

Pleasantdale 107 Board of Education Meeting

Wednesday, January 21, 2026 6:00 PM

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

I. Roll Call / Visitors

II. Pledge of Allegiance

III. District Recognition

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

V. * Consent Agenda

V.A. Approve Regular Meeting Minutes of December 10, 2025

V.B. Approve Payment of December Payroll/January Warrants

V.C. Approve January 2026 Personnel Report

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

V.E. Approve Registration Fees for the 2026-27 School Year

V.F. Approve Parent/Student Handbook

V.G. Approve SY 2026 - 27 School Calendar

V.H. Approve Resolution Authorizing Transfer of Engagement/Appointment of Legal Counsel

VI. Approve Resolution Authorizing the Transfer of Funds from the Operations and Maintenance Fund to the Capital Projects Fund

VII. Reports and Discussion Items

VII.A. Administration's Reports

VII.A.1. Community Engagement

VII.A.2. Audit Report

VIII. Items for Next Agenda:

VIII.A. Community Engagement Update; School Safety Report; 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.

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

X. Written Reports

X.A. FOIA

XI. Closed Session

XII. Adjournment

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 6:00 p.m. – 6:46 p.m. December 10, 2025

Members Present:

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

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were district staff, Griffin Sonntag, Sara Poplawski, Jeanine Arundel, Maura Raleigh, James Mukite, Kathleen Tomei, Angelique Schoen, John McAtee, and Board Recording Secretary Jenni Weiler. Students Valentina Cullotta, Ushoshi Gopal, Caroline Izycki, Olivia Rojas, Miriam Shaar, Milica Uzelac, Caroline Walker, Jack Whitaker, Hunter Nash, and their parents were present. Additionally, Karen Lisowski, Fred Whiting, and Dan Moose were present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited by the Pleasantdale Elementary School Future Leaders Club.

ACTION NO. 18

Levy Hearing
Opening

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

OPEN FORUM LEVY

No comments regarding the levy were made at this time.

ACTION NO. 19

Levy Hearing
Closed

Motion by Lenzen, second by Brockob, that the Board of Education close the levy hearing at 6:14 PM. Motion carried by a roll call of 6 ayes (Brockob, Walters, Mason, Marchione, Zona, and Lenzen. Absent Nash).

ACTION NO. 20

Levy Hearing
Adoption

Motion by Lenzen, second by Brockob, that the Board of Education adopt the 2025 Tax Levy and related resolutions as presented in the Public Hearing and authorize the President and Secretary of the Board to sign all appropriate documents. Motion carried by a roll call of 6 ayes (Brockob, Walters, Mason, Marchione, Zona, and Lenzen. Absent Nash).

ACTION NO. 21
Consent Agenda Motion by Lenzen, second by Brockob, that the Board of Education approve the consent agenda as presented, consisting of: meeting minutes of the November 19, 2025, regular meeting; meeting minutes of the closed session meeting of November 19, 2025; Approve Payment of November Payroll/December Warrants. Motion carried by a roll call of 6 ayes (Brockob, Walters, Mason, Marchione, Zona, and Lenzen. Absent Nash).

ACTION NO. 22
Transfer of Funds Motion by Lenzen, second by Brockob, that the Board of Education authorize the transfer of \$90,000 from the Operations & Maintenance Fund into the Capital Projects Fund of Pleasantdale School District No. 107, Cook County, Illinois. Motion carried by a roll call of 6 ayes (Brockob, Walters, Mason, Marchione, Zona, and Lenzen. Absent Nash).

ACTION NO. 23
Transfer of Funds Motion by Lenzen, second by Brockob, that the Board of Education abate the Working Cash Fund of Pleasantdale School District No. 107, Cook County, Illinois, in the amount of \$750,000 and transfer said amount to the Capital Projects Fund. Motion carried by a roll call of 6 ayes (Brockob, Walters, Mason, Marchione, Zona, and Lenzen. Absent Nash)

REPORTS AND DISCUSSION ITEMS

Technology Report

District Technology Director James Mukite presented the annual State of Technology report, outlining progress toward a reliable and secure technology environment. The update covered infrastructure improvements, device management, classroom technology upgrades, help desk performance, and major projects, including enhanced cybersecurity measures and the transition to Skyward Q. The presentation also recognized the technology team for their substantial contributions and commitment to supporting students, staff, and families.

Review Fees

Registration fees help offset the cost of the programs the District delivers to students. Dr. Palzet reviewed the proposed fees for the 2026-27 school year. District registration fees will remain flat for the upcoming school year. The tuition for the Preschool program will increase by 2% to cover material and labor costs. 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 staff, administrators, and parents to review the following year's school calendar. On November 18, this committee met to review a draft of next year's calendar. The administration presented the draft calendar for the Board's consideration. The District works to mirror the Lyons Township HS 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.

Review Board Policy Section 7 (Students) and Section 8 (Community Relations)

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

School Safety Report; Audit Report; Approve District Fees; Approve Students (sec. 7) and Community Relations (sec. 8) Board Policies; Approve the 2026-27 School Calendar.

OPEN FORUM

No public comment was made at this time.

WRITTEN
REPORTS

Service Provider Contracts

Operational Funds Expenditure Report

Parent/Student Handbook

FOIA: The District received 3 Freedom of Information Act (FOIA) requests from the following requesters.

1. Megan McMillin requested records of correspondence regarding a personnel matter.
2. Karyn Lisowski requested records of emails during a specific time period
3. Max Minnington with Judiciocracy.com requested records of contracts, bills, and correspondence between the district and any law firm from January 2020 to present.

ADJOURNMENT

Motion by Lenzen, second by Brockob, that the regular meeting adjourns at 6:46 p.m. Voice vote. Motion carried.

App. __ President _____ Secretary _____

January 2026 Board Report

REVENUES	FY26 Budget	December	YTD	% Realized
Educational	\$15,836,717	\$4,506,961	\$5,357,482	33.83%
Operation and Maintenance	\$1,855,523	\$1,150,528	\$1,286,033	69.31%
Debt Service	\$408,751	\$127,895	\$129,465	31.67%
Transportation	\$767,501	\$176,559	\$202,452	26.38%
IMRF	\$61,001	\$16,816	\$19,327	31.68%
Social Security	\$238,000	\$60,534	\$62,481	26.25%
Capital Projects	\$0	\$0	\$0	0.00%
Working Cash	\$361,136	\$109,298	\$117,576	32.56%
Tort	\$184,803	\$60,534	\$62,064	33.58%
Fire Prevention & Life Safety	\$11,051	\$337	\$3,267	29.56%
Total	\$19,724,483	\$6,209,462	\$7,240,147	36.71%

EXPENSES	FY26 Budget	December	YTD	% Used
Educational	\$15,216,356	\$1,255,254	\$6,659,577	43.77%
Operation and Maintenance	\$1,798,569	\$140,494	\$1,074,587	59.75%
Debt Service	\$394,193	\$0	\$355,597	90.21%
Transportation	\$1,169,624	\$13,265	\$148,758	12.72%
IMRF	\$126,370	\$10,823	\$53,923	42.67%
Social Security	\$245,420	\$22,852	\$104,529	42.59%
Capital Projects	\$3,000,000	\$825,770	\$825,770	27.53%
Working Cash	\$0	\$0	\$0	-
Tort	\$142,839	\$0	\$142,839	100.00%
Fire Prevention & Life Safety	\$115,000	\$0	\$4,281	3.72%
Total	\$22,208,371	\$2,268,457	\$9,369,859	42.19%

