that are reflected in the Board approved safety plan found below. When Mr. Timm addressed the task force, he explained that the most high-value security measures focused on access



control (who can get into your school) and communication (how well information is transferred from one person to another). To that end, we have focused our efforts and will continue to make these a priority. In addition to Mr. Timm’s recommendations, the plan reflects the task force members’ experiences within our schools. The three-year plan is meant to act as a roadmap as we work to make our schools safer.

Below is the table that outlines the full plan and our progress.

Green = Complete

Yellow = In progress

Red = Not Complete

Blue = No longer applicable

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

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<p>Crossing guard safety vest</p>	<p>Clear procedures for before and after school and lunch duty/recess and expand communications</p>		
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In addition to the safety improvements found in our plan, the district has also made improvements to cyber safety within the district. We have improved our device monitoring and filtering capabilities to ensure that students don't navigate to the darker parts of the web. We have also implemented measures to ensure the district does not fall victim to a cyber attack. However, if the district should fall prey to such an attack, we can have our systems restored within 24 to 48 hours. We have upgraded our visitor management system to a more reliable and easier-to-use platform. Finally, we have had our network security measures evaluated by an outside agency to ensure our current practices align with the best safety and security practices within the industry.



Parent/Student Handbook

~~2024-2025~~ **2025-2026**

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- 8.20 - Personal Property

Chapter 9 - Athletics and Extracurricular Activities

- 9.10 - Extracurricular Athletic Activities Code of Conduct
- 9.30 - Student Athlete Concussions and Head Injuries

Chapter 10 - Special Education and Support Services

- 10.10 - Education of Children with Disabilities
- 10.20 - Discipline of Students with Disabilities
- 10.25 - Support Services
- 10.60 - Related Service Logs
- 10.70 - **PUNS (Prioritization of Urgency of Need for Services) Database Information for Students and Parents or Guardians**

Chapter 11 - Student Records & Privacy

- 11.10 - Student Privacy Protections
- 11.20 - Student Records

Chapter 12 - Parental Right Notifications

12.10 - Teacher Qualifications
12.20 - Standardized Testing
12.30 - Homeless Child's Right to Education
12.40 - Sex Education Instruction
12.60 - English Learners
12.70 - School Visitation Rights Act
12.80 - Pesticide Application Notice
12.90 - Mandated Reporter
12.110 - Sex Offender Notification Law
~~12.120 - Violent Offender Community Notification~~
12.170 - School Visitation Rights

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

Sean Mason 773-412-7582
11438 Ridgewood Lane, Burr Ridge, 60527

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~~ Assistant Superintendent of Finance and Operations:

Mr. Griffin Sonntag

~~Assistant~~ Director of Student Services:

Mrs. Sara Poplawski

Technology Director:
 Superintendent's Secretary:
 Bookkeepers:

Mr. James Mukite
 Mrs. Jenni Weiler
 Ms. Kathy Scarmella, Ms. Mary Zwolinski

Pleasantdale Elementary School (PreK-4)
 8100 School Street
 LaGrange, Illinois 60525
 Telephone: (708) 246-4700
 To report an absence: Login to Pickup Patrol

Pleasantdale Middle School (5-8)
 7450 S. Wolf Road
 Burr Ridge, Illinois 60527
 Telephone: (708) 246-3210
 To report an absence: Login to Pickup Patrol

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

Principal: Dr. Jeannine Arundel
 Assistant Principal: Mrs. Maura Raleigh
 Secretary: Mrs. 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 Assistant Superintendent of Finance and Operations	
Lunch Program	School Lunch Supervisor	Business Manager Assistant Superintendent of Finance and Operations	
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
12:15 - 2:45 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
8:15 a.m. - students enter building
8:22 a.m. - classes begin
3:22 p.m. - dismissal

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.~~

All visitors, 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 must sign in, identifying their name, the date and time of arrival, and the classroom or location they are visiting. Approved visitors must take a tag identifying themselves as a guest and place the tag on their outer clothing in a clearly visible location. Visitors 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.

Any person wishing to confer with a staff member should contact that staff member to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Visitors are expected to abide by all school rules during their time on school property. A visitor 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 trespassing and/or disruptive behavior.

No person on school property or at a school event shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law or municipal, local, or county ordinance.
7. Smoke or otherwise use tobacco products.
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.

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. **Class contact information can be found in Skyward or through the app Directory Spot, the online directory available to all PTO members.**

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. **We ask that no goodie bags other than what the PTO may distribute be sent to school with your child.** 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.~~ **Middle school students have access to Gmail and Schoology Messaging to communicate within the D107 domain, and are expected to follow the Acceptable Use Policy (AUP) while sending emails or messages.**

Parent Square

All families have access to Parent Square as our communication tool in District 107. Newsletters and other important communications from the District, schools, and teachers are shared through this platform. There will be opportunities for parents to receive instruction on how to access Parent Square at the beginning of each year.

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, as well as student-teacher communication. 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 t 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.

1.210 - Free and Reduced-Price Food Services; Meal Charge Notification

When the parents/guardians of students are unable to pay for their child(ren)’s meal services, meal charges will apply per a student’s eligibility category and will be processed by the District accordingly.

A student’s eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Department of Agriculture, and distributed by the Illinois State Board of Education.

Free and Reduced-Price Food Services Eligibility

When the parents/guardians of students are unable to pay for their child(ren)’s meal services, meal charges will apply per a student’s eligibility category and will be processed by the District accordingly.

A student’s eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Dept. of Agriculture, and distributed by the Ill. State Board of Education.

Meal Charges for Meals Provided by the District

The Building Principal and District staff will work jointly to prevent meal charges from accumulating. Every effort to collect all funds due to the District will be made on a regular basis and before the end of the school year. Contact your Building Principal or designee about whether your child(ren)'s charges may be carried over at the end of the school year, i.e., beyond June 30th.

Unpaid meal charges are considered delinquent debt when payment is overdue as defined by Board policy 4:45, Insufficient Fund Checks and Debt Recovery and the Hunger-Free Students' Bill of Rights Act (105 ILCS 123/). The District will make reasonable efforts to collect charges classified as delinquent debt, including repeated contacts to collect the amounts and, when necessary, requesting that the student's parent(s)/guardian(s) apply for meal benefits to determine if the student qualifies for such benefits under Board policy 4:130, Free and Reduced-Price Food Services. The District will provide a federally reimbursable meal or snack to a student who requests one, regardless of the student's ability to pay or negative account balance.

When a student's funds are low and when there is a negative balance, reminders will be provided to the staff, students, and their parent(s)/guardian(s) at regular intervals during the school year.

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. If a family needs assistance accessing internet, please contact the Building Principal.

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. Students will not be denied the opportunity to participate in curricular and extracurricular programs of the school district 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 limits based on household size, that are used for the federal free meals programs;
2. The student's parent is a veteran or active-duty military personnel with income at or below 200% of the federal poverty line;
3. 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 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 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, Wednesday, 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.
 - **Middle School:** Tablets, iPods, iPads, Smartphones, and other electronic devices must be silenced on the bus unless a student uses headphones.

- Elementary School: School-issued iPads are to remain turned off and in student backpacks while on the bus. Personal electronic devices, while discouraged from coming to school, 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/her 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

- During arrival and dismissal, and after clubs, enter the school parking lot staying to the right of the parking lot and loop around the back of the school.

- 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.
- **During K-4 drop off/pick up, parents are to remain in their vehicle at all times. Students are to enter/exit the vehicle on the passenger side for safety reasons.**
- 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.
- **Parents are to update student dismissal plans in Pickup Patrol. Instructions how to access PickUp Patrol are provided at the beginning of the school year, and by contacting the front office.**

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. **The District is not responsible for bicycles parked at school. The use of locks is encouraged. All bikes must be parked at the designated rack(s).** 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. **Students without documented immunity to measles are required to be excluded from school for 21 days from date of last exposure.**

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~~ **must** 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—Student Behavior

Prohibited Student Conduct

Students may be disciplined for gross disobedience or misconduct, including but not limited to the following:

1. Using, possessing, distributing, purchasing, selling or offering tobacco or nicotine materials, including electronic cigarettes, e-cigarettes, vapes, vape pens or other vaping related products.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling or offering for sale:
 - a. Any illegal drug, controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under Ashley's Law).
 - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
 - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
 - d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under Ashley's Law.

e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.

f. "Look-alike" or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance or other substance that is prohibited by this policy.

g. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

h. Any substance inhaled, injected, smoked, consumed or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in a tablet or powdered form.

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

4. Using, possessing, controlling or transferring a "weapon" or violating the procedures listed below under the Weapons Prohibition section of this handbook procedure.

5. Using or possessing an electronic paging device.

6. 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." Unless otherwise banned under this policy or by the building principal, all cellular phones, smartphones and other electronic devices must be kept powered-off and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used during the student's lunch period; or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals..

7. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.

8. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a staff member's request to stop, present school identification or submit to a search.

9. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, altering report cards and wrongfully obtaining test copies or scores.

10. Engaging in bullying, hazing or any kind of aggressive behavior that does physical or psychological harm to a staff person or another student or encouraging other students to engage in such behavior. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network or other comparable conduct.

11. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning) and sexual assault.

12. Engaging in teen dating violence.

13. Causing or attempting to cause damage to, stealing, or attempting to steal, school property or another person's personal property.
14. Entering school property or a school facility without proper authorization.
15. In the absence of a reasonable belief that an emergency exists, calling emergency responders (calling 9-1-1); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus or at any school activity.
16. Being absent without a recognized excuse.
17. Being involved with any public school fraternity, sorority, or secret society.
18. Being involved in a gang or engaging in gang-like activities, including displaying gang symbols or paraphernalia.
19. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism and hazing.
20. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.
21. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
22. Operating an unarmed aircraft system (AUS) or drone for any purpose on school grounds or at any school event unless granted permission by the building principal.

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.

Efforts, including the use of positive interventions and supports shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else.

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

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, **or**
5. **During periods of remote learning.**

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.
- **Behaviors which are more disruptive and/or harmful to the learning environment, will be addressed individually in accordance with School Board policy.**

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)
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	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	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>Saturday Detention</p> <p>Working Lunch</p>	
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LEVEL 3 INFRACTIONS	<p>DISCIPLINARY AND BEHAVIORAL INTERVENTIONS - May utilize one or more of the following measures</p> <p>*Listed in alphabetical order</p>	RESTORATIVE PRACTICES (Targeting specific behavior)
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<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:</p> <p>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>
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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>

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. School personnel shall not advise or encourage students to drop out of school voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following measures:

1. Notifying parents/guardians.
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen or damaged property.
6. In-school suspension.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. (If transportation arrangements cannot be made in advance, an alternative disciplinary measure will be assigned to the student.)
8. Community service.
9. Seizure of contraband; confiscation and temporary retention of the personal property that was used to violate school rules.
10. Suspension of bus riding privileges.
11. Suspension from school and all school activities for up to 10 days. A suspended student is prohibited from being on school grounds.
12. Expulsion from school and all school activities for a definite time period not to exceed 2 calendar years. An expelled student is prohibited from being on school grounds.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for transfer under State law.
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, such as, illegal drugs (controlled substances), "look-alikes," alcohol or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

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

Corporal Punishment

~~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.~~

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, and physical restraint as discipline or punishment, convenience for staff, retaliation, 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.

Corporal Punishment

Corporal punishment is illegal and will not be used. Corporal punishment means a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt the offense, prevent its recurrence, or set an example for others.

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.~~

Weapons Prohibition

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

(1) A firearm, meaning any gun, rifle, shotgun, weapon as defined by Section 921 of Title 18 of the United States Code, firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act, or firearm as defined in Section 24-1 of the Criminal Code of 1961. The expulsion period may be modified by the superintendent, and the superintendent's determination may be modified by the board on a case-by-case basis.

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

The expulsion requirement may be modified by the superintendent, and the superintendent's determination may be modified by the board on a case-by-case basis.

Gang & Gang Activity Prohibited

"Gang" is defined as any group, club or organization of two or more persons whose purposes include the commission of illegal acts. No student on or about school property or at any school activity or whenever the student's conduct is reasonably related to a school activity, shall: (1) wear, possess, use, distribute, display, or sell any clothing, jewelry, paraphernalia or other items which reasonably could be regarded as gang symbols; commit any act or omission, or use either verbal or non-verbal gestures, or handshakes showing membership or affiliation in a gang; or (2) use any speech or commit any act or omission in furtherance of the interest of any gang or gang activity, including, but not limited to, soliciting others for membership in any gangs; (3) request any person to pay protection or otherwise intimidate, harass or threaten any person; (4) commit any other illegal act or other violation of district policies, (5) or incite other students to act with physical violence upon any other person.

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.

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 buses, 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.

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.

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important **district and** 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~~ **orientation**, gender-related identity or expression, ancestry, age, religion, physical or mental disability, **physical appearance**, socioeconomic status, academic status, order of protection status, ~~status of being homeless~~ **homelessness**, or actual or potential marital ~~or parental~~ status, **parenting 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 and administrator, 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.

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.

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

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Burr Ridge, IL 60527

708-784-2013

dpalzet@d107.org

Dr. Jennifer Ban

7450 S. Wolf Road

Burr Ridge, IL 60527

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jban@d107.org

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6.42 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited

Discrimination and harassment on the basis of race, color, or national origin negatively affects a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from such discrimination and harassment is an important District and School goal. The District and School do not discriminate on the basis of actual or perceived race, color, or national origin in any of its education programs or activities and comply with federal and State non-discrimination laws.

Examples of Prohibited Conduct

Examples of conduct that may constitute discrimination on the basis of race, color, or national origin include: disciplining students more harshly and frequently because of their race, color, or national origin; denying students access to high-rigor academic courses, extracurricular activities, or other educational opportunities based on their race, color, or national origin; denying language services or other educational opportunities to English learners; and assigning students special education services based on a student's race, color, or national origin.

Harassment is a form of prohibited discrimination. Examples of conduct that may constitute harassment on the basis of race, color, or national origin include: the use of racial, ethnic or ancestral slurs or stereotypes; taunts; name-calling; offensive or derogatory remarks about a person's actual or perceived race, color, or national origin; the display of racially-offensive symbols; racially-motivated physical threats and attacks; or other hateful conduct.

Making a Report or Complaint; Investigation Process

Individuals are encouraged to promptly report claims or incidences of discrimination or harassment based on race, color, or national origin to the Nondiscrimination Coordinator, a Complaint Manager, or any employee with whom the student is comfortable speaking. Reports will be processed under the District's Uniform Grievance Procedure.

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

Federal and State Agencies

If the District fails to take necessary corrective action to stop harassment based on race, color, or national origin, further relief may be available through the Illinois Dept. of Human Rights (IDHR) or the U.S. Dept. of Education's Office for Civil Rights. To contact IDHR, go to: <https://dhr.illinois.gov/about-us/contact-idhr.html> or call (312) 814-6200 (Chicago) or (217) 785-5100 (Springfield).

Prevention and Response Program

The District maintains a prevention and response program to respond to complaints of discrimination based on race, color, and national origin, including harassment, and retaliation. The program includes procedures for responding to complaints which:

1. Reduce or remove, to the extent practicable, barriers to reporting discrimination, harassment, and retaliation;
2. Permit any person who reports or is the victim of an incident of alleged discrimination, harassment, or retaliation to be accompanied when making a report by a support individual of the person's choice who complies with the District's policies and rules;
3. Permit anonymous reporting, except that an anonymous report may not be the sole basis of any disciplinary action;
4. Offer remedial interventions or take such disciplinary action as may be appropriate on a case-by-case basis;
5. Offer, but do not require or unduly influence, a person who reports or is the victim of an incident of harassment or retaliation the option to resolve allegations directly with the accused; and
6. Protects a person who reports or is the victim of an incident of harassment or retaliation from suffering adverse consequences as a result of a report of, investigation of, or a response to the incident.

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, up to and including discharge.

Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, including but not limited to, suspension and expulsion, consistent with the student discipline information in this handbook.

Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to remedial and/or disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints, participating in the complaint process, or otherwise providing information about discrimination or harassment based on race, color, or national origin is prohibited.

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

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. **Parents may drop off forgotten lunches in the front office. Food for students may not be delivered by outside vendors.**

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

Our outdoor weather guidelines are in alignment with the Child Care Weather Watch chart shared through the Illinois State Board of Education. Effective January 2025, our students will have indoor recess when the "real feel" temperature for our school location is 9 degrees Fahrenheit or lower. If the temperature is between 10-30 degrees Fahrenheit, there may be a shortened recess as determined by Administration, and above 30 degrees Fahrenheit, students will have outdoor recess.

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 Fahrenheit and higher (including windchill)
 - Brief Outdoor Recess
 - 5-14 degrees Fahrenheit (including windchill)

- Indoor Recess
 - Below 5 degrees Fahrenheit (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. **Any related student fees for the field trip and/or transportation will be billed through Skyward. Families who qualify for Free and Reduced School Fees can contact the Principal to have fees waived.**

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 be 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 **Preschool** ~~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~~ **phones/electronic devices**, 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~~ **at school**. 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 107's 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~~ Sara Poplawski, Director of Student Services, bparker@d107.org spoplawski@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 behavior**. 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 **are available for speech/language screening by parent request or teacher referral.** ~~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.

10.70 – PUNS (Prioritization of Urgency of Need for Services) Database Information for Students and Parents or Guardians

The Illinois Department of Human Services (IDHS) maintains a statewide database known as the PUNS database (Prioritization of Urgency of Need for Services) that records information about individuals with intellectual disabilities or developmental disabilities who are potentially in need of services.

IDHS uses the data on PUNS to select individuals for services as funding becomes available, to develop proposals and materials for budgeting, and to plan for future needs.

The PUNS database is available for children with intellectual disabilities or developmental disabilities with unmet service needs.

Registration to be included on the PUNS database is the first step toward receiving developmental disabilities services in this State. A child who is not on the PUNS database will not be in the queue for State developmental disabilities services.

For more information and to sign up for PUNS, see the Illinois Department of Human Services PUNS information page at <https://www.dhs.state.il.us/page.aspx?item=41131>

You may also contact the following District employee for assistance:

Sara Poplawski, Director of Student Services

spoplawski@d107.org

708- 784-2175

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.

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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, and 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 **identified** 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.

Information about sex offenders or violent offenders against youth is available to the public on the Illinois State Police (ISP) website. The ISP website contains the following:

- Illinois Sex Offender Registry, <https://isp.illinois.gov/Sor/Disclaimer>
- Illinois Murder and Violent Offender Against Youth Registry, <https://isp.illinois.gov/MVOAY?Disclaimer>
- Frequently Asked Questions Concerning Sex Offenders, <https://isp.illinois.gov/Sor?FAQs>

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/emvo/>

Annual Comprehensive Financial Report

For Year Ended June 30, 2024



Pleasantdale School District 107
Burr Ridge, Illinois 60527

ANNUAL COMPREHENSIVE FINANCIAL
REPORT

OF

**PLEASANTDALE SCHOOL DISTRICT
107**

BURR RIDGE, ILLINOIS

As of and for the Year Ended June 30, 2024

Officials Issuing Report

Griffin Sonntag, Assistant Superintendent for Finance and
Operations

Department Issuing Report

Business Office

PLEASANTDALE SCHOOL DISTRICT 107

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Pleasantdale Middle School
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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

**Citizens of Pleasantdale School District 107,
President and Members of the Board of Education
Pleasantdale School District 107**

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for Pleasantdale School District 107 for the fiscal year ended June 30, 2024. The audit was completed, and the Independent Auditor's Report was issued on December 10, 2024. The accuracy and completeness of the data presented in this report, including all financial disclosures, is the responsibility of the District. We believe that the data, as presented, is accurate in all material aspects and presented in a manner designed to fairly convey the District's financial position and results of operations, including the disclosure of all financial activity in its various funds.

The ACFR is divided into three sections:

1. Introductory Section

This section includes this transmittal letter, the District's organizational chart, and a listing of officers and officials.

2. Financial Section

This section includes the Management's Discussion and Analysis, the basic financial statements, notes, required supplementary information, and individual fund financial schedules, as well as the Independent Auditor's Report on the basic financial statements and schedules.

3. Statistical Section

This section includes selected financial and demographic information, generally presented on a multiyear basis, along with data on the size and age of the District's facilities.

This report covers all district funds. Pleasantdale School District 107 provides a full range of services, including instructional, support, community, and debt services.

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Pleasantdale Elementary School – Focus on Student Growth

At Pleasantdale Elementary School, we take great pride in our unique approach to fostering student growth. Serving preschool through 4th-grade students, our curriculum is carefully designed and delivered by a dedicated staff committed to making learning exciting and engaging. Our goal is to inspire a passion for lifelong learning, ensuring that each student shows at least a year's worth of growth academically, socially, and emotionally during each school year.

To support this growth, we offer a wide range of services, including Reading Explorers, Reading Lab, English Learner (EL) services, Rainbows, and enrichment opportunities. These programs are designed to meet our students' diverse needs and provide additional support where needed.

We use a variety of standardized benchmarks to measure and track student growth. Students at Pleasantdale Elementary School consistently demonstrate growth and performance that exceeds national norms. We analyze assessment data to identify areas for improvement and take action to address students' needs. This is a collaborative and flexible process, with a determined focus on achieving shared goals. The consistency of instructional materials and teaching methods across grade levels is key to maximizing learning outcomes.

The Social-Emotional Learning (SEL) component is essential to every student's development at Pleasantdale Elementary. Students perform best when they feel safe, confident, and happy. While our SEL themes change yearly, foundational goals and structure remain constant. This consistent focus on SEL helps our students develop the skills they need to thrive academically and socially.

In addition to academics, Pleasantdale Elementary students have numerous opportunities to participate in extracurricular activities. These include After School Math Club, Battle of the Books, Cheerleading, Student Council, Chess Club, Science Club, Multi-Cultural Club, Art Club, Book Clubs, and concerts, as well as the 4th Grade Band/Orchestra program. These activities allow students to explore new interests and develop valuable skills outside the classroom.

Pleasantdale Middle School – A High-Achieving Program

Pleasantdale Middle School serves students in grades 5-8, offering a comprehensive and high-achieving academic program. The daily schedule consists of ten class periods, with students participating in two-period blocks of English Language Arts and Math and one period each of Science, Social Studies, Spanish, Physical Education, and Specials (which include Art, Health, General Music, and STEM). Students also participate in a 20-minute WIN (What I Need) period each day, focusing on SEL, Executive Functioning, and team-building skills.

Advanced curriculum options are available in English Language Arts, and Accelerated Math, including Geometry, is offered. Interventions are provided through a well-developed multi-tiered support system,

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with targeted interventions available in Math and Reading Lab classes. Additional support includes after-school programs such as the Tutor Club and subject-specific study halls.

Our students consistently perform well on state assessments, with most meeting or exceeding standards. Their success continues into high school, where over 80% of our graduates are recognized for achieving honor roll status.

In addition to academic achievement, Pleasantdale Middle School offers a variety of co-curricular and athletic activities. These activities, developed based on student interest surveys, include cooking, art, gardening, STEM, and various intramural sports. Competitive athletics are available for grades 7 & 8, with students competing in cross-country, basketball, softball, volleyball, and soccer against other area middle schools.

Basis of Accounting and Reporting

The District reports its Government-wide financial statements on the accrual basis of accounting, while the Fund financial statements are prepared on the modified accrual basis. The notes to the financial statements provide further detail on the accounting principles used by the District and its accounting policies and procedures. All District funds have been included in this report and were audited by Baker Tilly US, LLP, Certified Public Accountants. Their opinion on the financial statements is unmodified.

The District's financial statements comply with the standards set by the Governmental Accounting Standards Board (GASB) and are also in line with guidelines adopted by the Association of School Business Officials (ASBO). The presentation of the financial statements is designed to provide readers with an overview of the District's financial position. Readers can refer to the individual fund financial statements in the supplementary information section for a more detailed analysis.

Local Economic Conditions and Outlook

Pleasantdale School District 107 serves portions of the communities of Burr Ridge, LaGrange, Countryside, Indian Head Park, and Willow Springs in Cook County, Illinois, located approximately 20 miles southwest of downtown Chicago. The local economy has experienced moderate growth in recent years. An enrollment study conducted by the District indicates that enrollment will remain stable, with a slight increase projected over the next few years.

Based on data from the federal census, the median age of a Pleasantdale resident is 52.1 years old, and over 27% of the population is 65 or older. Given this information, we anticipate homes to turnover in the coming years and enrollment to increase. Another factor that could affect the future enrollment is the potential development of numerous parcels of land within the district's boundaries. If these areas are developed, an increase of student enrollment will occur.

In compliance with Illinois law, the district adopts an annual budget prior to the end of September each year. The fiscal year 2024 budget was adopted on September 20, 2023, and includes all governmental



funds. The Board of Education receives monthly financial reports that provide up-to-date assessments of the District's financial operations.

Like many districts, Pleasantdale 107 faces inflation-related challenges, rising costs, and facility maintenance, including the need for continued repairs and upgrades to aging buildings. Recent improvements, including a new roof at the middle school and a new HVAC system at the elementary school, were significant capital outlays. The District also plans to continue investing in facility improvements and replacing classroom furniture, though supply chain issues and rising costs challenge these improvements.

Financial Policy

The District follows Board Fiscal Policy 4.20 – Fund Balance, which sets financial targets to maintain the District's fiscal health. The policy ensures the District has sufficient cash flow and reserves to meet its obligations. Specific targets include:

- **Operating Budget Balance:** Operating revenues should equal or exceed operating expenditures.
- **Cash Reserves:** The District strives to maintain cash balances of at least 50% of annual expenditures.

These guidelines help ensure the District maintains adequate financial reserves and liquidity while supporting educational priorities.

Accounting Systems and Budgetary Control

The District's accounting system is designed to safeguard assets and ensure the reliable recording of financial data. Internal controls are in place to provide reasonable assurance that assets are protected and financial records are accurate. Budgetary control is maintained at the line item level, with monthly financial reports comparing actual expenditures to the adopted budget. Management reviews significant variances and discloses them to the Board of Education.

Financial Condition of the School System

The District's financial statements are prepared in accordance with GASB Statement No. 34. Government-wide financial statements use the accrual basis of accounting, while fund financial statements use the modified accrual basis. A reconciliation between the two types of statements is provided in the financial section of the report. The Administration is responsible for preparing the Management's Discussion and Analysis (MD&A), which provides a detailed overview of the District's finances, including comparisons to previous years, capital asset activity, and long-term debt.

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Independent Audit

As required by Illinois law, the District undergoes an annual independent audit. Baker Tilly US, LLP, Certified Public Accountants, conducted the audit of the District's financial records. The audit complies with the Single Audit Act and related OMB Uniform Guidance. The auditors' report on the basic financial statements and individual fund schedules is included in the financial section of this report.

Recognition

The District has earned the highest-level designation of "Financial Recognition" from the Illinois State Board of Education (ISBE) based on its financial profile for the fiscal year 2023. This designation reflects the District's strong financial condition and ensures that it requires minimal oversight from ISBE.

Closing Statement

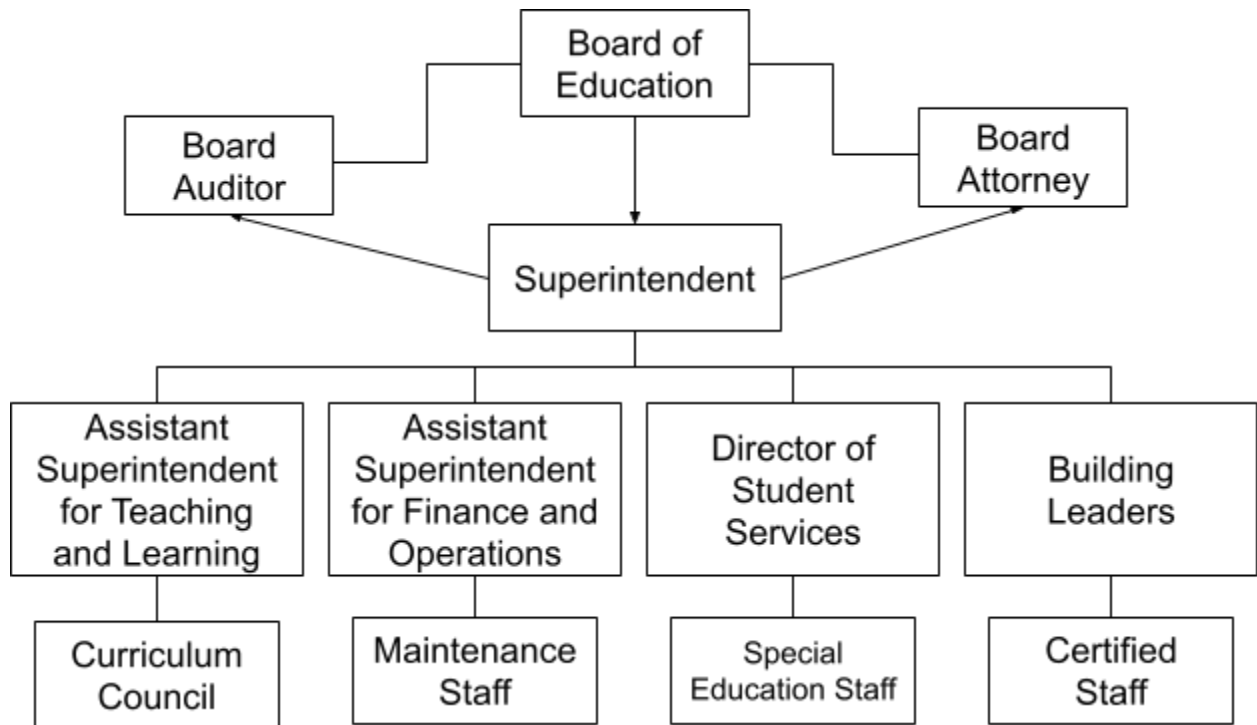
We hope this Annual Comprehensive Financial Report provides a clear and thorough overview of the District's financial position as of June 30, 2024. We also extend our gratitude to the Board of Education for their ongoing support in managing the District's financial operations responsibly.

Respectfully submitted,

Dr. Dave Palzet
Superintendent

Mr. Griffin Sonntag
Assistant Superintendent of Finance and
Operations

Pleasantdale SD 107 Organizational Chart



PLEASANTDALE SCHOOL DISTRICT 107

Cook County
7450 South Wolf Road
Burr Ridge, Illinois 60527

Officers and Officials
Year Ended June 30, 2024

	Board of Education	Term Expires
Tarryne Marchione	President	2025
Becky Walters	Vice President	2025
Mary Lenzen	Secretary	2025
Bill Brockob	Member	2027
Sean Mason	Member	2025
Jason Nash	Member	2027
Charles Zona	Member	2027

District Administration

Dr. Dave Palzet	Superintendent of Schools
Dr. Jennifer Ban	Assistant Superintendent for Teaching and Learning
Griffin Sonntag	Assistant Superintendent for Finance and Operations
Sara Poplawski	Director of Student Services
James Mukite	Director of Technology

School Principals

Kathleen Tomei	Principal, Pleasantdale Elementary School
Dr. Jeanine Arundel	Principal, Pleasantdale Middle School
Maura Raleigh	Assistant Principal, Pleasantdale Middle School

Official Issuing Report

Griffin Sonntag	Assistant Superintendent for Finance and Operations
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Department Issuing Report

Business Office

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 the Pleasantdale School District 107 (the District), as of and for the year ended June 30, 2024, 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, 2024 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, 2024 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, 2024 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, 2024, 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, 2024.

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, 2023 (not presented herein), and have issued our report thereon dated October 26, 2023, 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, 2023 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 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2023 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, 2023.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We have previously audited the District's 2023 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 October 26, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024 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.

Baker Tilly US, LLP

Oak Brook, Illinois
December 10, 2024

Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2024

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, 2024. The management of the District encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and 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 \$2.8. This represents a 11% increase from 2023.
- General revenues accounted for \$17.9 in revenue or 78% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$5.0 or 22% of total revenues of \$22.9.
- The District had \$20.1 in expenses related to government activities. However, only \$5.0 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, 2024

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, 2024

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2024, than it was the year before, increasing 11% to \$28.1.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Assets:		
Current and other assets	\$ 27.0	\$ 27.5
Capital assets	17.6	19.2
Total assets	<u>44.6</u>	<u>46.7</u>
Total deferred outflows of resources	<u>1.1</u>	<u>1.0</u>
Liabilities:		
Current liabilities	0.4	1.0
Long-term debt outstanding	5.8	5.4
Total liabilities	<u>6.2</u>	<u>6.4</u>
Total deferred inflows of resources	<u>14.2</u>	<u>13.2</u>
Net position:		
Net investment in capital assets	16.7	16.8
Restricted	4.2	4.1
Unrestricted	4.4	7.2
Total net position	<u>\$ 25.3</u>	<u>\$ 28.1</u>

Revenues in the governmental activities of the District of \$22.9 exceeded expenses by \$2.8.

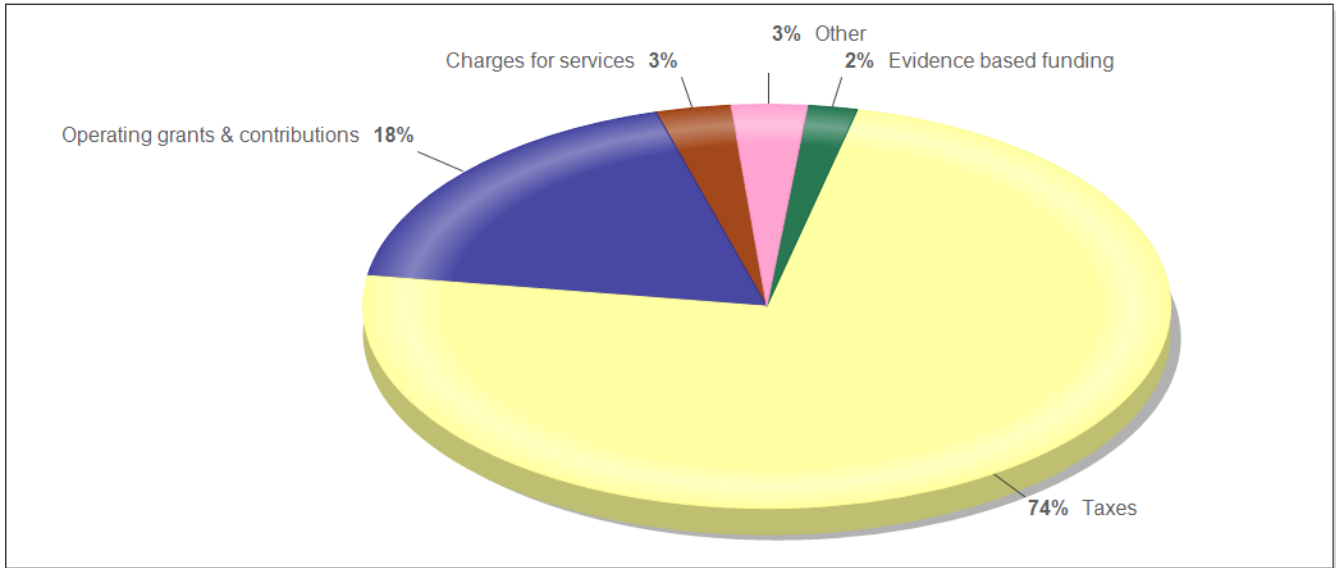
Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.5	\$ 0.7
Operating grants & contributions	4.3	4.2
Capital grants & contributions	-	0.1
<i>General revenues:</i>		
Taxes	15.2	16.7
Evidence based funding	0.5	0.5
Other	0.6	0.7
Total revenues	<u>21.1</u>	<u>22.9</u>
Expenses:		
Instruction	12.8	13.6
Pupil & instructional staff services	1.8	2.0
Administration & business	1.9	1.8
Transportation	0.7	0.8
Operations & maintenance	1.6	1.8
Interest & fees	0.1	0.1
Total expenses	<u>18.9</u>	<u>20.1</u>
Increase in net position	2.2	2.8
Net position, beginning of year	<u>23.1</u>	<u>25.3</u>
Net position, end of year	<u>\$ 25.3</u>	<u>\$ 28.1</u>

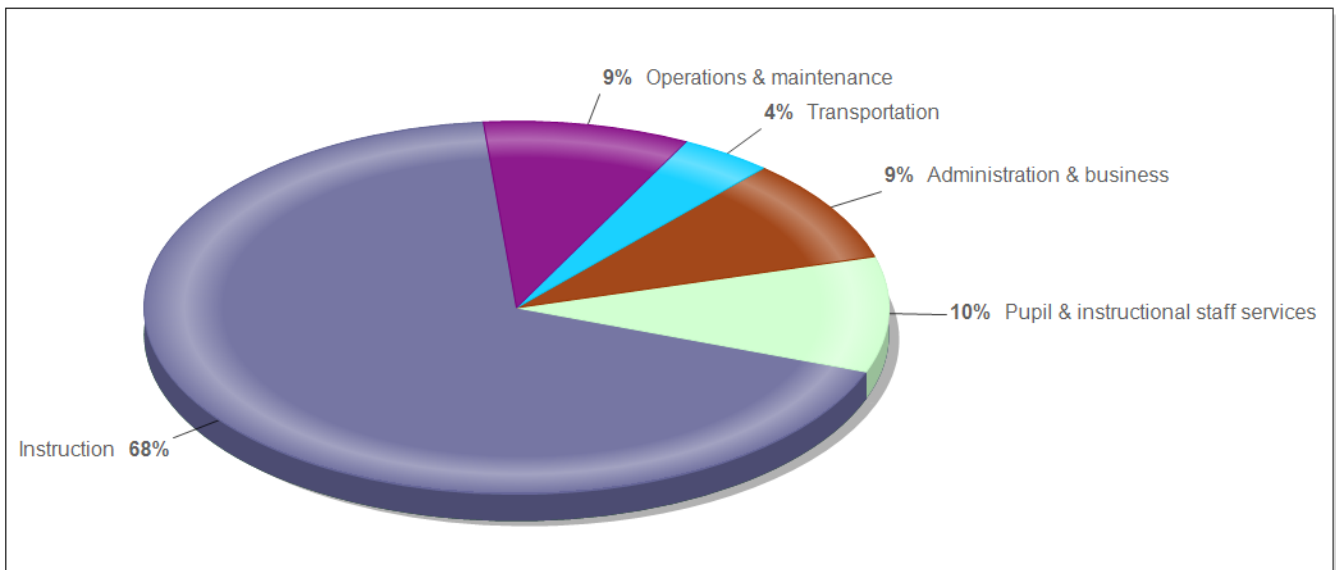
Property taxes accounted for the largest portion of the District's revenues, contributing 74%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$20.1, mainly related to instructing and caring for the students and student transportation at 82%.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$19.08 to \$19.06.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

General Fund Budgetary Highlights

The District's final budget for the General Fund anticipated that revenues would exceed expenditures by \$0.5. The District ended the fiscal year with revenues exceeding expenditures by \$1.5.

Capital Assets and Debt Administration

Capital assets

By the end of 2024, the District had compiled a total investment of \$32.4 (\$19.2 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$0.7. 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>2023</u>	<u>2024</u>
Land	\$ 0.4	\$ 0.4
Construction in progress	1.0	1.0
Buildings	13.5	13.3
Building improvements	2.3	4.2
Equipment	0.2	0.1
Land improvements	<u>0.2</u>	<u>0.2</u>
Total	<u>\$ 17.6</u>	<u>\$ 19.2</u>

Long-term debt

The District retired \$0.3 in bonds in 2024 and net pension and OPEB liability was decreased by \$0.1. 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>2023</u>	<u>2024</u>
General obligation bonds	\$ 2.7	\$ 2.4
Net pension and OPEB liability	<u>3.1</u>	<u>3.0</u>
Total	<u>\$ 5.8</u>	<u>\$ 5.4</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. In addition, D107 continues to examine opportunities to expand impactful learning opportunities for the students of the district and plan for the potential of enrollment growth in the future.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

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, 2024

GOVERNMENTAL ACTIVITIES

Assets

Cash and investments	\$ 19,329,458
Student activities cash	61,884
Receivables (net of allowance for uncollectibles):	
Property taxes	7,910,707
Replacement taxes	174,742
Intergovernmental	63,459
Capital assets:	
Land	399,498
Construction in progress	1,007,697
Capital assets being depreciated, net of accumulated depreciation	<u>17,789,641</u>
Total assets	<u>46,737,086</u>

Deferred outflows of resources

Deferred outflows related to pensions	507,899
Deferred outflows related to OPEB	<u>491,779</u>
Total deferred outflows of resources	<u>999,678</u>

Liabilities

Accounts payable	790,718
Payroll deductions payable	53,160
Unearned revenue	121,863
Long-term liabilities:	
Other long-term liabilities - due within one year	310,000
Other long-term liabilities - due after one year	<u>5,147,739</u>
Total liabilities	<u>6,423,480</u>

Deferred inflows of resources

Property taxes levied for a future period	7,514,745
Deferred inflows related to pensions	102,542
Deferred inflows related to OPEB	<u>5,606,954</u>
Total deferred inflows of resources	<u>13,224,241</u>

Net position

Net investment in capital assets	16,771,836
Restricted for:	
Tort immunity	164,342
Operations and maintenance	2,244,483
Student transportation	788,097
Retirement benefits	228,568
Debt service	170,309
Capital projects	498,896
Unrestricted	<u>7,222,512</u>
Total net position	<u>\$ 28,089,043</u>

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities					
Instruction:					
Regular programs	\$ 5,719,535	\$ 291,635	\$ 32,110	\$ -	\$ (5,395,790)
Special programs	3,092,094	-	343,366	-	(2,748,728)
Other instructional programs	948,003	76,695	-	-	(871,308)
Student Activities	100,437	118,451	-	-	18,014
State retirement contributions	3,593,411	-	3,593,411	-	-
Support Services:					
Pupils	358,936	-	-	-	(358,936)
Instructional staff	1,669,999	-	22,215	-	(1,647,784)
General administration	502,260	-	-	-	(502,260)
School administration	643,243	-	-	-	(643,243)
Business	691,438	178,071	141,016	50,000	(322,351)
Transportation	814,457	-	102,833	-	(711,624)
Operations and maintenance	1,843,972	850	-	-	(1,843,122)
Interest and fees	73,038	-	-	-	(73,038)
Total governmental activities	\$ 20,050,823	\$ 665,702	\$ 4,234,951	\$ 50,000	(15,100,170)

General revenues:

Taxes:

Real estate taxes, levied for general purposes	12,968,991
Real estate taxes, levied for specific purposes	2,245,045
Real estate taxes, levied for debt service	386,155
Personal property replacement taxes	1,031,741
State aid-formula grants	534,075
Investment income	702,224
Miscellaneous	30,430
Total general revenues	17,898,661

Change in net position	2,798,491
Net position, beginning of year	25,290,552
Net position, end of year	\$ 28,089,043

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2024
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2023

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 13,347,570	\$ 2,335,438	\$ 1,240,836	\$ 509,550
Student activities cash	61,884	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	6,766,861	586,288	259,016	101,016
Replacement taxes	-	43,742	-	56,000
Intergovernmental	63,459	-	-	-
Total assets	<u>\$ 20,239,774</u>	<u>\$ 2,965,468</u>	<u>\$ 1,499,852</u>	<u>\$ 666,566</u>
Liabilities				
Accounts payable	\$ 106,929	\$ 105,901	\$ 465,922	\$ -
Payroll deductions payable	53,090	-	70	-
Unearned revenue	71,863	50,000	-	-
Total liabilities	<u>231,882</u>	<u>155,901</u>	<u>465,992</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for a future period	6,420,631	565,084	245,763	95,848
Unavailable state and federal aid receivable	3,422	-	-	-
Total deferred inflows of resources	<u>6,424,053</u>	<u>565,084</u>	<u>245,763</u>	<u>95,848</u>
Fund balance				
Restricted	164,342	2,244,483	788,097	570,718
Assigned	61,884	-	-	-
Unassigned	13,357,613	-	-	-
Total fund balance	<u>13,583,839</u>	<u>2,244,483</u>	<u>788,097</u>	<u>570,718</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 20,239,774</u>	<u>\$ 2,965,468</u>	<u>\$ 1,499,852</u>	<u>\$ 666,566</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2024	2023
\$ 160,229	\$ 1,426,267	\$ 309,568	\$ 19,329,458	\$ 18,667,662
-	-	-	61,884	43,870
197,008	-	518	7,910,707	7,447,105
-	-	75,000	174,742	269,997
-	-	-	63,459	541,264
<u>\$ 357,237</u>	<u>\$ 1,426,267</u>	<u>\$ 385,086</u>	<u>\$ 27,540,250</u>	<u>\$ 26,969,898</u>
\$ -	\$ 111,966	\$ -	\$ 790,718	\$ 284,407
-	-	-	53,160	40,577
-	-	-	121,863	121,863
-	111,966	-	965,741	446,847
186,928	-	491	7,514,745	7,447,105
-	-	-	3,422	-
<u>186,928</u>	<u>-</u>	<u>491</u>	<u>7,518,167</u>	<u>7,447,105</u>
170,309	114,301	384,595	4,436,845	6,515,306
-	1,200,000	-	1,261,884	643,870
-	-	-	13,357,613	11,916,770
<u>170,309</u>	<u>1,314,301</u>	<u>384,595</u>	<u>19,056,342</u>	<u>19,075,946</u>
<u>\$ 357,237</u>	<u>\$ 1,426,267</u>	<u>\$ 385,086</u>	<u>\$ 27,540,250</u>	<u>\$ 26,969,898</u>

PLEASANTDALE SCHOOL DISTRICT 107
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2024

Total fund balances - governmental funds		\$ 19,056,342
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.		19,196,836
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet, as follows:		
State and Federal Aid revenue	<u>\$ 3,422</u>	3,422
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		507,899
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		491,779
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(102,542)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(5,606,954)
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, 2024 are:		
Bonds payable	\$ (2,425,000)	
Net OPEB liability	(2,041,258)	
Net pension liability	<u>(991,481)</u>	<u>(5,457,739)</u>
Net position of governmental activities		<u>\$ 28,089,043</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, 2024

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 13,423,584	\$ 1,019,501	\$ 568,277	\$ 201,639
Corporate personal property replacement taxes	37,298	807,443	-	112,000
State aid	4,627,165	50,000	102,833	-
Federal aid	423,247	-	-	-
Investment income	472,461	94,642	46,672	21,169
Student activities	118,451	-	-	-
Other	575,642	850	-	1,189
Total revenues	<u>19,677,848</u>	<u>1,972,436</u>	<u>717,782</u>	<u>335,997</u>
Expenditures				
Current:				
Instruction:				
Regular programs	5,871,207	-	-	64,300
Special programs	2,360,718	-	-	100,678
Other instructional programs	1,030,061	-	-	22,031
Student activities	100,437	-	-	-
State retirement contributions	3,981,052	-	-	-
Support Services:				
Pupils	299,888	-	-	18,877
Instructional staff	1,523,051	-	-	57,061
General administration	505,412	-	-	6,204
School administration	681,788	-	-	21,912
Business	690,115	-	-	22,397
Transportation	-	-	817,063	2,217
Operations and maintenance	84,516	1,232,711	-	25,723
Payments to other districts and gov't units	851,068	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	188,810	298,168	-	-
Total expenditures	<u>18,168,123</u>	<u>1,530,879</u>	<u>817,063</u>	<u>341,400</u>
Excess (deficiency) of revenues over expenditures	<u>1,509,725</u>	<u>441,557</u>	<u>(99,281)</u>	<u>(5,403)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	(600,000)	-	-
Principal on bonds sold	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,509,725	(158,443)	(99,281)	(5,403)
Fund balance, beginning of year	<u>12,074,114</u>	<u>2,402,926</u>	<u>887,378</u>	<u>576,121</u>
Fund balance, end of year	<u>\$ 13,583,839</u>	<u>\$ 2,244,483</u>	<u>\$ 788,097</u>	<u>\$ 570,718</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2024	2023
\$ 386,155	\$ -	\$ 1,035	\$ 15,600,191	\$ 13,476,404
-	-	75,000	1,031,741	1,712,208
-	-	-	4,779,998	4,788,891
-	-	-	423,247	834,754
4,655	51,301	11,324	702,224	502,331
-	-	-	118,451	106,636
-	-	-	577,681	500,941
<u>390,810</u>	<u>51,301</u>	<u>87,359</u>	<u>23,233,533</u>	<u>21,922,165</u>
-	-	-	5,935,507	5,559,582
-	-	-	2,461,396	2,630,085
-	-	-	1,052,092	1,003,921
-	-	-	100,437	141,255
-	-	-	3,981,052	3,956,743
-	-	-	318,765	252,330
-	-	-	1,580,112	1,439,725
-	-	-	511,616	509,040
-	-	-	703,700	706,946
-	-	-	712,512	726,955
-	-	-	819,280	631,390
-	-	3,109	1,346,059	1,380,574
-	-	-	851,068	851,186
275,000	-	-	275,000	-
73,038	-	-	73,038	83,522
-	<u>2,044,525</u>	-	<u>2,531,503</u>	<u>1,428,894</u>
<u>348,038</u>	<u>2,044,525</u>	<u>3,109</u>	<u>23,253,137</u>	<u>21,302,148</u>
<u>42,772</u>	<u>(1,993,224)</u>	<u>84,250</u>	<u>(19,604)</u>	<u>620,017</u>
-	600,000	-	600,000	5,975,867
-	-	-	(600,000)	(5,975,867)
-	-	-	-	2,700,000
-	<u>600,000</u>	-	-	<u>2,700,000</u>
42,772	(1,393,224)	84,250	(19,604)	3,320,017
<u>127,537</u>	<u>2,707,525</u>	<u>300,345</u>	<u>19,075,946</u>	<u>15,755,929</u>
<u>\$ 170,309</u>	<u>\$ 1,314,301</u>	<u>\$ 384,595</u>	<u>\$ 19,056,342</u>	<u>\$ 19,075,946</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, 2024

Net change in fund balances - total governmental funds	\$	(19,604)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which current year net capital outlay exceeds depreciation expense in the current period.		
		1,536,301
Certain revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements:		
		3,422
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:		
Bonds payable	\$	275,000
State on-behalf contribution revenue		(387,641)
State on-behalf contribution expense		387,641
Net OPEB liability		(120,847)
Deferred outflows related to OPEB		39,429
Deferred inflows related to OPEB		949,933
Net pension liability		216,623
Deferred outflows related to pensions		(182,976)
Deferred inflows related to pensions		101,210
		1,278,372
Change in net position of governmental activities	\$	2,798,491

See Notes to Basic Financial Statements

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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.

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.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

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.

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

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

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

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

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

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

All Financial Statements

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

Assets, Liabilities and Net Position or Equity

Deposits and Investments

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

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". 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 2023 levy resolution was approved during the December 20, 2023 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, 2024

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 2023 and 2022 tax levies were 5.0% and 5.0%, 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 2023 property tax levy is recognized as a receivable in fiscal 2024, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2023 levy is to be used to finance operations in fiscal 2024. The District has determined that the second installment of the 2023 levy is to be used to finance operations in fiscal 2025 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, 2024

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).

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

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

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, 2024, the District met this requirement.

Governmental fund balances reported on the fund financial statements at June 30, 2024 are as follows:

The restricted fund balance in the General Fund is comprised of \$164,342 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 \$61,884 is for student activity purposes.

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, 2023, from which such summarized information was derived.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

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, 2024, expenditures exceeded budget in the Operations and Maintenance Fund, Transportation Fund, Debt Service Fund, and Capital Projects Fund by \$72,085, \$27,025, \$775, and \$52,219 respectively. These excesses were funded by available financial resources.

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 8.10 years at June 30, 2024. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2024, the fair value of all investments held by the Treasurer's office was \$239,147,443. The value of the District's proportionate share of the pool was \$19,326,258. Further information about pooled assets held at the Treasurer's office and the Treasurer's office operations is available from the Treasurer's financial statements.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

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

Cash & Investments in the custody of the District

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

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits with financial institutions	\$ 64,884	\$ 64,301
Total	<u>\$ 64,884</u>	<u>\$ 64,301</u>

The District maintains \$200 in petty cash.

NOTE 4 - INTERFUND TRANSFERS

During the year, the Board transferred transferred \$600,000 from the Operations & Maintenance Fund to the Capital Projects Fund as a funding source for future facility improvements.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2024 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	<u>966,212</u>	<u>1,007,697</u>	<u>966,212</u>	<u>1,007,697</u>
Total capital assets not being depreciated	<u>1,365,710</u>	<u>1,007,697</u>	<u>966,212</u>	<u>1,407,195</u>
<i>Capital assets being depreciated:</i>				
Land improvements	871,346	3,500	-	874,846
Buildings	21,256,079	-	-	21,256,079
Building improvements	3,016,177	2,116,719	-	5,132,896
Equipment	<u>3,663,429</u>	<u>38,705</u>	<u>-</u>	<u>3,702,134</u>
Total capital assets being depreciated	<u>28,807,031</u>	<u>2,158,924</u>	<u>-</u>	<u>30,965,955</u>
<i>Less Accumulated Depreciation for:</i>				
Land improvements	603,307	43,742	-	647,049
Buildings	7,713,747	265,701	-	7,979,448
Building improvements	727,183	260,236	-	987,419
Equipment	<u>3,467,969</u>	<u>94,429</u>	<u>-</u>	<u>3,562,398</u>
Total accumulated depreciation	<u>12,512,206</u>	<u>664,108</u>	<u>-</u>	<u>13,176,314</u>
Net capital assets being depreciated	<u>16,294,825</u>	<u>1,494,816</u>	<u>-</u>	<u>17,789,641</u>
Net governmental activities capital assets	<u>\$ 17,660,535</u>	<u>\$ 2,502,513</u>	<u>\$ 966,212</u>	<u>\$ 19,196,836</u>

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 257,707
Educational media	35,857
General administration	18,599
School administration	15,942
Facilities acquisition and construction services	183,267
Operations and maintenance	148,752
Food service	<u>3,984</u>
Total depreciation expense - governmental activities	<u>\$ 664,108</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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, 2024:

	<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	\$ -	\$ 275,000	\$ 2,425,000	\$ 310,000
Total bonds payable	<u>2,700,000</u>	<u>-</u>	<u>275,000</u>	<u>2,425,000</u>	<u>310,000</u>
Net pension liability - IMRF	576,801	-	234,651	342,150	-
Net pension liability - TRS	631,303	18,028	-	649,331	-
Net OPEB liability	<u>1,920,411</u>	<u>120,847</u>	<u>-</u>	<u>2,041,258</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>5,828,515</u>	<u>138,875</u>	<u>509,651</u>	<u>5,457,739</u>	<u>310,000</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, 2024, the statutory debt limit for the District was \$53,751,325, providing a debt margin of \$51,326,325.

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%	\$ 2,700,000	\$ 2,425,000
Total		<u>\$ 2,700,000</u>	<u>\$ 2,425,000</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>
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	380,000	25,380	405,380
2030 - 2031	<u>710,000</u>	<u>18,894</u>	<u>728,894</u>
Total	<u>\$ 2,425,000</u>	<u>\$ 244,847</u>	<u>\$ 2,669,847</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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, 2024

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, 2024. State of Illinois contributions of \$76,588 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 \$(1,128,288) 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, 2024. 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, 2024, the District paid \$57,015 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, 2023 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2024, 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	\$ 2,041,258
State's proportionate share of the collective net OPEB liability associated with the District	<u>2,760,431</u>
Total	<u>\$ 4,801,689</u>

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023. 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, 2023, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2023 and 2022, the District's proportion was 0.028758% and 0.027543%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2023 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	2040

Mortality rates were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on PubNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Discount Rate. At June 30, 2023, the discount rate used to measure the total OPEB liability was a blended rate of 3.86%, which was a change from the June 30, 2022 rate of 3.69%. 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 (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ 2,288,699	\$ 2,041,258	\$ 1,838,826

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	\$ 1,744,561	\$ 2,041,258	\$ 2,423,480

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the District recognized OPEB expense of \$(811,720) and on-behalf revenue and expenditures of \$(1,128,288) for support provided by the state. At June 30, 2024, 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	\$ -	\$ 1,139,881
Changes in Assumptions	27,056	4,012,176
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	813	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	406,895	454,897
District Contributions Subsequent to the Measurement Date	57,015	-
Total	\$ 491,779	\$ 5,606,954

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$5,172,190) will be recognized in OPEB expense as follows in these reporting years:

<i>Year Ending June 30,</i>	<i>Amount</i>
2025	\$ (644,809)
2026	(644,809)
2027	(644,809)
2028	(644,808)
2029	(645,012)
Thereafter	<u>(1,947,943)</u>
Total	<u>\$ (5,172,190)</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.

For the year ended June 30, 2024, the District recognized the following balances in the government-wide financial statements:

	<i>Total Pension Liability</i>	<i>Net Pension Liability</i>	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>	<i>Pension Expense/ (Income)</i>
TRS	\$ -	\$ 649,331	\$ 78,040	\$ 97,854	\$ 30,307
IMRF	<u>-</u>	<u>342,150</u>	<u>429,859</u>	<u>4,688</u>	<u>7,391</u>
Total	<u>\$ -</u>	<u>\$ 991,481</u>	<u>\$ 507,899</u>	<u>\$ 102,542</u>	<u>\$ 37,698</u>

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/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

PLEASANTDALE SCHOOL DISTRICT 107
NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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.

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, 2024 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, 2024, 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 \$4,721,699 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$3,904,464 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, 2024, were \$49,372, and are deferred because they were paid after the June 30, 2023 measurement date.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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, 2024, the District pension contribution was 10.60 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2024, were \$2,802, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2024, 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	\$	649,331
State's proportionate share of the collective net pension liability associated with the District		<u>56,037,556</u>
Total	\$	<u>56,686,887</u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. 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, 2023, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2023 and 2022, the District's proportion was 0.00076409 percent and 0.00075298 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, 2023 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 September 30, 2021.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Global equity	37.00 %	5.35 %
Private equity	15.00 %	8.03 %
Income	26.00 %	4.32 %
Real assets	18.00 %	4.60 %
Diversifying strategies	4.00 %	3.40 %

Discount Rate. At June 30, 2023, 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, 2023 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:

	<i>1% Decrease</i>	<i>Current Discount Rate</i>	<i>1% Increase</i>
District's proportionate share of the collective net pension liability	\$ <u>799,234</u>	\$ <u>649,331</u>	\$ <u>524,926</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, the District recognized pension expense of \$30,307 and on-behalf revenue of \$4,721,699 for support provided by the state. At June 30, 2024, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 2,699	\$ 2,618
Net difference between projected and actual earnings on pension plan investments	-	19
Assumption changes	2,214	571
Changes in proportion and differences between District contributions and proportionate share of contributions	20,953	94,646
District contributions subsequent to the measurement date	<u>52,174</u>	<u>-</u>
Total	<u>\$ 78,040</u>	<u>\$ 97,854</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, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(71,988)) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2025		\$ (27,658)
2026		(34,648)
2027		(7,640)
2028		(3,371)
2029		<u>1,329</u>
Total		<u>\$ (71,988)</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*.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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, 2023, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	38
Inactive, non-retired members	106
Active members	<u>41</u>
Total	<u><u>185</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 2023 was 7.18 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, 2023, 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, 2023 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 actuarial cost method was entry age normal and asset valuation method was market value. 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 2023 valuation pursuant to an experience study of the period 2020-2022.

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 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-2021 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-2021 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:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Projected Returns/Risk</i>	
		<i>One Year Arithmetic</i>	<i>Ten Year Geometric</i>
Equities	34.50 %	6.35 %	5.00 %
International equities	18.00 %	8.00 %	6.35 %
Fixed income	24.50 %	4.85 %	4.75 %
Real estate	10.50 %	7.20 %	6.30 %
Alternatives	11.50 %		
Private equity		12.35 %	8.65 %
Hedge funds		-	-
Commodities		7.20 %	6.05 %
Cash equivalents	1.00 %	3.80 %	3.80 %

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:

	<i>1% Decrease</i>	<i>Current Discount Rate</i>	<i>1% Increase</i>
Total pension liability	\$ 8,210,683	\$ 7,495,630	\$ 6,924,654
Plan fiduciary net position	7,153,480	7,153,480	7,153,480
Net pension liability/(asset)	<u>\$ 1,057,203</u>	<u>\$ 342,150</u>	<u>\$ (228,826)</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2023 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability (a)</i>	<i>Plan Fiduciary Net Position (b)</i>	<i>Net Pension Liability/ (Asset) (a) - (b)</i>
Balances at December 31, 2022	\$ 7,202,945	\$ 6,626,144	\$ 576,801
Service cost	148,912	-	148,912
Interest on total pension liability	512,962	-	512,962
Differences between expected and actual experience of the total pension liability	45,262	-	45,262
Change of assumptions	(10,327)	-	(10,327)
Benefit payments, including refunds of employee contributions	(404,124)	(404,124)	-
Contributions - employer	-	120,881	(120,881)
Contributions - employee	-	75,761	(75,761)
Net investment income	-	723,524	(723,524)
Other (net transfer)	-	11,294	(11,294)
	<u>\$ 7,495,630</u>	<u>\$ 7,153,480</u>	<u>\$ 342,150</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2024, the District recognized pension expense of \$7,391. 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	\$ 20,549	\$ -
Assumption changes	-	4,688
Net difference between projected and actual earnings on pension plan investments	353,792	-
Contributions subsequent to the measurement date	<u>55,518</u>	<u>-</u>
Total	<u>\$ 429,859</u>	<u>\$ 4,688</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, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$369,653) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2025		\$ 54,241
2026		118,659
2027		246,801
2028		<u>(50,048)</u>
Total		<u>\$ 369,653</u>

PLEASANTDALE SCHOOL DISTRICT 107

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 11 - CONSTRUCTION COMMITMENTS

As of June 30, 2024, the District is committed to approximately \$2,701,000 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. 101, *Compensated Absences*, GASB Statement No. 102, *Certain Risk Disclosures*, and GASB Statement No. 103, *Financial Reporting Model Improvements*.

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
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability				
Service cost	\$ 148,912	\$ 138,049	\$ 123,780	\$ 134,857
Interest	512,962	499,772	464,882	447,002
Differences between expected and actual experience	45,262	(81,980)	218,805	27,900
Changes of assumptions	(10,327)	-	-	(45,379)
Benefit payments, including refunds of member contributions	(404,124)	(354,564)	(312,142)	(312,296)
Net change in total pension liability	<u>292,685</u>	<u>201,277</u>	<u>495,325</u>	<u>252,084</u>
Total pension liability - beginning	<u>7,202,945</u>	<u>7,001,668</u>	<u>6,506,343</u>	<u>6,254,259</u>
Total pension liability - ending (a)	<u>\$ 7,495,630</u>	<u>\$ 7,202,945</u>	<u>\$ 7,001,668</u>	<u>\$ 6,506,343</u>
Plan fiduciary net position				
Employer contributions	\$ 120,881	\$ 125,231	\$ 141,320	\$ 133,184
Employee contributions	75,761	66,850	80,225	55,034
Net investment income	723,524	(931,978)	1,119,145	825,452
Benefit payments, including refunds of member contributions	(404,124)	(354,564)	(312,142)	(312,296)
Other (net transfer)	<u>11,294</u>	<u>44,005</u>	<u>6,790</u>	<u>57,970</u>
Net change in plan fiduciary net position	527,336	(1,050,456)	1,035,338	759,344
Plan fiduciary net position - beginning	<u>6,626,144</u>	<u>7,676,600</u>	<u>6,641,262</u>	<u>5,881,918</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,153,480</u>	<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>\$ 342,150</u>	<u>\$ 576,801</u>	<u>\$ (674,932)</u>	<u>\$ (134,919)</u>
Plan fiduciary net position as a percentage of the total pension liability	95.44%	91.99%	109.64%	102.07%
Covered payroll	\$ 1,683,578	\$ 1,485,551	\$ 1,374,704	\$ 1,222,988
Employer's net pension liability/(asset) as a percentage of covered payroll	20.32%	38.83%	-49.10%	-11.03%

Notes to Schedule:

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

2020	2019	2018	2017	2016	2015
\$ 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
(253,275)	(249,450)	(239,724)	(196,768)	(235,393)	(153,589)
<u>321,645</u>	<u>427,145</u>	<u>211,626</u>	<u>316,177</u>	<u>213,444</u>	<u>605,787</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>	<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 DISTRICT CONTRIBUTIONS

Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 120,881	\$ 125,232	\$ 141,320	\$ 133,183	\$ 119,159
Contributions in relation to the actuarially determined contribution	<u>(120,881)</u>	<u>(125,231)</u>	<u>(141,320)</u>	<u>(133,184)</u>	<u>(119,159)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Covered payroll	\$ 1,683,578	\$ 1,485,551	\$ 1,374,704	\$ 1,222,988	\$ 1,275,794
Contributions as a percentage of covered payroll	7.18%	8.43%	10.28%	10.89%	9.34%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 139,353	\$ 141,122	\$ 152,679	\$ 136,129	\$ 136,352
Contributions in relation to the actuarially determined contribution	<u>(139,353)</u>	<u>(141,122)</u>	<u>(152,679)</u>	<u>(136,130)</u>	<u>(136,352)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Covered payroll	\$ 1,320,884	\$ 1,303,068	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
Contributions as a percentage of covered payroll	10.55%	10.83%	11.50%	10.68%	10.81%

Notes to Schedule:

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	20 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.75% 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 THE DISTRICT'S PROPORTIONATE SHARE OF THE
COLLECTIVE NET PENSION LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.0007640929%	0.0007529824%	0.0008362127%	0.0008936808%
District's proportionate share of the net pension liability	\$ 649,331	\$ 631,303	\$ 652,340	\$ 770,489
State's proportionate share of the net pension liability	<u>56,037,556</u>	<u>54,761,347</u>	<u>54,673,057</u>	<u>60,348,712</u>
Total net pension liability	<u>\$ 56,686,887</u>	<u>\$ 55,392,650</u>	<u>\$ 55,325,397</u>	<u>\$ 61,119,201</u>
Covered payroll	\$ 8,509,769	\$ 8,041,396	\$ 7,601,782	\$ 7,589,542
District's proportionate share of the net pension liability as a percentage of covered payroll	7.63%	7.85%	8.58%	10.15%
Plan fiduciary net position as a percentage of the total pension liability	43.90%	42.80%	45.10%	37.80%
Contractually required contribution	\$ 52,158	\$ 48,906	\$ 48,983	\$ 47,891
Contributions in relation to the contractually required contribution	<u>(52,174)</u>	<u>(48,871)</u>	<u>(49,904)</u>	<u>(47,006)</u>
Contribution deficiency (excess)	<u>\$ (16)</u>	<u>\$ 35</u>	<u>\$ (921)</u>	<u>\$ 885</u>
Contributions as a percentage of covered payroll	0.6131%	0.6077%	0.6565%	0.6194%

Notes to Schedule:

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

N/A - Not available

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%	7.00%
Municipal bond index	3.65%	3.54%	2.16%	2.21%
Single equivalent discount rate	7.00%	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.25%	2.50%
Projected salary increases	3.75% to 8.75%	3.75% to 8.75%	3.50% to 8.50%	4.00% to 9.50%
	varying by service	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 THE DISTRICT'S PROPORTIONATE SHARE OF THE
COLLECTIVE NET OPEB LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net OPEB liability	0.028758%	0.027543%	0.029239%	0.029676%
District's proportionate share of the net OPEB liability	\$ 2,041,258	\$ 1,920,411	\$ 6,357,335	\$ 7,934,095
State's proportionate share of the net OPEB liability	<u>2,760,431</u>	<u>2,612,530</u>	<u>8,619,618</u>	<u>10,748,538</u>
Total net OPEB liability	<u>\$ 4,801,689</u>	<u>\$ 4,532,941</u>	<u>\$ 14,976,953</u>	<u>\$ 18,682,633</u>
Covered payroll	\$ 8,509,769	\$ 8,041,396	\$ 7,601,782	\$ 7,589,542
District's proportionate share of the net OPEB liability as a percentage of covered payroll	23.99%	23.88%	83.63%	104.54%
Plan fiduciary net position as a percentage of the total pension liability	6.21%	5.24%	1.40%	0.70%
Contractually required contribution	\$ 57,015	\$ 53,877	\$ 50,932	\$ 69,824
Contributions in relation to the contractually required contribution	<u>(57,015)</u>	<u>(53,877)</u>	<u>(50,932)</u>	<u>(69,824)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered payroll	0.6700%	0.6700%	0.6700%	0.9200%

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%	2.75%	0.00%
Municipal bond index	3.86%	3.69%	1.92%	2.45%
Single equivalent discount rate	3.86%	3.69%	1.92%	2.45%
Inflation rate	2.25%	2.25%	2.50%	2.50%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.25%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%	4.25%
Mortality	PubT-2010	PubT-2010	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>
0.028343%	0.028704%	0.029607%
\$ 7,844,719	\$ 7,562,192	\$ 7,682,901
<u>10,622,750</u>	<u>10,154,393</u>	<u>10,089,558</u>
<u>\$ 18,467,469</u>	<u>\$ 17,716,585</u>	<u>\$ 17,772,459</u>
\$ 7,411,475	\$ 6,801,137	\$ 6,797,802
105.85%	111.19%	113.02%
0.25%	-0.07%	-0.17%
\$ 68,186	\$ 59,850	\$ 57,102
<u>(68,186)</u>	<u>(59,879)</u>	<u>(57,212)</u>
<u>\$ -</u>	<u>\$ (29)</u>	<u>\$ (110)</u>
0.9200%	0.8804%	0.8416%
0.00%	0.00%	0.00%
3.13%	3.62%	3.56%
3.13%	3.62%	3.56%
2.50%	2.75%	2.75%
Medicare - 9.00%	Medicare - 9.00%	Medicare - 9.00%
Non-Medicare - 8.00%	Non-Medicare - 8.00%	Non-Medicare - 8.00%
4.50%	4.50%	4.50%
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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 13,724,000	\$ 13,085,215	\$ (638,785)	\$ 12,054,226
Tort immunity levy	145,000	170,506	25,506	145,139
Special education levy	159,500	167,863	8,363	147,037
Corporate personal property replacement taxes	275,000	37,298	(237,702)	201,182
Regular tuition from pupils or parents (in state)	140,000	146,981	6,981	71,254
Summer school tuition from pupils or parents (in state)	70,000	76,695	6,695	70,276
Investment income	231,000	472,461	241,461	318,875
Sales to pupils - lunch	-	178,071	178,071	152,735
Fees	-	5,000	5,000	500
Student Activities	-	118,451	118,451	106,636
Rentals - regular textbook	75,000	107,730	32,730	116,334
Contributions and donations from private sources	250	-	(250)	371
Impact fees from municipal or county governments	-	-	-	60,009
Refund of prior years' expenditures	-	29,241	29,241	4,332
Other	2,000	31,924	29,924	10,163
Total local sources	<u>14,821,750</u>	<u>14,627,436</u>	<u>(194,314)</u>	<u>13,459,069</u>
State sources				
Evidence based funding	534,075	534,075	-	533,390
Special education - private facility tuition	30,000	98,962	68,962	58,316
Special education - orphanage - individual	-	11,500	11,500	97,327
State free lunch & breakfast	-	726	726	512
Other restricted revenue from state sources	850	850	-	850
Total state sources	<u>564,925</u>	<u>646,113</u>	<u>81,188</u>	<u>690,395</u>
Federal sources				
National school lunch program	100,000	112,007	12,007	131,322
School breakfast program	30,000	-	(30,000)	10,893
Food service - other	-	28,283	28,283	35,622
Title I - Low income	29,538	32,839	3,301	22,406
Federal - special education - preschool flow- through	6,859	8,096	1,237	3,944
Federal - special education - IDEA - flow- through	168,997	191,969	22,972	170,287
Title II - Teacher quality	22,724	22,215	(509)	23,150
Other restricted revenue from federal sources	25,754	27,838	2,084	187,130
Total federal sources	<u>383,872</u>	<u>423,247</u>	<u>39,375</u>	<u>584,754</u>
Total revenues	<u>15,770,547</u>	<u>15,696,796</u>	<u>(73,751)</u>	<u>14,734,218</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 4,948,478	\$ 4,567,248	\$ 381,230	\$ 4,302,429
Employee benefits	1,076,326	1,056,649	19,677	1,005,085
Purchased services	38,100	99,014	(60,914)	40,551
Supplies and materials	151,800	140,902	10,898	150,402
Capital outlay	9,500	4,943	4,557	9,460
Other objects	1,400	1,067	333	350
Non-capitalized equipment	<u>7,000</u>	<u>6,327</u>	<u>673</u>	<u>-</u>
Total	<u>6,232,604</u>	<u>5,876,150</u>	<u>356,454</u>	<u>5,508,277</u>
Pre-K programs				
Salaries	175,000	169,287	5,713	159,141
Employee benefits	38,207	37,669	538	37,552
Purchased services	5,000	220	4,780	-
Supplies and materials	5,000	6,179	(1,179)	18,139
Capital outlay	5,000	-	5,000	-
Non-capitalized equipment	<u>3,000</u>	<u>8,606</u>	<u>(5,606)</u>	<u>-</u>
Total	<u>231,207</u>	<u>221,961</u>	<u>9,246</u>	<u>214,832</u>
Special education programs				
Salaries	1,763,100	1,708,002	55,098	1,674,737
Employee benefits	452,004	455,198	(3,194)	419,406
Purchased services	46,850	50,371	(3,521)	160,064
Supplies and materials	18,850	36,972	(18,122)	62,375
Capital outlay	22,000	-	22,000	-
Other objects	6,920	4,499	2,421	3,623
Termination benefits	<u>-</u>	<u>1,168</u>	<u>(1,168)</u>	<u>-</u>
Total	<u>2,309,724</u>	<u>2,256,210</u>	<u>53,514</u>	<u>2,320,205</u>
Interscholastic programs				
Salaries	531,482	546,038	(14,556)	530,764
Employee benefits	56,000	56,946	(946)	54,182
Purchased services	4,100	5,109	(1,009)	3,990
Supplies and materials	10,450	12,462	(2,012)	5,711
Other objects	<u>1,100</u>	<u>-</u>	<u>1,100</u>	<u>777</u>
Total	<u>603,132</u>	<u>620,555</u>	<u>(17,423)</u>	<u>595,424</u>
Summer school programs				
Salaries	70,000	71,270	(1,270)	73,042
Employee benefits	5,000	5,205	(205)	5,390
Supplies and materials	<u>4,700</u>	<u>5,997</u>	<u>(1,297)</u>	<u>7,736</u>
Total	<u>79,700</u>	<u>82,472</u>	<u>(2,772)</u>	<u>86,168</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 179,510	\$ 88,832	\$ 90,678	\$ 82,517
Employee benefits	20,140	10,069	10,071	9,357
Supplies and materials	<u>800</u>	<u>498</u>	<u>302</u>	<u>187</u>
Total	<u>200,450</u>	<u>99,399</u>	<u>101,051</u>	<u>92,061</u>
Bilingual programs				
Employee benefits	-	-	-	(6,562)
Purchased services	6,950	4,860	2,090	-
Supplies and materials	<u>4,500</u>	<u>814</u>	<u>3,686</u>	<u>-</u>
Total	<u>11,450</u>	<u>5,674</u>	<u>5,776</u>	<u>(6,562)</u>
Special education programs K -12 - private tuition				
Other objects	<u>366,000</u>	<u>104,508</u>	<u>261,492</u>	<u>203,880</u>
Total	<u>366,000</u>	<u>104,508</u>	<u>261,492</u>	<u>203,880</u>
Student activities				
Other Objects	<u>-</u>	<u>100,437</u>	<u>(100,437)</u>	<u>141,255</u>
Total	<u>-</u>	<u>100,437</u>	<u>(100,437)</u>	<u>141,255</u>
Total instruction	<u>10,034,267</u>	<u>9,367,366</u>	<u>666,901</u>	<u>9,155,540</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	140,000	114,917	25,083	56,942
Employee benefits	32,740	22,478	10,262	15,325
Supplies and materials	<u>1,800</u>	<u>(8,963)</u>	<u>10,763</u>	<u>272</u>
Total	<u>174,540</u>	<u>128,432</u>	<u>46,108</u>	<u>72,539</u>
Health services				
Salaries	123,844	127,274	(3,430)	117,947
Employee benefits	44,200	37,129	7,071	40,379
Purchased services	100	-	100	49
Supplies and materials	5,000	5,128	(128)	3,865
Non-capitalized equipment	<u>-</u>	<u>1,925</u>	<u>(1,925)</u>	<u>-</u>
Total	<u>173,144</u>	<u>171,456</u>	<u>1,688</u>	<u>162,240</u>
Total pupils	<u>347,684</u>	<u>299,888</u>	<u>47,796</u>	<u>234,779</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Instructional staff				
Improvement of instructional services				
Salaries	\$ 334,974	\$ 334,558	\$ 416	\$ 334,415
Employee benefits	86,878	96,998	(10,120)	98,514
Purchased services	60,500	56,355	4,145	67,314
Supplies and materials	147,000	143,501	3,499	93,162
Other objects	<u>1,500</u>	<u>249</u>	<u>1,251</u>	<u>902</u>
Total	<u>630,852</u>	<u>631,661</u>	<u>(809)</u>	<u>594,307</u>
Educational media services				
Salaries	468,681	505,648	(36,967)	448,809
Employee benefits	119,818	117,935	1,883	93,932
Purchased services	84,000	71,427	12,573	63,336
Supplies and materials	362,304	194,037	168,267	176,188
Capital outlay	24,000	169,042	(145,042)	232,868
Other objects	6,000	794	5,206	5,009
Non-capitalized equipment	<u>8,000</u>	<u>1,549</u>	<u>6,451</u>	<u>5,040</u>
Total	<u>1,072,803</u>	<u>1,060,432</u>	<u>12,371</u>	<u>1,025,182</u>
Total instructional staff	<u>1,703,655</u>	<u>1,692,093</u>	<u>11,562</u>	<u>1,619,489</u>
General administration				
Board of education services				
Purchased services	189,000	94,972	94,028	85,246
Supplies and materials	20,500	26,733	(6,233)	11,447
Other objects	<u>12,000</u>	<u>515</u>	<u>11,485</u>	<u>12,110</u>
Total	<u>221,500</u>	<u>122,220</u>	<u>99,280</u>	<u>108,803</u>
Executive administration services				
Salaries	258,035	248,497	9,538	247,133
Employee benefits	61,964	72,441	(10,477)	65,575
Purchased services	18,000	9,224	8,776	14,588
Supplies and materials	6,700	5,500	1,200	5,109
Other objects	<u>12,000</u>	<u>5,986</u>	<u>6,014</u>	<u>13,142</u>
Total	<u>356,699</u>	<u>341,648</u>	<u>15,051</u>	<u>345,547</u>
Tort immunity services				
Purchased services	<u>122,405</u>	<u>41,544</u>	<u>80,861</u>	<u>47,957</u>
Total	<u>122,405</u>	<u>41,544</u>	<u>80,861</u>	<u>47,957</u>
Total general administration	<u>700,604</u>	<u>505,412</u>	<u>195,192</u>	<u>502,307</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
School administration				
Office of the principal services				
Salaries	\$ 472,844	\$ 473,080	\$ (236)	\$ 489,928
Employee benefits	133,634	155,819	(22,185)	149,923
Purchased services	10,000	7,845	2,155	4,915
Supplies and materials	48,650	43,588	5,062	33,769
Other objects	<u>3,550</u>	<u>1,456</u>	<u>2,094</u>	<u>2,495</u>
Total	<u>668,678</u>	<u>681,788</u>	<u>(13,110)</u>	<u>681,030</u>
Total school administration	<u>668,678</u>	<u>681,788</u>	<u>(13,110)</u>	<u>681,030</u>
Business				
Fiscal services				
Salaries	242,220	250,011	(7,791)	235,032
Employee benefits	40,400	51,260	(10,860)	35,443
Purchased services	208,000	113,194	94,806	162,240
Supplies and materials	4,500	4,498	2	1,152
Other objects	1,500	1,028	472	419
Termination benefits	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
Total	<u>496,620</u>	<u>429,991</u>	<u>66,629</u>	<u>434,286</u>
Operation and maintenance of plant services				
Purchased services	<u>5,200</u>	<u>84,516</u>	<u>(79,316)</u>	<u>78,109</u>
Total	<u>5,200</u>	<u>84,516</u>	<u>(79,316)</u>	<u>78,109</u>
Food services				
Salaries	35,200	34,560	640	34,869
Employee benefits	-	88	(88)	59
Supplies and materials	220,000	225,476	(5,476)	235,725
Capital outlay	<u>17,000</u>	<u>14,825</u>	<u>2,175</u>	<u>-</u>
Total	<u>272,200</u>	<u>274,949</u>	<u>(2,749)</u>	<u>270,653</u>
Total business	<u>774,020</u>	<u>789,456</u>	<u>(15,436)</u>	<u>783,048</u>
Total support services	<u>4,194,641</u>	<u>3,968,637</u>	<u>226,004</u>	<u>3,820,653</u>
Payments to other districts and governmental units				
Payments for special education programs				
Other objects	<u>776,200</u>	<u>570,607</u>	<u>205,593</u>	<u>539,606</u>
Total	<u>776,200</u>	<u>570,607</u>	<u>205,593</u>	<u>539,606</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Payments for special education programs - tuition				
Other objects	\$ 300,000	\$ 280,461	\$ 19,539	\$ 311,580
Total	<u>300,000</u>	<u>280,461</u>	<u>19,539</u>	<u>311,580</u>
Total payments to other districts and governmental units	<u>1,076,200</u>	<u>851,068</u>	<u>225,132</u>	<u>851,186</u>
Total expenditures	<u>15,305,108</u>	<u>14,187,071</u>	<u>1,118,037</u>	<u>13,827,379</u>
Excess (deficiency) of revenues over expenditures	<u>465,439</u>	<u>1,509,725</u>	<u>1,044,286</u>	<u>906,839</u>
Other financing sources (uses)				
Permanent transfer of interest	-	-	-	36,467
Principal on bonds sold	-	-	-	2,669,700
Permanent transfer from working cash accounts - abatement	-	-	-	(2,669,700)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,467</u>
Net change in fund balance	<u>\$ 465,439</u>	1,509,725	<u>\$ 1,044,286</u>	943,306
Fund balance, beginning of year		<u>12,074,114</u>		<u>11,130,808</u>
Fund balance, end of year		<u>\$ 13,583,839</u>		<u>\$ 12,074,114</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 703,000	\$ 1,019,501	\$ 316,501	\$ 877,197
Corporate personal property replacement taxes	900,000	807,443	(92,557)	1,312,026
Investment income	90,000	94,642	4,642	90,009
Rentals	-	850	850	2,250
Other	-	-	-	12,717
Total local sources	<u>1,693,000</u>	<u>1,922,436</u>	<u>229,436</u>	<u>2,294,199</u>
State sources				
School infrastructure - maintenance projects	-	50,000	50,000	-
Total state sources	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total revenues	<u>1,693,000</u>	<u>1,972,436</u>	<u>279,436</u>	<u>2,294,199</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	-	33,461	(33,461)	111,812
Capital outlay	-	500	(500)	-
Total	<u>-</u>	<u>33,961</u>	<u>(33,961)</u>	<u>111,812</u>
Operation and maintenance of plant services				
Salaries	207,412	191,931	15,481	212,501
Employee benefits	45,340	26,821	18,519	47,400
Purchased services	697,442	713,112	(15,670)	682,827
Supplies and materials	216,600	266,608	(50,008)	212,745
Capital outlay	242,000	297,668	(55,668)	264,666
Non-capitalized equipment	50,000	778	49,222	-
Total	<u>1,458,794</u>	<u>1,496,918</u>	<u>(38,124)</u>	<u>1,420,139</u>
Total business	<u>1,458,794</u>	<u>1,530,879</u>	<u>(72,085)</u>	<u>1,531,951</u>
Total support services	<u>1,458,794</u>	<u>1,530,879</u>	<u>(72,085)</u>	<u>1,531,951</u>
Total expenditures	<u>1,458,794</u>	<u>1,530,879</u>	<u>(72,085)</u>	<u>1,531,951</u>
Excess (deficiency) of revenues over expenditures	<u>234,206</u>	<u>441,557</u>	<u>207,351</u>	<u>762,248</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other financing sources (uses)				
Permanent transfer from working cash accounts - abatement	\$ -	\$ -	\$ -	\$ 2,669,700
Transfer to capital projects fund	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>	<u>(3,269,700)</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>	<u>(600,000)</u>
Net change in fund balance	<u>\$ (365,794)</u>	<u>(158,443)</u>	<u>\$ 207,351</u>	162,248
Fund balance, beginning of year		2,402,926		2,240,678
Fund balance, end of year		<u>\$ 2,244,483</u>		<u>\$ 2,402,926</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 651,000	\$ 568,277	\$ (82,723)	\$ (117,198)
Investment income	<u>30,000</u>	<u>46,672</u>	<u>16,672</u>	<u>36,466</u>
Total local sources	<u>681,000</u>	<u>614,949</u>	<u>(66,051)</u>	<u>(80,732)</u>
State sources				
Transportation - regular/vocational	100,000	27,883	(72,117)	63,384
Transportation - special education	<u>48,000</u>	<u>74,950</u>	<u>26,950</u>	<u>78,369</u>
Total state sources	<u>148,000</u>	<u>102,833</u>	<u>(45,167)</u>	<u>141,753</u>
Total revenues	<u>829,000</u>	<u>717,782</u>	<u>(111,218)</u>	<u>61,021</u>
Expenditures				
Support Services				
Business				
Pupil transportation services				
Salaries	43,711	43,508	203	45,181
Employee benefits	4,112	10,207	(6,095)	8,451
Purchased services	<u>742,215</u>	<u>763,348</u>	<u>(21,133)</u>	<u>574,945</u>
Total	<u>790,038</u>	<u>817,063</u>	<u>(27,025)</u>	<u>628,577</u>
Total business	<u>790,038</u>	<u>817,063</u>	<u>(27,025)</u>	<u>628,577</u>
Total support services	<u>790,038</u>	<u>817,063</u>	<u>(27,025)</u>	<u>628,577</u>
Total expenditures	<u>790,038</u>	<u>817,063</u>	<u>(27,025)</u>	<u>628,577</u>
Excess (deficiency) of revenues over expenditures	<u>38,962</u>	<u>(99,281)</u>	<u>(138,243)</u>	<u>(567,556)</u>
Other financing sources (uses)				
Permanent transfer of interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,467)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,467)</u>
Net change in fund balance	<u>\$ 38,962</u>	<u>(99,281)</u>	<u>\$ (138,243)</u>	<u>(604,023)</u>
Fund balance, beginning of year		<u>887,378</u>		<u>1,491,401</u>
Fund balance, end of year		<u>\$ 788,097</u>		<u>\$ 887,378</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 22,300	\$ 20,704	\$ (1,596)	\$ 24,517
Social security/Medicare only levy	189,000	180,935	(8,065)	165,466
Corporate personal property replacement taxes	112,000	112,000	-	199,000
Investment income	13,200	21,169	7,969	15,485
Refund of prior years' expenditures	-	1,189	1,189	-
Total local sources	<u>336,500</u>	<u>335,997</u>	<u>(503)</u>	<u>404,468</u>
Total revenues	<u>336,500</u>	<u>335,997</u>	<u>(503)</u>	<u>404,468</u>
Expenditures				
Instruction				
Regular programs	60,700	64,300	(3,600)	60,765
Pre-K programs	2,750	2,416	334	2,257
Special education programs	119,700	100,678	19,022	106,000
Interscholastic programs	16,360	12,743	3,617	14,104
Summer school programs	2,500	5,584	(3,084)	4,441
Gifted programs	<u>1,340</u>	<u>1,288</u>	<u>52</u>	<u>1,196</u>
Total instruction	<u>203,350</u>	<u>187,009</u>	<u>16,341</u>	<u>188,763</u>
Support services				
Pupils				
Attendance and social work services	2,700	1,632	1,068	794
Health services	<u>18,100</u>	<u>17,245</u>	<u>855</u>	<u>16,757</u>
Total pupils	<u>20,800</u>	<u>18,877</u>	<u>1,923</u>	<u>17,551</u>
Instructional staff				
Improvement of instructional staff	5,200	5,845	(645)	5,943
Educational media services	<u>50,400</u>	<u>51,216</u>	<u>(816)</u>	<u>47,161</u>
Total instructional staff	<u>55,600</u>	<u>57,061</u>	<u>(1,461)</u>	<u>53,104</u>
General administration				
Executive administration services	<u>10,700</u>	<u>6,204</u>	<u>4,496</u>	<u>6,733</u>
Total general administration	<u>10,700</u>	<u>6,204</u>	<u>4,496</u>	<u>6,733</u>
School administration				
Office of the principal services	<u>27,150</u>	<u>21,912</u>	<u>5,238</u>	<u>25,916</u>
Total school administration	<u>27,150</u>	<u>21,912</u>	<u>5,238</u>	<u>25,916</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, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Business				
Fiscal services	\$ 17,000	\$ 19,818	\$ (2,818)	\$ 19,378
Operations and maintenance of plant services	37,200	25,723	11,477	31,274
Pupil transportation services	2,900	2,217	683	2,813
Food services	<u>2,550</u>	<u>2,579</u>	<u>(29)</u>	<u>2,638</u>
Total business	<u>59,650</u>	<u>50,337</u>	<u>9,313</u>	<u>56,103</u>
Central				
Information services	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>
Total central	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>
Total support services	<u>174,020</u>	<u>154,391</u>	<u>19,629</u>	<u>159,407</u>
Total expenditures	<u>377,370</u>	<u>341,400</u>	<u>35,970</u>	<u>348,170</u>
Net change in fund balance	<u>\$ (40,870)</u>	<u>(5,403)</u>	<u>\$ 35,467</u>	<u>56,298</u>
Fund balance, beginning of year		<u>576,121</u>		<u>519,823</u>
Fund balance, end of year		<u>\$ 570,718</u>		<u>\$ 576,121</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, 2024