SURPLUS (DEFICIT)	(\$2,483,888)	\$3,941,004	(\$2,129,712)
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Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ABM Building Value						
Check Group:						
Jan 2026-Custodial Services		1 0		10000592218 1/1/2026	20.5.2540.3220.300.0000	\$22,226.68
General OT		1 0		10000605309 12/30/2025	20.5.2540.3220.300.0000	\$2,402.75
					Check #: 0	
					PO/InvoiceTotal:	<u>\$24,629.43</u>
					Vendor Total:	<u>\$24,629.43</u>
All-Types Elevators Inc						
Check Group:						
QRTLY Maintenance-PMS		1 0		20178511 12/31/2025	20.5.2540.3201.200.0000	\$120.00
Fee from inspection company witness test		2 0		20178973 12/30/2025	20.5.2540.3192.300.0000	\$480.00
Parts/Materials-Data Tags		2 0		20178973 12/30/2025	20.5.2540.3192.300.0000	\$28.00
Reg hrs		2.5 0		20178973 12/30/2025	20.5.2540.3192.300.0000	\$602.50
QRTLY Maintenance-PES		1 0		20179813 12/31/2025	20.5.2540.3201.200.0000	\$155.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$1,385.50</u>
					Vendor Total:	<u>\$1,385.50</u>
Allison, Lori						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/30/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$170.00</u>

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
						Vendor Total:	\$170.00
Amazon Capital Services, Inc							
Check Group:							
A Christmas Carol (Puffin Classics)		85	260526	14QX-V17H-JDX1 12/3/2025	10.5.1002.4001.200.0000	\$381.65	
						Check #: 0	
						PO/InvoiceTotal:	\$381.65
Check Group:							
V13H010L87 Replacement Projector Lamp with Housing for Epson elplp87		10	260535	1YYC-VM4X-796 12/12/2025	10.5.2225.4000.100.0000	\$343.16	
						Check #: 0	
						PO/InvoiceTotal:	\$343.16
Check Group:							
Medline Standard Arm Slings Small		2	260542	1C3Q-Q9LD-7K6 12/3/2025	10.5.2130.4000.200.0000	\$9.18	
						Check #: 0	
						PO/InvoiceTotal:	\$9.18
Check Group:							
Don't Push the Button! A Christmas Adventure: A Funny Interactive Holiday Book For Kids		1	260545	1QQ7-W91G-CD3 12/8/2025	10.5.2220.4300.100.0000	\$6.02	
Dog Man: The Scarlet Shedder: A Graphic Novel (Dog Man #12)		2	260545	1QQ7-W91G-CD3 12/8/2025	10.5.2220.4300.100.0000	\$12.36	
						Check #: 0	
						PO/InvoiceTotal:	\$18.38
Check Group:							
Dunkin Original Hot Chocolate Bomb Pack of 6 Jot Cocoa Treats		1	260562	1PVH-LXR7-P7D 12/22/2025	10.5.1002.4000.200.0000	\$30.54	
						Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u> </u> \$30.54
Check Group:						
Dice Game Shut the Box		1	260566	1NHY-LNTJ-RF7L 12/9/2025	10.5.1002.4000.200.0000	\$24.99
						Check #: 0
						PO/InvoiceTotal: <u> </u> \$24.99
Check Group:						
Dawn: Watch the World Awaken		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$15.59
In the World of Whales		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$16.25
Bearsuit Turtle Makes a Friend: A Picture Book		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$12.38
The Bear Out There		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$15.99
Guess Again!		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$16.82
Creepy Pair of Underwear! (Jasper Rabbit's Creepy Tales!)		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$8.05
The Book of Candles: Eight Poems for Hanukkah		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$15.99
I'm Going to Build a Snowman		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$12.00
Dasher and the Polar Bear		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$14.24
The Snowball Fight		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$16.99
Snow Maiden & Santa Claus - Retold Russian Fairy Tales: Snegurochka & Ded Moroz		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$10.99

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Tadpole's Promise		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$13.99
Dog Man: The Scarlet Shedder: A Graphic Novel (Dog Man #12)		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$8.24
Dog Man: Big Jim Believes: A Graphic Novel (Dog Man #14): From the Creator of Captain Underpants		1	260570	19XL-WJD7-GJ34 12/8/2025	10.5.2220.4300.100.0000	\$8.23
Check #: 0						
PO/InvoiceTotal:						\$185.75
Check Group:						
Amazon Basics Weighted Medicine Ball		1	260573	1VH3-PFMC-WD H9 12/13/2025	10.5.1002.4000.200.0000	\$20.15
Amazon Basics Weighted Medicine Ball		2	260573	1VH3-PFMC-WD H9 12/13/2025	10.5.1002.4000.200.0000	\$41.38
Wristband for Polar A360 Silicone Band		4	260573	1VH3-PFMC-WD H9 12/13/2025	10.5.1002.4001.200.0000	\$39.60
Prosource Fit Slam Medicine Balss		2	260573	1VH3-PFMC-WD H9 12/13/2025	10.5.1002.4000.200.0000	\$48.58
Strap Compatible with Polar A360/A370		3	260573	1VH3-PFMC-WD H9 12/13/2025	10.5.1002.4000.200.0000	\$29.67
Strap Compatible with Polar A360/A370		3	260573	1YMM-DVPC-WN LP 12/15/2025	10.5.1002.4000.200.0000	\$29.67
Check #: 0						
PO/InvoiceTotal:						\$209.05
Check Group:						
Canson XL Series Mixed Media Pads		18	260574	1KXJ-FGJ9-JRG M 12/8/2025	10.5.1002.4000.200.0000	\$109.62

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Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$109.62
Check Group:						
Teacher Created Resources Naby Blue Board Roll		2	260575	1KKC-JPCV-KPP 9 12/8/2025	10.5.1002.4000.200.0000	\$37.94
Shine Scalloped Bulletin Board Border		1	260575	1KKC-JPCV-KPP 9 12/8/2025	10.5.1002.4000.200.0000	\$7.99
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$45.93
Check Group:						
100 10x13 Self Seal Brown Craft Envelopes		1	260576	1J67-TC4H-MHJ6 12/8/2025	10.5.1002.4000.200.0000	\$22.79
Amazon Basics 24 Pack C Batteries		1	260576	1J67-TC4H-MHJ6 12/8/2025	10.5.1002.4000.200.0000	\$17.49
Birch Tree with LED Lights Set of 4		1	260576	1J67-TC4H-MHJ6 12/8/2025	10.5.1002.4000.200.0000	\$28.49
Amazon basics AAA Batteries		1	260576	1J67-TC4H-MHJ6 12/8/2025	10.5.1002.4000.200.0000	\$29.99
Amazon Basics 100 Pack AA Batteries		2	260576	1J67-TC4H-MHJ6 12/8/2025	10.5.1002.4000.200.0000	\$53.98
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$152.74
Check Group:						
Swingline Stapler - Rio Red		2	260577	1HJL-QY6P-FQ1 H 12/3/2025	10.5.1002.4000.200.0000	\$27.54
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$27.54
Check Group:						

Pleasantdale School District 107

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01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
A Christmas Carol - Book		4	260579	1QQ7-W91G-KK ML 12/8/2025	10.5.1002.4000.200.0000	\$28.76
Check #: 0						
PO/InvoiceTotal:						\$28.76
Check Group:						
'Twas Nochebuena - Book		1	260580	14XY-L4RK-K46J 12/8/2025	10.5.1002.4000.200.0000	\$11.84
La Noche Antes de Nochebuena (The Night Before) (Spanish Edition)		1	260580	14XY-L4RK-K46J 12/8/2025	10.5.1002.4000.200.0000	\$5.99
Check #: 0						
PO/InvoiceTotal:						\$17.83
Check Group:						
Prang Construction Paper Holiday Green 5 Packs		2	260581	1HVG-MC39-NL6 P 12/11/2025	10.5.1002.4000.200.0000	\$46.98
Prang Construction Paper Holiday Red 5 Pack		1	260581	1HVG-MC39-NL6 P 12/11/2025	10.5.1002.4000.200.0000	\$36.40
Crayola Construction Paper Bulk Pack 10 Assorted Colors		2	260581	1HVG-MC39-NL6 P 12/11/2025	10.5.1002.4000.200.0000	\$24.48
Tru-Ray Construction Paper Black 5 Packs		8	260581	1HVG-MC39-NL6 P 12/11/2025	10.5.1002.4000.200.0000	\$44.64
Check #: 0						
PO/InvoiceTotal:						\$152.50
Check Group:						
Post It Super Sticky Portable Tabletop Easel with Pad		1	260582	14XY-L4RK-K7LK 12/8/2025	10.5.1002.4000.200.0000	\$53.31
Check #: 0						
PO/InvoiceTotal:						\$53.31

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
100 pcs headbands glasses		2	260583	1W17-KFFL-9XH9 12/8/2025	10.5.1001.4104.100.0000	\$159.98
				Check #: 0		
					PO/InvoiceTotal:	\$159.98
Check Group:						
x-ACTO pencil sharpener		1	260584	1J3Y-KVKM-13N P 12/7/2025	10.5.1001.4102.100.0000	\$39.05
				Check #: 0		
					PO/InvoiceTotal:	\$39.05
Check Group:						
30 pcs round sponges brush set		1	260585	1QRP-Q7GY-MV9 D 12/11/2025	10.5.1125.4000.100.0000	\$6.99
small paining canvas boards 60 pk		1	260585	1QRP-Q7GY-MV9 D 12/11/2025	10.5.1125.4000.100.0000	\$24.79
expo wet erase markers 8 ct		1	260585	1QRP-Q7GY-MV9 D 12/11/2025	10.5.1125.4000.100.0000	\$10.28
				Check #: 0		
					PO/InvoiceTotal:	\$42.06
Check Group:						
J-Tech Digital HDMI Extender Over Single Cat5e/6/7 Cable Full HD 1080p with TCP/IP, IR Up To 400ft [JTD-EX-120M] black		2	260586	1JYG-1NKF-HCK 4 12/10/2025	10.5.1001.4016.100.0000	\$333.78
LED Stage Pixel Light Bar - 2Pack 60W 90LED RGB DJ Light Bars Seamless Splicing with 67 Chase Programs & 37 Static Colors by DMX Control Uplight for Events Stage Dance Club Party		1	260586	1JYG-1NKF-HCK 4 12/10/2025	10.5.1001.4016.100.0000	\$129.00

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
order discount		1	260586	1JYG-1NKF-HCK 4 12/10/2025	10.5.1001.4016.100.0000	(\$16.69)
				Check #: 0		
					PO/InvoiceTotal:	\$446.09
Check Group:						
25 pcs Christmas stocking stuffers		5	260588	1PL6-CYD4-GHF 6 12/9/2025	10.5.1001.4000.100.0000	\$89.90
				Check #: 0		
					PO/InvoiceTotal:	\$89.90
Check Group:						
rubber bands		3	260589	1FHY-9Q3H-QHH L 12/15/2025	10.5.1001.4000.100.0000	\$4.47
Life Savers mints 2 party pack bags		1	260589	1NDW-K4YL-KJD 9 12/14/2025	10.5.1001.4000.100.0000	\$25.08
"C" Batteries		2	260589	1NDW-K4YL-KJD 9 12/14/2025	10.5.1001.4000.100.0000	\$53.48
				Check #: 0		
					PO/InvoiceTotal:	\$83.03
Check Group:						
Oxford Legal Pads 8.5x11 White		1	260590	1VQC-F3YM-N6H Y 12/15/2025	10.5.2520.4000.300.0000	\$13.14
Amazon Basics Narrow Ruled Writing Pads (12 Count) White		1	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$9.18
Hot Hands Hand Warmers-40 Pairs		1	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$24.99

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Dunkin Donuts Coffee-Original Blend Medium Roast K-cups 22 count		3	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$49.92
Scotch Heavy Duty Shipping Tape-6 rolls		1	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$10.84
Post-it Arrow Flags		5	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$16.50
Label Maker Tape TZe-231 TX Tape 12mm (5 pack)		1	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$17.09
Oxford Legal Pads 8.5 x11-Yellow (12 Pack)		1	260590	1XMF-99QF-9K36 12/12/2025	10.5.2520.4000.300.0000	\$12.72
Check #: 0						
PO/InvoiceTotal:						\$154.38
Check Group:						
Prismacolor Premier Softcore Colored Pencil White Pack of 12		2	260591	146J-77VK-P44W 12/22/2025	10.5.1002.4000.200.0000	\$41.36
Sharpie Permanent Markers Ultra Fine Tip Black 12 Count		3	260591	146J-77VK-P44W 12/22/2025	10.5.1002.4000.200.0000	\$26.37
Check #: 0						
PO/InvoiceTotal:						\$67.73
Check Group:						
100 Count 3 Ounce Kraft Paper Cups		1	260592	1LJQ-PHMY-QL6 N 12/15/2025	10.5.1002.4016.200.0000	\$8.59
Check #: 0						
PO/InvoiceTotal:						\$8.59
Check Group:						
Amazon Basics Dry Erase Whiteboard Eraser Black 4 Pack		1	260593	14GF-WC9H-PN4 T 12/15/2025	10.5.1002.4000.200.0000	\$10.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
High Capacity LR44 Batteries 40 Pack		1	260593	14GF-WC9H-PN4 T 12/15/2025	10.5.1002.4000.200.0000	\$7.58
Check #: 0						
PO/InvoiceTotal:						\$18.08
Check Group:						
UHU colored glue sticks		3	260597	1FHY-9Q3H-M1T H 12/15/2025	10.5.1001.4002.100.0000	\$53.82
UHU all purpose glue stick 12 pack		2	260597	1FHY-9Q3H-M1T H 12/15/2025	10.5.1001.4002.100.0000	\$52.60
Check #: 0						
PO/InvoiceTotal:						\$106.42
Check Group:						
40 pcs reward stickers		2	260598	1VH3-PFMC-DH3 3 12/12/2025	10.5.1001.4017.100.0000	\$25.22
Check #: 0						
PO/InvoiceTotal:						\$25.22
Check Group:						
Prismacolor Colorless Blender Pencils 12 Pack		1	260599	1R7L-1VGC-PGH 12/15/2025	10.5.1002.4000.200.0000	\$20.69
Check #: 0						
PO/InvoiceTotal:						\$20.69
Check Group:						
Extra Capacity Plastic Hanging File Folders 12 Pack		2	260600	1JQL-XCL1-NDG Y 12/15/2025	10.5.2130.4000.200.0000	\$45.58
Check #: 0						
PO/InvoiceTotal:						\$45.58
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Rolling Whiteboard Double Sided Magnetic 48"x 32"		1	260601	1WGN-HFQG-QG 3V 12/15/2025	10.5.2410.4000.200.0000	\$108.98
Check #: 0						
PO/InvoiceTotal:						\$108.98
Check Group:						
12 pcs jingle bells		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$12.69
12 pcs Christmas glasses		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$14.99
2pcs penguin heabands		2	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$29.98
8 Christmas headbands		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$9.99
12 pcs Christmas bucket with handles.		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$25.99
150 pcs mini gift bows		4	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$38.64
Miss Fantasy Christmas games		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$8.49
105 pcs colorful balloons		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	\$6.99
discount		1	260602	1YX1-YXXY-MMY Q 12/15/2025	10.5.1001.4018.100.0000	(\$1.50)
Check #: 0						
PO/InvoiceTotal:						\$146.26
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Traffic Safety Cones 36 Inch 6 Pack		1	260603	1WLW-DF6P-JG7 P 12/16/2025	20.5.2540.4000.300.0000	\$169.90
				Check #: 0		
					PO/InvoiceTotal:	\$169.90
Check Group:						
Apple Pencil (USB-C)		5	260604	1C4W-G3W6-NJ4 4 12/15/2025	10.5.2225.4000.200.0000	\$344.75
Apple Pencil (USB-C)		5	260604	1C4W-G3W6-NJ4 4 12/15/2025	10.5.2225.4000.100.0000	\$344.75
				Check #: 0		
					PO/InvoiceTotal:	\$689.50
Check Group:						
4 Piece USB C to 3.5mm Adapter		5	260607	1NL6-3DX7-L7P3 12/17/2025	10.5.1002.4000.200.0000	\$48.45
				Check #: 0		
					PO/InvoiceTotal:	\$48.45
Check Group:						
42 pack play Doh 1 ounce		1	260609	1C4K-CPMW-3HJ H 12/18/2025	10.5.1001.4104.100.0000	\$16.99
30 pcs party favors sticky hands		1	260609	1C4K-CPMW-3HJ H 12/18/2025	10.5.1001.4104.100.0000	\$6.99
Scratch rainbow art paper 100 pcs		1	260609	1C4K-CPMW-3HJ H 12/18/2025	10.5.1001.4104.100.0000	\$9.96
				Check #: 0		
					PO/InvoiceTotal:	\$33.94
					Vendor Total:	\$4,294.76