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.

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	\$ 15,696,796	\$ 14,187,071
To adjust for on-behalf payments received	3,981,052	-
To adjust for on-behalf payments made	<u>-</u>	<u>3,981,052</u>
General Fund GAAP Basis	<u>\$ 19,677,848</u>	<u>\$ 18,168,123</u>

Excess of Expenditures over Budget

For the year ended June 30, 2024, expenditures exceeded budget in the Operations and Maintenance Fund and Transportation Fund by \$72,085, and \$27,025, respectively. These excesses were funded by available financial resources.

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 408,900	\$ 386,155	\$ (22,745)	\$ 178,876
Investment income	<u>2,000</u>	<u>4,655</u>	<u>2,655</u>	<u>1,883</u>
Total local sources	<u>410,900</u>	<u>390,810</u>	<u>(20,090)</u>	<u>180,759</u>
Total revenues	<u>410,900</u>	<u>390,810</u>	<u>(20,090)</u>	<u>180,759</u>
Expenditures				
Debt services				
Payments on long term debt				
Interest on long term debt	72,263	72,263	-	54,567
Principal payments on long term debt	<u>275,000</u>	<u>275,000</u>	<u>-</u>	<u>-</u>
Total	<u>347,263</u>	<u>347,263</u>	<u>-</u>	<u>54,567</u>
Other debt service				
Other objects	<u>-</u>	<u>775</u>	<u>(775)</u>	<u>28,955</u>
Total	<u>-</u>	<u>775</u>	<u>(775)</u>	<u>28,955</u>
Total debt services	<u>347,263</u>	<u>348,038</u>	<u>(775)</u>	<u>83,522</u>
Total expenditures	<u>347,263</u>	<u>348,038</u>	<u>(775)</u>	<u>83,522</u>
Excess (deficiency) of revenues over expenditures	<u>63,637</u>	<u>42,772</u>	<u>(20,865)</u>	<u>97,237</u>
Other financing sources (uses)				
Principal on bonds sold	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,300</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,300</u>
Net change in fund balance	<u>\$ 63,637</u>	42,772	<u>\$ (20,865)</u>	127,537
Fund balance, beginning of year		<u>127,537</u>		<u>-</u>
Fund balance, end of year		<u>\$ 170,309</u>		<u>\$ 127,537</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
Investment income	\$ 30,000	\$ 51,301	\$ 21,301	\$ 31,742
Total local sources	<u>30,000</u>	<u>51,301</u>	<u>21,301</u>	<u>31,742</u>
Federal sources				
Other restricted revenue from federal sources	-	-	-	250,000
Total federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Total revenues	<u>30,000</u>	<u>51,301</u>	<u>21,301</u>	<u>281,742</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Capital outlay	<u>1,992,306</u>	<u>2,044,525</u>	<u>(52,219)</u>	<u>921,900</u>
Total	<u>1,992,306</u>	<u>2,044,525</u>	<u>(52,219)</u>	<u>921,900</u>
Total business	<u>1,992,306</u>	<u>2,044,525</u>	<u>(52,219)</u>	<u>921,900</u>
Total support services	<u>1,992,306</u>	<u>2,044,525</u>	<u>(52,219)</u>	<u>921,900</u>
Total expenditures	<u>1,992,306</u>	<u>2,044,525</u>	<u>(52,219)</u>	<u>921,900</u>
Excess (deficiency) of revenues over expenditures	<u>(1,962,306)</u>	<u>(1,993,224)</u>	<u>(30,918)</u>	<u>(640,158)</u>
Other financing sources (uses)				
Transfer to capital projects fund	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>3,269,700</u>
Total other financing sources (uses)	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>3,269,700</u>
Net change in fund balance	<u>\$ (1,362,306)</u>	<u>(1,393,224)</u>	<u>\$ (30,918)</u>	<u>2,629,542</u>
Fund balance, beginning of year		<u>2,707,525</u>		<u>77,983</u>
Fund balance, end of year		<u>\$ 1,314,301</u>		<u>\$ 2,707,525</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 1,200	\$ 1,035	\$ (165)	\$ 1,144
Corporate personal property replacement taxes	-	75,000	75,000	-
Investment income	<u>8,000</u>	<u>11,324</u>	<u>3,324</u>	<u>7,871</u>
Total local sources	<u>9,200</u>	<u>87,359</u>	<u>78,159</u>	<u>9,015</u>
Total revenues	<u>9,200</u>	<u>87,359</u>	<u>78,159</u>	<u>9,015</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	<u>10,000</u>	<u>3,109</u>	<u>6,891</u>	<u>3,906</u>
Total	<u>10,000</u>	<u>3,109</u>	<u>6,891</u>	<u>3,906</u>
Total business	<u>10,000</u>	<u>3,109</u>	<u>6,891</u>	<u>3,906</u>
Total support services	<u>10,000</u>	<u>3,109</u>	<u>6,891</u>	<u>3,906</u>
Total expenditures	<u>10,000</u>	<u>3,109</u>	<u>6,891</u>	<u>3,906</u>
Net change in fund balance	<u>\$ (800)</u>	84,250	<u>\$ 85,050</u>	5,109
Fund balance, beginning of year		<u>300,345</u>		<u>295,236</u>
Fund balance, end of year		<u>\$ 384,595</u>		<u>\$ 300,345</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2024

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash and investments	\$ 12,143,149	\$ 159,836	\$ 1,044,585	\$ 13,347,570
Student activities cash	61,884	-	-	61,884
Receivables (net allowance for uncollectibles):				
Property taxes	6,518,288	93,163	155,410	6,766,861
Intergovernmental	63,459	-	-	63,459
Total assets	<u>\$ 18,786,780</u>	<u>\$ 252,999</u>	<u>\$ 1,199,995</u>	<u>\$ 20,239,774</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 106,929	\$ -	\$ -	\$ 106,929
Payroll deductions payable	53,090	-	-	53,090
Unearned revenue	71,863	-	-	71,863
Total liabilities	<u>231,882</u>	<u>-</u>	<u>-</u>	<u>231,882</u>
Deferred inflows of resources				
Property taxes levied for a future period	6,184,516	88,657	147,458	6,420,631
Unavailable state and federal aid receivable	3,422	-	-	3,422
Total deferred inflows of resources	<u>6,187,938</u>	<u>88,657</u>	<u>147,458</u>	<u>6,424,053</u>
Fund balance				
Restricted	-	164,342	-	164,342
Assigned	61,884	-	-	61,884
Unassigned	12,305,076	-	1,052,537	13,357,613
Total fund balance	<u>12,366,960</u>	<u>164,342</u>	<u>1,052,537</u>	<u>13,583,839</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 18,786,780</u>	<u>\$ 252,999</u>	<u>\$ 1,199,995</u>	<u>\$ 20,239,774</u>

PLEASANTDALE SCHOOL DISTRICT 107

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 12,968,991	\$ 170,506	\$ 284,087	\$ 13,423,584
Corporate personal property replacement taxes	37,298	-	-	37,298
State aid	4,627,165	-	-	4,627,165
Federal aid	423,247	-	-	423,247
Investment income	437,032	2,767	32,662	472,461
Student Activities	118,451	-	-	118,451
Other	575,642	-	-	575,642
	<u>19,187,826</u>	<u>173,273</u>	<u>316,749</u>	<u>19,677,848</u>
Total revenues				
Expenditures				
Current:				
Instruction:				
Regular programs	5,871,207	-	-	5,871,207
Special programs	2,360,718	-	-	2,360,718
Other instructional programs	1,030,061	-	-	1,030,061
Student activities	100,437	-	-	100,437
State retirement contributions	3,981,052	-	-	3,981,052
Support Services:				
Pupils	299,888	-	-	299,888
Instructional staff	1,523,051	-	-	1,523,051
General administration	463,868	41,544	-	505,412
School administration	681,788	-	-	681,788
Business	690,115	-	-	690,115
Operations and maintenance	3,655	80,861	-	84,516
Payments to other districts and gov't units	851,068	-	-	851,068
Capital outlay	188,810	-	-	188,810
	<u>18,045,718</u>	<u>122,405</u>	<u>-</u>	<u>18,168,123</u>
Total expenditures				
Net change in fund balance	1,142,108	50,868	316,749	1,509,725
Fund balance, beginning of year	11,224,852	113,474	735,788	12,074,114
Fund balance, end of year	<u>\$ 12,366,960</u>	<u>\$ 164,342</u>	<u>\$ 1,052,537</u>	<u>\$ 13,583,839</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 13,464,000	\$ 12,801,128	\$ (662,872)	\$ 11,786,736
Special education levy	159,500	167,863	8,363	147,037
Corporate personal property replacement taxes	275,000	37,298	(237,702)	201,182
Regular tuition from pupils or parents (in state)	140,000	146,981	6,981	71,254
Summer school tuition from pupils or parents (in state)	70,000	76,695	6,695	70,276
Investment income	205,000	437,032	232,032	296,436
Sales to pupils - lunch	-	178,071	178,071	152,735
Fees	-	5,000	5,000	500
Student Activities	-	118,451	118,451	106,636
Rentals - regular textbook	75,000	107,730	32,730	116,334
Contributions and donations from private sources	250	-	(250)	371
Impact fees from municipal or county governments	-	-	-	60,009
Refund of prior years' expenditures	-	29,241	29,241	4,332
Other	2,000	31,924	29,924	10,163
Total local sources	<u>14,390,750</u>	<u>14,137,414</u>	<u>(253,336)</u>	<u>13,024,001</u>
State sources				
Evidence based funding	534,075	534,075	-	533,390
Special education - private facility tuition	30,000	98,962	68,962	58,316
Special education - orphanage - individual	-	11,500	11,500	97,327
State free lunch & breakfast	-	726	726	512
Other restricted revenue from state sources	850	850	-	850
Total state sources	<u>564,925</u>	<u>646,113</u>	<u>81,188</u>	<u>690,395</u>
Federal sources				
National school lunch program	100,000	112,007	12,007	131,322
School breakfast program	30,000	-	(30,000)	10,893
Food service - other	-	28,283	28,283	35,622
Title I - Low income	29,538	32,839	3,301	22,406
Federal - special education - preschool flow- through	6,859	8,096	1,237	3,944
Federal - special education - IDEA - flow- through	168,997	191,969	22,972	170,287
Title II - Teacher quality	22,724	22,215	(509)	23,150
Other restricted revenue from federal sources	25,754	27,838	2,084	187,130
Total federal sources	<u>383,872</u>	<u>423,247</u>	<u>39,375</u>	<u>584,754</u>
Total revenues	<u>15,339,547</u>	<u>15,206,774</u>	<u>(132,773)</u>	<u>14,299,150</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 4,948,478	\$ 4,567,248	\$ 381,230	\$ 4,302,429
Employee benefits	1,076,326	1,056,649	19,677	1,005,085
Purchased services	38,100	99,014	(60,914)	40,551
Supplies and materials	151,800	140,902	10,898	150,402
Capital outlay	9,500	4,943	4,557	9,460
Other objects	1,400	1,067	333	350
Non-capitalized equipment	7,000	6,327	673	-
Total	<u>6,232,604</u>	<u>5,876,150</u>	<u>356,454</u>	<u>5,508,277</u>
Pre-K programs				
Salaries	175,000	169,287	5,713	159,141
Employee benefits	38,207	37,669	538	37,552
Purchased services	5,000	220	4,780	-
Supplies and materials	5,000	6,179	(1,179)	18,139
Capital outlay	5,000	-	5,000	-
Non-capitalized equipment	3,000	8,606	(5,606)	-
Total	<u>231,207</u>	<u>221,961</u>	<u>9,246</u>	<u>214,832</u>
Special education programs				
Salaries	1,763,100	1,708,002	55,098	1,674,737
Employee benefits	452,004	455,198	(3,194)	419,406
Purchased services	46,850	50,371	(3,521)	160,064
Supplies and materials	18,850	36,972	(18,122)	62,375
Capital outlay	22,000	-	22,000	-
Other objects	6,920	4,499	2,421	3,623
Termination benefits	-	1,168	(1,168)	-
Total	<u>2,309,724</u>	<u>2,256,210</u>	<u>53,514</u>	<u>2,320,205</u>
Interscholastic programs				
Salaries	531,482	546,038	(14,556)	530,764
Employee benefits	56,000	56,946	(946)	54,182
Purchased services	4,100	5,109	(1,009)	3,990
Supplies and materials	10,450	12,462	(2,012)	5,711
Other objects	1,100	-	1,100	777
Total	<u>603,132</u>	<u>620,555</u>	<u>(17,423)</u>	<u>595,424</u>
Summer school programs				
Salaries	70,000	71,270	(1,270)	73,042
Employee benefits	5,000	5,205	(205)	5,390
Supplies and materials	4,700	5,997	(1,297)	7,736
Total	<u>79,700</u>	<u>82,472</u>	<u>(2,772)</u>	<u>86,168</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 179,510	\$ 88,832	\$ 90,678	\$ 82,517
Employee benefits	20,140	10,069	10,071	9,357
Supplies and materials	<u>800</u>	<u>498</u>	<u>302</u>	<u>187</u>
Total	<u>200,450</u>	<u>99,399</u>	<u>101,051</u>	<u>92,061</u>
Bilingual programs				
Employee benefits	-	-	-	(6,562)
Purchased services	6,950	4,860	2,090	-
Supplies and materials	<u>4,500</u>	<u>814</u>	<u>3,686</u>	<u>-</u>
Total	<u>11,450</u>	<u>5,674</u>	<u>5,776</u>	<u>(6,562)</u>
Special education programs K -12 - private tuition				
Other objects	<u>366,000</u>	<u>104,508</u>	<u>261,492</u>	<u>203,880</u>
Total	<u>366,000</u>	<u>104,508</u>	<u>261,492</u>	<u>203,880</u>
Student activities				
Other Objects	<u>-</u>	<u>100,437</u>	<u>(100,437)</u>	<u>141,255</u>
Total	<u>-</u>	<u>100,437</u>	<u>(100,437)</u>	<u>141,255</u>
Total instruction	<u>10,034,267</u>	<u>9,367,366</u>	<u>666,901</u>	<u>9,155,540</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	140,000	114,917	25,083	56,942
Employee benefits	32,740	22,478	10,262	15,325
Supplies and materials	<u>1,800</u>	<u>(8,963)</u>	<u>10,763</u>	<u>272</u>
Total	<u>174,540</u>	<u>128,432</u>	<u>46,108</u>	<u>72,539</u>
Health services				
Salaries	123,844	127,274	(3,430)	117,947
Employee benefits	44,200	37,129	7,071	40,379
Purchased services	100	-	100	49
Supplies and materials	5,000	5,128	(128)	3,865
Non-capitalized equipment	<u>-</u>	<u>1,925</u>	<u>(1,925)</u>	<u>-</u>
Total	<u>173,144</u>	<u>171,456</u>	<u>1,688</u>	<u>162,240</u>
Total pupils	<u>347,684</u>	<u>299,888</u>	<u>47,796</u>	<u>234,779</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Instructional staff				
Improvement of instructional services				
Salaries	\$ 334,974	\$ 334,558	\$ 416	\$ 334,415
Employee benefits	86,878	96,998	(10,120)	98,514
Purchased services	60,500	56,355	4,145	67,314
Supplies and materials	147,000	143,501	3,499	93,162
Other objects	1,500	249	1,251	902
Total	<u>630,852</u>	<u>631,661</u>	<u>(809)</u>	<u>594,307</u>
Educational media services				
Salaries	468,681	505,648	(36,967)	448,809
Employee benefits	119,818	117,935	1,883	93,932
Purchased services	84,000	71,427	12,573	63,336
Supplies and materials	362,304	194,037	168,267	176,188
Capital outlay	24,000	169,042	(145,042)	232,868
Other objects	6,000	794	5,206	5,009
Non-capitalized equipment	8,000	1,549	6,451	5,040
Total	<u>1,072,803</u>	<u>1,060,432</u>	<u>12,371</u>	<u>1,025,182</u>
Total instructional staff	<u>1,703,655</u>	<u>1,692,093</u>	<u>11,562</u>	<u>1,619,489</u>
General administration				
Board of education services				
Purchased services	189,000	94,972	94,028	85,246
Supplies and materials	20,500	26,733	(6,233)	11,447
Other objects	12,000	515	11,485	12,110
Total	<u>221,500</u>	<u>122,220</u>	<u>99,280</u>	<u>108,803</u>
Executive administration services				
Salaries	258,035	248,497	9,538	247,133
Employee benefits	61,964	72,441	(10,477)	65,575
Purchased services	18,000	9,224	8,776	14,588
Supplies and materials	6,700	5,500	1,200	5,109
Other objects	12,000	5,986	6,014	13,142
Total	<u>356,699</u>	<u>341,648</u>	<u>15,051</u>	<u>345,547</u>
Total general administration	<u>578,199</u>	<u>463,868</u>	<u>114,331</u>	<u>454,350</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
School administration				
Office of the principal services				
Salaries	\$ 472,844	\$ 473,080	\$ (236)	\$ 489,928
Employee benefits	133,634	155,819	(22,185)	149,923
Purchased services	10,000	7,845	2,155	4,915
Supplies and materials	48,650	43,588	5,062	33,769
Other objects	3,550	1,456	2,094	2,495
Total	<u>668,678</u>	<u>681,788</u>	<u>(13,110)</u>	<u>681,030</u>
Total school administration	<u>668,678</u>	<u>681,788</u>	<u>(13,110)</u>	<u>681,030</u>
Business				
Fiscal services				
Salaries	242,220	250,011	(7,791)	235,032
Employee benefits	40,400	51,260	(10,860)	35,443
Purchased services	208,000	113,194	94,806	162,240
Supplies and materials	4,500	4,498	2	1,152
Other objects	1,500	1,028	472	419
Termination benefits	-	10,000	(10,000)	-
Total	<u>496,620</u>	<u>429,991</u>	<u>66,629</u>	<u>434,286</u>
Operation and maintenance of plant services				
Purchased services	<u>5,200</u>	<u>3,655</u>	<u>1,545</u>	<u>4,922</u>
Total	<u>5,200</u>	<u>3,655</u>	<u>1,545</u>	<u>4,922</u>
Food services				
Salaries	35,200	34,560	640	34,869
Employee benefits	-	88	(88)	59
Supplies and materials	220,000	225,476	(5,476)	235,725
Capital outlay	17,000	14,825	2,175	-
Total	<u>272,200</u>	<u>274,949</u>	<u>(2,749)</u>	<u>270,653</u>
Total business	<u>774,020</u>	<u>708,595</u>	<u>65,425</u>	<u>709,861</u>
Total support services	<u>4,072,236</u>	<u>3,846,232</u>	<u>226,004</u>	<u>3,699,509</u>
Payments to other districts and governmental units				
Payments for special education programs				
Other objects	<u>776,200</u>	<u>570,607</u>	<u>205,593</u>	<u>539,606</u>
Total	<u>776,200</u>	<u>570,607</u>	<u>205,593</u>	<u>539,606</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Payments for special education programs - tuition				
Other objects	\$ 300,000	\$ 280,461	\$ 19,539	\$ 311,580
Total	<u>300,000</u>	<u>280,461</u>	<u>19,539</u>	<u>311,580</u>
Total payments to other districts and governmental units	<u>1,076,200</u>	<u>851,068</u>	<u>225,132</u>	<u>851,186</u>
Total expenditures	<u>15,182,703</u>	<u>14,064,666</u>	<u>1,118,037</u>	<u>13,706,235</u>
Excess (deficiency) of revenues over expenditures	<u>156,844</u>	<u>1,142,108</u>	<u>985,264</u>	<u>592,915</u>
Other financing sources (uses)				
Permanent transfer of interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,467</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,467</u>
Net change in fund balance	<u>\$ 156,844</u>	1,142,108	<u>\$ 985,264</u>	629,382
Fund balance, beginning of year		<u>11,224,852</u>		<u>10,595,470</u>
Fund balance, end of year		<u>\$ 12,366,960</u>		<u>\$ 11,224,852</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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
Tort immunity levy	\$ 145,000	\$ 170,506	\$ 25,506	\$ 145,139
Investment income	<u>1,000</u>	<u>2,767</u>	<u>1,767</u>	<u>1,387</u>
Total local sources	<u>146,000</u>	<u>173,273</u>	<u>27,273</u>	<u>146,526</u>
Total revenues	<u>146,000</u>	<u>173,273</u>	<u>27,273</u>	<u>146,526</u>
Expenditures				
Support Services				
General administration				
Risk management and claims services payments				
Purchased services	<u>122,405</u>	<u>41,544</u>	<u>80,861</u>	<u>47,957</u>
Total	<u>122,405</u>	<u>41,544</u>	<u>80,861</u>	<u>47,957</u>
Operations and Maintenance of Plant Services				
	<u>-</u>	<u>80,861</u>	<u>(80,861)</u>	<u>73,187</u>
Total	<u>-</u>	<u>80,861</u>	<u>(80,861)</u>	<u>73,187</u>
Total general administration	<u>122,405</u>	<u>122,405</u>	<u>-</u>	<u>121,144</u>
Total expenditures	<u>122,405</u>	<u>122,405</u>	<u>-</u>	<u>121,144</u>
Net change in fund balance	<u>\$ 23,595</u>	50,868	<u>\$ 27,273</u>	25,382
Fund balance, beginning of year		<u>113,474</u>		<u>88,092</u>
Fund balance, end of year		<u>\$ 164,342</u>		<u>\$ 113,474</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, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 260,000	\$ 284,087	\$ 24,087	\$ 267,490
Investment income	<u>25,000</u>	<u>32,662</u>	<u>7,662</u>	<u>21,052</u>
Total local sources	<u>285,000</u>	<u>316,749</u>	<u>31,749</u>	<u>288,542</u>
Total revenues	<u>285,000</u>	<u>316,749</u>	<u>31,749</u>	<u>288,542</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>285,000</u>	<u>316,749</u>	<u>31,749</u>	<u>288,542</u>
Other financing sources (uses)				
Principal on bonds sold	-	-	-	2,669,700
Permanent transfer from working cash accounts - abatement	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,669,700)</u>
Net change in fund balance	<u>\$ 285,000</u>	316,749	<u>\$ 31,749</u>	288,542
Fund balance, beginning of year		<u>735,788</u>		<u>447,246</u>
Fund balance, end of year		<u>\$ 1,052,537</u>		<u>\$ 735,788</u>

Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	74
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	86
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	91
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within the District's financial activities take place.	96
Operating Information These schedules contain information about the District's service and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.	100

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

PLEASANTDALE SCHOOL DISTRICT 107

Net Position by Component

Last Ten Fiscal Years

	2024	2023	2022	2021
Governmental activities				
Net investment in capital assets	\$ 16,771,836	\$ 16,738,635	\$ 16,955,191	\$ 17,496,448
Restricted	4,094,695	4,161,085	5,388,145	4,492,680
Unrestricted (deficit)	<u>7,222,512</u>	<u>4,390,832</u>	<u>733,949</u>	<u>(857,066)</u>
Total governmental activities net position	<u>\$ 28,089,043</u>	<u>\$ 25,290,552</u>	<u>\$ 23,077,285</u>	<u>\$ 21,132,062</u>

Source: Audited financial statements 2015 - 2024

2020	2019	2018	2017	2016	2015
\$ 17,968,354	\$ 15,344,522	\$ 13,185,684	\$ 11,709,102	\$ 10,164,327	\$ 9,232,021
4,527,557	5,980,238	6,633,462	6,564,205	6,301,729	5,599,969
<u>(85,359)</u>	<u>(1,558,379)</u>	<u>(2,014,071)</u>	<u>5,960,842</u>	<u>5,247,286</u>	<u>6,409,795</u>
<u>\$ 22,410,552</u>	<u>\$ 19,766,381</u>	<u>\$ 17,805,075</u>	<u>\$ 24,234,149</u>	<u>\$ 21,713,342</u>	<u>\$ 21,241,785</u>

PLEASANTDALE SCHOOL DISTRICT 107

Changes in Net Position

Last Ten Fiscal Years

	2024	2023	2022	2021
Expenses				
Instruction:				
Regular programs	\$ 5,719,535	\$ 5,285,160	\$ 5,333,240	\$ 5,714,556
Special programs	3,092,094	3,504,019	2,962,102	3,208,314
Other instructional programs	948,003	816,805	1,119,793	781,414
Student activities	100,437	141,255	112,675	49,262
State retirement contributions	3,593,411	3,186,814	3,878,440	6,817,475
Support services:				
Pupils	358,936	186,686	261,728	311,373
Instructional staff	1,669,999	1,624,952	1,462,572	1,274,281
General administration	502,260	492,268	564,934	536,592
School administration	643,243	489,606	865,567	546,060
Business	691,438	871,450	747,116	575,396
Transportation	814,457	666,711	735,385	751,511
Operations and maintenance	1,843,972	1,589,721	1,655,985	1,532,035
Central	-	-	-	-
Community services	-	-	1,122	-
Nonprogrammed Charges	-	-	-	-
Interest and fees	73,038	83,522	-	-
Total expenses	<u>20,050,823</u>	<u>18,938,969</u>	<u>19,700,659</u>	<u>22,098,269</u>
Program Revenues				
Charges for services				
Instruction:				
Regular programs	291,635	317,604	512,713	281,134
Special programs	-	-	-	-
Other instructional programs	76,695	70,276	71,986	69,409
Student Activities	118,451	-	-	-
Support services:				
Business	178,071	152,735	2,662	2,424
Operations and maintenance	850	2,250	36,990	19,750
Operating grants and contributions	4,234,951	4,320,326	5,204,284	7,550,313
Capital grants and contributions	50,000	-	-	-
Total program revenues	<u>4,950,653</u>	<u>4,863,191</u>	<u>5,828,635</u>	<u>7,923,030</u>
Net (expense)/revenue	<u>(15,100,170)</u>	<u>(14,075,778)</u>	<u>(13,872,024)</u>	<u>(14,175,239)</u>
General revenues				
Taxes:				
Real estate taxes, levied for general purposes	12,968,991	11,933,773	11,140,864	9,514,199
Real estate taxes, levied for specific purposes	2,245,045	1,363,755	2,139,165	1,891,432
Real estate taxes, levied for debt service	386,155	178,876	-	-
Personal property replacement taxes	1,031,741	1,712,208	1,640,731	758,831
State aid-formula grants	534,075	533,390	532,593	531,790
Investment earnings	702,224	502,331	244,179	206,735
Miscellaneous	30,430	64,712	32,911	30,274
Total general revenues	<u>17,898,661</u>	<u>16,289,045</u>	<u>15,730,443</u>	<u>12,933,261</u>
Change in Net Position	<u>\$ 2,798,491</u>	<u>\$ 2,213,267</u>	<u>\$ 1,858,419</u>	<u>\$ (1,241,978)</u>

Source: Audited financial statements 2015 - 2024.

Information prior to 2018 has not been updated for the District's implementation of GASB Nos. 74 and 75.

Information prior to 2021 has not been updated for the District's implementation of GASB No. 84.

	2020	2019	2018	2017	2016	2015
\$	5,868,770	\$ 5,250,296	\$ 5,281,916	\$ 4,842,435	\$ 4,675,145	\$ 4,215,936
	2,829,737	2,218,387	2,469,262	2,371,995	2,106,451	2,107,539
	1,067,608	1,052,754	1,019,424	842,983	758,952	761,354
	-	-	-	-	-	-
	6,960,382	4,622,803	5,878,088	4,769,195	3,228,630	2,886,789
	293,549	305,852	285,409	285,727	257,491	223,280
	1,154,102	1,059,921	1,210,324	1,252,274	974,705	1,103,440
	535,533	479,163	477,148	450,071	533,823	444,593
	699,283	703,336	761,349	793,300	660,690	623,238
	289,420	432,537	442,234	479,766	610,073	540,633
	528,266	729,590	683,637	705,722	681,985	703,076
	1,075,929	1,044,749	899,481	943,446	1,006,149	993,768
	-	-	-	34,556	24,576	-
	-	-	-	300	6,514	560
	-	270,693	136,852	148,877	182,292	151,586
	-	9,818	66,276	143,924	304,784	372,702
	<u>21,302,579</u>	<u>18,179,899</u>	<u>19,611,400</u>	<u>18,064,571</u>	<u>16,012,260</u>	<u>15,128,494</u>
	268,283	248,808	364,229	308,870	179,013	297,996
	1,537	117,328	-	-	-	-
	14,111	57,313	50,561	27,475	10,145	12,222
	-	-	-	-	-	-
	116,743	-	-	-	87,795	86,780
	34,748	67,615	3,200	1,200	45,524	46,035
	7,503,932	4,957,613	6,347,889	5,441,925	3,925,253	3,632,913
	-	-	-	-	-	-
	<u>7,939,354</u>	<u>5,448,677</u>	<u>6,765,879</u>	<u>5,779,470</u>	<u>4,247,730</u>	<u>4,075,946</u>
	<u>(13,363,225)</u>	<u>(12,731,222)</u>	<u>(12,845,521)</u>	<u>(12,285,101)</u>	<u>(11,764,530)</u>	<u>(11,052,548)</u>
	11,309,022	9,611,599	8,820,752	9,578,466	8,302,733	8,421,747
	2,449,700	2,280,776	2,611,568	2,834,658	3,069,922	2,486,215
	786,410	1,381,158	1,107,175	1,312,756	-	-
	544,631	503,689	452,633	613,180	434,526	543,813
	531,790	530,901	502,039	211,042	192,446	184,975
	322,198	339,129	225,456	193,548	168,952	194,086
	63,645	45,276	89,316	62,258	37,513	51,957
	<u>16,007,396</u>	<u>14,692,528</u>	<u>13,808,939</u>	<u>14,805,908</u>	<u>12,206,092</u>	<u>11,882,793</u>
\$	<u>2,644,171</u>	<u>\$ 1,961,306</u>	<u>\$ 963,418</u>	<u>\$ 2,520,807</u>	<u>\$ 441,562</u>	<u>\$ 830,245</u>

PLEASANTDALE SCHOOL DISTRICT 107

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	2024	2023	2022	2021	2020
General Fund					
Restricted	\$ 164,342	\$ 113,474	\$ 88,092	\$ 65,672	\$ 70,562
Assigned	61,884	43,870	78,489	52,268	-
Unassigned	<u>13,357,613</u>	<u>11,916,770</u>	<u>10,964,227</u>	<u>8,880,324</u>	<u>9,323,081</u>
Total general fund	<u>\$ 13,583,839</u>	<u>\$ 12,074,114</u>	<u>\$ 11,130,808</u>	<u>\$ 8,998,264</u>	<u>\$ 9,393,643</u>
All other governmental funds					
Restricted	\$ 4,272,503	\$ 6,401,832	\$ 4,625,121	\$ 4,708,617	\$ 4,955,783
Assigned	<u>1,200,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 5,472,503</u>	<u>\$ 7,001,832</u>	<u>\$ 4,625,121</u>	<u>\$ 4,708,617</u>	<u>\$ 4,955,783</u>

Source: Audited financial statements 2015 - 2024.

2019	2018	2017	2016	2015
\$ 54,396	\$ 47,871	\$ 31,763	\$ 11,073	\$ 11,838
-	-	-	-	-
<u>8,081,920</u>	<u>7,392,024</u>	<u>7,632,180</u>	<u>7,034,406</u>	<u>8,363,495</u>
<u>\$ 8,136,316</u>	<u>\$ 7,439,895</u>	<u>\$ 7,663,943</u>	<u>\$ 7,045,479</u>	<u>\$ 8,375,333</u>
\$ 5,929,617	\$ 6,593,279	\$ 6,543,579	\$ 6,332,084	\$ 5,613,746
-	-	-	-	-
<u>\$ 5,929,617</u>	<u>\$ 6,593,279</u>	<u>\$ 6,543,579</u>	<u>\$ 6,332,084</u>	<u>\$ 5,613,746</u>

PLEASANTDALE SCHOOL DISTRICT 107

Governmental Funds Revenues

Last Ten Fiscal Years

	2024	2023	2022	2021
Local Sources				
Property taxes	\$ 15,600,191	\$ 13,476,404	\$ 13,280,029	\$ 11,405,631
Replacement taxes	1,031,741	1,712,208	1,640,731	758,831
Investment income (loss)	702,224	502,331	244,179	206,735
Student activities	118,451	106,636	137,671	52,463
Other local sources	<u>577,681</u>	<u>500,941</u>	<u>519,591</u>	<u>350,528</u>
Total local sources	<u>18,030,288</u>	<u>16,298,520</u>	<u>15,822,201</u>	<u>12,774,188</u>
State sources				
General state aid / Evidence based funding	534,075	533,390	532,593	531,790
Other state aid	<u>4,245,923</u>	<u>4,255,501</u>	<u>4,205,286</u>	<u>3,739,018</u>
Total state sources	<u>4,779,998</u>	<u>4,788,891</u>	<u>4,737,879</u>	<u>4,270,808</u>
Federal sources	<u>423,247</u>	<u>834,754</u>	<u>974,048</u>	<u>629,723</u>
Total	<u>\$ 23,233,533</u>	<u>\$ 21,922,165</u>	<u>\$ 21,534,128</u>	<u>\$ 17,674,719</u>

Source: Audited financial statements 2015 - 2024.

2020	2019	2018	2017	2016	2015
\$ 14,545,132	\$ 13,273,533	\$ 12,539,495	\$ 13,725,880	\$ 11,402,650	\$ 10,907,962
544,631	503,689	452,633	613,180	434,526	543,813
322,198	339,129		193,548	168,952	194,086
-	-	-	-	-	-
499,067	536,340	732,762	399,803	359,990	494,990
<u>15,911,028</u>	<u>14,652,691</u>	<u>13,724,890</u>	<u>14,932,411</u>	<u>12,366,118</u>	<u>12,140,851</u>
531,790	530,901	502,039	211,042	192,446	184,975
3,637,436	3,306,352	6,194,929	5,326,305	3,812,430	3,523,135
<u>4,169,226</u>	<u>3,837,253</u>	<u>6,696,968</u>	<u>5,537,347</u>	<u>4,004,876</u>	<u>3,708,110</u>
277,508	112,919	152,960	115,620	112,823	116,110
<u>\$ 20,357,762</u>	<u>\$ 18,602,863</u>	<u>\$ 20,574,818</u>	<u>\$ 20,585,378</u>	<u>\$ 16,483,817</u>	<u>\$ 15,965,071</u>

PLEASANTDALE SCHOOL DISTRICT 107
Governmental Funds Expenditures and Debt Service Ratio
 Last Ten Fiscal Years

	2024	2023	2022	2021
Current:				
Instruction				
Regular programs	\$ 5,935,507	\$ 5,559,582	\$ 5,228,096	\$ 5,386,946
Special programs	2,461,396	2,630,085	2,194,748	2,080,799
Other instructional programs	1,052,092	1,003,921	1,020,446	926,763
Student Activities	100,437	141,255	112,675	49,262
State retirement contributions	<u>3,981,052</u>	<u>3,956,743</u>	<u>3,853,490</u>	<u>3,568,536</u>
Total instruction	<u>13,530,484</u>	<u>13,291,586</u>	<u>12,409,455</u>	<u>12,012,306</u>
Supporting Services				
Pupils	318,765	252,330	287,073	319,425
Instructional staff	1,580,112	1,439,725	1,529,425	1,104,889
General administration	511,616	509,040	534,455	488,263
School administration	703,700	706,946	667,825	591,513
Business	712,512	726,955	885,425	555,198
Transportation	819,280	631,390	770,660	749,278
Operations and maintenance	1,346,059	1,380,574	1,213,773	1,191,720
Central	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total supporting services	<u>5,992,044</u>	<u>5,646,960</u>	<u>5,888,636</u>	<u>5,000,286</u>
Community services	<u>-</u>	<u>-</u>	<u>1,122</u>	<u>-</u>
Nonprogrammed charges	<u>851,068</u>	<u>851,186</u>	<u>949,941</u>	<u>1,003,973</u>
Total current	<u>20,373,596</u>	<u>19,789,732</u>	<u>19,249,154</u>	<u>18,016,565</u>
Other:				
Debt service:				
Principal	275,000	-	-	-
Interest and other charges	73,038	83,522	-	-
Capital outlay	<u>2,531,503</u>	<u>1,428,894</u>	<u>272,241</u>	<u>314,676</u>
Total Other	<u>2,879,541</u>	<u>1,512,416</u>	<u>272,241</u>	<u>314,676</u>
Total	<u>\$ 23,253,137</u>	<u>\$ 21,302,148</u>	<u>\$ 19,521,395</u>	<u>\$ 18,331,241</u>
Debt service as a percentage of noncapital expenditures	1.68%	0.42%	0.00%	0.00%

Source: Audited financial statements 2015 - 2024.

	2020	2019	2018	2017	2016	2015
\$	5,206,841	\$ 4,811,960	\$ 4,714,399	\$ 4,614,630	\$ 4,508,261	\$ 4,016,182
	1,862,545	1,763,630	1,920,363	1,919,586	1,787,017	1,755,222
	1,043,809	1,021,182	971,771	841,476	760,436	764,014
	-	-	-	-	-	-
	<u>3,438,761</u>	<u>3,084,461</u>	<u>5,878,088</u>	<u>4,769,195</u>	<u>3,228,630</u>	<u>2,886,789</u>
	<u>11,551,956</u>	<u>10,681,233</u>	<u>13,484,621</u>	<u>12,144,887</u>	<u>10,284,344</u>	<u>9,422,207</u>
	287,066	289,907	277,671	275,115	245,015	208,877
	1,003,009	997,629	1,007,108	912,236	868,771	980,143
	482,881	447,189	438,974	430,389	518,781	426,567
	684,023	661,228	702,771	775,241	648,752	609,123
	435,720	367,427	379,010	416,792	555,704	479,571
	534,975	724,682	685,133	699,096	673,436	693,386
	975,799	936,270	835,573	849,833	915,260	887,051
	-	-	-	30,855	24,576	-
	<u>4,403,473</u>	<u>4,424,332</u>	<u>4,326,240</u>	<u>4,389,557</u>	<u>4,450,295</u>	<u>4,284,718</u>
	-	-	-	300	1,130	560
	<u>900,402</u>	<u>654,231</u>	<u>559,157</u>	<u>597,048</u>	<u>505,710</u>	<u>509,064</u>
	<u>16,855,831</u>	<u>15,759,796</u>	<u>18,370,018</u>	<u>17,131,792</u>	<u>15,241,479</u>	<u>14,216,549</u>
	1,510,000	1,830,000	1,665,000	1,715,000	1,475,000	1,285,000
	22,650	70,882	115,155	186,182	255,832	338,708
	<u>1,685,788</u>	<u>909,426</u>	<u>598,993</u>	<u>722,445</u>	<u>224,025</u>	<u>206,670</u>
	<u>3,218,438</u>	<u>2,810,308</u>	<u>2,379,148</u>	<u>2,623,627</u>	<u>1,954,857</u>	<u>1,830,378</u>
\$	<u>20,074,269</u>	<u>\$ 18,570,104</u>	<u>\$ 20,749,166</u>	<u>\$ 19,755,419</u>	<u>\$ 17,196,336</u>	<u>\$ 16,046,927</u>
	8.33%	10.76%	8.83%	9.99%	10.20%	10.25%

PLEASANTDALE SCHOOL DISTRICT 107
Other Financing Sources and Uses and Net Change in Fund Balances
Last Ten Fiscal Years

	2024	2023	2022	2021
Excess of revenues over (under) expenditures	\$ (19,604)	\$ 620,017	\$ 2,012,733	\$ (656,522)
Other financing sources (uses)				
Principal on bonds sold	-	2,700,000	-	-
Premium on bonds sold	-	-	-	-
Payments to escrow agent	-	-	-	-
Transfers in	600,000	5,975,867	21,955	17,794
Transfers out	<u>(600,000)</u>	<u>(5,975,867)</u>	<u>(21,955)</u>	<u>(17,794)</u>
Total	<u>-</u>	<u>2,700,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (19,604)</u>	<u>\$ 3,320,017</u>	<u>\$ 2,012,733</u>	<u>\$ (656,522)</u>

Source: Audited financial statements 2015 - 2024.

2020	2019	2018	2017	2016	2015
\$ 283,493	\$ 32,759	\$ (174,348)	\$ 829,959	\$ (712,519)	\$ (81,856)
-	-	-	-	5,885,000	-
-	-	-	-	251,937	-
-	-	-	-	(6,035,934)	-
21,280	1,913,637	763,264	516,779	1,798,784	1,666,942
<u>(21,280)</u>	<u>(1,913,637)</u>	<u>(763,264)</u>	<u>(516,779)</u>	<u>(1,798,784)</u>	<u>(1,666,942)</u>
-	-	-	-	101,003	-
<u>\$ 283,493</u>	<u>\$ 32,759</u>	<u>\$ (174,348)</u>	<u>\$ 829,959</u>	<u>\$ (611,516)</u>	<u>\$ (81,856)</u>

PLEASANTDALE SCHOOL DISTRICT 107
Equalized Assessed Value and Actual Value of Taxable Property
 Last Five Levy Years

LEVY YEAR	EQUALIZED ASSESSED VALUATION				
	RESIDENTIAL	FARMS	COMMERCIAL	INDUSTRIAL	RAILROAD
2023	\$ 522,394,649	\$ 7,769	\$ 134,814,848	\$ 119,587,625	\$ 2,199,822
2022	410,112,810	64,020	117,427,141	88,965,915	2,095,650
2021	419,374,621	65,646	119,931,916	89,669,724	1,564,659
2020	455,358,377	70,186	125,546,303	95,645,815	1,564,659
2019	412,030,766	60,339	107,562,014	82,679,846	1,293,321

Source: Cook County Clerk's office.

Note: The county assesses property at approximately 33.3% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by that percentage. Tax rates are per \$100 of assessed value. Information is presented for latest year available.

Note: Information presented for latest year available. Detail for levy year 2018 through 2014 information not available.

TOTAL EQUALIZED ASSESSED VALUE	TOTAL DIRECT RATE	ESTIMATED ACTUAL VALUE
\$ 779,004,713	2.0191	\$ 2,337,014,139
618,665,536	2.3608	1,855,996,608
630,606,566	2.1395	1,891,819,698
678,185,340	1.9487	2,034,556,020
603,626,286	2.1332	1,810,878,858

PLEASANTDALE SCHOOL DISTRICT 107
Property Tax Rates - All Direct and Overlapping Governments
Last Five Tax Levy Years

	2023	2022	2021	2020	2019
District direct rates					
Educational	1.6419	1.9645	1.9052	1.6442	1.6957
Tort immunity	0.0225	0.0266	0.0236	0.0190	0.0144
Operations and maintenance	0.1058	0.1082	0.1013	0.1182	0.2252
Special education	0.0231	0.0250	0.0261	0.0219	0.0259
Bond and interest	-	-	-	-	-
Transportation	0.0661	0.0999	-	0.1031	0.1220
Illinois municipal retirement	0.0026	0.0033	0.0057	0.0144	0.0222
Social Security	0.0231	0.0291	0.0285	0.0279	0.0278
Working cash	0.0397	0.0416	0.0489	-	-
Life Safety	0.0001	0.0002	0.0002	-	-
Levy Adjustment PA102-0519	0.0439	-	-	-	-
Debt Service	0.0503	0.0624	-	-	-
Total direct	<u>2.0191</u>	<u>2.3608</u>	<u>2.1395</u>	<u>1.9487</u>	<u>2.1332</u>
Overlapping rates					
County of Cook	0.386	0.4310	0.4460	0.4530	0.4540
Consolidated Elections	0.032	-	0.0190	-	0.0300
Cook County Forest Preserve District	0.075	0.0810	0.0580	0.0580	0.0590
Lyons Township	0.035	0.0450	0.0430	0.0400	0.0600
General Assistance Lyons	0.005	0.0050	0.0050	0.0030	0.0040
Road and Bridge Lyons	0.031	0.0400	0.0390	0.0360	0.0410
Lyons Mental Health	0.069	0.0890	0.0870	0.0800	0.0930
Village of Burr Ridge	0.102	0.1270	0.1200	0.1050	0.1110
Lyons Township High School #204	1.919	2.3590	2.1840	1.9620	2.1810
DuPage Community College #502	0.197	0.2560	0.2520	0.2270	0.2440
Pleasantdale Park District	0.326	0.3890	0.3740	0.3300	0.3590
Pleasantview Fire Protection District	0.751	0.8940	0.8290	0.7310	0.8000
Metro Water Reclamation District	0.345	0.3740	0.3820	0.3780	0.3890
Des Plaines Valley Mosquito Abatement	0.012	0.0150	0.0140	0.0120	0.0140
Total direct and overlapping rate	<u>6.3041</u>	<u>7.4658</u>	<u>6.9915</u>	<u>6.3637</u>	<u>6.9722</u>

Source: Cook County Clerk's office.

Note: Rates are per \$100 of equalized assessed valuation.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt).

PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year.

PLEASANTDALE SCHOOL DISTRICT 107

Principal Property Taxpayers in the District

Current Year

Taxpayer	2024 EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2024 EQUALIZED ASSESSED VALUATION
UPS RE Dept	\$ 75,668,881	9.71%
HCII 6800 N Frontage R	17,323,682	2.22%
BRVC Owner LLC	15,024,886	1.93%
BT OH LLC	12,005,971	1.54%
Burr Ridge Parkway	11,399,928	1.46%
Sidra Burr Ridge LLC	9,304,492	1.19%
Lifetime Fitness 130	9,143,506	1.17%
Reegs Properties	7,541,814	0.97%
TRP 745 McClintock LLC	5,083,907	0.65%
Burr Ridge WLG LLC	<u>4,769,862</u>	<u>0.61%</u>
Total	<u>\$ 167,266,929</u>	<u>21.47%</u>

Source: Cook County Clerk and Assessor's Offices

Note: Information for 2015 is not available presented available as such it will not be presented.

PLEASANTDALE SCHOOL DISTRICT 107

Property Tax Levies and Collections

Last Ten Levy Years

LEVY YEAR	TAXES LEVIED FOR THE LEVY YEAR		COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE				
			AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY			
2023	\$	15,735,895	\$	7,672,127	48.8%	\$	-	\$	7,672,127	48.8%
2022		14,817,040		7,164,178	48.4%		7,538,631		14,702,809	99.2%
2021		13,892,263		7,059,958	50.8%		6,705,918		13,765,876	99.1%
2020		13,282,149		6,547,279	49.3%		6,522,428		13,069,707	98.4%
2019		12,881,385		7,428,427	57.7%		5,117,898		12,546,325	97.4%
2018		14,179,693		6,970,694	49.2%		6,817,973		13,788,667	97.2%
2017		13,474,069		6,513,538	48.3%		6,513,538		13,027,076	96.7%
2016		13,012,617		6,371,299	49.0%		6,371,299		12,742,598	97.9%
2015		13,148,666		6,424,335	48.9%		6,424,335		12,848,670	97.7%
2014		11,528,243		5,617,202	48.7%		5,617,202		11,234,404	97.5%

Source: Agency tax rate reports and audited financial statements 2014 - 2023.

PLEASANTDALE SCHOOL DISTRICT 107

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years

YEAR	GENERAL OBLIGATION BONDS	LEASES	TOTAL	PERCENTAGE OF ESTIMATED ACTUAL VALUE	OUTSTANDING DEBT PER CAPITA
2024	\$ 2,425,000	\$ -	\$ 2,425,000	0.31%	N/A
2023	2,700,000	-	2,700,000	0.44%	323
2022	-	-	-	0.00%	N/A
2021	-	-	-	0.00%	N/A
2020	-	-	-	0.00%	N/A
2019	1,510,000	-	1,510,000	0.25%	201
2018	3,334,167	-	3,334,167	0.53%	404
2017	4,981,613	-	4,981,613	0.97%	602
2016	6,667,419	-	6,667,419	1.36%	811
2015	8,167,090	-	8,167,090	1.61%	986

Source: 2015 - 2024 financial statements.

Note: See Demographic and Economic Statistics table for actual value and population data.

PLEASANTDALE SCHOOL DISTRICT 107

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

FISCAL YEAR	GENERAL BONDED DEBT	LESS: AMOUNTS AVAILABLE TO REPAY PRINCIPAL	NET GENERAL BONDED DEBT	PERCENTAGE OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUATION	NET GENERAL BONDED DEBT PER CAPITA
2024	\$ 2,425,000	\$ 170,309	\$ 2,254,691	0.10%	\$ 270
2023	2,700,000	127,537	2,572,463	0.14%	\$ 308
2022	-	-	-	N/A	N/A
2021	-	-	-	N/A	N/A
2020	-	-	-	N/A	N/A
2019	1,510,000	453,658	1,056,342	N/A	141
2018	3,334,167	960,922	2,373,245	N/A	288
2017	4,981,613	871,490	4,110,123	N/A	496
2016	6,667,419	952,183	5,715,236	N/A	695
2015	8,167,090	150,569	8,016,521	N/A	967

Source: 2015 - 2024 financial statements.

Note: See Demographic and Economic Statistics table for personal and population data.

PLEASANTDALE SCHOOL DISTRICT 107

Computation of Direct and Overlapping Debt

June 30, 2024

	Outstanding General Obligation Bonds	Overlapping Percent	Net Direct and Overlapping Bonded Debt
Overlapping Districts:			
County			
Cook County	\$2,093,131,750	0.391%	\$8,184,145
Cook County Forest Preserve	87,340,000	0.391%	341,499
Metropolitan Water Reclamation District	2,548,156,218	0.398%	10,141,662
School Districts			
Lyons Township High School #204	24,690,000	17.390%	4,293,591
College of DuPage #502	64,455,000	1.427%	919,773
Park Districts			
Pleasantdale Park District	1,433,000.00	92.477%	1,325,195.41
Municipalities:			
City of Countryside	44,560,000	13.897%	6,192,503
Village of Hodgkins	11,500,000	28.118%	3,233,570
Village of Indian Head Park	1,140,000	20.201%	230,291
Village of Willow Springs	295,000	55.975%	165,126
Total Overlapping General Obligation Bonded Debt			35,027,356
Direct debt:			
Pleasantdale School #107	2,425,000	100.000%	2,425,000
Total Direct and Overlapping General Obligation Bonded Debt			<u>\$37,452,356</u>

(1) Includes IEPA Revolving Loan Fund Bonds.

(2) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.

(3) Excludes self-supporting bonds and/or debt certificates.

(4) Includes self-supporting bonds.

Sources: Cook County Clerk's Office

PLEASANTDALE SCHOOL DISTRICT 107

Legal Debt Margin Information

Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Valuation	\$ 779,004,716	
Debt Limit - 6.9% of Assessed Valuation		\$ 53,751,325
Total Debt Outstanding	\$ 2,425,000	
Less: Exempted Debt	\$ -	
Net Subject to 6.9% Limit		\$ 2,425,000
Total Debt Margin		\$ 51,326,325

	Fiscal				
	2024	2023	2022	2021	2020
Debt Limit	\$ 53,751,325	\$ 42,687,922	\$ 43,511,853	\$ 47,022,488	\$ 41,650,214
Total Net Debt Applicable to Limit	<u>2,425,000</u>	<u>2,700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 51,326,325</u>	<u>\$ 39,987,922</u>	<u>\$ 43,511,853</u>	<u>\$ 47,022,488</u>	<u>\$ 41,650,214</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	5%	6%	0%	0%	0%

Source: 2015 - 2024 financial statements.

Year		2019	2018	2017	2016	2015
\$		41,991,355	\$ 43,751,079	\$ 35,423,504	\$ 33,950,208	\$ 34,995,545
		<u>1,510,000</u>	<u>3,340,000</u>	<u>5,005,000</u>	<u>6,720,000</u>	<u>8,260,000</u>
\$		<u>40,481,355</u>	<u>40,411,079</u>	<u>30,418,504</u>	<u>27,230,208</u>	<u>26,735,545</u>
		4%	8%	14%	20%	24%

PLEASANTDALE SCHOOL DISTRICT 107

Demographic and Economic Statistics

Last Ten Calendar Years

YEAR	POPULATION	ESTIMATED ACTUAL VALUATION	PER CAPITA ESTIMATED ACTUAL VALUATION	UNEMPLOYMENT RATE
2023*	8,348	779,004,716 \$	93,316	3.2%
2022	8,348	618,665,536 \$	74,109	3.3%
2021	8,107	630,606,566	77,785	3.7%
2020	7,139	681,485,340	95,459	6.4%
2019	7,290	603,626,286	82,802	2.5%
2018	7,512	608,570,368	81,013	2.8%
2017	8,244	634,073,605	76,913	3.4%
2016	8,280	513,384,114	62,003	4.2%
2015	8,223	492,031,994	59,836	4.1%
2014	8,287	507,181,813	61,202	6.1%

Source:

U.S. Census Bureau's American Community Survey

* Population information for 2023 was not available at the time the report was prepared, 2022 amounts were used as an estimate.

PLEASANTDALE SCHOOL DISTRICT 107

Principal Employers

Current Year

2024

EMPLOYER	EMPLOYEES	PERCENTAGE OF DISTRICT EMPLOYMENT*
United Parcel Service, Inc.	6,000	133.19%
GE Secure Integration LLC	950	21.09%
CNH Industrial America LLC	800	17.76%
Weil-McLain	500	11.10%
Meade Electric Construction	400	8.88%
Mars North America Ice Cream	250	5.55%
Jewel-Osco	250	5.55%
Helping Hand	250	5.55%
Tru Vue Inc.	250	5.55%
BankFinancial Group	230	5.11%
Grand Prairie Transit	220	4.88%
Linde	200	4.44%
First Student, Inc.	190	4.22%
Crowne Plaza	140	3.11%
Midtronics	125	2.77%
Tara International	125	2.77%
	<u>10,880</u>	<u>241.51%</u>

* Calculating overlap percentages to the Illinois Department of Employment Security report, the estimated number of persons employed in the District in 2023 was 4,505.

Source of Information:

Village and School District Records
 Official Employer Website
 Data Axle Reference Solutions
 2024 Illinois Manufacturers', and Services Directories

Note: Information for 2015 is not available presented available as such it will not be presented.

PLEASANTDALE SCHOOL DISTRICT 107

Number of Employees by Type

Last Ten Fiscal Years

	2023- 2024	2022- 2023	2021- 2022	2020- 2021
Administration:				
Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Principals and Assistant Principal	3	3	3	3
District Administration	3	3	1	2
Secretary	1.5	1	1	1
Data Specialist	1	1	1	0
Bookkeeper	1	1	1	1
Accounts Payable	<u>0.5</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total administration	<u>12</u>	<u>11</u>	<u>9</u>	<u>9</u>
Teachers:				
Regular Grades 9-12	61	61	61	61
Special Education and Bilingual	14	14	12	12
Librarian	1	1	1	1
Social workers	2	2	2	2
Speech and Language Pathologists	3	3	3	3
Other Teachers	<u>4</u>	<u>3</u>	<u>2</u>	<u>2</u>
Total teachers	<u>85</u>	<u>84</u>	<u>81</u>	<u>81</u>
Other supporting staff:				
Maintenance and Custodians	3	3	3	3
Nurses	2	2	2	2
Health Aide	1	1	1	0
Secretaries	2	2	2	2
Clerical aides	2	2	2	2
Instruction Assistants	19	21	26	26
Technology Assistants	2	2	2	2
Other Supporting Staff	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total support staff	<u>33</u>	<u>35</u>	<u>40</u>	<u>39</u>
Total staff	<u>130</u>	<u>130</u>	<u>130</u>	<u>129</u>

Source of Information: District Personnel Records

2019- 2020	2018- 2019	2017- 2018	2016- 2017	2015- 2016	2014- 2015
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	3	3	2
2	2	2	2	2	2
1	1	1	1	1	1
0	0	0	0	0	0
1	1	1	1	1	1
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>8</u>	<u>8</u>
58	57	58	59	58	54
13	7	11	8	8	10
1	1	1	1	1	1
2	2	2	2	2	2
2	2	2	2	2	2
<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>78</u>	<u>71</u>	<u>76</u>	<u>74</u>	<u>73</u>	<u>71</u>
3	3	3	3	3	3
2	2	2	2	2	2
0	0	0	0	0	0
2	2	2	2	2	2
2	2	2	2	2	2
20	24	33	31	26	27
2	2	2	2	2	2
<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>33</u>	<u>35</u>	<u>44</u>	<u>42</u>	<u>37</u>	<u>38</u>
<u>120</u>	<u>115</u>	<u>129</u>	<u>125</u>	<u>118</u>	<u>117</u>

PLEASANTDALE SCHOOL DISTRICT 107

Operating Indicators by Function

Last Ten Fiscal Years

FISCAL YEAR	AVERAGE DAILY ATTENDANCE	OPERATING COSTS	OPERATING COST PER PUPIL	PERCENTAGE CHANGE	ALLOWABLE TUITION COSTS	TUITION CHARGE PER PUPIL
2024	758	\$ 15,083,448	\$ 19,908	3.78%	\$ 14,728,525	\$ 19,439
2023	751	14,403,546	19,183	3.81%	13,545,878	18,041
2022	752	13,900,674	18,478	22.94%	12,789,736	17,002
2021	779	11,704,364	15,031	-1.41%	12,351,363	15,862
2020	796	12,139,356	15,245	2.21%	12,026,948	15,109
2019	787	11,743,591	14,916	-2.47%	11,361,293	14,431
2018	764	11,681,826	15,293	2.82%	11,213,582	14,680
2017	779	11,590,042	14,873	2.16%	11,284,953	14,481
2016	775	11,289,742	14,559	-1.35%	10,455,396	13,483
2015	723	10,675,872	14,758	N/A	10,169,290	14,065

Source: 2015 - 2024 Illinois State Board of Education Annual Financial Reports and District records.

PERCENTAGE CHANGE	TEACHING STAFF	PUPIL - TEACHER RATIO
7.75%	85	8.9
6.11%	84	8.9
7.19%	81	9.3
4.98%	81	9.6
4.70%	74	10.8
-1.70%	71	11.1
1.37%	76	10.1
7.41%	74	10.5
-4.14%	73	10.6
N/A	71	10.2

PLEASANTDALE SCHOOL DISTRICT 107

School Building Information

Last Ten Fiscal Years

	2024	2023	2022	2021	2020
Pleasantdale Elementary School					
Square Feet	65,128	65,128	65,128	65,128	65,128
Enrollment	477	491	467	461	461
Pleasantdale Middle School					
Square Feet	96,726	96,726	96,726	96,726	96,726
Enrollment	352	342	361	375	376

Source: School District Records.

2019	2018	2017	2016	2015
65,128 437	65,128 431	65,128 461	65,128 467	65,128 426
96,726 390	96,726 393	96,726 385	96,726 388	96,726 365

Due to ROE on Tuesday, October 15, 2024
 Due to ISBE on Friday, November 15, 2024
 SD/JA24

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, 2024

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information		
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:			Name of Audit Manager: Nick Cavaliere, CPA, CFE		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Pleasantdale SD 107		Filing Status: 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: 9/30/2027
Zip Code: 60527			Email Address: n.cavaliere@bakertilly.com		
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified			Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or GATA@isbe.net		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)		<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 (07/24-version1)

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

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Pleasantdale School District 107

We have audited the financial statements of the governmental activities and each major fund of Pleasantdale School District 107 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 10, 2024 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, 2024, 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, 2024.

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

Baker Tilly US, LLP

Oak Brook, Illinois
December 10, 2024

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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)
- All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- 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 or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures.
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) 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.
Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, 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 the *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 per *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 FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 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.

Sec. 10-20.9a(c)	\$	-
----------------------------------	----	---
- 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 2024, 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: 8/30/2024
- 25. For the listed mandated categorical payments (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 Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- 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 of Audit Manager (not firm)

12/10/2024

mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

	Tax Year 2023	Equalized Assessed Valuation (EAV):	779,004,716						
Rate(s):	0.016419	+	0.001058	+	0.000661	=	0.018140		0.000397
	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
18,095,290	16,312,171	1,783,119	16,390,193

* 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.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	Total			
0	0			

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	53,751,325
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	2,425,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Pleasantdale SD 107
District Code: 06016107002
County Name: 0

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	16,390,193.00	0.906	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	18,095,290.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	16,312,171.00	0.901	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	18,095,290.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	16,764,008.00	369.97	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	45,311.59		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	12,011,473.72		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		2,425,000.00	95.48	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		53,751,325.40		Value	0.40

Total Profile Score: 4.00 *

Estimated 2025 Financial Profile Designation: RECOGNITION

* 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, 2024

	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		12,143,149	2,335,438	160,229	1,240,836	509,550	1,426,267	1,044,585	159,836	309,568
5	Investments	120									
6	Taxes Receivable	130	6,518,288	586,288	197,008	259,016	101,016	0	155,410	93,163	518
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	63,459	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	43,742	0	0	56,000	0	0	0	75,000
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		18,724,896	2,965,468	357,237	1,499,852	666,566	1,426,267	1,199,995	252,999	385,086
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	106,929	105,901	0	465,922	0	111,966	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	53,090	0	0	70	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	6,259,801	615,084	186,928	245,763	95,848	0	147,458	88,657	491
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		6,419,820	720,985	186,928	711,755	95,848	111,966	147,458	88,657	491
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	1,200,000	0	164,342	0
39	Unreserved Fund Balance	730	12,305,076	2,244,483	170,309	788,097	570,718	114,301	1,052,537	0	384,595
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		18,724,896	2,965,468	357,237	1,499,852	666,566	1,426,267	1,199,995	252,999	385,086
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	61,884								
46	Total Student Activity Current Assets For Student Activity Funds		61,884								
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	61,884								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		61,884								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		18,786,780	2,965,468	357,237	1,499,852	666,566	1,426,267	1,199,995	252,999	385,086
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		6,419,820	720,985	186,928	711,755	95,848	111,966	147,458	88,657	491
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	61,884	0	0	0	0	1,200,000	0	164,342	0
60	Unreserved Fund Balance District with Student Activity Funds	730	12,305,076	2,244,483	170,309	788,097	570,718	114,301	1,052,537	0	384,595
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		18,786,780	2,965,468	357,237	1,499,852	666,566	1,426,267	1,199,995	252,999	385,086

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	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		1,274,344	
17	Building & Building Improvements	230		26,388,975	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		3,702,134	
20	Construction in Progress	260		1,007,697	
21	Amount Available in Debt Service Funds	340			170,309
22	Amount to be Provided for Payment on Long-Term Debt	350			2,254,691
23	Total Capital Assets			32,373,150	2,425,000
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			2,425,000
37	Total Long-Term Liabilities				2,425,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			32,373,150	
41	Total Liabilities and Fund Balance		0	32,373,150	2,425,000
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			32,373,150	2,425,000
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				2,425,000
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			32,373,150	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	32,373,150	2,425,000

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, 2024

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)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	14,137,414	1,922,436	390,810	614,949	335,997	51,301	316,749	173,273	87,359
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	646,113	50,000	0	102,833	0	0	0	0	0
97	FEDERAL SOURCES	4000	423,247	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		15,206,774	1,972,436	390,810	717,782	335,997	51,301	316,749	173,273	87,359
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,981,052	0	0	0	0	0		0	0
100	Total Receipts/Revenues		19,187,826	1,972,436	390,810	717,782	335,997	51,301	316,749	173,273	87,359
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	9,367,366				187,009			0	
103	Support Services	2000	3,846,232	1,530,879		817,063	154,391	2,044,525		122,405	3,109
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	851,068	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	348,038	0	0			0	0
107	Total Direct Disbursements/Expenditures		14,064,666	1,530,879	348,038	817,063	341,400	2,044,525		122,405	3,109
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,981,052	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		18,045,718	1,530,879	348,038	817,063	341,400	2,044,525		122,405	3,109
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,142,108	441,557	42,772	(99,281)	(5,403)	(1,993,224)	316,749	50,868	84,250
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	600,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	600,000	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	(600,000)	0	0	0	600,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		12,366,960	2,244,483	170,309	788,097	570,718	1,314,301	1,052,537	164,342	384,595

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		12,801,128	1,019,501	386,155	568,277	20,704	0	284,087	170,506	1,035
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	167,863	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					180,935				
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		12,968,991	1,019,501	386,155	568,277	201,639	0	284,087	170,506	1,035
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	37,298	807,443	0	0	112,000	0	0	0	75,000
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		37,298	807,443	0	0	112,000	0	0	0	75,000
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	146,981								
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	76,695								
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		223,676								
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, 2024

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	437,032	94,642	4,655	46,672	21,169	51,301	32,662	2,767	11,324
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		437,032	94,642	4,655	46,672	21,169	51,301	32,662	2,767	11,324
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	178,071								
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		178,071								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	5,000	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	118,451								
83	Total District/School Activity Income (without Student Activity Funds)		5,000	0							
84	Total District/School Activity Income (with Student Activity Funds)		123,451								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	107,730								
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		107,730								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	850							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	29,241	0	0	0	1,189	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	31,924	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		61,165	850	0	0	1,189	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	14,018,963	1,922,436	390,810	614,949	335,997	51,301	316,749	173,273	87,359
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	14,137,414								
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	534,075	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		534,075	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2024

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
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	98,962			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	11,500			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145				0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		110,462	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	726								
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		27,883	0				
155	Transportation - Special Education	3510	0	0		74,950	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		102,833	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		50,000				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		112,038	50,000	0	102,833	0	0	0	0	0
172	Total Receipts from State Sources	3000	646,113	50,000	0	102,833	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, 2024

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	112,007				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				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	28,283				0				
200	Total Food Service		140,290				0				
201	TITLE I										
202	Title I - Low Income	4300	32,839	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		32,839	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	8,096	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	191,969	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		200,065	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, 2024

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			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				
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				
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 (LIPLP)	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	22,215	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	27,838	0		0	0	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		423,247	0	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	423,247	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		15,088,323	1,972,436	390,810	717,782	335,997	51,301	316,749	173,273	87,359
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		15,206,774	1,972,436	390,810	717,782	335,997	51,301	316,749	173,273	87,359

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	4,567,248	1,056,649	99,014	140,902	4,943	1,067	6,327	0	5,876,150	6,232,604
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	169,287	37,669	220	6,179	0	0	8,606	0	221,961	231,207
8	Special Education Programs (Functions 1200-1220)	1200	1,708,002	455,198	50,371	36,972	0	4,499	0	1,168	2,256,210	2,309,724
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	546,038	56,946	5,109	12,462	0	0	0	0	620,555	603,132
15	Summer School Programs	1600	71,270	5,205	0	5,997	0	0	0	0	82,472	79,700
16	Gifted Programs	1650	88,832	10,069	0	498	0	0	0	0	99,399	200,450
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	4,860	814	0	0	0	0	5,674	11,450
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						104,508			104,508	366,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						100,437			100,437	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	7,150,677	1,621,736	159,574	203,824	4,943	110,074	14,933	1,168	9,266,929	10,034,267
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	7,150,677	1,621,736	159,574	203,824	4,943	210,511	14,933	1,168	9,367,366	10,034,267
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	114,917	22,478	0	(8,963)	0	0	0	0	128,432	174,540
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	127,274	37,129	0	5,128	0	0	1,925	0	171,456	173,144
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	242,191	59,607	0	(3,835)	0	0	1,925	0	299,888	347,684
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	334,558	96,998	56,355	143,501	0	249	0	0	631,661	630,852
47	Educational Media Services	2220	505,648	117,935	71,427	194,037	169,042	794	1,549	0	1,060,432	1,072,803
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
49	Total Support Services - Instructional Staff	2200	840,206	214,933	127,782	337,538	169,042	1,043	1,549	0	1,692,093	1,703,655
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	94,972	26,733	0	515	0	0	122,220	221,500
52	Executive Administration Services	2320	248,497	72,441	9,224	5,500	0	5,986	0	0	341,648	356,699
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	248,497	72,441	104,196	32,233	0	6,501	0	0	463,868	578,199

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	473,080	155,819	7,845	43,588	0	1,456	0	0	681,788	668,678
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	473,080	155,819	7,845	43,588	0	1,456	0	0	681,788	668,678
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	250,011	51,260	113,194	4,498	0	1,028	0	10,000	429,991	496,620
63	Operation & Maintenance of Plant Services	2540	0	0	3,655	0	0	0	0	0	3,655	5,200
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	34,560	88	0	225,476	14,825	0	0	0	274,949	272,200
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	284,571	51,348	116,849	229,974	14,825	1,028	0	10,000	708,595	774,020
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	2,088,545	554,148	356,672	639,498	183,867	10,028	3,474	10,000	3,846,232	4,072,236
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			570,607			570,607	776,200
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			570,607			570,607	776,200
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						280,461			280,461	300,000
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						280,461			280,461	300,000
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			851,068			851,068	1,076,200

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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
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)		9,239,222	2,175,884	516,246	843,322	188,810	971,170	18,407	11,168	13,964,229	15,182,703
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		9,239,222	2,175,884	516,246	843,322	188,810	1,071,607	18,407	11,168	14,064,666	15,182,703
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,124,094	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,142,108	
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	33,461	0	500	0	0	0	33,961	0
128	Operation & Maintenance of Plant Services	2540	191,931	26,821	713,112	266,608	297,668	0	778	0	1,496,918	1,458,794
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560	0	0	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2500	191,931	26,821	746,573	266,608	298,168	0	778	0	1,530,879	1,458,794
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	191,931	26,821	746,573	266,608	298,168	0	778	0	1,530,879	1,458,794
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		191,931	26,821	746,573	266,608	298,168	0	778	0	1,530,879	1,458,794
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										441,557	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
160	Payments for Regular Programs	4110						0			0	0
161	Payments for Special Education Programs	4120						0			0	0
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
163	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
164	DEBT SERVICES (DS)	5000										
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
166	Tax Anticipation Warrants	5110						0			0	0
167	Tax Anticipation Notes	5120						0			0	0
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
169	State Aid Anticipation Certificates	5140						0			0	0
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
171	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						72,263			72,263	72,263
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							275,000			275,000	275,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0		775			775	0
176	Total Debt Services	5000				0		348,038			348,038	347,263
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures					0		348,038			348,038	347,263
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										42,772	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	43,508	10,207	763,348	0	0	0	0	0	817,063	790,038
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	43,508	10,207	763,348	0	0	0	0	0	817,063	790,038
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110				0		0			0	0
193	Payments for Special Education Programs	4120				0		0			0	0
194	Payments for Adult/Continuing Education Programs	4130				0		0			0	0
195	Payments for CTE Programs	4140				0		0			0	0
196	Payments for Community College Programs	4170				0		0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0		0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000				0		0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
211	(Lease/Purchase Principal Retired) ¹¹							0			0	0
212	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
212	Total Debt Services	5000						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		43,508	10,207	763,348	0	0	0	0	0	817,063	790,038
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(99,281)	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		64,300							64,300	60,700
220	Pre-K Programs	1125		2,416							2,416	2,750
221	Special Education Programs (Functions 1200-1220)	1200		100,678							100,678	119,700
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		12,743							12,743	16,360
228	Summer School Programs	1600		5,584							5,584	2,500
229	Gifted Programs	1650		1,288							1,288	1,340
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		187,009							187,009	203,350
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		1,632							1,632	2,700
237	Guidance Services	2120		0							0	0
238	Health Services	2130		17,245							17,245	18,100
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		18,877							18,877	20,800
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		5,845							5,845	5,200
245	Educational Media Services	2220		51,216							51,216	50,400
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		57,061							57,061	55,600
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		6,204							6,204	10,700
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		6,204							6,204	10,700
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		21,912							21,912	27,150
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		21,912							21,912	27,150

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	41,544	0	0	0	0	0	41,544	122,405
365	Total Support Services - General Administration	2300	0	0	41,544	0	0	0	0	0	41,544	122,405

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
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	80,861	0	0	0	0	0	80,861	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	80,861	0	0	0	0	0	80,861	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 <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	122,405	0	0	0	0	0	122,405	122,405
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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
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	122,405	0	0	0	0	0	122,405	122,405
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										50,868	
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	3,109	0	0	0	0	0	3,109	10,000
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	3,109	0	0	0	0	0	3,109	10,000
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	3,109	0	0	0	0	0	3,109	10,000
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	3,109	0	0	0	0	0	3,109	10,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										84,250	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	12,801,128	6,229,533	6,571,595	12,790,166
5	Operations & Maintenance	1,019,501	401,335	618,166	824,000	422,665
6	Debt Services **	386,155	190,784	195,371	391,709	200,925
7	Transportation	568,277	250,834	317,443	515,000	264,166
8	Municipal Retirement	20,704	10,033	10,671	20,600	10,567
9	Capital Improvements	0		0		0
10	Working Cash	284,087	150,500	133,587	309,000	158,500
11	Tort Immunity	170,506	85,284	85,222	180,250	94,966
12	Fire Prevention & Safety	1,035	502	533	1,030	528
13	Leasing Levy	0		0		0
14	Special Education	167,863	87,792	80,071	175,100	87,308
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	180,935	87,792	93,143	180,250	92,458
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0	166,434	(166,434)	341,714	175,280
19	Totals	15,600,191	7,660,823	7,939,368	15,728,819	8,067,996
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, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
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, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	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

	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, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
45										
46	General Obligation Limited Tax School Bonds, Series 2022	09/13/22	2,700,000	1	2,700,000			275,000	2,425,000	2,254,691
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		2,700,000	0	0	275,000	2,425,000	2,254,691

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, 2023						113,474	0				
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	170,506	167,863				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,767					
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					0	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						173,273	167,863	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		167,863				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	122,405					
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						122,405	167,863	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2024						164,342	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	164,342	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:	122,405					
32						Total Reserve Remaining:	164,342					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						41,544					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						80,861					
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 2024											Click below for schedule instructions:
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024											
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 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	Total Revenue Section A		0	0		0	0	0			0	0
22	Revenue Section B		Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.									
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
24	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	
25												
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	13,139									13,139
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	14,009									14,009
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	690									690
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
36	Total Revenue Section B		27,838	0		0	0	0			0	27,838

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
37												
38	Total Other Federal Revenue (Section A plus Section B)	4998	27,838	0		0	0	0			0	27,838
39	Total Other Federal Revenue from Revenue Tab	4998	27,838	0		0	0	0			0	27,838
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	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, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000									0
52	SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)	2530									0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
57	FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
62	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
63	Expenditure Section B:											
64	ESSER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
65			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
66			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
67	FUNCTION											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000			13,139							13,139
70	SUPPORT SERVICES Total Expenditures	2000										0
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
75	FOOD SERVICES (Total)	2560										0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0			0
81	Expenditure Section C:											
82	GEER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
83			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
84			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
85	FUNCTION											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	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
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)											
101				-----DISBURSEMENTS-----								
102				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
103				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
104	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)											
119												
120												
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										14,009
124	SUPPORT SERVICES Total Expenditures	2000		234			13,775					0
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	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
135	Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
137			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
138			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0			0
153	Expenditure Section G:											
154	ARP Child Nutrition (ARP)		-----DISBURSEMENTS-----									
155			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
156			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	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, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
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	3,500		874,846	50	498,747	17,497		516,244	358,602
7	Buildings	230										
8	Permanent Buildings	231	24,272,256	2,116,719		26,388,975	50	9,070,888	527,780		9,598,668	16,790,307
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,663,429	38,705		3,702,134	10	3,530,013	172,121		3,702,134	0
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	966,212	1,007,697	966,212	1,007,697	--					1,007,697
16	Total Capital Assets	200	30,172,741	3,166,621	966,212	32,373,150		13,099,648	717,398	0	13,817,046	18,556,104
17	Non-Capitalized Equipment	700				19,185	10		1,919			
18	Allowable Depreciation								719,317			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 13,964,229	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,530,879	
10	DS	Expenditures 16-24, L178		Total Expenditures		348,038	
11	TR	Expenditures 16-24, L214		Total Expenditures		817,063	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		341,400	
13	TORT	Expenditures 16-24, L429		Total Expenditures		122,405	
14				Total Expenditures		\$ 17,124,014	
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
16							
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+I)	1125	Pre-K Programs		213,355	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		82,472	
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		104,508	
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+I)	3000	Community Services		0	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		851,068	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		188,810	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		18,407	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	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		298,168	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		778	
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		275,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	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		2,416	
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		5,584	
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+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	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 Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$ 2,040,566	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			15,083,448	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			757.66	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 19,907.94	
100							

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
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		178,071	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		5,000	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		107,730	
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		850	
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		110,462	
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		726	
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		102,833	
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		50,000	
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		140,290	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		32,839	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, 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		191,969	
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, L224, 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		22,215	
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)		27,838	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, or FY24 Expenses		0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		317,064	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,534	
196				Total Deductions for PCTC Computation (Line 104 through Line 194)		\$ 1,290,271	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		13,793,177	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		719,317	
199				Total Allowance for PCTC Computation (Line 197 plus Line 198)		14,512,494	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		757.66	
201				Total Estimated PCTC (Line 199 divided by Line 200) *		\$ 19,154.36	
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 2024 Special Education Funding Allocation Calculation Details and the FY 2024 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 193 and 194.						