Ascher Brothers Co, Inc

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Check Group: Gym refresh		1	260038	33536 8/31/2025	20.5.2540.3200.100.0000	\$18,675.00
				Check #: 0		
					PO/InvoiceTotal:	\$18,675.00
					Vendor Total:	\$18,675.00
Ban, Jennifer M Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$20.00
				Check #: 0		
					PO/InvoiceTotal:	\$20.00
					Vendor Total:	\$20.00
Battaglia, Patricia J Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 1/6/2026	10.5.2520.4000.300.5000	\$170.00
				Check #: 0		
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
Bedell, Wendy Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 1/13/2026	10.5.2520.4000.300.5000	\$150.00
				Check #: 0		
					PO/InvoiceTotal:	\$150.00
					Vendor Total:	\$150.00
Bell, Fredrick M Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Mileage-July 1-Dec 31,2025		1	0	V472061 12/19/2025	10.5.1002.3320.200.0000	\$232.89
Mileage-79th Midwest Clinic Conference- McCormick Place 12/17-12/19/25		3	0	V61216 1/5/2026	10.5.1002.3320.200.0000	\$79.80
Parking-79th Midwest Clinic Conference-McCormick Place 12/17-12/19/25		3	0	V61216 1/5/2026	10.5.1002.3320.200.0000	\$81.00
Check #: 0						
PO/InvoiceTotal:						\$393.69
Vendor Total:						\$393.69
Belschner, Nolan T						
Check Group:						
Tuition Reimbursement-CI5333		1	0	V701290 1/13/2026	10.5.2213.2300.300.0000	\$528.75
Check #: 0						
PO/InvoiceTotal:						\$528.75
Vendor Total:						\$528.75
Busch, Eric						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$170.00
Vendor Total:						\$170.00
CDWG						
Check Group:						
Liebert PSI5 PSI5-72VBATT - battery enclosure - lead acid - 9 Ah		1	260320	AF84G5B 9/9/2025	10.5.2225.4000.100.0000	\$445.20
Check #: 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$445.20</u>
						Vendor Total: <u>\$445.20</u>
Crisis Prevention Institute, Inc						
Check Group:						
Nonviolent Crisis Intervention 3rd Edition Participant Workbooks		25	260572	NAIN-202833 12/2/2025	10.5.1205.4000.300.0000	\$832.25
Nonviolent Crisis Intervention 3rd Edition Participant Workbooks		25	260572	NAIN-202833 12/2/2025	10.5.1205.4000.200.0000	\$832.25
						Check #: 0
						PO/InvoiceTotal: <u>\$1,664.50</u>
						Vendor Total: <u>\$1,664.50</u>
Crist, Julie						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/29/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Cutitta, Michelle E						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Dickman, Diane						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 1/14/2026	10.5.2520.4000.300.5000	\$150.00

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Check #: 0						
						PO/InvoiceTotal: <u> </u> \$150.00
						Vendor Total: <u> </u> \$150.00
Dreher, Mark A						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$150.00
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$150.00
						Vendor Total: <u> </u> \$150.00
Driscoll, Jennifer Lynn						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 1/6/2026	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$170.00
						Vendor Total: <u> </u> \$170.00
E2 Services, Inc						
Check Group:						
HVAC Server Management-PMS		1 0		25928 1/1/2026	10.5.2225.3100.200.0000	\$175.00
HVAC Server Management-PES		1 0		25928 1/1/2026	10.5.2225.3100.100.0000	\$175.00
Server Management Agreement-PES		1 0		25928 1/1/2026	10.5.2225.3100.100.0000	\$1,116.37
Server Management Agreement-PMS		1 0		25928 1/1/2026	10.5.2225.3100.200.0000	\$1,116.38
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$2,582.75
						Vendor Total: <u> </u> \$2,582.75

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Faught, Diana Jean						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 1/13/2026	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:						
FY26 Nov 2025-Reg Route -PES		1 0		12094153 12/26/2025	40.5.2550.3310.300.0000	\$32,875.80
FY26 Nov 2025-Reg Route -PMS		1 0		12094153 12/26/2025	40.5.2550.3310.300.0000	\$32,875.80
10/08/25- Girls Basketball		1 0		616015 10/8/2025	40.5.2550.3311.300.0000	\$344.35
10/28/25-3rd Grade Field Trip-Brookfield Zoo		4 0		625261 10/30/2025	40.5.2550.3312.300.0000	\$1,724.48
11/11/25-Band LT North		1 0		634206 11/20/2025	40.5.2550.3314.300.0000	\$431.12
10/13/25-Boys Basketball		1 0		634290 11/20/2025	40.5.2550.3311.300.0000	\$344.35
10/18/25-Boys Basketball		1 0		634635 11/21/2025	40.5.2550.3311.300.0000	\$344.35
10/20/25-Boys Basketball		1 0		635530 11/24/2025	40.5.2550.3311.300.0000	\$344.35
					Check #: 0	
						PO/InvoiceTotal: <u>\$69,284.60</u>
						Vendor Total: <u>\$69,284.60</u>
Follett Content Solutions, LLC						
Check Group:						

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Cataloging & Processing		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$14.50
Free piano (not haunted)		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$23.32
Bone. More tall tales		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$22.37
Dear Jackie		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$23.33
I survived the Dust Bowl, 1935		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$16.94
Jane stays dreaming		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$18.24
Lord of the flies		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$28.90
Rocks and minerals : a gem of a book!		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$22.13
The forest in the sky		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$17.74
The steps		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$19.60
Who are Suni and Butch?		1	260515	655683F 12/3/2025	10.5.2220.4300.200.0000	\$15.69
					Check #: 0	
						PO/InvoiceTotal: <u>\$222.76</u>
Check Group:						
An anthology of fossils : a collection of plant and animal fossils from around the world		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$16.81
Curlfriends. Book 2,Back in business		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$20.42