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>				225,476			
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).				28,283			
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			9,434,062		9,434,062	
20	Support Services:							
21	Pupil	2100			316,840		316,840	
22	Instructional Staff	2200			1,578,563		1,578,563	
23	General Admin.	2300			511,616		511,616	
24	School Admin.	2400			703,700		703,700	
25	Business:							
26	Direction of Business Spt. Srv.	2510		0	0	0	0	
27	Fiscal Services	2520		449,809	0	449,809	0	
28	Oper. & Maint. Plant Services	2540			1,308,711	1,308,711	0	
29	Pupil Transportation	2550			819,280		819,280	
30	Food Services	2560			37,227		37,227	
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)				(1,101,746)		(1,101,746)	
41	Total			449,809	13,608,253	1,758,520	12,299,542	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	449,809	Total Indirect Costs:	1,758,520	
44				Total Direct Costs:	13,608,253	Total Direct Costs:	12,299,542	
45				=	3.31%	=	14.30%	
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2024					
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_AFR24 Pleasantdale SD 107		
7	06016107002					
8	<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 (<i>Check all that apply</i>)				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		X	X	None	IEC
14	Employee Benefits					
15	Energy Purchasing					
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	LADSE
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X	None	Intergovernmental Agreements with the 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
 RCDT Number: 06016107002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(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	341,648		0	341,648	353,196			353,196
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		341,648	0	0	341,648	353,196	0	0	353,196
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									3%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2024, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2024. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2025, 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, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 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 |
| Page 13, Row 170 Other Restricted Revenue from State Sources | |
| 2. | Other state revenue |
| 3. Page 14, Row 199 Food Service - Other | Food commodities |
| Page 15, Row 269 Other Restricted Revenue from Federal | |
| 4. Sources | Education Stabilization Fund |
| 5. DS Fund - Page 19, Row 175 Debt Services - Other | 2022 GO Bond, Dues and Fees |
| 6. Page 25, Row 18 Other (Ad Valorem Tax Receipts) | Tax levy Adjustment |

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 attachment in IWAS 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 FY2025 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 FY 2025 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 FY2025 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	15,088,323	1,972,436	717,782	316,749	18,095,290
9	Direct Expenditures	13,964,229	1,530,879	817,063		16,312,171
10	Difference	1,124,094	441,557	(99,281)	316,749	1,783,119
11	Fund Balance - June 30, 2024	12,305,076	2,244,483	788,097	1,052,537	16,390,193
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 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): 9/30/2027
06-016-1070-02_AFR24 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 (Exception: 9 Month ADA on PCTC OEPP Tab).

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).	ENTER ACCOUNTING INFO
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 F64) 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 H64).	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 the Itemization 44 tab.	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](#)



**Reporting and insights
from the 2024 audit:**
Pleasantdale School District 107

June 30, 2024

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, 2024, and have issued our report thereon dated December 10, 2024. 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, Principal: 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, Principal

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

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

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*.
- 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 2024. 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. There were no misstatements identified.

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 will be included in the annual comprehensive financial report. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We have read the annual comprehensive financial report. to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, in the 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.

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.

Nonattest services

The following nonattest services were provided by Baker Tilly:

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

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

December 10, 2024

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, 2024 and for the ended 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 May 17, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 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 in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 10) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 11) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 12) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 13) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - 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 and conversion journal entries
 - c) Compiled regulatory reports
 - d) Trial Balance formatting from general ledger

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 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.
- 44) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 45) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.

Sincerely,

Pleasantdale School District 107

Signed: 
Superintendent

Signed: 
Assistant Superintendent

Pleasantdale School District 107
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2024

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	Total Assets/ Deferred Outflows	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances	Beginning Net Position
Governmental Activities	-	121,863	(121,863)	(121,863)	-	(121,863)	(71,863)
General Fund	-	71,863	(71,863)	(71,863)	-	(71,863)	(71,863)
Operations and Maintenance Fund	-	50,000	(50,000)	(50,000)	-	(50,000)	-

Accounting changes relevant to Pleasantdale School District 107

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
101	Compensated Absences	✓	6/30/25
102	Certain Risk Disclosures	✓	6/30/25
103	Financial Reporting Model Improvements	✓	6/30/25

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

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government’s accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

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*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

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

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

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

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

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

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of 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.

Building	Last Name	First	Email	Title	Position	Mitel ext	Phone Number	notes
Admin	Ban	Jennifer	jban@d107.org	Assistant Superintendent	Admin	2177	708-784-2177	
Admin	Carr	Brian	bcarr@d107.org	Maintenance Director	staff	2176	708-784-2176	
Admin	Palzet	Dave	dpalzet@d107.org	Superintendent	Admin	2170	708-784-2170	
Admin	Parker	Beth	bparker@d107.org	Director of Stu. Svcs Admin	Admin	2175	708-784-2175	
Admin	Scaramella	Kathy	kscaramella@d107.org	Accounts Payable	staff	2180	708-784-2180	
Admin	Schoen	Angeliq	aschoen@d107.org	Data Manager	staff	2174	708-784-2174	
Admin	Sonntag	Griffin	gsonntag@d107.org	Business Officer	Admin	2172	708-784-2172	
Admin	Zwolinski	Maria	mzwolinski@d107.org	Bookkeeper	staff	2173	708-784-2173	
Admin	Weiler	Jenni	jweiler@d107.org	Superintendent Secretary	staff	2171	708-784-2171	
Admin	na	na	na	break room	na	2179	708-784-2179	
Admin	na	na	na	Board Room	na	2178	708-784-2178	
Admin	na	na	na	main number	na	2013	708-784-2013	
Elem	Annoreno	Maria	mannoreno@d107.org	Instructional Aide- PreK	Aide			
Elem	Arroyo	Lucy	larroyo@d107.org	Grade 1	teacher	2103	708-246-2103	
Elem	Barajas	Alexander	atrujillo@d107.org	Custodian	staff	2069	708-246-2069	
Elem	Battaglia	Patricia	pbattaglia@d107.org	Instructional Aide- KG	Aide			
Elem	Bedell	Wendy	wbedell@d107.org	Enrichment Learning Specialist	teacher	4157	708-246-4157	
Elem	Berger	Paula	pberger@d107.org	Teacher EL	teacher	2792	708-246-2792	
Elem	Blackmore	Dawn	dblackmore@d107.org	Clerical Aide	Office Staff	2008	708-246-2008	
Elem	Boehnke	Karla	kboehnke@d107.org	Reading Specialist	teacher	2828	708-246-2828	
Elem	Braband	Stephanie	stephanie.braband@d107.org	Grade 3	teacher	2395	708-246-2395	
Elem	Brade	William	wbrade@d107.org	Grade 2	teacher	2250	708-246-2250	
elem&midd	Bubulka	Meagan	mbubulka@d107.org	Innovative Teaching Coach	staff			
Elem	Buti	Alec	abuti@d107.org	Social Worker	staff	2960	708-246-2960	
Elem	Cartwright	Hailey	hcartwright@d107.org	Instructional Aide	Aide			
Elem	Cooper	Eleanor	ecooper@d107.org	Speech Pathologist	staff			
Elem	Crist	Julie	jcrist@d107.org	Grade 3	teacher	2301	708-246-2301	
Elem	Cuttitta	Michelle	mcuttitta@d107.org	Instructional Aide- KG	Aide			
Elem	Dittrich	Katie	kdittrich@d107.org	Grade 1	teacher			
Elem	Doleh	Shadia	sdoleh@d107.org	Instructional Aide	Aide			
Elem	DuVall	Amy	aduvall@d107.org	Grade 4	teacher	4087	708-246-4087	
Elem	Enso	Almir	aenso@d107.org	Physical Education	teacher	2742	708-246-2742	
Elem	Enger	Colleen	cenger@d107.org	Speech Pathologist	staff	2859	708-246-2859	
Elem	Frye	Emma	efrye@d107.org	Instructional Aide- PreK	Aide			
Elem	Grieve	Ann	agrieve@d107.org	Grade 2 Resource	teacher			
Elem	Griffin	Kerri	kgriffin@d107.org	Math Specialist	teacher	2439	708-246-2439	
Elem	Halusek	Melissa	mhalusek@d107.org	Grade 2	teacher	2256	708-246-2256	
Elem	Holubecki	Jeanine	jholubecki@d107.org	Grade 1	teacher	2126	708-246-2126	
Elem	Interrante	Michelle	minterrante@d107.org	EKT Resource	teacher	2861	708-246-2861	
Elem	Jarosik	Michelle	mjarosik@d107.org	Grade Kindergarten	teacher	4601	708-246-4601	
Elem	Jarosz	Allison	ajarosz@d107.org	Grade Kindergarten	teacher	4520	708-246-4520	
Elem	Kafkes	Stacy	skafkes@d107.org	Reading Aide	Aide			
Elem	Kavanaugh	Maribeth	mkavanaugh@d107.org	Grade Preschool	teacher	4653	708-246-4653	
Elem	Keller	Lu Ann	lkeller@d107.org	Instructional Aide	Aide			
Elem	Krueger	Julie	jkrueger@d107.org	LADSE Psychologist	staff			
Elem	LeCompte	JoAnn	jlecompte@d107.org	Instructional Aide	Aide			
elem&midd	Long	Cassidy	clong@d107.org	Nurse Aide	staff			
Elem	Marrari	Juliette	jmarrari@d107.org	Art	teacher	2716	708-246-2716	
Elem	McAtee	John	jmcaatee@d107.org	Technology Specialist	staff	2087	708-246-2087	
Elem	McPherson	Maureen	mmcpherson@d107.org	Spanish	teacher	2955	708-246-2955	
Elem	Mulder	Kara	kmulder@d107.org	Grade Kindergarten	teacher	4523	708-246-4523	
Elem	Neuberg	Michelle	mneuberg@d107.org	Grade Preschool	teacher	4651	708-246-4651	
Elem	Oskroba	Erin	eoskroba@d107.org	Grade Kindergarten	teacher	4512	708-246-4512	
Elem	Pajkos	Margaret	ppajkos@d107.org	Instructional Aide- PreK	Aide			
Elem	Pant	Sharon	spant@d107.org	Reading Specialist	teacher	2836	708-246-2836	
Elem	Patrick	Kathryn	kpatrick@d107.org	Grade Kindergarten Resource	teacher			
Elem	Pelletiere	Jessica	jpelletiere@d107.org	Grade 3	teacher	2380	708-246-2380	
Elem	Penrod	Lisa	lpenrod@d107.org	Registered Nurse	staff	2028	708-246-2028	
Elem	Pinta	Julianne	jpinta@d107.org	Grade 3	teacher	2386	708-246-2386	
Elem	Polerecky	Donna	dpolerecky@d107.org	Instructional Aide- PreK	Aide			
Elem	Poplawski	Sara	spoplawski@d107.org	Assistant Director of Student Serv's	teacher			
Elem	Porod	Therese	tporod@d107.org	Speech Pathologist	staff			
Elem	Pretzie	Holly	hpretzie@d107.org	Grade 4	teacher	4073	708-246-4073	
Elem	Raddatz	Michelle	mraddatz@d107.org	Teacher EL	teacher			
Elem	Robbins	Jolynn	jrobbins@d107.org	Instructional Aide	Aide			
Elem	Saleh	Halah	hsaleh@d107.org	Secretary	Office Staff	2010	708-246-2010	
Elem	Schwartz	Beth	bschwartz@d107.org	Library Aide	Aide			
Elem	Sheridan	Linda	lsheridan@d107.org	Grade 2	teacher	2265	708-246-2265	
Elem	Spiegel	Meredith	m Spiegel@d107.org	Grade 3 Resource	teacher			
elem&midd	Steinmetz	Richelle	rsteinmetz@d107.org	Librarian	teacher			
Elem	Tindall	Angela	atindall@d107.org	Instructional Aide	Aide			
Elem	Tokarczyk	Karen	ktokarczyk@d107.org	Grade 4	teacher	4002	708-246-4002	
Elem	Tomei	Kathleen	ktomei@d107.org	Principal	Admin	2012	708-246-2012	
Elem	Uzelac	Sanja	suzelac@d107.org	Teacher EL	teacher			
Elem	Van Zandbergen	Tracy	tvanzandbergen@d107.org	Grade 4	teacher	4088	708-246-4088	
Elem	Vidakovich	Millie	mvidakovich@d107.org	Grade 1	teacher	2113	708-246-2113	
Elem	Williams	Hannah	hwilliams@d107.org	Grade 2	teacher	2236	708-246-2236	
Elem	Woltman	Eric	ewoltman@d107.org	Music	teacher	2731	708-246-2731	
Elem	Zielke	Amy	azielke@d107.org	Grade 1	teacher	2143	708-246-2143	
Elem	Zuppa	Laura	lzuppa@d107.org	Grade 4 Resource	teacher			
Elem	na	na	na	kitchen	na	2062	708-246-2062	
Elem	na	na	na	Staff Break Room	na	2950	708-246-2950	
Elem	na	na	na	Conference Room	na	2806	708-246-2806	
Elem	na	na	na	upstairs workroom	na	2997	708-246-2997	
Elem	na	na	na	blue room	na	2415	708-246-2415	
Elem	na	na	na	main number	na	4700	708-246-4700	
elem	na	na	na	Library	na	2771	708-246-2771	
Middle	Allison	Lori	lallison@d107.org	Library Aide	Aide			
Middle	Arundel	Jeanine	jarundel@d107.org	Principal	Admin	7609	708-246-7609	
Middle	Ayala	Simoen	sayala@d107.org	Teacher- Math	teacher	7360	708-246-7360	
Middle	Batkiewicz	Emily	ebatkiewicz@d107.org	Instructional Aide	Aide			
Middle	Bell	Fred	fbell@d107.org	Teacher- Music	teacher	7375	708-246-7375	
Middle	Beronio	Jill	jberonio@d107.org	Teacher- Spanish	teacher	7341	708-246-7341	
Middle	Biagini	Nanette	nbiagini@d107.org	Instructional Aide	Aide			
Middle	Bocian	Jessica	jbocian@d107.org	Teacher- LA/Social Studies	teacher	7327	708-246-7327	
Middle	Busch	Eric	ebusch@d107.org	Teacher- Science/Social Studie	teacher	7357	708-246-7357	
Middle	Carmody	Monica	mcarmody@d107.org	Teacher- PE	teacher	7389	708-246-7389	
Middle	Deaton	Nancy	ndeaton@d107.org	Teacher- LA	teacher	7347	708-246-7347	
Middle	Dickman	Diane	ddickman@d107.org	Instructional Aide	Aide			
Middle	Dittrich	James	jdittrich@d107.org	Instructional Aide	Aide			

Middle	Dombkowski	Cindy	cdombkowski@d107.org	Teacher-Resource Gr 7	teacher	7329	708-246-7329
Middle	Dreher	Mark	mdreher@d107.org	Teacher- PE	teacher	7382	708-246-7382
Middle	Driscoll	Jennifer	jdriscoll@d107.org	Teacher- Health	teacher	7366	708-246-7366
Middle	Embury-Remenap	Alainey	aembury@d107.org	Teacher- LA	teacher	7355	708-246-7355
Middle	Faught	Diana	dfaught@d107.org	Clerical Aide	Office Staff	7608	708-246-7608
Middle	Gaughan	Ashley	agaughan@d107.org	Teacher- Math	teacher	7361	708-246-7361
Middle	Gilmartin	Cathy	cgilmartin@d107.org	Teacher- LA	teacher	7351	708-246-7351
Middle	Green	Jessica	jgreen@d107.org	Instructional Aide	Aide		
Middle	Guernsey	Rachelle	rguernsey@d107.org	Instructional Aide	Aide		
Middle	Kim	Tanya	tkim@d107.org	Teacher- Science	teacher	7340	708-246-7340
Middle	Lauerermann	Jennifer	jlauerermann@d107.org	Teacher- Science	teacher	7318	708-246-7318
Middle	Madsen	Tony	tmadsen@d107.org	Teacher- Social Studies	teacher	7330	708-246-7330
Middle	Mars	Andrea	amars@d107.org	Teacher-Resource Ext	teacher	7367	708-246-7367
Middle	Mata	Donalli	dmata@d107.org	West 40		7614	708-246-7614
Middle	McCarter	Margaret	mmccarter@d107.org	Teacher- Math Specialist	teacher	7312	708-246-7312
Middle	McGuire	Erin	emcguire@d107.org	Teacher- ELA	teacher	7307	708-246-7307
Middle	Mehiman	Jennifer	jmehlman@d107.org	LADSE Speech Pathologist	staff	7369	708-246-7369
Middle	Mendoza Cristobal	Gilberto	gmendozaacristobal@d107.org	Custodian	staff		
Middle	Merchant	Dana	dmerchant@d107.org	Teacher- Gifted	teacher	7370	708-246-7370
Middle	Mukite	James	jmukite@d107.org	Director of Technology	Admin	7309	708-246-7309
Middle	Murphy	Melody	mmurphy@d107.org	Teacher- Resource Gr 5	teacher		
Middle	Payne	Cynthia	cpayne@d107.org	Teacher- Resource Gr 6	teacher	7385	708-246-7385
Middle	Pisanko	Andrew	apisanko@d107.org	Teacher- Science	teacher	7352	708-246-7352
Middle	Raleigh	Maura	mraleigh@d107.org	Assistant Principal	Admin	7373	708-246-7373
Middle	Ratcliff	Dan	dratcliff@d107.org	Teacher- STEM	teacher	7377	708-246-7377
Middle	Reisch	Jenna	jreisch@d107.org	Social Worker	staff	7507	708-246-7507
Middle	Remi	Shari	sremi@d107.org	Teacher- Resource Gr 8	teacher		
Middle	Rende	Denise	drende@d107.org	Registered Nurse	staff	7619	708-246-7619
Middle	Riha-Adolfino	Debbie	driha-adolfino@d107.org	Instructional Aide	Aide		
Middle	Riordan	Peg	priordan@d107.org	Teacher- Math	teacher	7304	708-246-7304
Middle	Robbins	Holly	hrobbins@d107.org	Teacher- Math/Science	teacher	7323	708-246-7323
Middle	Savas	Stacey	asavas@d107.org	Instructional Aide	Aide		
Middle	Schmager	Natalie	nschmager@d107.org	Teacher- LA	teacher	7333	708-246-7333
Middle	Siarny	Julie	jsiarny@d107.org	Teacher Orchestra	teacher		
Middle	Sophie	Mae	msophie@d107.org	Instructional Aide	Aide		
Middle	Spalla	Gia	gspalla@d107.org	Instructional Aide	Aide		
Middle	Tantillo	Stacey	stantillo@d107.org	Secretary	Office Staff	7603	708-246-7603
Middle	Tatina	Anthony	ttatina@d107.org	Teacher- Music	teacher	7376	708-246-7376
Middle	Titzer	Samuel	stitzer@d107.org	Tech Aide	Aide		
Middle	Tong	Christine	ctong@d107.org	Teacher- Math	teacher	7337	708-246-7337
Middle	Trang	Ashley	atrang@d107.org	LADSE Psychologist	staff	7372	708-246-7372
Middle	Triggs	Barbara	btriggs@d107.org	Teacher- LA/Social Studies	teacher	7317	708-246-7317
Middle	Truesdale	Lindsay	ltruesdale@d107.org	Teacher- PE	teacher	7381	708-246-7381
Middle	Van Houten	Monica	mvanhouten@d107.org	Teacher- Spanish	teacher	7339	708-246-7339
Middle	Wheeler	Jennifer	jwheeler@d107.org	Teacher- EL/Resource	teacher		
Middle	Yana	Kelly	kyana@d107.org	Teacher- Reading Specialist	teacher		
Middle	Zill	Carissa	czill@d107.org	Teacher- Art	teacher	7303	708-246-7303
Middle	na	na	na	Kitchen		7620	708-246-7620
Middle	na	na	na	Library		7384	708-246-7384
Middle	na	na	na	Middle School Main Line		3210	708-246-3210
Middle	na	na	na	Server Room "MDF"		7520	708-246-7520
Middle	na	na	na	Teachers Workroom		7519	708-246-7519
Middle	na	na	na	Teachers Lounge		7514	708-246-7514
						7365	????
						7314	
Middle	na	na	na	Conference Room		7505	

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



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

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

This email is in response to your e-mailed request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated December 11, 2024. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: Karen Garcia, Data Acquisition Specialist, Smartprocure

Request date: December 11, 2024	<p>Dear Dr. Dave Palzet or Custodian of Public Records,</p> <p>SmartProcure is submitting a commercial FOIA request to the Pleasantdale School District #107 for all current employee/staff contact information. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.</p> <p>The specific information requested from your record keeping system is:</p> <ol style="list-style-type: none">1. First Name2. Last Name3. Position Title4. Department5. Direct Phone Number (if does not exist, list main phone number with extension)6. Business Cell Phone (if provided by Pleasantdale School District #107)7. Email Address8. Office Address (Address, City, State, Zip) <p>As an added security and privacy measure, there will be a unique upload link for any new requests moving forward, including this one. We appreciate your assistance towards this request. You may also attach the information to this email. https://upload.smartprocure.com/?id=c2RqPWEyYlZQMDAwMDAwSngybIBQyZzdD1JTCZvcmc9UGxIYXNhbnRkYWxIU2Nob29sRGlzdHJpY3QxMDcmb2lkPTEwMDMzOQ%3D%3D</p> <p>If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.</p> <p>If you have any questions, please feel free to respond to the email address noted below in my signature.</p> <p>Regards,</p> <p>Karen Garcia Data Acquisition Specialist SmartProcure Direct: +117542120045 Email: kareng@smartprocure.com</p>
Response	Response: See attached.

Date d: Dec emb er 18, 202 4	
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As the FOIA Officer of the District, Mr. Sonntag is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

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

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



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

This email is in response to your e-mailed request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated December 10, 2024. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: DOGE, IL Chapter

<p>Request dated: December 10, 2024</p>	<p>Dear Freedom of Information Officer,</p> <p>I hope this email finds you well. Pursuant to the Illinois Freedom of Information Act (5 ILCS 140), I am requesting the following information regarding administrative salaries in Pleasantdale School District 107 for the past ten years:</p> <ol style="list-style-type: none"> 1. Salaries for the following positions: <ul style="list-style-type: none"> o Superintendent o Assistant Superintendent(s) o Any individual working in the district office o Principals and Vice Principals or Deans for any and all schools within the district 2. For each position, please include: <ul style="list-style-type: none"> o Contracted base salary o Bonuses and stipends (itemized separately) o Full compensation package details, including benefits <p>Please provide the requested information in an electronic format if possible. If any part of this request is unclear or too burdensome, I am happy to clarify or adjust my request to facilitate the process.</p> <p>This email address should be the recipient of these data sheets.</p> <p>Sincerely, DOGE, IL Chapter</p>
<p>Response Dated: December 18, 2024</p>	<p>Response:</p> <p>Dear DOGE, IL Chapter, Please review the documents listed on our website at https://d107.org/41167_2 to ascertain if the listed documents provide the information you seek from this request. The pertinent documents can be</p>

	<p>found under the headings P.A. 96-0434 Employer's Report and P.A. 97-0696/IMRF Employer's Report.</p> <p>If you have any questions or need additional information, I will review our records to determine if said documents exist.</p> <p>Respectfully, Griffin Sonntag</p>
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As the FOIA Officer of the District, Mr. Sonntag is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

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

This email is in response to your e-mailed follow up to a request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated December 20, 2024. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: DOGE, IL Chapter

<p>Request dated: December 20, 2024</p>	<p>Subject: Clarification on FOIA Request for Administrative Salaries</p> <p>Dear Mr. Sonntag,</p> <p>Thank you for your response to my FOIA request dated December 10, 2024. I reviewed the documents available on the website you provided. However, I would like to clarify that my request specifically sought information covering the past ten years for the positions listed in my original email.</p> <p>The documents on the website only appear to include data from the past few years and do not fulfill the full scope of my request. Could you please confirm if records for the entire ten-year period are available? If not, I would appreciate any additional guidance on how to access these records.</p> <p>Thank you for your attention to this matter.</p> <p>Sincerely, DOGE, IL Chapter</p>
<p>Response Dated: January 8, 2025</p>	<p>Response:</p> <p>Dear DOGE, IL Chapter,</p> <p>Thank you for your patience as we did an exhaustive search for the records you have requested. Although we don't have a specific document with the information requested, please see the attached documents, along with the documents previously referenced on our website at d107.org/41167_2.</p>

	<p>If you have any questions or need additional information, please let me know.</p> <p>Respectfully, Griffin Sonntag</p>
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As the FOIA Officer of the District, Mr. Sonntag is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

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

EIS Administrator and Teacher Salary and Benefits Report - School Year 2020

10/1/2020 9:10 pm

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Retired Staff = No Employees = Current

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Adams, Frank L	114-Chief School Business Official	\$127,625.00	1.00	25	14	\$1,875.00	\$0.00	\$10,826.21	\$30,576.76
August, Ashley E	200-Teacher	\$52,229.00	1.00	0	12	\$0.00	\$0.00	\$5,498.40	\$6,642.21
Ayala, Simoen M	200-Teacher	\$53,908.17	1.00	0	15	\$0.00	\$0.00	\$5,675.01	\$69.00
Ban, Jennifer M	101-Assistant/Associate District Superintendent	\$140,730.00	1.00	25	14	\$2,067.53	\$0.00	\$14,815.20	\$10,782.20
Bedell, Wendy	200-Teacher	\$79,772.00	1.00	0	15	\$0.00	\$0.00	\$8,397.85	\$69.00
Bell, Fredrick M	200-Teacher	\$89,598.00	1.00	0	15	\$0.00	\$0.00	\$9,432.26	\$57.50
Beronio, Jill H	200-Teacher	\$61,246.00	1.00	0	15	\$0.00	\$0.00	\$6,447.59	\$69.00
Berwick, Erin	200-Teacher	\$83,388.03	1.00	0	15	\$0.00	\$0.00	\$8,778.70	\$69.00
Braband, Stephanie	200-Teacher	\$59,649.61	1.00	0	15	\$0.00	\$0.00	\$6,279.59	\$7,980.21
Brade, William T	200-Teacher	\$96,072.00	1.00	0	15	\$0.00	\$0.00	\$10,113.84	\$11,550.57
Bronsteader, Allison	200-Teacher	\$39,514.00	1.00	0	12	\$0.00	\$0.00	\$4,159.68	\$4,987.28
Busch, Eric	200-Teacher	\$69,603.00	1.00	0	15	\$0.00	\$0.00	\$7,327.43	\$14,517.81
Crist, Julie	200-Teacher	\$75,316.00	1.00	0	15	\$0.00	\$0.00	\$8,578.54	\$69.00
Deaton, Nancy A	200-Teacher	\$53,607.00	1.00	0	15	\$0.00	\$0.00	\$5,643.34	\$7,528.80
Dreher, Mark A	200-Teacher	\$71,693.00	1.00	0	15	\$0.00	\$0.00	\$7,547.52	\$14,178.87
Driscoll, Jennifer Lynn	200-Teacher	\$66,536.00	1.00	0	15	\$0.00	\$0.00	\$7,004.65	\$6,642.21
DuVall, Amy	200-Teacher	\$77,299.00	1.00	0	15	\$0.00	\$0.00	\$8,137.69	\$7,980.21
Emso, Almir	200-Teacher	\$52,346.00	1.00	0	15	\$0.00	\$0.00	\$5,510.65	\$6,190.80
Falout, Kathleen A	200-Teacher	\$50,561.00	1.00	0	12	\$0.00	\$0.00	\$5,322.96	\$6,349.13
George, Bethany A	203-English as a Second Language Teacher	\$43,349.60	0.80	0	10	\$0.00	\$0.00	\$4,563.61	\$0.00
Gilmartin, Cathleen	200-Teacher	\$77,117.00	1.00	0	15	\$0.00	\$0.00	\$8,118.48	\$2,401.90
Griffin, Kerri A	200-Teacher	\$84,982.00	1.00	0	15	\$0.00	\$0.00	\$8,946.47	\$69.00
Halusek, Melissa	200-Teacher	\$84,613.00	1.00	0	15	\$0.00	\$0.00	\$8,907.61	\$14,517.81
Holubecki, Jeanine M	200-Teacher	\$76,352.00	1.00	0	15	\$0.00	\$0.00	\$8,038.08	\$69.00
Hughes, Sheila E	610-Resource Teacher Elementary	\$50,949.00	1.00	0	12	\$0.00	\$0.00	\$5,363.74	\$508.91
Interrante, Michelle M	250-Special Education Teacher	\$40,756.00	1.00	0	12	\$0.00	\$0.00	\$4,290.48	\$6,642.21
Jarosik, Michelle A	200-Teacher	\$44,320.00	1.00	0	12	\$0.00	\$0.00	\$4,665.83	\$7,968.71
Johnson, Judy	200-Teacher	\$84,251.00	1.00	0	15	\$0.00	\$0.00	\$8,869.44	\$9,636.89
Kavanaugh, Maribeth	200-Teacher	\$74,759.00	1.00	0	15	\$0.00	\$0.00	\$7,870.08	\$14,517.81
Kelly, Patricia A	610-Resource Teacher Elementary	\$50,971.00	1.00	0	12	\$0.00	\$0.00	\$5,366.16	\$7,980.21

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Kim, Tanya	200-Teacher	\$69,267.00	1.00	0	15	\$0.00	\$0.00	\$7,292.14	\$17,456.01
KRAMER, GRANT JOSEPH	203-English as a Second Language Teacher	\$58,605.00	1.00	0	12	\$0.00	\$0.00	\$6,169.48	\$57.50
Lasko, Niki	200-Teacher	\$74,203.00	1.00	0	15	\$0.00	\$0.00	\$7,811.75	\$14,517.81
Lauermann, Jennifer	200-Teacher	\$73,571.00	1.00	0	15	\$0.00	\$0.00	\$7,745.27	\$7,980.21
Leone-Arroyo, Lucy	200-Teacher	\$68,363.00	1.00	0	15	\$0.00	\$0.00	\$7,197.09	\$69.00
Lewellyan, Kay	200-Teacher	\$112,939.00	1.00	0	15	\$0.00	\$0.00	\$11,889.61	\$9,636.89
Lisowski, Karyn E	610-Resource Teacher Elementary	\$69,238.00	1.00	0	15	\$0.00	\$0.00	\$7,289.03	\$6,642.21
Lubeck, Deborah	152-Special Education Director	\$105,139.00	1.00	0	14	\$1,544.64	\$0.00	\$11,068.33	\$30,514.84
Madsen, Anthony M	200-Teacher	\$52,151.00	1.00	0	15	\$0.00	\$0.00	\$5,490.21	\$8,462.39
Malatt, Brianne M	104-Assistant Principal	\$91,890.00	1.00	25	14	\$1,350.00	\$0.00	\$0.00	\$20,642.00
Marrari, Juliette L	200-Teacher	\$51,165.00	1.00	0	15	\$0.00	\$0.00	\$5,386.32	\$69.00
Mars, Andrea L	250-Special Education Teacher	\$91,518.00	1.00	0	15	\$0.00	\$0.00	\$9,634.56	\$6,642.21
Martyn, Brooke D	610-Resource Teacher Elementary	\$54,187.00	1.00	0	12	\$0.00	\$0.00	\$5,704.57	\$15,087.05
McCarter, Margaret A	200-Teacher	\$49,986.00	1.00	0	15	\$0.00	\$0.00	\$5,262.23	\$6,559.21
McFadden, Kristin	200-Teacher	\$93,763.47	1.00	0	15	\$0.00	\$0.00	\$9,870.92	\$5,359.20
McPherson, Maureen	200-Teacher	\$64,375.00	1.00	0	15	\$0.00	\$0.00	\$6,777.12	\$69.00
Merchant, Dana	200-Teacher	\$72,646.00	1.00	0	15	\$0.00	\$0.00	\$7,647.83	\$69.00
Miglieri, Juliet A	610-Resource Teacher Elementary	\$44,635.34	1.00	0	12	\$0.00	\$0.00	\$4,699.06	\$13,967.09
Minasola, MaryJo	200-Teacher	\$79,295.00	1.00	0	15	\$0.00	\$0.00	\$8,347.91	\$14,517.81
Munchoff, Jason J	610-Resource Teacher Elementary	\$58,519.00	1.00	0	15	\$0.00	\$0.00	\$6,160.57	\$11,550.57
Neuberg, Michelle	200-Teacher	\$61,431.00	1.00	0	15	\$0.00	\$0.00	\$6,467.03	\$11,550.57
Newberry, Jennifer	200-Teacher	\$35,879.84	0.67	0	12	\$0.00	\$0.00	\$3,777.37	\$0.00
ODONNELL, HAYLEE	200-Teacher	\$38,758.00	1.00	0	12	\$0.00	\$0.00	\$4,080.23	\$57.50
Ortiz, Sarah K	200-Teacher	\$52,229.00	1.00	0	12	\$0.00	\$0.00	\$5,498.41	\$69.00
Oskroba, Erin	200-Teacher	\$77,148.00	1.00	0	15	\$0.00	\$0.00	\$8,121.84	\$11,550.57
Palzet, David E	100-District Superintendent	\$187,380.00	1.00	25	14	\$6,107.00	\$0.00	\$19,726.32	\$35,188.76
Poplawski, Sara K	610-Resource Teacher Elementary	\$54,187.00	1.00	0	12	\$0.00	\$0.00	\$5,704.57	\$69.00
Ratcliff, Daniel S	200-Teacher	\$51,526.00	1.00	0	15	\$0.00	\$0.00	\$5,424.24	\$6,642.21
Reid, John M	200-Teacher	\$116,468.00	1.00	0	15	\$0.00	\$0.00	\$12,261.13	\$5,546.59
Riordan, Margaret	200-Teacher	\$88,141.00	1.00	0	15	\$0.00	\$0.00	\$9,279.13	\$14,066.40
Schmager, Natalie	200-Teacher	\$56,323.00	1.00	0	15	\$0.00	\$0.00	\$5,929.45	\$14,517.81
Sheridan, Linda S	200-Teacher	\$83,358.00	1.00	0	15	\$0.00	\$0.00	\$8,775.60	\$17,456.00
Sonntag, Griffin L	103-Principal	\$132,391.00	1.00	25	14	\$1,945.01	\$0.00	\$13,937.52	\$19,551.40
Soverino, Jennifer M	610-Resource Teacher Elementary	\$47,607.00	1.00	0	12	\$0.00	\$0.00	\$5,011.67	\$6,642.21
Spetter, Denise B	610-Resource Teacher Elementary	\$87,414.00	1.00	0	15	\$0.00	\$0.00	\$9,202.33	\$11,550.57
Szymczak, Annette P	200-Teacher	\$43,681.00	1.00	0	15	\$0.00	\$0.00	\$4,598.64	\$7,869.30
Tatina, Anthony	200-Teacher	\$70,798.00	1.00	0	15	\$0.00	\$0.00	\$7,453.19	\$14,517.81
Tomei, Kathleen J	103-Principal	\$128,221.00	1.00	25	14	\$1,883.00	\$0.00	\$0.00	\$30,457.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Triggs, Barbara	200-Teacher	\$59,796.00	1.00	0	15	\$0.00	\$0.00	\$6,294.97	\$17,456.01
Truesdale, Lindsay A	200-Teacher	\$51,487.00	1.00	0	15	\$0.00	\$0.00	\$5,420.39	\$13,664.13
VAN ZANDBERGEN, TRACY L	200-Teacher	\$41,515.00	1.00	0	12	\$0.00	\$0.00	\$4,370.65	\$7,743.74
Vidakovich, Millie	200-Teacher	\$65,381.00	1.00	0	15	\$0.00	\$0.00	\$6,882.96	\$7,576.90
Washburn, Dianne H	200-Teacher	\$143,570.00	1.00	0	15	\$0.00	\$0.00	\$15,114.27	\$5,512.15
Williamson, Jeanne	200-Teacher	\$95,426.00	1.00	0	15	\$0.00	\$0.00	\$10,045.92	\$9,637.18
Windisch, Amy	200-Teacher	\$89,055.94	1.00	0	15	\$0.00	\$0.00	\$9,375.37	\$69.00
Woltman, Eric M	200-Teacher	\$77,162.00	1.00	0	15	\$0.00	\$0.00	\$8,123.29	\$7,755.24
Zielke, Amy M	200-Teacher	\$44,906.00	1.00	0	15	\$0.00	\$0.00	\$4,727.53	\$14,066.40

Totals									
Distinct Employee Count: 77		Distinct Positions Count: 77		Total Positions Count: 77		Vacation Days: 150		Sick Days: 1095	
Base Salary: \$5,629,808.00		Bonuses: \$16,772.18		Annuities: \$0.00		Retirement Enhancements: \$567,545.11		Other Benefits: \$681,274.46	

EIS Administrator and Teacher Salary and Benefits Report - School Year 2021

9/7/2021 11:34 am

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Adams, Frank L	114-Chief School Business Official	\$130,178.00	1.00	25	14	\$3,867.00	\$0.00	\$12,162.00	\$31,860.00
Ban, Jennifer M	101-Assistant/Associate District Superintendent	\$143,545.00	1.00	25	15	\$6,417.00	\$0.00	\$15,112.00	\$11,197.00
Bedell, Wendy	200-Teacher	\$85,043.00	1.00	0	12	\$0.00	\$0.00	\$8,953.00	\$63.00
Bell, Fredrick M	200-Teacher	\$93,198.00	1.00	0	12	\$0.00	\$0.00	\$9,811.00	\$63.00
Beronio, Jill H	200-Teacher	\$63,707.00	1.00	0	12	\$0.00	\$0.00	\$6,707.00	\$63.00
Berwick, Erin	200-Teacher	\$87,459.00	1.00	0	12	\$0.00	\$0.00	\$9,207.00	\$400.00
Bocian, Jessica A	200-Teacher	\$45,055.00	1.00	0	10	\$0.00	\$0.00	\$4,743.00	\$6,754.00
Braband, Stephanie	200-Teacher	\$66,508.00	1.00	0	12	\$8,705.00	\$0.00	\$7,002.00	\$0.00
Brade, William T	200-Teacher	\$99,932.00	1.00	0	12	\$0.00	\$0.00	\$10,520.00	\$7,063.00
Busch, Eric	200-Teacher	\$72,399.00	1.00	0	12	\$0.00	\$0.00	\$7,622.00	\$14,530.00
Cesarz, Kornelia	200-Teacher	\$13,264.00	0.50	0	8	\$0.00	\$0.00	\$1,396.00	\$0.00
Crist, Julie	200-Teacher	\$80,408.00	1.00	0	12	\$0.00	\$0.00	\$8,465.00	\$18,166.00
Deaton, Nancy A	200-Teacher	\$57,827.00	1.00	0	12	\$0.00	\$0.00	\$6,088.00	\$8,180.00
Dreher, Mark A	200-Teacher	\$74,573.00	1.00	0	12	\$0.00	\$0.00	\$7,851.00	\$14,081.00
Driscoll, Jennifer Lynn	200-Teacher	\$69,209.00	1.00	0	12	\$0.00	\$0.00	\$7,286.00	\$7,063.00
DuVall, Amy	200-Teacher	\$80,404.00	1.00	0	12	\$0.00	\$0.00	\$8,465.00	\$8,705.00
Embury, Alaine K	200-Teacher	\$39,628.00	1.00	0	10	\$0.00	\$0.00	\$4,172.00	\$5,637.00
Emso, Almir	200-Teacher	\$58,096.00	1.00	0	12	\$0.00	\$0.00	\$6,116.00	\$6,538.00
Falout, Kathleen A	200-Teacher	\$52,593.00	1.00	0	10	\$0.00	\$0.00	\$5,537.00	\$6,988.00
Gallagher, Patrick J	200-Teacher	\$1,904.00	0.04	0	5	\$0.00	\$0.00	\$200.00	\$0.00
Gaughan, Ashley E	200-Teacher	\$54,327.00	1.00	0	12	\$0.00	\$0.00	\$5,719.00	\$7,063.00
George, Bethany A	203-English as a Second Language Teacher	\$56,364.00	1.00	0	12	\$0.00	\$0.00	\$5,934.00	\$0.00
Gilmartin, Cathleen	200-Teacher	\$80,215.00	1.00	0	12	\$0.00	\$0.00	\$8,445.00	\$63.00
Grieve, Ann M	610-Resource Teacher Elementary	\$52,895.00	1.00	0	12	\$0.00	\$0.00	\$5,569.00	\$53.00
Griffin, Kerri A	200-Teacher	\$88,396.00	1.00	0	12	\$0.00	\$0.00	\$9,306.00	\$63.00
Halusek, Melissa	200-Teacher	\$88,012.00	1.00	0	12	\$0.00	\$0.00	\$9,266.00	\$14,541.00
Heenan, Patricia A	610-Resource Teacher Elementary	\$53,019.00	1.00	0	10	\$0.00	\$0.00	\$5,582.00	\$8,705.00
Hene, Nada	200-Teacher	\$52,520.00	1.00	0	10	\$0.00	\$0.00	\$5,529.00	\$14,070.00
Holubecki, Jeanine M	200-Teacher	\$79,419.00	1.00	0	12	\$0.00	\$0.00	\$8,038.00	\$63.00
Hughes, Sheila E	610-Resource Teacher Elementary	\$52,996.00	1.00	0	12	\$0.00	\$0.00	\$5,579.00	\$512.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Interrante, Michelle M	610-Resource Teacher Elementary	\$43,014.00	1.00	0	12	\$0.00	\$0.00	\$4,528.00	\$7,063.00
Jarosik, Michelle A	200-Teacher	\$47,039.00	1.00	0	12	\$0.00	\$0.00	\$4,952.00	\$8,705.00
Jarosz, Allison M	200-Teacher	\$41,925.00	1.00	0	12	\$0.00	\$0.00	\$4,414.00	\$63.00
Kavanaugh, Maribeth	200-Teacher	\$77,763.00	1.00	0	12	\$0.00	\$0.00	\$8,186.00	\$14,573.00
Kim, Tanya	200-Teacher	\$72,049.00	1.00	0	12	\$0.00	\$0.00	\$7,585.00	\$18,166.00
Kramer, Grant J	203-English as a Second Language Teacher	\$60,959.00	1.00	0	10	\$0.00	\$0.00	\$6,418.00	\$63.00
Lauermann, Jennifer	200-Teacher	\$76,527.00	1.00	0	12	\$0.00	\$0.00	\$8,056.00	\$14,759.00
Leone-Arroyo, Lucy	200-Teacher	\$71,110.00	1.00	0	12	\$0.00	\$0.00	\$7,486.00	\$63.00
Lisowski, Karyn E	610-Resource Teacher Elementary	\$74,086.00	1.00	0	12	\$0.00	\$0.00	\$7,800.00	\$6,997.00
Lubeck, Deborah	152-Special Education Director	\$107,242.00	1.00	0	14	\$0.00	\$0.00	\$11,290.00	\$31,804.00
Madsen, Anthony M	200-Teacher	\$54,246.00	1.00	0	12	\$0.00	\$0.00	\$5,711.00	\$6,764.00
Malatt, Brianne M	104-Assistant Principal	\$93,728.00	1.00	25	12	\$0.00	\$0.00	\$9,867.00	\$21,870.00
Marrari, Juliette L	200-Teacher	\$56,867.00	1.00	0	12	\$0.00	\$0.00	\$5,987.00	\$63.00
Mars, Andrea L	610-Resource Teacher Elementary	\$95,195.00	1.00	0	12	\$0.00	\$0.00	\$10,022.00	\$7,063.00
Martyn, Brooke D	610-Resource Teacher Elementary	\$56,364.00	1.00	0	12	\$0.00	\$0.00	\$5,994.00	\$13,457.00
McCarter, Margaret A	200-Teacher	\$52,783.00	1.00	0	10	\$0.00	\$0.00	\$5,557.00	\$7,009.00
McCroy, Melissa N	610-Resource Teacher Elementary	\$45,055.00	1.00	0	10	\$0.00	\$0.00	\$4,744.00	\$8,169.00
McPherson, Maureen	200-Teacher	\$66,961.00	1.00	0	12	\$0.00	\$0.00	\$7,049.00	\$63.00
Merchant, Dana	200-Teacher	\$75,565.00	1.00	0	12	\$0.00	\$0.00	\$7,955.00	\$1,285.00
Minasola, MaryJo	200-Teacher	\$82,480.00	1.00	0	12	\$0.00	\$0.00	\$8,683.00	\$15,218.00
Mulder, Kara K	200-Teacher	\$43,913.00	1.00	0	10	\$0.00	\$0.00	\$4,623.00	\$53.00
Munchoff, Jason J	610-Resource Teacher Elementary	\$60,870.00	1.00	0	12	\$0.00	\$0.00	\$6,408.00	\$11,935.00
Neuberg, Michelle	200-Teacher	\$65,965.00	1.00	0	12	\$0.00	\$0.00	\$6,945.00	\$11,903.00
Newberry, Jennifer	200-Teacher	\$55,703.00	1.00	0	10	\$0.00	\$0.00	\$5,864.00	\$11,318.00
ODonnell, Haylee M	200-Teacher	\$40,862.00	1.00	0	10	\$0.00	\$0.00	\$4,302.00	\$7,301.00
Ortiz, Sarah K	200-Teacher	\$54,332.00	1.00	0	10	\$0.00	\$0.00	\$5,720.00	\$63.00
Oskroba, Erin	200-Teacher	\$80,247.00	1.00	0	12	\$0.00	\$0.00	\$8,448.00	\$11,870.00
Palzet, David E	100-District Superintendent	\$191,128.00	1.00	25	14	\$15,006.00	\$0.00	\$20,121.00	\$36,545.00
Poplawski, Sara K	610-Resource Teacher Elementary	\$56,364.00	1.00	0	10	\$0.00	\$0.00	\$5,934.00	\$63.00
Ratcliff, Daniel S	200-Teacher	\$53,596.00	1.00	0	12	\$0.00	\$0.00	\$5,642.00	\$7,063.00
Riordan, Margaret	200-Teacher	\$91,682.00	1.00	0	12	\$0.00	\$0.00	\$9,651.00	\$14,081.00
Schmager, Natalie	200-Teacher	\$58,585.00	1.00	0	12	\$0.00	\$0.00	\$4,134.00	\$7,312.00
Sheridan, Linda S	200-Teacher	\$86,704.00	1.00	0	12	\$0.00	\$0.00	\$9,128.00	\$18,166.00
SKOBEL, NATALIE ANNA	200-Teacher	\$45,055.00	1.00	0	10	\$0.00	\$0.00	\$4,743.00	\$8,694.00
Smith, Stephanie T	200-Teacher	\$45,024.00	1.00	0	10	\$0.00	\$0.00	\$4,740.00	\$8,694.00
Sonntag, Griffin L	103-Principal	\$135,039.00	1.00	25	12	\$6,036.00	\$0.00	\$14,216.00	\$20,455.00
Soverino, Jennifer M	610-Resource Teacher Elementary	\$51,812.00	1.00	0	12	\$0.00	\$0.00	\$5,455.00	\$7,097.00
Spetter, Denise B	610-Resource Teacher Elementary	\$90,925.00	1.00	0	12	\$0.00	\$0.00	\$9,572.00	\$9,902.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Szymczak, Annette P	200-Teacher	\$3,813.00	0.08	0	12	\$0.00	\$0.00	\$401.00	\$1,194.00
Tatina, Anthony	200-Teacher	\$73,642.00	1.00	0	12	\$0.00	\$0.00	\$7,753.00	\$14,540.00
Tokarczyk, Karen M	200-Teacher	\$41,716.00	1.00	0	10	\$0.00	\$0.00	\$4,392.00	\$53.00
Tomei, Kathleen J	103-Principal	\$76,291.00	0.58	25	14	\$1,923.00	\$0.00	\$8,032.00	\$18,524.00
Triggs, Barbara	200-Teacher	\$62,198.00	1.00	0	12	\$0.00	\$0.00	\$6,548.00	\$18,166.00
Truesdale, Lindsay A	200-Teacher	\$59,268.00	1.00	0	12	\$0.00	\$0.00	\$6,240.00	\$14,792.00
Van Zandbergen, Tracy Lynn	200-Teacher	\$44,133.00	1.00	0	10	\$0.00	\$0.00	\$4,646.00	\$8,406.00
Vidakovich, Millie	200-Teacher	\$68,007.00	1.00	0	12	\$0.00	\$0.00	\$7,159.00	\$514.00
Wesson, Jessica A	200-Teacher	\$54,270.00	1.00	0	10	\$0.00	\$0.00	\$5,713.00	\$18,155.00
Williams, Kathryn M	200-Teacher	\$42,016.00	0.80	0	10	\$0.00	\$0.00	\$4,423.00	\$0.00
Windisch, Amy	200-Teacher	\$93,145.00	1.00	0	12	\$0.00	\$0.00	\$9,806.00	\$63.00
Woltman, Eric M	200-Teacher	\$80,262.00	1.00	0	12	\$0.00	\$0.00	\$8,450.00	\$8,406.00
Zielke, Amy M	200-Teacher	\$51,445.00	1.00	0	10	\$0.00	\$0.00	\$5,416.00	\$14,081.00
Zill, Carissa B	200-Teacher	\$52,520.00	1.00	0	10	\$0.00	\$0.00	\$5,529.00	\$14,739.00
Totals									
Distinct Employee Count: 82		Distinct Positions Count: 82		Total Positions Count: 82		Vacation Days: 150		Sick Days: 942	
Base Salary: \$5,534,583.00		Bonuses: \$41,954.00		Annuities: \$0.00		Retirement Enhancements: \$578,820.00		Other Benefits: \$699,849.00	

**PLEASANTDALE SCHOOL DISTRICT 107-PUBLIC DISCLOSURE OF "TOTAL COMPENSATION"
ILLINOIS PUBLIC ACT 97-0609
for Fiscal Year 2020**

Position	Annual Salary	Employer-paid Health/Dental Insurance	Employer-paid LTD/Life Insurance	Vacation Days Earned	Personal Days	Sick Days Erned	Total Compensation
Tech Staff	46,620.00	30,223.44	69.00	20	3	12	76,912.44
Tech Staff	95,455.00	30,221.03	69.00	20	3	12	125,745.03
Bookkeeper	60,905.00	7,975.32	69.00	20	3	12	68,949.32
Secretary	94,234.00	7,175.40	69.00	20	3	12	101,478.40
Maintenance Director	53,664.00	25,186.20	46.00	14	2	9	78,896.20

**PLEASANTDALE SCHOOL DISTRICT 107-PUBLIC DISCLOSURE OF "TOTAL COMPENSATION"
ILLINOIS PUBLIC ACT 97-0609
for Fiscal Year 2021**

Position	Annual Salary	Employer-paid Health/Dental Insurance	Employer-paid LTD/Life Insurance	Vacation Days Earned	Personal Days	Sick Days Erned	Total Compensation
Tech Staff	98,319.00	29,940.62	69.00	20	3	12	128,328.62
Bookkeeper	62,732.00	6,509.13	69.00	20	3	12	69,310.13
Secretary	97,062.00	6,474.64	69.00	20	3	12	103,605.64

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY15**

Position	Base Salary	Bonus	Pension Contribution	Health/Dental/ Vision Insurance	Life Insurance	Sick Day Payout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$224,973.00		\$23,341.62	\$27,283.35	\$621.00	None	None	\$250 per month
Business Manager/CSBO	\$145,498.00		\$15,095.85	\$16,975.09	\$401.58	None	None	\$250 per month
Director of Special Education	\$96,000.00		\$9,960.29	\$24,750.54	\$264.96	None	None	(11 months) \$250 per month
Assistant Superintendent of Teaching & Learning	\$95,000.00		\$9,856.54	\$24,464.58	\$262.20	None	None	\$250 per month
Middle School Principal	\$142,120.00	\$5,000.00	\$15,264.14	\$24,750.54	\$393.30	None	None	\$250 per month
Elementary School Principal	\$144,078.00		\$14,948.52	\$17,940.78	\$398.82	None	None	\$250 per month

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY16**

Position	Base Salary	Transitional Services	Pension Contribution	Health/Dental/ Vision Insurance	Life Insurance	Sick Day Payout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$175,000.00	\$2,019.12	\$18,366.26	\$28,005.44	\$483.00	None	None	\$250 per month
Business Manager/CSBO	\$149,863.00		\$15,548.74	\$17,773.69	\$414.00	None	None	\$250 per month
Director of Special Education	\$98,880.00		\$10,259.10	\$25,914.81	\$273.24	None	None	(11 months) \$250 per month
Assistant Superintendent of Teaching & Learning	\$97,850.00		\$10,152.23	\$25,618.85	\$270.48	None	None	\$250 per month
Middle School Principal	\$146,384.00		\$15,187.78	\$25,914.81	\$404.34	None	None	\$250 per month
Elementary School Principal	\$148,400.00		\$15,396.95	\$19,755.33	\$409.86	None	None	\$250 per month

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY17**

Position	Base Salary	Pension Contribution	Health/Dental/ Vison Insurance	Life Insurance	Sick DayPayout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$176,225.00	\$17,428.83	\$29,652.04	\$487.14	None	None	\$250 per month
Assistant Superintendent of Teaching & Learning	\$101,275.00	\$10,016.20	\$27,182.88	\$280.14	None	None	\$250 per month
Business Manager/CSBO	\$155,108.00	\$15,340.34	\$14,570.04	\$429.18	None	None	\$250 per month
Director of Special Education	\$98,880.00	\$9,779.33	\$27,483.12	\$273.24	None	None	(11 months) \$250 per month
Middle School Principal	\$152,239.00	\$15,056.59	\$27,483.12	\$420.90	None	None	\$250 per month
Elementary School Principal	\$153,965.00	\$15,227.29	\$20,601.00	\$425.04	None	None	None
Middle School Assistant Principal	\$80,000.00	\$7,912.08	\$9,063.60	\$220.80	None	None	None

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY18**

Position	Base Salary	Pension Contribution	Health/Dental/ Vison Insurance	Life Insurance	Sick DayPayout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$179,750.00	\$17,777.45	\$31,964.34	\$496.80	None	None	\$250 per month
Assistant Superintendent of Teaching & Learning	\$135,000.00	\$13,351.64	\$10,191.72	\$372.60	None	None	None
Business Manager/CSBO	\$158,210.00	\$15,647.13	\$20,330.52	\$437.46	None	None	\$250 per month
Director of Special Education	\$100,858.00	\$9,974.96	\$29,633.52	\$278.76	None	None	(11 months) \$250 per month
Middle School Principal	\$127,000.00	\$12,560.43	\$19,201.80	\$350.52	None	None	None
Elementary School Principal	\$123,000.00	\$12,164.82	\$29,517.48	\$339.48	None	None	None
Middle School Assistant Principal	\$86,600.00	\$8,564.83	\$27,858.48	\$226.32	None	None	None

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY19**

Position	Base Salary	Pension Contribution	Health/Dental/ Vison Insurance	Life Insurance	Sick DayPayout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$183,525.00	\$18,150.81	\$32,013.29	\$507.84	None	None	\$250 per month
Assistant Superintendent of Teaching & Learning	\$137,835.00	\$13,632.02	\$10,191.72	\$380.88	None	None	None
Business Manager/CSBO	\$125,000.00	\$12,362.63	\$20,330.52	\$345.00	None	None	\$250 per month
Director of Special Education	\$102,976.00	\$10,184.43	\$29,633.52	\$284.28	None	None	(11 months) \$250 per month
Middle School Principal	\$129,667.00	\$12,824.20	\$19,201.80	\$358.80	None	None	None
Elementary School Principal	\$125,583.00	\$12,420.28	\$29,517.48	\$347.76	None	None	None
Middle School Assistant Principal	\$90,000.00	\$8,901.09	\$27,858.48	\$226.32	None	None	None

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434
Pleasantdale School District 107 for FY20**

Position	Base Salary	Pension Contribution	Health/Dental/ Vision Insurance	Life Insurance	Sick Day Payout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$187,379.03	\$24,961.00	\$28,101.32	\$516.13	None	None	\$250 per month
Assistant Superintendent for Teaching and Learning	\$140,729.54	\$16,264.73	\$9,690.22	\$389.16	None	None	None
Business Manager/CSBO	\$127,625.00	\$14,750.18	\$28,101.32	\$353.28	None	None	\$250 per month
Director of Student Services	\$105,138.50	\$12,151.32	\$28,101.32	\$291.18	None	None	(11 months) \$250 per month
Principal Middle School	\$132,390.01	\$15,300.89	\$17,749.66	\$365.70	None	None	None
Principal Elementary School	\$128,220.24	\$14,818.97	\$28,101.32	\$354.66	None	None	None
Assistant Principal Middle School	\$91,890.00	\$10,620.13	\$19,379.95	\$253.92	None	None	None

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY21**

Position	Base Salary	Pension Contribution	Health/Dental/ Vision Insurance	Life Insurance	Sick Day Payout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$191,128.00	\$37,912.79	\$29,422.08	\$516.13	None	None	\$250 per month
Assistant Superintendent for Teaching and Learning	\$143,545.00	\$16,806.45	\$10,145.64	\$362.88	None	None	None
Business Manager/CSBO	\$130,178.00	\$15,241.43	\$29,422.08	\$328.86	None	None	\$250 per month
Director of Student Services	\$107,242.00	\$12,556.05	\$29,422.08	\$270.90	None	None	(11 months) \$250 per month
Principal Middle School	\$135,039.00	\$15,810.56	\$18,690.36	\$341.46	None	None	None
Principal Elementary School	\$130,785.00	\$15,312.49	\$29,422.08	\$330.12	None	None	None
Assistant Principal Middle School	\$93,728.00	\$10,973.81	\$20,290.80	\$236.88	None	None	None

Pleasantdale School District 107

Administrative Office • 7450 S. Wolf Road • Burr Ridge, IL 60527
(708) 784-2172 • Fax: (708) 246-0161 • www.d107.org
Dr. Catherine Chang, Business Manager • cchang@d107.org

To: Board of Education
From: Catherine Chang
Date: September 10, 2015
Re: Compliance with Section 10-20.46 of the Illinois School Code (P.A. 96-434)

Per State of Illinois legislation P.A. 96-434, the attached information pertaining to administrative compensation must be presented to the Board of Education. In addition, the same information and the Professional Negotiated Contract (union contract) must be posted on the district website.

Mission

Ensure that each student is a passionate learner empowered with the academic and social skills to responsibly choose and excel in life pursuits.

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY16**

Position	Base Salary	Transitional Services	Pension Contribution	Health/Dental/ Vision Insurance	Life Insurance	Sick Day Payout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$175,000.00	\$2,019.12	\$18,366.26	\$28,005.44	\$483.00	None	None	\$250 per month
Business Manager/CSBO	\$149,863.00		\$15,548.74	\$17,773.69	\$414.00	None	None	\$250 per month
Director of Special Education	\$98,880.00		\$10,259.10	\$25,914.81	\$273.24	None	None	(11 months) \$250 per month
Assistant Superintendent of Teaching & Learning	\$97,850.00		\$10,152.23	\$25,618.85	\$270.48	None	None	\$250 per month
Middle School Principal	\$146,384.00		\$15,187.78	\$25,914.81	\$404.34	None	None	\$250 per month
Elementary School Principal	\$148,400.00		\$15,396.95	\$19,755.33	\$409.86	None	None	\$250 per month

Pleasantdale School District 107

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Dr. Catherine Chang, Business Manager • cchang@d107.org

To: Board of Education
From: Catherine Chang
Date: September 10, 2015
Re: Compliance with Sections 10-20.47 and 34-18.38 of the Illinois School Code

Effective January 1, 2012, Sections 10-20.47 and 34-18.38 of the School Code were amended to require school districts to 1) report administrator and teacher salary and benefits to the Illinois State Board of Education by October 1 and 2) present the information at a school board meeting before posting on the website of the district. Attached is the information for school year 2015 pertaining to the requirements.

Mission

Ensure that each student is a passionate learner empowered with the academic and social skills to responsibly choose and excel in life pursuits.

EIS Administrator and Teacher Salary and Benefits Report - School Year 2015

9/10/2015 12:12 pm

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
AMES, MELISSA G	205-Pre-Kindergarten Teacher	\$41,847.00	1.000	0	12	\$0.00	\$0.00	\$4,240.02	\$5,139.10
BASSETT, STEPHANY	200-Teacher	\$24,175.00	0.500	0	4	\$0.00	\$0.00	\$2,449.46	\$0.00
BEDELL, WENDY	200-Teacher	\$66,685.00	1.000	0	12	\$0.00	\$0.00	\$6,756.66	\$69.00
BELL, FREDRICK M	200-Teacher	\$77,894.00	1.000	0	12	\$0.00	\$0.00	\$7,892.38	\$10,106.10
BERONIO, JILL H	200-Teacher	\$45,927.00	1.000	0	9	\$0.00	\$0.00	\$4,653.42	\$58.00
BERWICK, ERIN	200-Teacher	\$66,667.00	1.000	0	12	\$0.00	\$0.00	\$6,754.83	\$69.00
BORSE, MARYJO	200-Teacher	\$66,286.00	1.000	0	12	\$0.00	\$0.00	\$6,716.23	\$10,100.28
BRADE, WILLIAM T	200-Teacher	\$80,310.00	1.000	0	12	\$0.00	\$0.00	\$8,137.17	\$10,106.10
BUSCH, ERIC	200-Teacher	\$58,047.00	1.000	0	12	\$0.00	\$0.00	\$5,881.44	\$10,106.10
CAMER, CATHERINE	200-Teacher	\$25,119.52	0.420	0	12	\$0.00	\$0.00	\$2,545.16	\$5,163.10
CARNES, JENNIFER	200-Teacher	\$59,590.00	1.000	0	12	\$0.00	\$0.00	\$6,037.78	\$5,061.15
CASTANEDA, NATALIE	200-Teacher	\$42,291.00	1.000	0	9	\$0.00	\$0.00	\$4,285.01	\$5,163.10
CHANG, CATHERINE	114-Chief School Business Official	\$145,498.00	1.000	25	30	\$0.00	\$0.00	\$15,095.85	\$17,371.36
CHRIST, SIMOEN M	200-Teacher	\$37,017.00	1.000	0	9	\$0.00	\$0.00	\$3,750.64	\$5,163.10
CIMO, NICOLE M	200-Teacher	\$25,853.96	0.740	0	10	\$0.00	\$0.00	\$2,619.57	\$52.00
COLLINS, CAITLIN A	610-Resource Teacher Elementary	\$41,666.00	1.000	0	10	\$0.00	\$0.00	\$4,221.68	\$458.68
CRIST, JULIE	200-Teacher	\$61,122.00	1.000	0	12	\$0.00	\$0.00	\$6,193.00	\$69.00
DEATON, NANCY A	200-Teacher	\$39,902.00	1.000	0	10	\$0.00	\$0.00	\$4,042.95	\$3,885.00
DREHER, MARK A	200-Teacher	\$59,931.00	1.000	0	12	\$0.00	\$0.00	\$6,072.33	\$10,106.10
DRISCOLL, JENNIFER LYNN	200-Teacher	\$45,628.00	1.000	0	10	\$0.00	\$0.00	\$4,623.12	\$4,305.68
DRON, DANYELLE	610-Resource Teacher Elementary	\$40,882.00	1.000	0	9	\$0.00	\$0.00	\$4,142.25	\$69.00
DUVALL, AMY	200-Teacher	\$62,834.00	1.000	0	12	\$0.00	\$0.00	\$6,366.47	\$69.00
EMSO, ALMIR	200-Teacher	\$38,493.00	1.000	0	12	\$0.00	\$0.00	\$3,900.19	\$4,661.00
FREDISDORF, MARK	100-District Superintendent	\$224,973.00	1.000	25	12	\$0.00	\$0.00	\$23,341.62	\$27,895.96
GEORGANAS, DIMITRA E	200-Teacher	\$41,685.00	1.000	0	10	\$0.00	\$0.00	\$4,223.61	\$11,308.00
GILMARTIN, CATHLEEN	200-Teacher	\$53,091.00	1.000	0	12	\$0.00	\$0.00	\$5,379.29	\$69.00
GLIMCO, JOHN A	103-Principal	\$142,120.00	1.000	25	12	\$5,000.00	\$0.00	\$15,264.14	\$25,135.46
GRIFFIN, KERRI A	200-Teacher	\$71,039.00	1.000	0	12	\$0.00	\$0.00	\$7,197.81	\$69.00
HALUSEK, MELISSA	200-Teacher	\$69,777.00	1.000	0	12	\$0.00	\$0.00	\$7,069.95	\$7,395.10
HOLUBECKI, JEANINE M	200-Teacher	\$63,825.00	1.000	0	12	\$0.00	\$0.00	\$6,466.88	\$547.10

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
JAROSIK, MICHELLE A	205-Pre-Kindergarten Teacher	\$18,570.00	0.520	0	10	\$0.00	\$0.00	\$1,881.55	\$0.00
JESEWITZ, MICHAEL	200-Teacher	\$40,482.00	1.000	0	9	\$0.00	\$0.00	\$4,101.72	\$4,363.10
JOHNSON, JUDY	200-Teacher	\$68,593.00	1.000	0	12	\$0.00	\$0.00	\$6,949.98	\$7,406.30
KAVANAUGH, MARIBETH	200-Teacher	\$55,512.00	1.000	0	12	\$0.00	\$0.00	\$5,624.59	\$10,106.10
KIM, TANYA	200-Teacher	\$55,914.00	1.000	0	12	\$0.00	\$0.00	\$5,665.32	\$547.10
KRAMER, CANDICE	101-Assistant/Associate District Superintendent	\$95,000.00	1.000	25	12	\$0.00	\$0.00	\$9,856.54	\$24,718.40
LASKO, NIKI	200-Teacher	\$62,029.00	1.000	0	12	\$0.00	\$0.00	\$6,284.90	\$10,106.10
LEONE-ARROYO, LUCY	200-Teacher	\$28,574.00	0.500	0	4	\$0.00	\$0.00	\$2,895.17	\$0.00
LEWELLYAN, KAY	200-Teacher	\$92,501.00	1.000	0	12	\$0.00	\$0.00	\$9,372.39	\$10,100.28
LISOWSKI, KARYN E	610-Resource Teacher Elementary	\$48,350.00	1.000	0	12	\$0.00	\$0.00	\$4,898.92	\$5,139.10
LUBECK, DEBORAH	152-State-Approved Director of Special Education	\$96,000.00	1.000	0	12	\$0.00	\$0.00	\$9,960.29	\$25,007.12
MACEK, STEPHANIE	200-Teacher	\$53,787.00	1.000	0	12	\$0.00	\$0.00	\$5,449.81	\$5,163.10
MADSEN, ANTHONY M	200-Teacher	\$39,893.00	1.000	0	10	\$0.00	\$0.00	\$4,042.04	\$4,092.05
MAITA, JENNIFER	200-Teacher	\$27,105.00	0.500	0	6	\$0.00	\$0.00	\$2,746.33	\$0.00
MARS, ANDREA L	610-Resource Teacher Elementary	\$74,593.00	1.000	0	12	\$0.00	\$0.00	\$7,557.91	\$5,163.10
MATTICE, PAMELA	203-English as a Second Language Teacher	\$37,844.00	0.500	0	9	\$0.00	\$0.00	\$3,834.43	\$0.00
MCFADDEN, KRISTIN	200-Teacher	\$81,515.00	1.000	0	12	\$0.00	\$0.00	\$8,259.26	\$4,908.69
MCPHERSON, MAUREEN	200-Teacher	\$47,430.00	1.000	0	12	\$0.00	\$0.00	\$4,805.70	\$8,140.69
MERCHANT, DANA	200-Teacher	\$49,866.00	1.000	0	9	\$0.00	\$0.00	\$5,052.52	\$4,908.69
MUNCHOFF, JASON J	610-Resource Teacher Elementary	\$42,291.00	1.000	0	12	\$0.00	\$0.00	\$4,285.01	\$5,139.10
NEUBERG, MICHELLE	205-Pre-Kindergarten Teacher	\$51,353.00	1.000	0	12	\$0.00	\$0.00	\$5,203.19	\$5,163.10
OLSEN, MAUREEN C	200-Teacher	\$76,593.00	1.000	0	12	\$0.00	\$0.00	\$7,760.56	\$5,139.10
OSKROBA, ERIN	200-Teacher	\$62,655.00	1.000	0	12	\$0.00	\$0.00	\$6,348.33	\$7,419.10
RATCLIFF, DANIEL S	200-Teacher	\$35,692.00	1.000	0	9	\$0.00	\$0.00	\$3,616.38	\$5,163.10
REID, JOHN M	200-Teacher	\$97,360.00	1.000	0	12	\$0.00	\$0.00	\$9,864.71	\$7,395.10
RIORDAN, MARGARET	200-Teacher	\$73,680.00	1.000	0	12	\$0.00	\$0.00	\$7,465.40	\$9,604.00
ROZUM, KATHRYN E	610-Resource Teacher Elementary	\$53,271.00	1.000	0	12	\$0.00	\$0.00	\$5,397.52	\$10,106.10
SARWARK, JUDY	200-Teacher	\$21,813.00	0.500	0	4	\$0.00	\$0.00	\$2,210.14	\$0.00
SHERIDAN, LINDA S	200-Teacher	\$69,682.00	1.000	0	12	\$0.00	\$0.00	\$7,060.32	\$13,231.10
SPETTER, DENISE B	610-Resource Teacher Elementary	\$73,072.00	1.000	0	12	\$0.00	\$0.00	\$7,403.80	\$69.00
TATINA, ANTHONY	200-Teacher	\$59,183.00	1.000	0	12	\$0.00	\$0.00	\$5,996.54	\$10,106.10
TRIGGS, BARBARA	200-Teacher	\$43,503.00	1.000	0	9	\$0.00	\$0.00	\$4,407.81	\$13,231.10
TRUESDALE, LINDSAY A	200-Teacher	\$39,415.00	1.000	0	10	\$0.00	\$0.00	\$3,993.61	\$4,305.68
VANDERCAR, MATTHEW D	103-Principal	\$144,078.00	1.000	25	12	\$0.00	\$0.00	\$14,948.52	\$18,331.22
VERVACK, KRISTI	200-Teacher	\$45,817.50	1.000	0	12	\$0.00	\$0.00	\$4,642.32	\$571.10
VIDAKOVICH, MILLIE	200-Teacher	\$54,654.00	1.000	0	12	\$0.00	\$0.00	\$5,537.65	\$571.10
VONNAHME, JILLIAN	200-Teacher	\$42,291.00	1.000	0	12	\$0.00	\$0.00	\$4,285.01	\$69.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
WASHBURN, DIANNE H	200-Teacher	\$120,015.00	1.000	0	12	\$0.00	\$0.00	\$12,160.16	\$5,163.10
WILLIAMSON, JEANNE	200-Teacher	\$79,771.00	1.000	0	12	\$0.00	\$0.00	\$8,082.56	\$7,419.10
WINDISCH, AMY	200-Teacher	\$70,718.00	1.000	0	12	\$0.00	\$0.00	\$7,165.29	\$69.00
WOLTMAN, ERIC M	200-Teacher	\$64,503.00	1.000	0	12	\$0.00	\$0.00	\$6,535.57	\$4,908.69

Totals									
Distinct Employee Count: 71		Distinct Positions Count: 71		Total Positions Count: 71		Vacation Days: 125		Sick Days: 797	
Base Salary: \$4,415,143.98		Bonuses: \$5,000.00		Annuities: \$0.00		Retirement Enhancements: \$449,930.68		Other Benefits: \$442,814.48	

Pleasantdale School District 107

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To: Board of Education
From: Catherine Chang
Date: September 15, 2016
Re: Compliance with Section 10-20.46 of the Illinois School Code (P.A. 96-434)

Per State of Illinois legislation P.A. 96-434, the attached information pertaining to administrative compensation must be presented to the Board of Education. In addition, the same information and the Professional Negotiated Contract (union contract) must be posted on the district website.

Mission

Ensure that each student is a passionate learner empowered with the academic and social skills to responsibly choose and excel in life pursuits.

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY17**

Position	Base Salary	Pension Contribution	Health/Dental/ Vison Insurance	Life Insurance	Sick DayPayout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$176,225.00	\$17,428.83	\$29,652.04	\$487.14	None	None	\$250 per month
Assistant Superintendent of Teaching & Learning	\$101,275.00	\$10,016.20	\$27,182.88	\$280.14	None	None	\$250 per month
Business Manager/CSBO	\$155,108.00	\$15,340.34	\$14,570.04	\$429.18	None	None	\$250 per month
Director of Special Education	\$98,880.00	\$9,779.33	\$27,483.12	\$273.24	None	None	(11 months) \$250 per month
Middle School Principal	\$152,239.00	\$15,056.59	\$27,483.12	\$420.90	None	None	\$250 per month
Elementary School Principal	\$153,965.00	\$15,227.29	\$20,601.00	\$425.04	None	None	None
Middle School Assistant Principal	\$80,000.00	\$7,912.08	\$9,063.60	\$220.80	None	None	None

Pleasantdale School District 107

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Re: Compliance with Sections 10-20.47 and 34-18.38 of the Illinois School Code

Effective January 1, 2012, Sections 10-20.47 and 34-18.38 of the School Code were amended to require school districts to 1) report administrator and teacher salary and benefits to the Illinois State Board of Education by October 1 and 2) present the information at a school board meeting before posting on the website of the district. Attached is the information for school year 2016 pertaining to the requirements.

Mission

Ensure that each student is a passionate learner empowered with the academic and social skills to responsibly choose and excel in life pursuits.