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Elly de la Cruz : baseball star		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$19.35
Flick! : the truth about lizards		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$19.05
Forests		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$19.99
Gaboon viper : Africa's largest viper snake		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$23.00
Magic tree house fact trackers graphic novel. Space		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$17.74
Mystery at Mermaid Cove		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$17.39
Stars and planets		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$16.81
The Carpathia Rescues Titanic Survivors		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$27.54
The hockey mystery.		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$6.99
The monster in the lake		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$19.99
The Super Jump Between Worlds! a Branches Book		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$17.84
Waffle Lot of Love (A Narwhal and Jelly Book #10)		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$12.99
Winging it		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$24.19
Wings of fire. The graphic novel.Legends,Darkstalker		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$24.19
Cataloging and processing		1	260546	661290A 1/9/2026	10.5.2220.4300.100.0000	\$27.25

Check #: 0

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						PO/InvoiceTotal: \$331.54
Check Group:						
What do we know about the curse of King Tut's tomb?		1	260547	661288F 12/8/2025	10.5.2220.4300.100.0000	\$16.54
Cataloging and processing		1	260547	661288F 12/8/2025	10.5.2220.4300.100.0000	\$5.80
An anthology of stargazing : a collection of stars and constellations and other wonders in the sky		1	260547	661288F 12/8/2025	10.5.2220.4300.100.0000	\$16.99
The dirt! : wild life under the soil's surface		1	260547	661288F 12/8/2025	10.5.2220.4300.100.0000	\$17.99
The Frost Festival		1	260547	661288F 12/8/2025	10.5.2220.4300.100.0000	\$17.39
						Check #: 0
						PO/InvoiceTotal: \$74.71
						Vendor Total: \$629.01
Frye, Emma M						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$150.00
						Check #: 0
						PO/InvoiceTotal: \$150.00
						Vendor Total: \$150.00
FSS Technologies LLC.						
Check Group:						
Jan 1-Mar 31,2025-Fire Alarm Monitoiring PES		3	0	I-80624 12/17/2025	90.5.2530.3200.300.0000	\$69.00
Jan 1-Mar 31,2025-Radio Lease PES		3	0	I-80624 12/17/2025	90.5.2530.3200.300.0000	\$90.00
						Check #: 0

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						PO/InvoiceTotal: <u>\$159.00</u>
						Vendor Total: <u>\$159.00</u>
Garvey's Office Supply						
Check Group:						
Garveys Copy Paper-1 Pallet (40 cases)		40	260619	OE-QT-8503-1 1/6/2026	10.5.1001.4003.100.0000	\$1,716.00
						Check #: 0
						PO/InvoiceTotal: <u>\$1,716.00</u>
						Vendor Total: <u>\$1,716.00</u>
Gaughan, Ashley E						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Gilmartin, Cathleen						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 1/14/2026	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Grand Prairie Transit						
Check Group:						
Nov 2025 Reg Transportation		1	0	RTINV1007091 11/30/2025	40.5.2550.3315.300.0000	\$9,337.74
Nov 2025 Para Transportation		1	0	RTINV1007091 11/30/2025	40.5.2550.3315.300.0000	\$4,360.78

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Dec 2025 Reg Transportation		1	0	RTINV1007117 12/31/2025	40.5.2550.3315.300.0000	\$10,284.10
Dec 2025 Para Transportation		1	0	RTINV1007117 12/31/2025	40.5.2550.3315.300.0000	\$4,350.39
Check #: 0						
PO/InvoiceTotal:						\$28,333.01
Vendor Total:						\$28,333.01
Halusek, Melissa						
Check Group:						
Wellness reimburse 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$170.00
Vendor Total:						\$170.00
IGS Energy						
Check Group:						
Nov 2025-Natural Gas- PES		1	0	478111 12/15/2025	20.5.2540.4650.100.0000	\$1,011.88
Nov 2025-Natural Gas- PMS		1	0	478111 12/15/2025	20.5.2540.4650.200.0000	\$1,765.23
Check #: 0						
PO/InvoiceTotal:						\$2,777.11
Vendor Total:						\$2,777.11
ISCorp						
Check Group:						
Feb 2026-Jan 2027-Skyward Hosting Services-Student		0.5	0	1098 1/1/2026	10.5.2410.4700.100.0000	\$1,597.50
Feb 2026-Jan 2027-Skyward Hosting Services-Student		0.5	0	1098 1/1/2026	10.5.2410.4700.200.0000	\$1,597.50
Check #: 0						

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						PO/InvoiceTotal: <u>\$3,195.00</u>
						Vendor Total: <u>\$3,195.00</u>
ITR Systems						
Check Group:						
Speaker replaced and retapped for room 144 due to volume issue		1 0		110013-S 1/7/2026	20.5.2540.3200.100.0000	\$38.28
Labor and Travel service charge		2 0		110013-S 1/7/2026	20.5.2540.3200.100.0000	\$330.00
Trip Charge		1 0		110013-S 1/7/2026	20.5.2540.3200.100.0000	\$65.00
						Check #: 0
						PO/InvoiceTotal: <u>\$433.28</u>
						Vendor Total: <u>\$433.28</u>
J & S Plumbing, Inc						
Check Group:						
Rodded sewer line from floor cleanout in kitchen		1 0		246812 12/9/2025	20.5.2540.3200.100.0000	\$589.00
						Check #: 0
						PO/InvoiceTotal: <u>\$589.00</u>
Check Group:						
Shut off cold water line (in ceiling) to 2 drinking fountains on 2nd Floor of North wing. Replaced angle stops and valves on supply lines.		1 260578		246912 11/24/2025	20.5.2540.3200.200.0000	\$850.00
						Check #: 0
						PO/InvoiceTotal: <u>\$850.00</u>
						Vendor Total: <u>\$1,439.00</u>
J&F Chiattello Construction, Inc						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Replaced missing caulk, patches reglued, portal loose and secured		1	0	V874088 11/14/2025	20.5.2540.3200.100.0000	\$1,395.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,395.00
					Vendor Total:	\$1,395.00
Johnson, Haley						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
Junior Library Guild						
Check Group:						
Legend of Lotus Island 1		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
Legend of Lotus Island 2		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
Temple of secrets		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
City of Wishes		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
Super Sleuths		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
Secret Language of Birds		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
Wild River and the Great Dam		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00
Hummingbirds		1	260287	729443 10/15/2025	10.5.2220.4300.200.0000	\$8.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$64.00
Vendor Total:						\$64.00
Kafkes, Stacy						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 12/19/2025	10.5.2520.4000.300.5000	\$150.00
Check #: 0						
PO/InvoiceTotal:						\$150.00
Vendor Total:						\$150.00
Konica Minolta Business Solutions						
Check Group:						
Dec 24- Jan 23,2025-Maintenance Agreement-ES		1	0	505766384 12/24/2025	20.5.2540.3290.100.0000	\$96.80
Nov 1,2025-Nov 31,2025 Copier Charges PMS		1	0	9010660494 11/1/2025	20.5.2540.3290.200.0000	\$413.00
Nov 1,2025-Nov 31,2025 Copier Charges DO		1	0	9010660494 11/1/2025	20.5.2540.3290.100.0000	\$135.00
Nov 1,2025-Nov 31,2025 Copier Charges PES		1	0	9010660494 11/1/2025	20.5.2540.3290.100.0000	\$135.00
Dec 1,2025-Dec 31,2025 Copier Charges PES		1	0	9010696632 12/1/2025	20.5.2540.3290.100.0000	\$135.00
Dec 1,2025-Dec 31,2025 Copier Charges DO		1	0	9010696632 12/1/2025	20.5.2540.3290.100.0000	\$135.00
Dec 1,2025-Dec 31,2025 Copier Charges PMS		1	0	9010696632 12/1/2025	20.5.2540.3290.200.0000	\$413.00
Nov 25,2025-Dec 24,2025 Copier Charges PES		1	0	9010716016 12/24/2025	20.5.2540.3290.100.0000	\$134.39
Nov 25,2025-Dec 24,2025 Copier Charges DO		1	0	9010716016 12/24/2025	20.5.2540.3290.200.0000	\$102.67

Pleasantdale School District 107

Voucher Detail Listing

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Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Jan 1,2026-Jan 31,2026 Copier Charges PES		1	0	9010733832 1/1/2026	20.5.2540.3290.100.0000	\$135.00
Jan 1,2026-Jan 31,2026 Copier Charges DO		1	0	9010733832 1/1/2026	20.5.2540.3290.100.0000	\$135.00
Jan 1,2026-Jan 31,2026 Copier Charges PMS		1	0	9010733832 1/1/2026	20.5.2540.3290.200.0000	\$413.00
				Check #: 0		
					PO/InvoiceTotal:	\$2,382.86
					Vendor Total:	\$2,382.86
Kriha Boucek, LLC						
Check Group:						
Legal Services-Oct 2025		1	0	9528 11/17/2025	10.5.2310.3180.300.0000	\$13,275.00
Legal Services-Nov 2025		1	0	9687 12/9/2025	10.5.2310.3180.300.0000	\$8,529.50
Property Sale		1	0	9789 12/9/2025	10.5.2310.3180.300.0000	\$302.50
				Check #: 0		
					PO/InvoiceTotal:	\$22,107.00
					Vendor Total:	\$22,107.00
LaGrange Lock & Safe						
Check Group:						
Service call-PMS classroom #7		1	0	10203 12/10/2025	20.5.2540.3200.200.0000	\$70.00
Lsda grade 1 (non clutching) \$193.34		1	0	10203 12/10/2025	20.5.2540.3200.200.0000	\$190.00
Labor to install \$50.00		1	0	10203 12/10/2025	20.5.2540.3200.200.0000	\$20.00
				Check #: 0		
					PO/InvoiceTotal:	\$280.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$280.00
Lakeshore Learning Materials						
Check Group:						
Modern Edge Mobl Round Lng ST-SL		10	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$2,840.50
Modern Edge Modular Couch-2 SL		3	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$2,562.15
Mdm Edge 17.5IN Ergo Chair-CG		140	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$22,477.00
Modern Edge Mobl Round Lng ST-MB		10	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$2,840.50
Flx-Spc W-W Stndng Dsk for 2		5	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$3,557.75
Flx-Spc Mobil W-W Standing Desk		10	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$5,025.50
Flx-Spc Height-Adj Stool Gray		20	260031	91242157 7/18/2025	20.5.2540.5500.200.0000	\$3,781.00
MdmEdge Mbl Mosaic Stdnt Dsk		140	260031	91267095 7/21/2025	20.5.2540.5500.200.0000	\$58,386.86
						Check #: 0
						PO/InvoiceTotal: \$101,471.26
Check Group:						
PO 25896 cr -Flex-Space Classroom Carpet-30		3	260257	800181625 10/3/2025	10.5.1001.4000.100.0000	(\$1,564.65)
Flex-Space Classroom Carpet-30		3	260257	91840468 8/27/2025	10.5.1001.4000.100.0000	\$1,564.65
						Check #: 0
						PO/InvoiceTotal: \$0.00
						Vendor Total: \$101,471.26

Leddy, Melanie P

Pleasantdale School District 107

Voucher Detail Listing

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Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 1/6/2026	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
Lockdown Security, LLC						
Check Group:						
Background Investigations and Reports-		1	0	01430 1/13/2026	10.5.2320.3901.300.0000	\$5,202.00
Background Investigations and Reports-		1	0	01431 1/13/2026	10.5.2320.3901.300.0000	\$2,907.00
					Check #: 0	
					PO/InvoiceTotal:	\$8,109.00
					Vendor Total:	\$8,109.00
MacGill						
Check Group:						
Replacement RE-7 Headband		1	0	IN0916267 1/7/2026	10.5.2130.3200.100.0000	\$69.00
Audiometer Calibration Check		1	0	IN0916267 1/7/2026	10.5.2130.3200.100.0000	\$30.00
Audiometer Calibration Check		1	0	IN0916267 1/7/2026	10.5.2130.3200.200.0000	\$30.00
					Check #: 0	
					PO/InvoiceTotal:	\$129.00
					Vendor Total:	\$129.00
McGraw Hill - Education						
Check Group:						
S&H		1	260431	13881640001a 10/27/2025	10.5.1205.4000.200.0000	\$30.65

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						<u>\$30.65</u>
Vendor Total:						<u>\$30.65</u>
Midwest Mechanical						
Check Group:						
Service Call 2512-0441 -Repair heating unit PES		1 0		112179557 12/10/2025	20.5.2540.3200.100.0000	\$1,430.00
Service Call 2512-0127 -Repair locker room Aaon RTU unit PMS		1 0		112180125 12/22/2025	20.5.2540.3200.200.0000	\$3,610.02
Service Call 2512-1021 -Repair Music Room Sensor		1 0		112180229 12/23/2025	20.5.2540.3200.200.0000	\$860.30
Service Call 2512-1659 -Repair room 8 radiator leak		1 0		112180570 12/31/2025	20.5.2540.3200.200.0000	\$872.00
Check #: 0						
PO/InvoiceTotal:						<u>\$6,772.32</u>
Check Group:						
FY26-Maintenance Agreement-MS		3	260296	MC0000148853 1/3/2026	20.5.2540.3200.200.0000	\$5,292.00
Check #: 0						
PO/InvoiceTotal:						<u>\$5,292.00</u>
Vendor Total:						<u>\$12,064.32</u>
Neuberg, Michelle						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 1/14/2026	10.5.2520.4000.300.5000	\$150.00
Check #: 0						
PO/InvoiceTotal:						<u>\$150.00</u>
Vendor Total:						<u>\$150.00</u>
Pajkos, Margaret M						

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Voucher Detail Listing

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Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 1/13/2026	10.5.2520.4000.300.5000	\$170.00
				Check #: 0		
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
Pisanko, Andrew R Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
				Check #: 0		
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
Pisanko, Margaret Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 1/13/2026	10.5.2520.4000.300.5000	\$170.00
				Check #: 0		
					PO/InvoiceTotal:	\$170.00
					Vendor Total:	\$170.00
Riha Adolfo, Debbie Check Group: Wellness reimbursement 2025		1	0	Wellness 2025 1/8/2026	10.5.2520.4000.300.5000	\$150.00
				Check #: 0		
					PO/InvoiceTotal:	\$150.00
					Vendor Total:	\$150.00
Rival5 Technologies Corporation 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
Jan 2026- Phone Service-PES		1	0	26300 1/1/2026	20.5.2540.3400.100.0000	\$1,278.83
Jan 2026-Phone Service-PMS		1	0	26300 1/1/2026	20.5.2540.3400.200.0000	\$1,278.84
					Check #: 0	
						PO/InvoiceTotal: \$2,557.67
						Vendor Total: \$2,557.67
Robbins, Holly						
Check Group:						
Wellness reimbursement 2025		1	0	Wellness 2025 1/14/2026	10.5.2520.4000.300.5000	\$170.00
					Check #: 0	
						PO/InvoiceTotal: \$170.00
						Vendor Total: \$170.00
Rose Pest Solutions						
Check Group:						
Monthly Pest Control-PMS		1	0	4275211 12/19/2025	20.5.2540.3293.200.0000	\$144.00
Monthly Pest Control-PES		1	0	4275212 12/19/2025	20.5.2540.3293.100.0000	\$133.00
					Check #: 0	
						PO/InvoiceTotal: \$277.00
						Vendor Total: \$277.00
Sabatini, Kelly K						
Check Group:						
Michaels-Canson XL Mix Media Pad		7	0	V134664 12/16/2025	10.5.1002.4000.200.0000	\$35.63
Michaels-Canson XL Mix Media Pad		5	0	V134664 12/16/2025	10.5.1002.4000.200.0000	\$25.17
					Check #: 0	