EIS Administrator and Teacher Salary and Benefits Report - School Year 2016

9/14/2016 9:00 am

**Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000**

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Ayala, Simoen M	200-Teacher	\$39,897.00	1.000	0	9	\$0.00	\$0.00	\$3,978.05	\$5,885.44
Bassett, Stephany	200-Teacher	\$28,244.00	0.500	0	5	\$0.00	\$0.00	\$2,816.15	\$0.00
Bedell, Wendy	200-Teacher	\$69,352.00	1.000	0	12	\$0.00	\$0.00	\$6,914.95	\$69.00
Bell, Fredrick M	200-Teacher	\$81,010.00	1.000	0	12	\$0.00	\$0.00	\$8,077.35	\$12,485.44
Beronio, Jill H	200-Teacher	\$53,245.00	1.000	0	9	\$0.00	\$0.00	\$5,308.95	\$69.00
Berwick, Erin	200-Teacher	\$69,334.00	1.000	0	12	\$0.00	\$0.00	\$6,913.15	\$69.00
Borse, MaryJo	200-Teacher	\$68,937.00	1.000	0	12	\$0.00	\$0.00	\$6,873.57	\$12,485.44
Brade, William T	200-Teacher	\$83,522.00	1.000	0	12	\$0.00	\$0.00	\$8,327.81	\$12,485.44
Bubulka, Meagan R	200-Teacher	\$52,706.00	1.000	0	10	\$0.00	\$0.00	\$5,255.21	\$474.44
Busch, Eric	200-Teacher	\$60,511.00	1.000	0	12	\$0.00	\$0.00	\$6,033.43	\$12,485.44
Camer, Catherine	200-Teacher	\$64,203.00	1.000	0	12	\$0.00	\$0.00	\$6,401.55	\$172.38
Carnes, Jennifer	200-Teacher	\$61,974.00	1.000	0	12	\$0.00	\$0.00	\$6,179.30	\$11,885.44
Chang, Catherine	114-Chief School Business Official	\$149,863.00	1.000	25	30	\$0.00	\$0.00	\$15,548.74	\$18,172.62
Collins, Caitlin A	610-Resource Teacher Elementary	\$50,166.00	1.000	0	9	\$0.00	\$0.00	\$5,001.95	\$5,885.44
Crist, Julie	200-Teacher	\$63,567.00	1.000	0	12	\$0.00	\$0.00	\$6,338.14	\$3,463.08
Deaton, Nancy A	200-Teacher	\$46,605.00	1.000	0	12	\$0.00	\$0.00	\$4,646.89	\$6,669.00
Dreher, Mark A	200-Teacher	\$62,328.00	1.000	0	12	\$0.00	\$0.00	\$6,214.60	\$12,485.44
Driscoll, Jennifer Lynn	200-Teacher	\$56,049.00	1.000	0	9	\$0.00	\$0.00	\$5,588.53	\$5,885.44
Dron, Danyelle	610-Resource Teacher Elementary	\$49,562.00	1.000	0	9	\$0.00	\$0.00	\$4,941.73	\$69.00
DuVall, Amy	200-Teacher	\$65,347.00	1.000	0	12	\$0.00	\$0.00	\$6,515.62	\$69.00
Emso, Almir	200-Teacher	\$41,917.00	1.000	0	12	\$0.00	\$0.00	\$4,179.46	\$5,469.00
Georganas, Dimitra E	200-Teacher	\$48,734.70	1.000	0	12	\$0.00	\$0.00	\$4,859.24	\$14,885.44
Gilmartin, Cathleen	200-Teacher	\$65,134.00	1.000	0	12	\$0.00	\$0.00	\$6,494.38	\$69.00
Glimco, John A	103-Principal	\$146,384.00	1.000	25	12	\$0.00	\$0.00	\$15,187.78	\$26,295.53
Griffin, Kerri A	200-Teacher	\$73,881.00	1.000	0	12	\$0.00	\$0.00	\$7,366.53	\$69.00
Halusek, Melissa	200-Teacher	\$73,561.00	1.000	0	12	\$0.00	\$0.00	\$7,334.62	\$10,085.44
Holubecki, Jeanine M	200-Teacher	\$66,378.00	1.000	0	12	\$0.00	\$0.00	\$6,618.42	\$14,885.44
Jarosik, Michelle A	200-Teacher	\$20,035.88	0.520	0	9	\$0.00	\$0.00	\$1,997.74	\$0.00
Jesewitz, Michael	200-Teacher	\$46,605.00	1.000	0	9	\$0.00	\$0.00	\$4,646.89	\$2,285.44
Johnson, Judy	200-Teacher	\$71,337.00	1.000	0	12	\$0.00	\$0.00	\$7,112.87	\$10,085.44

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Kavanaugh, Maribeth	200-Teacher	\$63,084.00	1.000	0	12	\$0.00	\$0.00	\$6,289.98	\$12,485.44
Kim, Tanya	200-Teacher	\$60,219.00	1.000	0	12	\$0.00	\$0.00	\$6,004.32	\$12,485.44
Kramer, Candice	101-Assistant/Associate District Superintendent	\$97,850.00	1.000	25	12	\$0.00	\$0.00	\$10,152.23	\$25,867.38
Lasko, Niki	200-Teacher	\$64,510.00	1.000	0	12	\$0.00	\$0.00	\$6,432.16	\$12,485.44
Leone-Arroyo, Lucy	200-Teacher	\$35,660.40	0.600	0	7	\$0.00	\$0.00	\$3,555.63	\$0.00
Lewellyan, Kay	200-Teacher	\$96,201.00	1.000	0	12	\$0.00	\$0.00	\$9,592.01	\$12,485.44
Lisowski, Karyn E	610-Resource Teacher Elementary	\$56,488.00	1.000	0	12	\$0.00	\$0.00	\$5,632.31	\$5,885.44
Lubeck, Deborah	152-State-Approved Director of Special Education	\$18,025.00	0.180	0	12	\$0.00	\$0.00	\$1,870.14	\$1,315.39
Macek, Stephanie	200-Teacher	\$57,924.00	1.000	0	12	\$0.00	\$0.00	\$5,775.49	\$5,885.44
Madsen, Anthony M	200-Teacher	\$45,338.00	1.000	0	9	\$0.00	\$0.00	\$4,520.56	\$5,695.44
Maita, Jennifer	200-Teacher	\$25,602.70	0.500	0	6	\$0.00	\$0.00	\$2,552.79	\$0.00
Mars, Andrea L	610-Resource Teacher Elementary	\$77,577.00	1.000	0	12	\$0.00	\$0.00	\$7,735.05	\$5,885.44
Mattice, Pamela	203-English as a Second Language Teacher	\$55,101.20	0.700	0	6	\$0.00	\$0.00	\$5,494.03	\$0.00
McFadden, Kristin	200-Teacher	\$84,776.00	1.000	0	12	\$0.00	\$0.00	\$8,452.85	\$5,695.44
McPherson, Maureen	200-Teacher	\$52,748.00	1.000	0	12	\$0.00	\$0.00	\$5,259.40	\$6,895.44
Merchant, Dana	200-Teacher	\$61,247.00	1.000	0	12	\$0.00	\$0.00	\$6,106.82	\$3,806.87
Munchoff, Jason J	610-Resource Teacher Elementary	\$48,965.00	1.000	0	12	\$0.00	\$0.00	\$4,882.20	\$10,085.44
Neuberg, Michelle	200-Teacher	\$53,407.00	1.000	0	12	\$0.00	\$0.00	\$5,325.11	\$5,885.44
Olsen, Maureen C	200-Teacher	\$79,657.00	1.000	0	12	\$0.00	\$0.00	\$7,942.44	\$5,885.44
Oskroba, Erin	200-Teacher	\$65,161.00	1.000	0	12	\$0.00	\$0.00	\$6,497.07	\$10,085.44
Palzet, David E	100-District Superintendent	\$179,675.58	1.000	25	15	\$0.00	\$0.00	\$18,641.88	\$30,124.37
Ratcliff, Daniel S	200-Teacher	\$37,975.00	1.000	0	9	\$0.00	\$0.00	\$3,786.41	\$5,885.44
Reid, John M	200-Teacher	\$101,254.00	1.000	0	12	\$0.00	\$0.00	\$10,095.83	\$5,885.44
Riordan, Margaret	200-Teacher	\$76,627.00	1.000	0	12	\$0.00	\$0.00	\$7,640.32	\$12,069.00
Rozum, Kathryn E	610-Resource Teacher Elementary	\$55,402.00	1.000	0	12	\$0.00	\$0.00	\$5,524.02	\$7,085.44
Sarwark, Judy	200-Teacher	\$18,148.40	0.400	0	4	\$0.00	\$0.00	\$1,809.54	\$0.00
Savas, Constantina	200-Teacher	\$24,217.15	0.670	0	10	\$0.00	\$0.00	\$2,414.64	\$0.00
Schmager, Natalie	200-Teacher	\$48,965.00	1.000	0	9	\$0.00	\$0.00	\$4,882.20	\$5,885.44
Sheridan, Linda S	200-Teacher	\$72,469.00	1.000	0	12	\$0.00	\$0.00	\$7,225.74	\$14,885.44
Spencer, Julia M	200-Teacher	\$18,795.16	0.520	0	10	\$0.00	\$0.00	\$1,874.03	\$0.00
Spetter, Denise B	610-Resource Teacher Elementary	\$75,995.00	1.000	0	12	\$0.00	\$0.00	\$7,577.31	\$12,485.44
Szymczak, Annette P	200-Teacher	\$37,975.00	1.000	0	10	\$0.00	\$0.00	\$3,786.41	\$5,874.44
Tatina, Anthony	200-Teacher	\$61,550.00	1.000	0	12	\$0.00	\$0.00	\$6,137.03	\$12,485.44
Triggs, Barbara	200-Teacher	\$50,189.00	1.000	0	12	\$0.00	\$0.00	\$5,004.24	\$14,885.44
Tristano, Joy K	610-Resource Teacher Elementary	\$45,338.00	1.000	0	10	\$0.00	\$0.00	\$4,520.56	\$58.00
Truesdale, Lindsay A	200-Teacher	\$42,965.00	1.000	0	9	\$0.00	\$0.00	\$4,283.95	\$485.44
Vandercar, Matthew D	103-Principal	\$148,400.00	1.000	25	12	\$0.00	\$0.00	\$15,396.95	\$20,141.57

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Vervack, Kristi	200-Teacher	\$50,189.00	1.000	0	12	\$0.00	\$0.00	\$5,004.24	\$279.08
Vidakovich, Millie	200-Teacher	\$56,840.00	1.000	0	12	\$0.00	\$0.00	\$5,667.40	\$485.44
Washburn, Dianne H	200-Teacher	\$124,816.00	1.000	0	12	\$0.00	\$0.00	\$12,445.15	\$7,085.44
Williamson, Jeanne	200-Teacher	\$82,962.00	1.000	0	12	\$0.00	\$0.00	\$8,271.98	\$10,085.44
Windisch, Amy	200-Teacher	\$74,948.00	1.000	0	12	\$0.00	\$0.00	\$7,472.92	\$69.00
Woltman, Eric M	200-Teacher	\$67,083.00	1.000	0	12	\$0.00	\$0.00	\$6,688.71	\$6,895.44
Totals									
Distinct Employee Count: 73		Distinct Positions Count: 73		Total Positions Count: 73		Vacation Days: 125		Sick Days: 822	
Base Salary: \$4,682,709.17		Bonuses: \$0.00		Annuities: \$0.00		Retirement Enhancements: \$469,897.65		Other Benefits: \$527,347.19	

Pleasantdale School District 107

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

To: Board of Education
From: Catherine Chang
Date: September 14, 2017
Re: Compliance with Section 10-20.46 of the Illinois School Code (P.A. 96-434)

Per State of Illinois legislation P.A. 96-434, the attached information pertaining to administrative compensation must be presented to the Board of Education. In addition, the same information and the Professional Negotiated Contract (union contract) must be posted on the district website.

**Salary Compensation Report pursuant to Section 10-20.46 of the Illinois School Code (P.A. 96-0434)
Pleasantdale School District 107 for FY18**

Position	Base Salary	Pension Contribution	Health/Dental/ Vison Insurance	Life Insurance	Sick DayPayout	Vacation Day Payout	Travel/Mileage Allowance
Superintendent	\$179,750.00	\$17,777.45	\$31,964.34	\$496.80	None	None	\$250 per month
Assistant Superintendent of Teaching & Learning	\$135,000.00	\$13,351.64	\$10,191.72	\$372.60	None	None	None
Business Manager/CSBO	\$158,210.00	\$15,647.13	\$20,330.52	\$437.46	None	None	\$250 per month
Director of Special Education	\$100,858.00	\$9,974.96	\$29,633.52	\$278.76	None	None	(11 months) \$250 per month
Middle School Principal	\$127,000.00	\$12,560.43	\$19,201.80	\$350.52	None	None	None
Elementary School Principal	\$123,000.00	\$12,164.82	\$29,517.48	\$339.48	None	None	None
Middle School Assistant Principal	\$86,600.00	\$8,564.83	\$27,858.48	\$226.32	None	None	None

Pleasantdale School District 107

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To: Board of Education
From: Catherine Chang
Date: September 14, 2017
Re: Compliance with Sections 10-20.47 and 34-18.38 of the Illinois School Code

Effective January 1, 2012, Sections 10-20.47 and 34-18.38 of the School Code were amended to require school districts to 1) report administrator and teacher salary and benefits to the Illinois State Board of Education by October 1 and 2) present the information at a school board meeting before posting on the website of the district. Attached is the information for school year 2017 pertaining to the requirements.

EIS Administrator and Teacher Salary and Benefits Report - School Year 2017

9/13/2017 8:55 am

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Ayala, Simoen M	200-Teacher	\$44,472.00	1.000	0	12	\$0.00	\$0.00	\$4,398.33	\$6,109.56
Bassett, Stephany	200-Teacher	\$29,374.00	0.500	0	5	\$0.00	\$0.00	\$2,905.12	\$0.00
Bedell, Wendy	200-Teacher	\$72,126.00	1.000	0	12	\$0.00	\$0.00	\$7,133.33	\$69.00
Bell, Fredrick M	200-Teacher	\$84,250.00	1.000	0	12	\$0.00	\$0.00	\$8,332.41	\$13,093.56
Beronio, Jill H	200-Teacher	\$55,375.00	1.000	0	9	\$0.00	\$0.00	\$5,476.64	\$69.00
Berwick, Erin	200-Teacher	\$74,093.00	1.000	0	12	\$0.00	\$0.00	\$7,327.87	\$69.00
Borse, MaryJo	200-Teacher	\$71,694.00	1.000	0	12	\$0.00	\$0.00	\$7,090.61	\$13,093.56
Brade, William T	200-Teacher	\$86,863.00	1.000	0	12	\$0.00	\$0.00	\$8,590.84	\$13,093.56
Bubulka, Meagan R	200-Teacher	\$42,191.20	1.000	0	9	\$0.00	\$0.00	\$4,172.75	\$395.46
Busch, Eric	200-Teacher	\$62,931.00	1.000	0	12	\$0.00	\$0.00	\$6,223.94	\$13,093.56
Camer, Catherine	200-Teacher	\$66,771.00	1.000	0	12	\$0.00	\$0.00	\$6,603.72	\$69.00
Carnes, Jennifer	200-Teacher	\$66,518.00	1.000	0	12	\$0.00	\$0.00	\$6,578.70	\$12,517.56
Chang, Catherine	114-Chief School Business Official	\$155,108.00	1.000	25	30	\$0.00	\$0.00	\$15,340.34	\$15,067.59
Chorney, Emilly	200-Teacher	\$36,849.00	1.000	0	10	\$0.00	\$0.00	\$3,644.40	\$69.00
Cramer, Ashley B	200-Teacher	\$24,688.83	0.670	0	10	\$0.00	\$0.00	\$2,441.75	\$0.00
Crist, Julie	200-Teacher	\$68,096.00	1.000	0	12	\$0.00	\$0.00	\$6,734.76	\$15,805.56
Deaton, Nancy A	200-Teacher	\$48,469.00	1.000	0	9	\$0.00	\$0.00	\$4,793.63	\$6,981.00
Dreher, Mark A	200-Teacher	\$64,821.00	1.000	0	12	\$0.00	\$0.00	\$6,410.86	\$13,093.56
Driscoll, Jennifer Lynn	200-Teacher	\$58,291.00	1.000	0	9	\$0.00	\$0.00	\$5,765.04	\$6,109.56
DuVall, Amy	200-Teacher	\$67,961.00	1.000	0	12	\$0.00	\$0.00	\$6,721.41	\$69.00
Emso, Almir	200-Teacher	\$43,594.00	1.000	0	12	\$0.00	\$0.00	\$4,311.49	\$5,685.00
Georganas, Dimitra E	200-Teacher	\$50,924.00	1.000	0	9	\$0.00	\$0.00	\$5,036.43	\$15,805.56
Gilmartin, Cathleen	200-Teacher	\$68,732.00	1.000	0	12	\$0.00	\$0.00	\$6,797.66	\$69.00
Glimco, John A	103-Principal	\$152,239.00	1.000	25	12	\$0.00	\$0.00	\$15,056.59	\$28,011.90
Griffin, Kerri A	200-Teacher	\$76,836.00	1.000	0	12	\$0.00	\$0.00	\$7,599.16	\$69.00
Halusek, Melissa	200-Teacher	\$76,503.00	1.000	0	12	\$0.00	\$0.00	\$7,566.22	\$10,525.56
Holubecki, Jeanine M	200-Teacher	\$68,274.40	1.000	0	12	\$0.00	\$0.00	\$6,752.41	\$15,805.56
Interrante, Michelle M	610-Resource Teacher Elementary	\$36,849.00	1.000	0	10	\$0.00	\$0.00	\$3,644.40	\$57.50
Jarosik, Michelle A	200-Teacher	\$20,837.44	0.520	0	9	\$0.00	\$0.00	\$2,060.84	\$0.00
Jesewitz, Michael	200-Teacher	\$48,469.00	1.000	0	9	\$0.00	\$0.00	\$4,793.63	\$493.56

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Johnson, Judy	200-Teacher	\$76,176.00	1.000	0	12	\$0.00	\$0.00	\$7,533.88	\$10,525.56
Kavanaugh, Maribeth	200-Teacher	\$66,600.00	1.000	0	12	\$0.00	\$0.00	\$6,586.81	\$13,093.56
Kim, Tanya	200-Teacher	\$62,628.00	1.000	0	12	\$0.00	\$0.00	\$6,193.97	\$15,805.56
Knapik, Margaret C	104-Assistant Principal	\$76,168.62	1.000	25	12	\$0.00	\$0.00	\$7,533.15	\$9,284.40
Kramer, Candice	101-Assistant/Associate District Superintendent	\$101,275.00	1.000	25	12	\$0.00	\$0.00	\$10,016.20	\$27,561.03
Krillie, Kevin George	610-Resource Teacher Elementary	\$47,258.00	1.000	0	10	\$0.00	\$0.00	\$4,673.86	\$7,394.06
Lasko, Niki	200-Teacher	\$67,090.00	1.000	0	12	\$0.00	\$0.00	\$6,635.27	\$13,093.56
Leone-Arroyo, Lucy	200-Teacher	\$37,086.60	0.600	0	12	\$0.00	\$0.00	\$3,667.90	\$0.00
Lewellyan, Kay	200-Teacher	\$102,114.00	1.000	0	12	\$0.00	\$0.00	\$10,099.18	\$13,093.56
Lisowski, Karyn E	610-Resource Teacher Elementary	\$59,741.00	1.000	0	12	\$0.00	\$0.00	\$5,908.44	\$6,109.56
Lubeck, Deborah	152-Special Education Director	\$98,880.00	1.000	0	12	\$0.00	\$0.00	\$9,779.33	\$27,865.62
Macek, Stephanie	200-Teacher	\$62,227.00	1.000	0	12	\$0.00	\$0.00	\$6,154.31	\$6,109.56
Madsen, Anthony M	200-Teacher	\$47,152.00	1.000	0	9	\$0.00	\$0.00	\$4,663.38	\$5,911.44
Maita, Jennifer	200-Teacher	\$30,697.00	0.500	0	12	\$0.00	\$0.00	\$3,035.96	\$0.00
Marrari, Juliette L	200-Teacher	\$42,525.00	1.000	0	10	\$0.00	\$0.00	\$4,205.77	\$15,794.06
Mars, Andrea L	610-Resource Teacher Elementary	\$82,746.00	1.000	0	12	\$0.00	\$0.00	\$8,183.66	\$6,109.56
Mattice, Pamela	203-English as a Second Language Teacher	\$57,305.50	0.700	0	7	\$0.00	\$0.00	\$5,667.57	\$0.00
McFadden, Kristin	200-Teacher	\$88,167.00	1.000	0	12	\$0.00	\$0.00	\$8,719.80	\$5,911.44
McPherson, Maureen	200-Teacher	\$23,345.96	1.000	0	12	\$0.00	\$0.00	\$2,308.94	\$24.15
Merchant, Dana	200-Teacher	\$65,683.00	1.000	0	12	\$0.00	\$0.00	\$6,496.11	\$69.00
Munchoff, Jason J	610-Resource Teacher Elementary	\$52,910.00	1.000	0	12	\$0.00	\$0.00	\$5,232.85	\$10,525.56
Neuberg, Michelle	200-Teacher	\$55,543.00	1.000	0	12	\$0.00	\$0.00	\$5,493.26	\$6,109.56
Olsen, Maureen C	200-Teacher	\$82,843.00	1.000	0	12	\$0.00	\$0.00	\$8,193.26	\$6,109.56
Oskroba, Erin	200-Teacher	\$69,753.00	1.000	0	12	\$0.00	\$0.00	\$6,898.64	\$10,525.56
Palzet, David E	100-District Superintendent	\$176,225.00	1.000	25	15	\$0.00	\$0.00	\$17,428.83	\$31,873.74
Ratcliff, Daniel S	200-Teacher	\$39,494.00	1.000	0	9	\$0.00	\$0.00	\$3,906.00	\$6,109.56
Reid, John M	200-Teacher	\$105,304.00	1.000	0	12	\$0.00	\$0.00	\$10,414.67	\$6,109.56
Riordan, Margaret	200-Teacher	\$79,692.00	1.000	0	12	\$0.00	\$0.00	\$7,881.62	\$12,669.00
Rozum, Kathryn E	610-Resource Teacher Elementary	\$57,618.00	1.000	0	12	\$0.00	\$0.00	\$5,698.48	\$6,183.16
Sarwark, Judy	200-Teacher	\$18,874.40	0.400	0	5	\$0.00	\$0.00	\$1,866.70	\$0.00
Schmager, Natalie	200-Teacher	\$48,126.00	1.000	0	12	\$0.00	\$0.00	\$4,759.71	\$7,949.56
Sheridan, Linda S	200-Teacher	\$75,368.00	1.000	0	12	\$0.00	\$0.00	\$7,453.97	\$15,805.56
Soverino, Jennifer M	200-Teacher	\$43,044.00	1.000	0	10	\$0.00	\$0.00	\$4,257.09	\$6,098.06
Spetter, Denise B	610-Resource Teacher Elementary	\$79,035.00	1.000	0	12	\$0.00	\$0.00	\$7,816.64	\$11,595.56
Szymczak, Annette P	200-Teacher	\$39,494.00	1.000	0	9	\$0.00	\$0.00	\$3,906.00	\$6,109.56
Tatina, Anthony	200-Teacher	\$64,012.00	1.000	0	12	\$0.00	\$0.00	\$6,330.85	\$13,093.56
Triggs, Barbara	200-Teacher	\$52,197.00	1.000	0	12	\$0.00	\$0.00	\$5,162.34	\$15,805.56
Tristano, Joy K	610-Resource Teacher Elementary	\$47,152.00	1.000	0	9	\$0.00	\$0.00	\$4,663.38	\$69.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Truesdale, Lindsay A	200-Teacher	\$44,684.00	1.000	0	9	\$0.00	\$0.00	\$4,419.29	\$7,405.56
Vandercar, Matthew D	103-Principal	\$153,965.00	1.000	25	12	\$0.00	\$0.00	\$15,227.29	\$21,135.30
Vidakovich, Millie	200-Teacher	\$58,789.20	1.000	0	12	\$0.00	\$0.00	\$5,814.31	\$493.56
Washburn, Dianne H	200-Teacher	\$129,809.00	1.000	0	12	\$0.00	\$0.00	\$12,838.24	\$7,405.56
Williamson, Jeanne	200-Teacher	\$86,280.00	1.000	0	12	\$0.00	\$0.00	\$8,533.18	\$10,525.56
Windisch, Amy	200-Teacher	\$79,972.00	1.000	0	12	\$0.00	\$0.00	\$7,909.31	\$69.00
Woltman, Eric M	200-Teacher	\$69,766.00	1.000	0	12	\$0.00	\$0.00	\$6,899.93	\$7,207.44

Totals

Distinct Employee Count: 75

Distinct Positions Count: 75

Total Positions Count: 75

Vacation Days: 150

Sick Days: 854

Base Salary: \$5,029,015.15

Bonuses: \$0.00

Annuities: \$0.00

Retirement Enhancements: \$497,374.61

Other Benefits: \$616,130.07

EIS Administrator and Teacher Salary and Benefits Report - School Year 2015

9/10/2015 12:12 pm

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
AMES, MELISSA G	205-Pre-Kindergarten Teacher	\$41,847.00	1.000	0	12	\$0.00	\$0.00	\$4,240.02	\$5,139.10
BASSETT, STEPHANY	200-Teacher	\$24,175.00	0.500	0	4	\$0.00	\$0.00	\$2,449.46	\$0.00
BEDELL, WENDY	200-Teacher	\$66,685.00	1.000	0	12	\$0.00	\$0.00	\$6,756.66	\$69.00
BELL, FREDRICK M	200-Teacher	\$77,894.00	1.000	0	12	\$0.00	\$0.00	\$7,892.38	\$10,106.10
BERONIO, JILL H	200-Teacher	\$45,927.00	1.000	0	9	\$0.00	\$0.00	\$4,653.42	\$58.00
BERWICK, ERIN	200-Teacher	\$66,667.00	1.000	0	12	\$0.00	\$0.00	\$6,754.83	\$69.00
BORSE, MARYJO	200-Teacher	\$66,286.00	1.000	0	12	\$0.00	\$0.00	\$6,716.23	\$10,100.28
BRADE, WILLIAM T	200-Teacher	\$80,310.00	1.000	0	12	\$0.00	\$0.00	\$8,137.17	\$10,106.10
BUSCH, ERIC	200-Teacher	\$58,047.00	1.000	0	12	\$0.00	\$0.00	\$5,881.44	\$10,106.10
CAMER, CATHERINE	200-Teacher	\$25,119.52	0.420	0	12	\$0.00	\$0.00	\$2,545.16	\$5,163.10
CARNES, JENNIFER	200-Teacher	\$59,590.00	1.000	0	12	\$0.00	\$0.00	\$6,037.78	\$5,061.15
CASTANEDA, NATALIE	200-Teacher	\$42,291.00	1.000	0	9	\$0.00	\$0.00	\$4,285.01	\$5,163.10
CHANG, CATHERINE	114-Chief School Business Official	\$145,498.00	1.000	25	30	\$0.00	\$0.00	\$15,095.85	\$17,371.36
CHRIST, SIMOEN M	200-Teacher	\$37,017.00	1.000	0	9	\$0.00	\$0.00	\$3,750.64	\$5,163.10
CIMO, NICOLE M	200-Teacher	\$25,853.96	0.740	0	10	\$0.00	\$0.00	\$2,619.57	\$52.00
COLLINS, CAITLIN A	610-Resource Teacher Elementary	\$41,666.00	1.000	0	10	\$0.00	\$0.00	\$4,221.68	\$458.68
CRIST, JULIE	200-Teacher	\$61,122.00	1.000	0	12	\$0.00	\$0.00	\$6,193.00	\$69.00
DEATON, NANCY A	200-Teacher	\$39,902.00	1.000	0	10	\$0.00	\$0.00	\$4,042.95	\$3,885.00
DREHER, MARK A	200-Teacher	\$59,931.00	1.000	0	12	\$0.00	\$0.00	\$6,072.33	\$10,106.10
DRISCOLL, JENNIFER LYNN	200-Teacher	\$45,628.00	1.000	0	10	\$0.00	\$0.00	\$4,623.12	\$4,305.68
DRON, DANYELLE	610-Resource Teacher Elementary	\$40,882.00	1.000	0	9	\$0.00	\$0.00	\$4,142.25	\$69.00
DUVALL, AMY	200-Teacher	\$62,834.00	1.000	0	12	\$0.00	\$0.00	\$6,366.47	\$69.00
EMSO, ALMIR	200-Teacher	\$38,493.00	1.000	0	12	\$0.00	\$0.00	\$3,900.19	\$4,661.00
FREDISDORF, MARK	100-District Superintendent	\$224,973.00	1.000	25	12	\$0.00	\$0.00	\$23,341.62	\$27,895.96
GEORGANAS, DIMITRA E	200-Teacher	\$41,685.00	1.000	0	10	\$0.00	\$0.00	\$4,223.61	\$11,308.00
GILMARTIN, CATHLEEN	200-Teacher	\$53,091.00	1.000	0	12	\$0.00	\$0.00	\$5,379.29	\$69.00
GLIMCO, JOHN A	103-Principal	\$142,120.00	1.000	25	12	\$5,000.00	\$0.00	\$15,264.14	\$25,135.46
GRIFFIN, KERRI A	200-Teacher	\$71,039.00	1.000	0	12	\$0.00	\$0.00	\$7,197.81	\$69.00
HALUSEK, MELISSA	200-Teacher	\$69,777.00	1.000	0	12	\$0.00	\$0.00	\$7,069.95	\$7,395.10
HOLUBECKI, JEANINE M	200-Teacher	\$63,825.00	1.000	0	12	\$0.00	\$0.00	\$6,466.88	\$547.10

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
JAROSIK, MICHELLE A	205-Pre-Kindergarten Teacher	\$18,570.00	0.520	0	10	\$0.00	\$0.00	\$1,881.55	\$0.00
JESEWITZ, MICHAEL	200-Teacher	\$40,482.00	1.000	0	9	\$0.00	\$0.00	\$4,101.72	\$4,363.10
JOHNSON, JUDY	200-Teacher	\$68,593.00	1.000	0	12	\$0.00	\$0.00	\$6,949.98	\$7,406.30
KAVANAUGH, MARIBETH	200-Teacher	\$55,512.00	1.000	0	12	\$0.00	\$0.00	\$5,624.59	\$10,106.10
KIM, TANYA	200-Teacher	\$55,914.00	1.000	0	12	\$0.00	\$0.00	\$5,665.32	\$547.10
KRAMER, CANDICE	101-Assistant/Associate District Superintendent	\$95,000.00	1.000	25	12	\$0.00	\$0.00	\$9,856.54	\$24,718.40
LASKO, NIKI	200-Teacher	\$62,029.00	1.000	0	12	\$0.00	\$0.00	\$6,284.90	\$10,106.10
LEONE-ARROYO, LUCY	200-Teacher	\$28,574.00	0.500	0	4	\$0.00	\$0.00	\$2,895.17	\$0.00
LEWELLYAN, KAY	200-Teacher	\$92,501.00	1.000	0	12	\$0.00	\$0.00	\$9,372.39	\$10,100.28
LISOWSKI, KARYN E	610-Resource Teacher Elementary	\$48,350.00	1.000	0	12	\$0.00	\$0.00	\$4,898.92	\$5,139.10
LUBECK, DEBORAH	152-State-Approved Director of Special Education	\$96,000.00	1.000	0	12	\$0.00	\$0.00	\$9,960.29	\$25,007.12
MACEK, STEPHANIE	200-Teacher	\$53,787.00	1.000	0	12	\$0.00	\$0.00	\$5,449.81	\$5,163.10
MADSEN, ANTHONY M	200-Teacher	\$39,893.00	1.000	0	10	\$0.00	\$0.00	\$4,042.04	\$4,092.05
MAITA, JENNIFER	200-Teacher	\$27,105.00	0.500	0	6	\$0.00	\$0.00	\$2,746.33	\$0.00
MARS, ANDREA L	610-Resource Teacher Elementary	\$74,593.00	1.000	0	12	\$0.00	\$0.00	\$7,557.91	\$5,163.10
MATTICE, PAMELA	203-English as a Second Language Teacher	\$37,844.00	0.500	0	9	\$0.00	\$0.00	\$3,834.43	\$0.00
MCFADDEN, KRISTIN	200-Teacher	\$81,515.00	1.000	0	12	\$0.00	\$0.00	\$8,259.26	\$4,908.69
MCPHERSON, MAUREEN	200-Teacher	\$47,430.00	1.000	0	12	\$0.00	\$0.00	\$4,805.70	\$8,140.69
MERCHANT, DANA	200-Teacher	\$49,866.00	1.000	0	9	\$0.00	\$0.00	\$5,052.52	\$4,908.69
MUNCHOFF, JASON J	610-Resource Teacher Elementary	\$42,291.00	1.000	0	12	\$0.00	\$0.00	\$4,285.01	\$5,139.10
NEUBERG, MICHELLE	205-Pre-Kindergarten Teacher	\$51,353.00	1.000	0	12	\$0.00	\$0.00	\$5,203.19	\$5,163.10
OLSEN, MAUREEN C	200-Teacher	\$76,593.00	1.000	0	12	\$0.00	\$0.00	\$7,760.56	\$5,139.10
OSKROBA, ERIN	200-Teacher	\$62,655.00	1.000	0	12	\$0.00	\$0.00	\$6,348.33	\$7,419.10
RATCLIFF, DANIEL S	200-Teacher	\$35,692.00	1.000	0	9	\$0.00	\$0.00	\$3,616.38	\$5,163.10
REID, JOHN M	200-Teacher	\$97,360.00	1.000	0	12	\$0.00	\$0.00	\$9,864.71	\$7,395.10
RIORDAN, MARGARET	200-Teacher	\$73,680.00	1.000	0	12	\$0.00	\$0.00	\$7,465.40	\$9,604.00
ROZUM, KATHRYN E	610-Resource Teacher Elementary	\$53,271.00	1.000	0	12	\$0.00	\$0.00	\$5,397.52	\$10,106.10
SARWARK, JUDY	200-Teacher	\$21,813.00	0.500	0	4	\$0.00	\$0.00	\$2,210.14	\$0.00
SHERIDAN, LINDA S	200-Teacher	\$69,682.00	1.000	0	12	\$0.00	\$0.00	\$7,060.32	\$13,231.10
SPETTER, DENISE B	610-Resource Teacher Elementary	\$73,072.00	1.000	0	12	\$0.00	\$0.00	\$7,403.80	\$69.00
TATINA, ANTHONY	200-Teacher	\$59,183.00	1.000	0	12	\$0.00	\$0.00	\$5,996.54	\$10,106.10
TRIGGS, BARBARA	200-Teacher	\$43,503.00	1.000	0	9	\$0.00	\$0.00	\$4,407.81	\$13,231.10
TRUESDALE, LINDSAY A	200-Teacher	\$39,415.00	1.000	0	10	\$0.00	\$0.00	\$3,993.61	\$4,305.68
VANDERCAR, MATTHEW D	103-Principal	\$144,078.00	1.000	25	12	\$0.00	\$0.00	\$14,948.52	\$18,331.22
VERVACK, KRISTI	200-Teacher	\$45,817.50	1.000	0	12	\$0.00	\$0.00	\$4,642.32	\$571.10
VIDAKOVICH, MILLIE	200-Teacher	\$54,654.00	1.000	0	12	\$0.00	\$0.00	\$5,537.65	\$571.10
VONNAHME, JILLIAN	200-Teacher	\$42,291.00	1.000	0	12	\$0.00	\$0.00	\$4,285.01	\$69.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
WASHBURN, DIANNE H	200-Teacher	\$120,015.00	1.000	0	12	\$0.00	\$0.00	\$12,160.16	\$5,163.10
WILLIAMSON, JEANNE	200-Teacher	\$79,771.00	1.000	0	12	\$0.00	\$0.00	\$8,082.56	\$7,419.10
WINDISCH, AMY	200-Teacher	\$70,718.00	1.000	0	12	\$0.00	\$0.00	\$7,165.29	\$69.00
WOLTMAN, ERIC M	200-Teacher	\$64,503.00	1.000	0	12	\$0.00	\$0.00	\$6,535.57	\$4,908.69
Totals									
Distinct Employee Count: 71		Distinct Positions Count: 71		Total Positions Count: 71		Vacation Days: 125		Sick Days: 797	
Base Salary: \$4,415,143.98		Bonuses: \$5,000.00		Annuities: \$0.00		Retirement Enhancements: \$449,930.68		Other Benefits: \$442,814.48	

EIS Administrator and Teacher Salary and Benefits Report - School Year 2016

9/14/2016 9:00 am

**Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000**

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Ayala, Simoen M	200-Teacher	\$39,897.00	1.000	0	9	\$0.00	\$0.00	\$3,978.05	\$5,885.44
Bassett, Stephany	200-Teacher	\$28,244.00	0.500	0	5	\$0.00	\$0.00	\$2,816.15	\$0.00
Bedell, Wendy	200-Teacher	\$69,352.00	1.000	0	12	\$0.00	\$0.00	\$6,914.95	\$69.00
Bell, Fredrick M	200-Teacher	\$81,010.00	1.000	0	12	\$0.00	\$0.00	\$8,077.35	\$12,485.44
Beronio, Jill H	200-Teacher	\$53,245.00	1.000	0	9	\$0.00	\$0.00	\$5,308.95	\$69.00
Berwick, Erin	200-Teacher	\$69,334.00	1.000	0	12	\$0.00	\$0.00	\$6,913.15	\$69.00
Borse, MaryJo	200-Teacher	\$68,937.00	1.000	0	12	\$0.00	\$0.00	\$6,873.57	\$12,485.44
Brade, William T	200-Teacher	\$83,522.00	1.000	0	12	\$0.00	\$0.00	\$8,327.81	\$12,485.44
Bubulka, Meagan R	200-Teacher	\$52,706.00	1.000	0	10	\$0.00	\$0.00	\$5,255.21	\$474.44
Busch, Eric	200-Teacher	\$60,511.00	1.000	0	12	\$0.00	\$0.00	\$6,033.43	\$12,485.44
Camer, Catherine	200-Teacher	\$64,203.00	1.000	0	12	\$0.00	\$0.00	\$6,401.55	\$172.38
Carnes, Jennifer	200-Teacher	\$61,974.00	1.000	0	12	\$0.00	\$0.00	\$6,179.30	\$11,885.44
Chang, Catherine	114-Chief School Business Official	\$149,863.00	1.000	25	30	\$0.00	\$0.00	\$15,548.74	\$18,172.62
Collins, Caitlin A	610-Resource Teacher Elementary	\$50,166.00	1.000	0	9	\$0.00	\$0.00	\$5,001.95	\$5,885.44
Crist, Julie	200-Teacher	\$63,567.00	1.000	0	12	\$0.00	\$0.00	\$6,338.14	\$3,463.08
Deaton, Nancy A	200-Teacher	\$46,605.00	1.000	0	12	\$0.00	\$0.00	\$4,646.89	\$6,669.00
Dreher, Mark A	200-Teacher	\$62,328.00	1.000	0	12	\$0.00	\$0.00	\$6,214.60	\$12,485.44
Driscoll, Jennifer Lynn	200-Teacher	\$56,049.00	1.000	0	9	\$0.00	\$0.00	\$5,588.53	\$5,885.44
Dron, Danyelle	610-Resource Teacher Elementary	\$49,562.00	1.000	0	9	\$0.00	\$0.00	\$4,941.73	\$69.00
DuVall, Amy	200-Teacher	\$65,347.00	1.000	0	12	\$0.00	\$0.00	\$6,515.62	\$69.00
Emso, Almir	200-Teacher	\$41,917.00	1.000	0	12	\$0.00	\$0.00	\$4,179.46	\$5,469.00
Georganas, Dimitra E	200-Teacher	\$48,734.70	1.000	0	12	\$0.00	\$0.00	\$4,859.24	\$14,885.44
Gilmartin, Cathleen	200-Teacher	\$65,134.00	1.000	0	12	\$0.00	\$0.00	\$6,494.38	\$69.00
Glimco, John A	103-Principal	\$146,384.00	1.000	25	12	\$0.00	\$0.00	\$15,187.78	\$26,295.53
Griffin, Kerri A	200-Teacher	\$73,881.00	1.000	0	12	\$0.00	\$0.00	\$7,366.53	\$69.00
Halusek, Melissa	200-Teacher	\$73,561.00	1.000	0	12	\$0.00	\$0.00	\$7,334.62	\$10,085.44
Holubecki, Jeanine M	200-Teacher	\$66,378.00	1.000	0	12	\$0.00	\$0.00	\$6,618.42	\$14,885.44
Jarosik, Michelle A	200-Teacher	\$20,035.88	0.520	0	9	\$0.00	\$0.00	\$1,997.74	\$0.00
Jesewitz, Michael	200-Teacher	\$46,605.00	1.000	0	9	\$0.00	\$0.00	\$4,646.89	\$2,285.44
Johnson, Judy	200-Teacher	\$71,337.00	1.000	0	12	\$0.00	\$0.00	\$7,112.87	\$10,085.44