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$60.80</u>
						Vendor Total: <u>\$60.80</u>
Schmager, Natalie						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Schwartz, Beth A						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/19/2025	10.5.2520.4000.300.5000	\$150.00
						Check #: 0
						PO/InvoiceTotal: <u>\$150.00</u>
						Vendor Total: <u>\$150.00</u>
Steinmetz, Richelle C						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
						Check #: 0
						PO/InvoiceTotal: <u>\$170.00</u>
						Vendor Total: <u>\$170.00</u>
Stewart, Koran J						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/19/2025	10.5.2520.4000.300.5000	\$150.00
						Check #: 0
						PO/InvoiceTotal: <u>\$150.00</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$150.00
Theatrical Lighting Connection						
Check Group:						
Shipping fee-Warrantee repairs-Colorsource Cntrl Pcb Sil Pad, Frame, Adapter		1 0		25-559 10/22/2025	10.5.1001.4016.100.0000	\$19.26
Check #: 0						
PO/InvoiceTotal:						\$19.26
Vendor Total:						\$19.26
Tindall, Angela						
Check Group:						
Wellness reimbursement 2025		1 0		Wellness 2025 12/18/2025	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$170.00
Vendor Total:						\$170.00
Tokarczyk, Karen M						
Check Group:						
Tuition reimbursement-EDCL521		1 0		V865420 1/13/2026	10.5.2213.2300.300.0000	\$348.75
Wellness reimbursement 2025		1 0		Wellness 2025 1/6/2026	10.5.2520.4000.300.5000	\$170.00
Check #: 0						
PO/InvoiceTotal:						\$518.75
Vendor Total:						\$518.75
Tomei, Kathleen J						
Check Group:						
Reimbursement for Hot Cocoa Bar Supplies Teachers Lounge		1 0		V997081 12/15/2025	10.5.2410.4000.100.0000	\$135.65
Check #: 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152 01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$135.65</u>
						Vendor Total: <u>\$135.65</u>
ULINE						
Check Group:						
Mud Master Carpet Mat Runner- 3x20, Charcoal		4	260596	201493677 12/8/2025	20.5.2540.4000.300.0000	\$1,172.00
Mud Master Carpet Mat- 4x6 Charcoal		1	260596	201493677 12/8/2025	20.5.2540.4000.300.0000	\$126.00
Mud Master Carpet Mat-6x10 Charcoal		1	260596	201493677 12/8/2025	20.5.2540.4000.300.0000	\$308.00
Shipping & Handling		1	260596	201493677 12/8/2025	20.5.2540.4000.300.0000	\$75.13
						Check #: 0
						PO/InvoiceTotal: <u>\$1,681.13</u>
						Vendor Total: <u>\$1,681.13</u>
Van Zandbergen, Tracy Lynn						
Check Group:						
Reimburse for Dollar Tree- Puzzle Club purchases		1	0	V311783 12/9/2025	10.5.2213.2300.300.0000	\$40.25
						Check #: 0
						PO/InvoiceTotal: <u>\$40.25</u>
						Vendor Total: <u>\$40.25</u>
WEST 40 Intermediate Service Center						
Check Group:						
New Staff Fingerprinting-AG & SH 12/15 & 12/18/25		2	0	2600512 12/18/2025	10.5.2320.3901.300.0000	\$110.00
						Check #: 0
						PO/InvoiceTotal: <u>\$110.00</u>
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Conduct two Physical Security Assessments (PSA's) Each school assessment with include observations of student arrival, recess and dismissal. Provide various training including facilitating school safety committee meetings as agreed upon by both West 40 and Pleasantdale School District 107		1	260517	2600528 1/6/2026	20.5.2540.3291.100.0000	\$2,000.00
Conduct two Physical Security Assessments (PSA's) Each school assessment with include observations of student arrival, recess and dismissal. Provide various training including facilitating school safety committee meetings as agreed upon by both West 40 and Pleasantdale School District 107		1	260517	2600528 1/6/2026	20.5.2540.3291.200.0000	\$2,500.00
Check #: 0						
PO/InvoiceTotal:						\$4,500.00
Vendor Total:						\$4,610.00
WEX Health, Inc						
Check Group:						
Dec 2025-FSA Monthly Fee		22	0	0002289047-IN 12/31/2025	10.5.2520.3100.300.0000	\$93.50
Check #: 0						
PO/InvoiceTotal:						\$93.50
Vendor Total:						\$93.50
Williams, Hannah G						
Check Group:						
Tonys Market-Pasta and Marshmallos for Gravity Experiment-Gr2 Science		1	0	V776836 12/8/2025	10.5.1001.4000.100.0000	\$9.56
Wellness reimbursement 2025		1	0	Wellness 2025 12/29/2025	10.5.2520.4000.300.5000	\$150.00
Check #: 0						
PO/InvoiceTotal:						\$159.56
Vendor Total:						\$159.56

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1152

01/23/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Grand Total:						\$325,332.25

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/21/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Acacia Academy						
Check Group:						
October 2025 Tuition-ESS		22 0		45873 10/31/2025	10.5.1912.6700.200.0000	\$5,186.72
November 2025 Tuition-ESS		15 0		45937 11/30/2025	10.5.1912.6700.200.0000	\$3,536.40
December 2025 Tuition-ESS		15 0		45998 12/31/2025	10.5.1912.6700.200.0000	\$3,536.40
					Check #: 0	
					PO/InvoiceTotal:	\$12,259.52
					Vendor Total:	\$12,259.52
AT&T						
Check Group:						
Oct 26-Nov 25,2025-PES		1 0		630662013911 11/25/2025	20.5.2540.3400.100.0000	\$7.67
Oct 26-Nov 25,2025-PMS		1 0		630662013911 11/25/2025	20.5.2540.3400.200.0000	\$220.65
Nov 26-Dec 25,2025-PES		1 0		630662013912 0126 12/25/2025	20.5.2540.3400.100.0000	\$7.67
Nov 26-Dec 25,2025-PMS		1 0		630662013912 0126 12/25/2025	20.5.2540.3400.200.0000	\$213.69
					Check #: 0	
					PO/InvoiceTotal:	\$449.68
					Vendor Total:	\$449.68
BR Bleachers						
Check Group:						
Bleacher inspection-Project numbers-25-45735-25-45740		2 0		25111r 1/6/2026	20.5.2540.3192.300.0000	\$500.00
					Check #: 0	