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Kavanaugh, Maribeth	200-Teacher	\$63,084.00	1.000	0	12	\$0.00	\$0.00	\$6,289.98	\$12,485.44
Kim, Tanya	200-Teacher	\$60,219.00	1.000	0	12	\$0.00	\$0.00	\$6,004.32	\$12,485.44
Kramer, Candice	101-Assistant/Associate District Superintendent	\$97,850.00	1.000	25	12	\$0.00	\$0.00	\$10,152.23	\$25,867.38
Lasko, Niki	200-Teacher	\$64,510.00	1.000	0	12	\$0.00	\$0.00	\$6,432.16	\$12,485.44
Leone-Arroyo, Lucy	200-Teacher	\$35,660.40	0.600	0	7	\$0.00	\$0.00	\$3,555.63	\$0.00
Lewellyan, Kay	200-Teacher	\$96,201.00	1.000	0	12	\$0.00	\$0.00	\$9,592.01	\$12,485.44
Lisowski, Karyn E	610-Resource Teacher Elementary	\$56,488.00	1.000	0	12	\$0.00	\$0.00	\$5,632.31	\$5,885.44
Lubeck, Deborah	152-State-Approved Director of Special Education	\$18,025.00	0.180	0	12	\$0.00	\$0.00	\$1,870.14	\$1,315.39
Macek, Stephanie	200-Teacher	\$57,924.00	1.000	0	12	\$0.00	\$0.00	\$5,775.49	\$5,885.44
Madsen, Anthony M	200-Teacher	\$45,338.00	1.000	0	9	\$0.00	\$0.00	\$4,520.56	\$5,695.44
Maita, Jennifer	200-Teacher	\$25,602.70	0.500	0	6	\$0.00	\$0.00	\$2,552.79	\$0.00
Mars, Andrea L	610-Resource Teacher Elementary	\$77,577.00	1.000	0	12	\$0.00	\$0.00	\$7,735.05	\$5,885.44
Mattice, Pamela	203-English as a Second Language Teacher	\$55,101.20	0.700	0	6	\$0.00	\$0.00	\$5,494.03	\$0.00
McFadden, Kristin	200-Teacher	\$84,776.00	1.000	0	12	\$0.00	\$0.00	\$8,452.85	\$5,695.44
McPherson, Maureen	200-Teacher	\$52,748.00	1.000	0	12	\$0.00	\$0.00	\$5,259.40	\$6,895.44
Merchant, Dana	200-Teacher	\$61,247.00	1.000	0	12	\$0.00	\$0.00	\$6,106.82	\$3,806.87
Munchoff, Jason J	610-Resource Teacher Elementary	\$48,965.00	1.000	0	12	\$0.00	\$0.00	\$4,882.20	\$10,085.44
Neuberg, Michelle	200-Teacher	\$53,407.00	1.000	0	12	\$0.00	\$0.00	\$5,325.11	\$5,885.44
Olsen, Maureen C	200-Teacher	\$79,657.00	1.000	0	12	\$0.00	\$0.00	\$7,942.44	\$5,885.44
Oskroba, Erin	200-Teacher	\$65,161.00	1.000	0	12	\$0.00	\$0.00	\$6,497.07	\$10,085.44
Palzet, David E	100-District Superintendent	\$179,675.58	1.000	25	15	\$0.00	\$0.00	\$18,641.88	\$30,124.37
Ratcliff, Daniel S	200-Teacher	\$37,975.00	1.000	0	9	\$0.00	\$0.00	\$3,786.41	\$5,885.44
Reid, John M	200-Teacher	\$101,254.00	1.000	0	12	\$0.00	\$0.00	\$10,095.83	\$5,885.44
Riordan, Margaret	200-Teacher	\$76,627.00	1.000	0	12	\$0.00	\$0.00	\$7,640.32	\$12,069.00
Rozum, Kathryn E	610-Resource Teacher Elementary	\$55,402.00	1.000	0	12	\$0.00	\$0.00	\$5,524.02	\$7,085.44
Sarwark, Judy	200-Teacher	\$18,148.40	0.400	0	4	\$0.00	\$0.00	\$1,809.54	\$0.00
Savas, Constantina	200-Teacher	\$24,217.15	0.670	0	10	\$0.00	\$0.00	\$2,414.64	\$0.00
Schmager, Natalie	200-Teacher	\$48,965.00	1.000	0	9	\$0.00	\$0.00	\$4,882.20	\$5,885.44
Sheridan, Linda S	200-Teacher	\$72,469.00	1.000	0	12	\$0.00	\$0.00	\$7,225.74	\$14,885.44
Spencer, Julia M	200-Teacher	\$18,795.16	0.520	0	10	\$0.00	\$0.00	\$1,874.03	\$0.00
Spetter, Denise B	610-Resource Teacher Elementary	\$75,995.00	1.000	0	12	\$0.00	\$0.00	\$7,577.31	\$12,485.44
Szymczak, Annette P	200-Teacher	\$37,975.00	1.000	0	10	\$0.00	\$0.00	\$3,786.41	\$5,874.44
Tatina, Anthony	200-Teacher	\$61,550.00	1.000	0	12	\$0.00	\$0.00	\$6,137.03	\$12,485.44
Triggs, Barbara	200-Teacher	\$50,189.00	1.000	0	12	\$0.00	\$0.00	\$5,004.24	\$14,885.44
Tristano, Joy K	610-Resource Teacher Elementary	\$45,338.00	1.000	0	10	\$0.00	\$0.00	\$4,520.56	\$58.00
Truesdale, Lindsay A	200-Teacher	\$42,965.00	1.000	0	9	\$0.00	\$0.00	\$4,283.95	\$485.44
Vandercar, Matthew D	103-Principal	\$148,400.00	1.000	25	12	\$0.00	\$0.00	\$15,396.95	\$20,141.57

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Vervack, Kristi	200-Teacher	\$50,189.00	1.000	0	12	\$0.00	\$0.00	\$5,004.24	\$279.08
Vidakovich, Millie	200-Teacher	\$56,840.00	1.000	0	12	\$0.00	\$0.00	\$5,667.40	\$485.44
Washburn, Dianne H	200-Teacher	\$124,816.00	1.000	0	12	\$0.00	\$0.00	\$12,445.15	\$7,085.44
Williamson, Jeanne	200-Teacher	\$82,962.00	1.000	0	12	\$0.00	\$0.00	\$8,271.98	\$10,085.44
Windisch, Amy	200-Teacher	\$74,948.00	1.000	0	12	\$0.00	\$0.00	\$7,472.92	\$69.00
Woltman, Eric M	200-Teacher	\$67,083.00	1.000	0	12	\$0.00	\$0.00	\$6,688.71	\$6,895.44
Totals									
Distinct Employee Count: 73		Distinct Positions Count: 73		Total Positions Count: 73		Vacation Days: 125		Sick Days: 822	
Base Salary: \$4,682,709.17		Bonuses: \$0.00		Annuities: \$0.00		Retirement Enhancements: \$469,897.65		Other Benefits: \$527,347.19	

EIS Administrator and Teacher Salary and Benefits Report - School Year 2017

9/13/2017 8:55 am

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Ayala, Simoen M	200-Teacher	\$44,472.00	1.000	0	12	\$0.00	\$0.00	\$4,398.33	\$6,109.56
Bassett, Stephany	200-Teacher	\$29,374.00	0.500	0	5	\$0.00	\$0.00	\$2,905.12	\$0.00
Bedell, Wendy	200-Teacher	\$72,126.00	1.000	0	12	\$0.00	\$0.00	\$7,133.33	\$69.00
Bell, Fredrick M	200-Teacher	\$84,250.00	1.000	0	12	\$0.00	\$0.00	\$8,332.41	\$13,093.56
Beronio, Jill H	200-Teacher	\$55,375.00	1.000	0	9	\$0.00	\$0.00	\$5,476.64	\$69.00
Berwick, Erin	200-Teacher	\$74,093.00	1.000	0	12	\$0.00	\$0.00	\$7,327.87	\$69.00
Borse, MaryJo	200-Teacher	\$71,694.00	1.000	0	12	\$0.00	\$0.00	\$7,090.61	\$13,093.56
Brade, William T	200-Teacher	\$86,863.00	1.000	0	12	\$0.00	\$0.00	\$8,590.84	\$13,093.56
Bubulka, Meagan R	200-Teacher	\$42,191.20	1.000	0	9	\$0.00	\$0.00	\$4,172.75	\$395.46
Busch, Eric	200-Teacher	\$62,931.00	1.000	0	12	\$0.00	\$0.00	\$6,223.94	\$13,093.56
Camer, Catherine	200-Teacher	\$66,771.00	1.000	0	12	\$0.00	\$0.00	\$6,603.72	\$69.00
Carnes, Jennifer	200-Teacher	\$66,518.00	1.000	0	12	\$0.00	\$0.00	\$6,578.70	\$12,517.56
Chang, Catherine	114-Chief School Business Official	\$155,108.00	1.000	25	30	\$0.00	\$0.00	\$15,340.34	\$15,067.59
Chorney, Emilly	200-Teacher	\$36,849.00	1.000	0	10	\$0.00	\$0.00	\$3,644.40	\$69.00
Cramer, Ashley B	200-Teacher	\$24,688.83	0.670	0	10	\$0.00	\$0.00	\$2,441.75	\$0.00
Crist, Julie	200-Teacher	\$68,096.00	1.000	0	12	\$0.00	\$0.00	\$6,734.76	\$15,805.56
Deaton, Nancy A	200-Teacher	\$48,469.00	1.000	0	9	\$0.00	\$0.00	\$4,793.63	\$6,981.00
Dreher, Mark A	200-Teacher	\$64,821.00	1.000	0	12	\$0.00	\$0.00	\$6,410.86	\$13,093.56
Driscoll, Jennifer Lynn	200-Teacher	\$58,291.00	1.000	0	9	\$0.00	\$0.00	\$5,765.04	\$6,109.56
DuVall, Amy	200-Teacher	\$67,961.00	1.000	0	12	\$0.00	\$0.00	\$6,721.41	\$69.00
Emso, Almir	200-Teacher	\$43,594.00	1.000	0	12	\$0.00	\$0.00	\$4,311.49	\$5,685.00
Georganas, Dimitra E	200-Teacher	\$50,924.00	1.000	0	9	\$0.00	\$0.00	\$5,036.43	\$15,805.56
Gilmartin, Cathleen	200-Teacher	\$68,732.00	1.000	0	12	\$0.00	\$0.00	\$6,797.66	\$69.00
Glimco, John A	103-Principal	\$152,239.00	1.000	25	12	\$0.00	\$0.00	\$15,056.59	\$28,011.90
Griffin, Kerri A	200-Teacher	\$76,836.00	1.000	0	12	\$0.00	\$0.00	\$7,599.16	\$69.00
Halusek, Melissa	200-Teacher	\$76,503.00	1.000	0	12	\$0.00	\$0.00	\$7,566.22	\$10,525.56
Holubecki, Jeanine M	200-Teacher	\$68,274.40	1.000	0	12	\$0.00	\$0.00	\$6,752.41	\$15,805.56
Interrante, Michelle M	610-Resource Teacher Elementary	\$36,849.00	1.000	0	10	\$0.00	\$0.00	\$3,644.40	\$57.50
Jarosik, Michelle A	200-Teacher	\$20,837.44	0.520	0	9	\$0.00	\$0.00	\$2,060.84	\$0.00
Jesewitz, Michael	200-Teacher	\$48,469.00	1.000	0	9	\$0.00	\$0.00	\$4,793.63	\$493.56

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Johnson, Judy	200-Teacher	\$76,176.00	1.000	0	12	\$0.00	\$0.00	\$7,533.88	\$10,525.56
Kavanaugh, Maribeth	200-Teacher	\$66,600.00	1.000	0	12	\$0.00	\$0.00	\$6,586.81	\$13,093.56
Kim, Tanya	200-Teacher	\$62,628.00	1.000	0	12	\$0.00	\$0.00	\$6,193.97	\$15,805.56
Knapik, Margaret C	104-Assistant Principal	\$76,168.62	1.000	25	12	\$0.00	\$0.00	\$7,533.15	\$9,284.40
Kramer, Candice	101-Assistant/Associate District Superintendent	\$101,275.00	1.000	25	12	\$0.00	\$0.00	\$10,016.20	\$27,561.03
Krillie, Kevin George	610-Resource Teacher Elementary	\$47,258.00	1.000	0	10	\$0.00	\$0.00	\$4,673.86	\$7,394.06
Lasko, Niki	200-Teacher	\$67,090.00	1.000	0	12	\$0.00	\$0.00	\$6,635.27	\$13,093.56
Leone-Arroyo, Lucy	200-Teacher	\$37,086.60	0.600	0	12	\$0.00	\$0.00	\$3,667.90	\$0.00
Lewellyan, Kay	200-Teacher	\$102,114.00	1.000	0	12	\$0.00	\$0.00	\$10,099.18	\$13,093.56
Lisowski, Karyn E	610-Resource Teacher Elementary	\$59,741.00	1.000	0	12	\$0.00	\$0.00	\$5,908.44	\$6,109.56
Lubeck, Deborah	152-Special Education Director	\$98,880.00	1.000	0	12	\$0.00	\$0.00	\$9,779.33	\$27,865.62
Macek, Stephanie	200-Teacher	\$62,227.00	1.000	0	12	\$0.00	\$0.00	\$6,154.31	\$6,109.56
Madsen, Anthony M	200-Teacher	\$47,152.00	1.000	0	9	\$0.00	\$0.00	\$4,663.38	\$5,911.44
Maita, Jennifer	200-Teacher	\$30,697.00	0.500	0	12	\$0.00	\$0.00	\$3,035.96	\$0.00
Marrari, Juliette L	200-Teacher	\$42,525.00	1.000	0	10	\$0.00	\$0.00	\$4,205.77	\$15,794.06
Mars, Andrea L	610-Resource Teacher Elementary	\$82,746.00	1.000	0	12	\$0.00	\$0.00	\$8,183.66	\$6,109.56
Mattice, Pamela	203-English as a Second Language Teacher	\$57,305.50	0.700	0	7	\$0.00	\$0.00	\$5,667.57	\$0.00
McFadden, Kristin	200-Teacher	\$88,167.00	1.000	0	12	\$0.00	\$0.00	\$8,719.80	\$5,911.44
McPherson, Maureen	200-Teacher	\$23,345.96	1.000	0	12	\$0.00	\$0.00	\$2,308.94	\$24.15
Merchant, Dana	200-Teacher	\$65,683.00	1.000	0	12	\$0.00	\$0.00	\$6,496.11	\$69.00
Munchoff, Jason J	610-Resource Teacher Elementary	\$52,910.00	1.000	0	12	\$0.00	\$0.00	\$5,232.85	\$10,525.56
Neuberg, Michelle	200-Teacher	\$55,543.00	1.000	0	12	\$0.00	\$0.00	\$5,493.26	\$6,109.56
Olsen, Maureen C	200-Teacher	\$82,843.00	1.000	0	12	\$0.00	\$0.00	\$8,193.26	\$6,109.56
Oskroba, Erin	200-Teacher	\$69,753.00	1.000	0	12	\$0.00	\$0.00	\$6,898.64	\$10,525.56
Palzet, David E	100-District Superintendent	\$176,225.00	1.000	25	15	\$0.00	\$0.00	\$17,428.83	\$31,873.74
Ratcliff, Daniel S	200-Teacher	\$39,494.00	1.000	0	9	\$0.00	\$0.00	\$3,906.00	\$6,109.56
Reid, John M	200-Teacher	\$105,304.00	1.000	0	12	\$0.00	\$0.00	\$10,414.67	\$6,109.56
Riordan, Margaret	200-Teacher	\$79,692.00	1.000	0	12	\$0.00	\$0.00	\$7,881.62	\$12,669.00
Rozum, Kathryn E	610-Resource Teacher Elementary	\$57,618.00	1.000	0	12	\$0.00	\$0.00	\$5,698.48	\$6,183.16
Sarwark, Judy	200-Teacher	\$18,874.40	0.400	0	5	\$0.00	\$0.00	\$1,866.70	\$0.00
Schmager, Natalie	200-Teacher	\$48,126.00	1.000	0	12	\$0.00	\$0.00	\$4,759.71	\$7,949.56
Sheridan, Linda S	200-Teacher	\$75,368.00	1.000	0	12	\$0.00	\$0.00	\$7,453.97	\$15,805.56
Soverino, Jennifer M	200-Teacher	\$43,044.00	1.000	0	10	\$0.00	\$0.00	\$4,257.09	\$6,098.06
Spetter, Denise B	610-Resource Teacher Elementary	\$79,035.00	1.000	0	12	\$0.00	\$0.00	\$7,816.64	\$11,595.56
Szymczak, Annette P	200-Teacher	\$39,494.00	1.000	0	9	\$0.00	\$0.00	\$3,906.00	\$6,109.56
Tatina, Anthony	200-Teacher	\$64,012.00	1.000	0	12	\$0.00	\$0.00	\$6,330.85	\$13,093.56
Triggs, Barbara	200-Teacher	\$52,197.00	1.000	0	12	\$0.00	\$0.00	\$5,162.34	\$15,805.56
Tristano, Joy K	610-Resource Teacher Elementary	\$47,152.00	1.000	0	9	\$0.00	\$0.00	\$4,663.38	\$69.00

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Truesdale, Lindsay A	200-Teacher	\$44,684.00	1.000	0	9	\$0.00	\$0.00	\$4,419.29	\$7,405.56
Vandercar, Matthew D	103-Principal	\$153,965.00	1.000	25	12	\$0.00	\$0.00	\$15,227.29	\$21,135.30
Vidakovich, Millie	200-Teacher	\$58,789.20	1.000	0	12	\$0.00	\$0.00	\$5,814.31	\$493.56
Washburn, Dianne H	200-Teacher	\$129,809.00	1.000	0	12	\$0.00	\$0.00	\$12,838.24	\$7,405.56
Williamson, Jeanne	200-Teacher	\$86,280.00	1.000	0	12	\$0.00	\$0.00	\$8,533.18	\$10,525.56
Windisch, Amy	200-Teacher	\$79,972.00	1.000	0	12	\$0.00	\$0.00	\$7,909.31	\$69.00
Woltman, Eric M	200-Teacher	\$69,766.00	1.000	0	12	\$0.00	\$0.00	\$6,899.93	\$7,207.44

Totals

Distinct Employee Count: 75

Distinct Positions Count: 75

Total Positions Count: 75

Vacation Days: 150

Sick Days: 854

Base Salary: \$5,029,015.15

Bonuses: \$0.00

Annuities: \$0.00

Retirement Enhancements: \$497,374.61

Other Benefits: \$616,130.07

EIS Administrator and Teacher Salary and Benefits Report - School Year 2018

1/7/2019 3:25 pm

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Ayala, Simoen M	200-Teacher	\$18,525.60	0.40	0	12	\$0.00	\$0.00	\$1,950.23	\$2,872.82
Ban, Jennifer M	101-Assistant/Associate District Superintendent	\$135,000.00	1.00	25	12	\$0.00	\$0.00	\$14,212.08	\$10,579.26
Bedell, Wendy	200-Teacher	\$74,290.00	1.00	0	12	\$0.00	\$0.00	\$7,820.65	\$69.00
Bell, Fredrick M	200-Teacher	\$77,241.60	1.00	0	12	\$0.00	\$0.00	\$8,131.62	\$12,460.69
Beronio, Jill H	200-Teacher	\$57,036.00	1.00	0	10	\$0.00	\$0.00	\$6,004.32	\$69.00
Berwick, Erin	200-Teacher	\$76,316.00	1.00	0	12	\$0.00	\$0.00	\$8,034.24	\$69.00
Bialobrzski, Magdalena C	203-English as a Second Language Teacher	\$53,682.00	1.00	0	10	\$0.00	\$0.00	\$5,651.07	\$13,598.54
Blomarz, Alex Michael	200-Teacher	\$30,133.69	0.63	0	6	\$0.00	\$0.00	\$2,979.25	\$5,198.16
Borse, MaryJo	200-Teacher	\$73,845.00	1.00	0	12	\$0.00	\$0.00	\$7,773.85	\$13,610.04
Brade, William T	200-Teacher	\$89,469.00	1.00	0	12	\$0.00	\$0.00	\$9,418.80	\$13,610.04
Bubulka, Meagan R	200-Teacher	\$58,586.00	1.00	0	10	\$0.00	\$0.00	\$6,167.29	\$176.19
Busch, Eric	200-Teacher	\$64,819.00	1.00	0	12	\$0.00	\$0.00	\$6,823.69	\$13,610.04
Camer, Catherine	610-Resource Teacher Elementary	\$12,470.01	0.18	0	12	\$0.00	\$0.00	\$1,312.76	\$10.35
Chang, Catherine	114-Chief School Business Official	\$158,210.00	1.00	25	12	\$0.00	\$0.00	\$16,655.53	\$20,796.69
Crist, Julie	200-Teacher	\$70,139.00	1.00	0	12	\$0.00	\$0.00	\$7,383.63	\$16,944.72
Deaton, Nancy A	200-Teacher	\$49,923.00	1.00	0	10	\$0.00	\$0.00	\$5,255.28	\$7,357.44
Dreher, Mark A	200-Teacher	\$66,766.00	1.00	0	12	\$0.00	\$0.00	\$7,028.65	\$13,610.04
Driscoll, Jennifer Lynn	200-Teacher	\$60,040.00	1.00	0	12	\$0.00	\$0.00	\$6,320.42	\$6,302.04
DuVall, Amy	200-Teacher	\$70,000.00	1.00	0	12	\$0.00	\$0.00	\$7,369.21	\$69.00
Emso, Almir	200-Teacher	\$44,902.00	1.00	0	12	\$0.00	\$0.00	\$4,726.80	\$5,865.00
GEORGANAS, DIMITRA E	200-Teacher	\$52,452.00	1.00	0	10	\$0.00	\$0.00	\$5,521.80	\$16,944.72
Gilmartin, Cathleen	200-Teacher	\$71,817.00	1.00	0	12	\$0.00	\$0.00	\$7,560.48	\$69.00
Griffin, Kerri A	200-Teacher	\$79,141.00	1.00	0	12	\$0.00	\$0.00	\$8,331.37	\$69.00
Halusek, Melissa	200-Teacher	\$78,798.00	1.00	0	12	\$0.00	\$0.00	\$8,295.13	\$10,898.04
Holubecki, Jeanine M	200-Teacher	\$71,104.00	1.00	0	12	\$0.00	\$0.00	\$7,485.37	\$5,729.05
Interrante, Michelle M	610-Resource Teacher Elementary	\$37,954.00	1.00	0	10	\$0.00	\$0.00	\$3,995.52	\$6,194.85
Jarosik, Michelle A	200-Teacher	\$21,462.48	0.52	0	10	\$0.00	\$0.00	\$2,259.36	\$0.00
Johnson, Judy	200-Teacher	\$78,461.00	1.00	0	12	\$0.00	\$0.00	\$8,259.83	\$10,898.04
Kavanaugh, Maribeth	200-Teacher	\$69,621.00	1.00	0	12	\$0.00	\$0.00	\$7,329.27	\$13,610.04
Kelly, Patricia A	610-Resource Teacher Elementary	\$47,468.00	1.00	0	10	\$0.00	\$0.00	\$4,997.04	\$7,782.98

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Kim, Tanya	200-Teacher	\$64,507.00	1.00	0	12	\$0.00	\$0.00	\$6,790.83	\$16,944.72
Knapik, Margaret C	104-Assistant Principal	\$81,600.00	1.00	25	12	\$0.00	\$0.00	\$8,590.56	\$28,084.80
Lasko, Niki	200-Teacher	\$65,306.10	1.00	0	12	\$0.00	\$0.00	\$6,874.96	\$13,610.04
Lauermann, Jennifer	200-Teacher	\$68,514.00	1.00	0	12	\$0.00	\$0.00	\$7,212.50	\$7,794.48
Leone-Arroyo, Lucy	200-Teacher	\$63,665.00	1.00	0	12	\$0.00	\$0.00	\$6,702.03	\$57.50
Lewellyan, Kay	200-Teacher	\$105,177.00	1.00	0	12	\$0.00	\$0.00	\$11,072.40	\$13,610.04
Lisowski, Karyn E	610-Resource Teacher Elementary	\$62,556.00	1.00	0	12	\$0.00	\$0.00	\$6,585.38	\$6,302.04
Lubeck, Deborah	152-Special Education Director	\$100,858.00	1.00	0	12	\$0.00	\$0.00	\$10,617.60	\$29,957.37
Macek, Stephanie	200-Teacher	\$64,094.00	1.00	0	12	\$0.00	\$0.00	\$6,747.46	\$6,302.04
Madsen, Anthony M	200-Teacher	\$48,567.00	1.00	0	10	\$0.00	\$0.00	\$5,112.64	\$8,772.44
Marrari, Juliette L	200-Teacher	\$43,801.00	1.00	0	10	\$0.00	\$0.00	\$4,611.12	\$13,610.04
Mars, Andrea L	250-Special Education Teacher	\$85,228.00	1.00	0	12	\$0.00	\$0.00	\$8,972.17	\$6,302.04
Mattice, Pamela	203-English as a Second Language Teacher	\$59,024.70	0.70	0	7	\$0.00	\$0.00	\$6,213.82	\$0.00
McCarter, Margaret A	200-Teacher	\$41,231.00	1.00	0	12	\$0.00	\$0.00	\$4,340.49	\$6,290.54
McFadden, Kristin	200-Teacher	\$88,566.72	1.00	0	12	\$0.00	\$0.00	\$9,323.57	\$6,091.44
McPherson, Maureen	200-Teacher	\$59,951.00	1.00	0	12	\$0.00	\$0.00	\$6,311.28	\$69.00
Merchant, Dana	200-Teacher	\$67,653.00	1.00	0	12	\$0.00	\$0.00	\$7,122.00	\$69.00
Munchoff, Jason J	610-Resource Teacher Elementary	\$54,497.00	1.00	0	12	\$0.00	\$0.00	\$5,736.96	\$10,898.04
Neuberg, Michelle	200-Teacher	\$57,209.00	1.00	0	12	\$0.00	\$0.00	\$6,022.56	\$6,302.04
Newberry, Jennifer	200-Teacher	\$33,413.57	0.67	0	7	\$0.00	\$0.00	\$3,517.43	\$0.00
OLLMANN, AMANDA M	200-Teacher	\$34,704.42	0.78	0	10	\$0.00	\$0.00	\$3,653.59	\$46.00
Olsen, Maureen C	200-Teacher	\$85,328.00	1.00	0	12	\$0.00	\$0.00	\$8,982.73	\$6,302.04
Oskroba, Erin	200-Teacher	\$71,846.00	1.00	0	12	\$0.00	\$0.00	\$7,563.60	\$10,898.04
Palzet, David E	100-District Superintendent	\$179,750.00	1.00	25	12	\$0.00	\$0.00	\$18,923.29	\$34,244.38
Ratcliff, Daniel S	200-Teacher	\$40,679.00	1.00	0	12	\$0.00	\$0.00	\$4,282.56	\$6,302.04
Reid, John M	200-Teacher	\$108,463.00	1.00	0	12	\$0.00	\$0.00	\$11,418.26	\$6,302.04
Riordan, Margaret	200-Teacher	\$82,083.00	1.00	0	12	\$0.00	\$0.00	\$8,640.97	\$13,173.00
Schmager, Natalie	200-Teacher	\$52,452.00	1.00	0	12	\$0.00	\$0.00	\$5,521.92	\$10,898.04
Sheridan, Linda S	200-Teacher	\$77,629.00	1.00	0	12	\$0.00	\$0.00	\$8,172.25	\$16,944.72
Sonntag, Griffin L	103-Principal	\$127,000.00	1.00	25	12	\$0.00	\$0.00	\$13,369.91	\$19,597.41
Soverino, Jennifer M	200-Teacher	\$44,335.00	1.00	0	10	\$0.00	\$0.00	\$4,667.28	\$6,302.04
Spetter, Denise B	610-Resource Teacher Elementary	\$81,406.00	1.00	0	12	\$0.00	\$0.00	\$8,569.71	\$10,898.04
Szymczak, Annette P	200-Teacher	\$40,679.00	1.00	0	10	\$0.00	\$0.00	\$4,282.32	\$6,302.04
Tatina, Anthony	200-Teacher	\$65,932.00	1.00	0	12	\$0.00	\$0.00	\$6,940.81	\$13,610.04
Tomei, Kathleen J	103-Principal	\$123,000.00	1.00	25	12	\$0.00	\$0.00	\$12,948.72	\$29,899.44
Triggs, Barbara	200-Teacher	\$53,763.00	1.00	0	12	\$0.00	\$0.00	\$5,659.68	\$16,944.72
Tristano, Joy K	610-Resource Teacher Elementary	\$48,567.00	1.00	0	10	\$0.00	\$0.00	\$5,112.64	\$69.00
Truesdale, Lindsay A	200-Teacher	\$46,025.00	1.00	0	10	\$0.00	\$0.00	\$4,845.13	\$14,714.54

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Vidakovich, Millie	200-Teacher	\$60,887.00	1.00	0	12	\$0.00	\$0.00	\$6,409.68	\$14,204.94
WAGNER, HANNAH	610-Resource Teacher Elementary	\$35,203.85	0.80	0	10	\$0.00	\$0.00	\$3,706.07	\$57.50
Washburn, Dianne H	200-Teacher	\$133,703.00	1.00	0	12	\$0.00	\$0.00	\$14,075.28	\$7,794.48
Williamson, Jeanne	200-Teacher	\$88,868.00	1.00	0	12	\$0.00	\$0.00	\$9,355.44	\$10,898.04
Windisch, Amy	200-Teacher	\$83,394.00	1.00	0	12	\$0.00	\$0.00	\$8,778.97	\$69.00
Woltman, Eric M	200-Teacher	\$71,859.00	1.00	0	12	\$0.00	\$0.00	\$7,564.80	\$7,583.88
Totals									
Distinct Employee Count: 74		Distinct Positions Count: 74		Total Positions Count: 74		Vacation Days: 150		Sick Days: 840	
Base Salary: \$5,102,647.74		Bonuses: \$0.00		Annuities: \$0.00		Retirement Enhancements: \$536,977.91		Other Benefits: \$674,196.80	

EIS Administrator and Teacher Salary and Benefits Report - School Year 2019

9/9/2019 12:09 am

Pleasantdale SD 107
7450 Wolf Rd, Burr Ridge, IL 60527
060161070020000

Selection Criteria: (Employer) Retired Staff = No Employees = All

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
ADAMS, FRANK L	114-Chief School Business Official	\$125,000.00	1.00	0	25	\$3,000.00	\$0.00	\$13,159.45	\$30,011.04
August, Ashley E	200-Teacher	\$50,220.00	1.00	0	0	\$0.00	\$0.00	\$5,286.72	\$6,312.36
Ayala, Simoen M	200-Teacher	\$50,335.00	1.00	0	0	\$0.00	\$0.00	\$5,299.02	\$69.00
Ban, Jennifer M	101-Assistant/Associate District Superintendent	\$137,835.00	1.00	0	0	\$2,025.00	\$0.00	\$14,510.39	\$10,583.04
Bedell, Wendy	200-Teacher	\$76,704.00	1.00	0	0	\$0.00	\$0.00	\$8,075.04	\$69.00
Beronio, Jill H	200-Teacher	\$58,890.00	1.00	0	0	\$0.00	\$0.00	\$6,199.68	\$69.00
Berwick, Erin	200-Teacher	\$80,847.00	1.00	0	0	\$0.00	\$0.00	\$8,511.13	\$69.00
Bialobrzewski, Magdalena C	202-Bilingual Education Teacher	\$55,427.00	1.00	0	0	\$0.00	\$0.00	\$5,835.12	\$13,620.36
Borse, MaryJo	200-Teacher	\$76,245.00	1.00	0	0	\$0.00	\$0.00	\$8,026.59	\$13,610.04
Brade, William T	200-Teacher	\$92,377.00	1.00	0	0	\$0.00	\$0.00	\$9,725.04	\$11,134.36
Busch, Eric	200-Teacher	\$66,926.00	1.00	0	0	\$0.00	\$0.00	\$7,045.66	\$13,620.36
Crist, Julie	200-Teacher	\$72,419.00	1.00	0	0	\$0.00	\$0.00	\$7,623.84	\$16,955.04
Deaton, Nancy A	200-Teacher	\$51,545.00	1.00	0	0	\$0.00	\$0.00	\$5,426.40	\$7,357.44
Dreher, Mark A	200-Teacher	\$68,936.00	1.00	0	0	\$0.00	\$0.00	\$7,257.13	\$13,620.36
Driscoll, Jennifer Lynn	200-Teacher	\$61,991.00	1.00	0	0	\$0.00	\$0.00	\$6,526.19	\$6,312.36
DuVall, Amy	200-Teacher	\$74,326.00	1.00	0	0	\$0.00	\$0.00	\$7,824.72	\$7,153.22
Emso, Almir	200-Teacher	\$46,361.00	1.00	0	0	\$0.00	\$0.00	\$4,880.75	\$5,865.00
George, Bethany A	203-English as a Second Language Teacher	\$41,682.40	0.80	0	0	\$0.00	\$0.00	\$4,388.16	\$0.00
Gilmartin, Cathleen	200-Teacher	\$74,151.00	1.00	0	0	\$0.00	\$0.00	\$7,806.24	\$4,549.47
Griffin, Kerri A	200-Teacher	\$81,713.00	1.00	0	0	\$0.00	\$0.00	\$8,602.32	\$69.00
Halusek, Melissa	200-Teacher	\$81,359.00	1.00	0	0	\$0.00	\$0.00	\$8,564.88	\$10,908.36
Holubecki, Jeanine M	200-Teacher	\$73,415.00	1.00	0	0	\$0.00	\$0.00	\$7,728.68	\$69.00
Interrante, Michelle M	610-Resource Teacher Elementary	\$39,188.00	1.00	0	0	\$0.00	\$0.00	\$4,125.36	\$6,312.36
Jarosik, Michelle A	200-Teacher	\$22,159.80	0.52	0	0	\$0.00	\$0.00	\$2,332.79	\$0.00
Johnson, Judy	200-Teacher	\$81,011.00	1.00	0	0	\$0.00	\$0.00	\$8,528.39	\$10,908.36
Kavanaugh, Maribeth	200-Teacher	\$71,884.00	1.00	0	0	\$0.00	\$0.00	\$7,567.68	\$13,620.36
Kelly, Patricia A	610-Resource Teacher Elementary	\$49,011.00	1.00	0	0	\$0.00	\$0.00	\$5,159.52	\$7,804.80
KILLIAN, LUCY O	201-Reading Teacher	\$54,781.00	1.00	0	0	\$0.00	\$0.00	\$5,797.00	\$69.00
Kim, Tanya	200-Teacher	\$66,603.00	1.00	0	0	\$0.00	\$0.00	\$7,011.42	\$16,955.04
Lasko, Niki	200-Teacher	\$71,152.99	1.00	0	0	\$0.00	\$0.00	\$7,490.44	\$13,620.36

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Lauermann, Jennifer	200-Teacher	\$70,741.00	1.00	0	0	\$0.00	\$0.00	\$7,447.20	\$7,804.80
Leone-Arroyo, Lucy	200-Teacher	\$65,734.00	1.00	0	0	\$0.00	\$0.00	\$6,919.94	\$69.00
Lewellyan, Kay	200-Teacher	\$108,595.00	1.00	0	0	\$0.00	\$0.00	\$11,432.40	\$11,586.36
Lisowski, Karyn E	610-Resource Teacher Elementary	\$64,589.00	1.00	0	0	\$0.00	\$0.00	\$6,799.56	\$6,312.36
Lubeck, Deborah	152-Special Education Director	\$102,976.00	1.00	0	0	\$1,512.87	\$0.00	\$10,840.80	\$29,950.32
Macek, Stephanie	200-Teacher	\$68,228.00	1.00	0	0	\$0.00	\$0.00	\$7,182.72	\$7,804.80
Madsen, Anthony M	200-Teacher	\$50,145.00	1.00	0	0	\$2,000.00	\$0.00	\$5,278.80	\$12,043.44
MALATT, BRIANNE	104-Assistant Principal	\$90,000.00	1.00	0	0	\$0.00	\$0.00	\$9,474.72	\$20,598.12
Marrari, Juliette L	200-Teacher	\$44,976.54	1.00	0	0	\$0.00	\$0.00	\$4,734.84	\$9,102.25
Mars, Andrea L	250-Special Education Teacher	\$87,998.00	1.00	0	0	\$0.00	\$0.00	\$9,264.00	\$6,312.36
Martyn, Brooke D	610-Resource Teacher Elementary	\$52,103.00	1.00	0	0	\$0.00	\$0.00	\$5,484.96	\$7,804.80
McCarter, Margaret A	200-Teacher	\$42,337.11	1.00	0	0	\$0.00	\$0.00	\$4,457.14	\$6,290.10
McFadden, Kristin	200-Teacher	\$93,763.00	1.00	0	0	\$0.00	\$0.00	\$9,870.95	\$6,091.44
McPherson, Maureen	200-Teacher	\$44,213.57	0.71	0	0	\$0.00	\$0.00	\$4,654.49	\$44.85
Merchant, Dana	200-Teacher	\$69,852.00	1.00	0	0	\$0.00	\$0.00	\$7,353.60	\$69.00
Munchoff, Jason J	200-Teacher	\$56,268.00	1.00	0	0	\$0.00	\$0.00	\$5,923.58	\$10,908.36
Neuberg, Michelle	200-Teacher	\$59,068.00	1.00	0	0	\$0.00	\$0.00	\$6,218.17	\$9,276.36
Newberry, Jennifer	200-Teacher	\$34,310.05	0.67	0	0	\$0.00	\$0.00	\$3,611.95	\$0.00
Olsen, Maureen C	200-Teacher	\$88,101.00	1.00	0	0	\$0.00	\$0.00	\$9,274.62	\$5,259.88
ORTIZ, SARAH	200-Teacher	\$50,220.00	1.00	0	0	\$0.00	\$0.00	\$5,286.71	\$69.00
Oskroba, Erin	200-Teacher	\$74,181.00	1.00	0	0	\$0.00	\$0.00	\$7,809.36	\$10,908.36
Palzet, David E	100-District Superintendent	\$183,525.00	1.00	0	0	\$7,300.00	\$0.00	\$19,320.47	\$34,528.74
Poplawski, Sara K	610-Resource Teacher Elementary	\$52,103.00	1.00	0	0	\$0.00	\$0.00	\$5,484.96	\$69.00
Ratcliff, Daniel S	200-Teacher	\$44,052.00	1.00	0	0	\$0.00	\$0.00	\$4,637.53	\$6,312.36
Reid, John M	200-Teacher	\$111,988.00	1.00	0	0	\$0.00	\$0.00	\$11,789.52	\$6,312.36
Riordan, Margaret	200-Teacher	\$84,751.00	1.00	0	0	\$0.00	\$0.00	\$8,922.01	\$13,173.00
Schmager, Natalie	200-Teacher	\$48,503.74	1.00	0	0	\$0.00	\$0.00	\$5,106.17	\$12,038.36
Sheridan, Linda S	200-Teacher	\$80,152.00	1.00	0	0	\$0.00	\$0.00	\$8,437.92	\$16,955.04
Sonntag, Griffin L	103-Principal	\$129,667.00	1.00	0	0	\$1,905.00	\$0.00	\$13,650.73	\$19,275.30
Soverino, Jennifer M	200-Teacher	\$45,776.00	1.00	0	0	\$0.00	\$0.00	\$4,818.96	\$6,312.36
Spetter, Denise B	610-Resource Teacher Elementary	\$84,052.00	1.00	0	0	\$0.00	\$0.00	\$8,848.56	\$10,908.36
Szymczak, Annette P	200-Teacher	\$41,770.23	1.00	0	0	\$0.00	\$0.00	\$4,397.23	\$6,312.36
Tatina, Anthony	200-Teacher	\$68,075.00	1.00	0	0	\$0.00	\$0.00	\$7,166.63	\$13,612.80
Tomei, Kathleen J	103-Principal	\$125,583.00	1.00	0	0	\$1,845.00	\$0.00	\$13,220.63	\$29,891.40
Triggs, Barbara	200-Teacher	\$55,510.00	1.00	0	0	\$0.00	\$0.00	\$5,843.77	\$16,955.04
Tristano, Joy K	610-Resource Teacher Elementary	\$41,603.52	0.83	0	0	\$0.00	\$0.00	\$4,379.66	\$46.00
Truesdale, Lindsay A	200-Teacher	\$47,521.00	1.00	0	0	\$0.00	\$0.00	\$5,002.69	\$13,317.36
Vidakovich, Millie	200-Teacher	\$62,520.61	1.00	0	0	\$0.00	\$0.00	\$6,581.77	\$16,955.04

Name	Position	Base Salary	FTE	Vacation	Sick	Bonuses	Annuities	Retirement	Other
				Days	Days			Enhancements	Benefits
Washburn, Dianne H	200-Teacher	\$138,048.00	1.00	0	0	\$0.00	\$0.00	\$14,532.96	\$6,312.36
Williamson, Jeanne	200-Teacher	\$91,756.00	1.00	0	0	\$0.00	\$0.00	\$9,659.51	\$10,908.36
Windisch, Amy	200-Teacher	\$86,104.00	1.00	0	0	\$0.00	\$0.00	\$9,064.46	\$69.00
Woltman, Eric M	200-Teacher	\$74,194.00	1.00	0	0	\$0.00	\$0.00	\$7,810.70	\$7,583.88
Zielke, Amy M	200-Teacher	\$43,179.00	1.00	0	0	\$0.00	\$0.00	\$4,545.59	\$13,173.00

Totals

Distinct Employee Count: 73

Distinct Positions Count: 73

Total Positions Count: 73

Vacation Days: 0

Sick Days: 25

Base Salary: \$5,213,328.56

Bonuses: \$19,587.87

Annuities: \$0.00

Retirement Enhancements: \$548,858.69

Other Benefits: \$670,644.53