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/21/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$500.00</u>
						Vendor Total: <u>\$500.00</u>
Clear Alternative, The						
Check Group:						
Water Cooler Rentail-Jan 2026-Mar 2026 DO		3 0		7099 1/1/2026	20.5.2540.4000.300.0000	\$110.85
Water Cooler Rentail-Jan-March 2026 PES		3 0		7234 1/1/2026	20.5.2540.4000.300.0000	\$65.85
						Check #: 0
						PO/InvoiceTotal: <u>\$176.70</u>
						Vendor Total: <u>\$176.70</u>
ComEd						
Check Group:						
Nov 10-Dec 11,2025-Electricity PES		1 0		45991470000 1225 12/11/2025	20.5.2540.4660.100.0000	\$4,822.52
Nov 10-Dec 11,2025-Electricity PMS		1 0		6546343000 1225 12/11/2025	20.5.2540.4660.200.0000	\$7,606.45
						Check #: 0
						PO/InvoiceTotal: <u>\$12,428.97</u>
						Vendor Total: <u>\$12,428.97</u>
Cook County Treasurer						
Check Group:						
Oct 1-Dec 31,2025- Traffic Light Maintenance NB & SB		2 0		2025-4 1/3/2026	20.5.2540.3294.300.0000	\$60.00
						Check #: 0
						PO/InvoiceTotal: <u>\$60.00</u>
						Vendor Total: <u>\$60.00</u>
Discovery Works Collaborative						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/21/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Community Engagement		1	260608	1933 12/15/2025	10.5.2310.3100.300.0000	\$16,000.00
					Check #: 0	
						PO/InvoiceTotal: \$16,000.00
						Vendor Total: \$16,000.00
Edmentum						
Check Group:						
Courses: Unlimited Enrollment Subscription		50	260627	INV3258618 4/2/2025	10.5.2225.4700.200.0000	\$5,625.00
Customer Success Services		1	260627	INV3258618 4/2/2025	10.5.2225.4700.200.0000	\$548.67
Customer Success Services		1	260627	INV3258618 4/2/2025	10.5.2225.4700.200.0000	\$548.67
Study Island: ELA Library - Program License		360	260627	INV3258618 4/2/2025	10.5.2225.4700.200.0000	\$1,782.00
Customer Success Services		1	260627	INV3258618 4/2/2025	10.5.2225.4700.200.0000	\$548.66
Study Island: Math Library - Program License		180	260627	INV3258618 4/2/2025	10.5.2225.4700.100.0000	\$891.00
Study Island: ELA Library - Program License		180	260627	INV3258618 4/2/2025	10.5.2225.4700.100.0000	\$891.00
Study Island: Math Library - Program License		360	260627	INV3258618 4/2/2025	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 Software 5% Billing-Voucher 5262E616 \$143.06		1	0	20730 12/18/2025	10.5.1205.3100.300.0000	\$7.15

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>\$7.15</u>
Vendor Total:						<u>\$7.15</u>
EverDriven Technologies, LLC						
Check Group:						
Giant Steps-Dec 3-Dec 5,2025 Transportation G.N and A.N		1 0		78361 12/7/2025	40.5.2550.3315.300.0000	\$249.00
Giant Steps-Dec 8-Dec 12,2025 Transportation G.N and A.N		1 0		78710 12/14/2025	40.5.2550.3315.300.0000	\$415.00
Giant Steps-Dec 15-Dec 19,2025 Transportation G.N and A.N		1 0		79053 12/21/2025	40.5.2550.3315.300.0000	\$415.00
Check #: 0						
PO/InvoiceTotal:						<u>\$1,079.00</u>
Vendor Total:						<u>\$1,079.00</u>
Giant Steps						
Check Group:						
Dec 2025 Tuition-A.N.		15 0		107P-1225E 12/31/2025	10.5.1912.6700.200.0000	\$6,230.55
Dec 2025 Tuition-G.N.		15 0		107P-1225E 12/31/2025	10.5.1912.6700.200.0000	\$6,230.55
Check #: 0						
PO/InvoiceTotal:						<u>\$12,461.10</u>
Vendor Total:						<u>\$12,461.10</u>
Grasso Graphics						
Check Group:						
One PBSS Tiger Stripe Business Cards 2x3.5 80# (4000)		1 0		33646 10/2/2025	10.5.2410.3600.300.0000	\$435.65
Check #: 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$435.65</u>
						Vendor Total: <u>\$435.65</u>
Groot Industries						
Check Group:						
Jan 2026-Waste/Recycling-PES		1	0	15660038T098 1/1/2026	20.5.2540.3210.300.0000	\$1,565.43
Jan 2026-Waste/Recycling-PMS		1	0	15660038T098 1/1/2026	20.5.2540.3210.300.0000	\$2,308.34
						Check #: 0
						PO/InvoiceTotal: <u>\$3,873.77</u>
						Vendor Total: <u>\$3,873.77</u>
Illinois Assoc of Sch Business Officials						
Check Group:						
IASBO membership dues		1	260605	0075236 12/11/2025	10.5.2520.6400.300.0000	\$340.00
IASBO Annual Conference FY26		1	260605	0075236 12/11/2025	10.5.2520.3320.300.0000	\$495.00
						Check #: 0
						PO/InvoiceTotal: <u>\$835.00</u>
						Vendor Total: <u>\$835.00</u>
Illinois Digital Educators Alliance						
Check Group:						
2026 IDEAcon Live- (3 Days) Early Bird Pricing- February 9,10,11, 2025. In-person, access to workshops, + virtual access- Rikki Steinmetz, Megan Bubulka, Dan Ratcliff		1	260594	IDEA26-0010-042 6 12/7/2025	10.5.2213.3320.200.0000	\$329.00
2026 IDEAcon Live- (3 Days) Early Bird Pricing- February 9,10,11, 2025. In-person, access to workshops, + virtual access- Rikki Steinmetz, Megan Bubulka, Dan Ratcliff		1	260594	IDEA26-0010-049 5 12/10/2025	10.5.2213.3320.100.0000	\$329.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
2026 IDEACon Live- (3 Days) Early Bird Pricing- February 9,10,11, 2025. In-person, access to workshops, + virtual access- Rikki Steinmetz, Megan Bubulka, Dan Ratcliff		1	260594	IDEA26-0010-049 6 12/10/2025	10.5.2213.3320.100.0000	\$329.00
Check #: 0						
PO/InvoiceTotal:						\$987.00
Check Group:						
IDEACon Lite (1-Day) Early Bird Pricing, In-Person + virtual access. Tuesday, February 10,2025- Katie Dittrich, Eric Busch, Tony Madsen		1	260595	IDEA26-0010-048 7 12/10/2025	10.5.2213.3320.100.0000	\$199.00
IDEACon Lite (1-Day) Early Bird Pricing, In-Person + virtual access. Tuesday, February 10,2025- Katie Dittrich, Eric Busch, Tony Madsen		1	260595	IDEA26-0010-051 5 12/11/2025	10.5.2213.3320.200.0000	\$199.00
IDEACon Lite (1-Day) Early Bird-Pricing, In-Person +virtual access. Monday, February 9,2025. Jessica Pelletiere		1	260595	IDEA26-0010-051 9 12/11/2025	10.5.2213.3320.100.0000	\$199.00
IDEACon Lite (1-Day) Reg pricing, In-Person + virtual access. Tuesday, February 10,2025- Tony Madsen		1	260595	IDEA26-0010-081 8 1/4/2026	10.5.2213.3320.200.0000	\$249.00
Check #: 0						
PO/InvoiceTotal:						\$846.00
Vendor Total:						\$1,833.00
Illinois Tollway						
Check Group:						
Tolls-Oct-Dec 2025		1	0	G123000009168 1/8/2026	20.5.2540.4640.300.0000	\$5.70
Check #: 0						
PO/InvoiceTotal:						\$5.70
Vendor Total:						\$5.70
Industrial Electric Supply						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BRDGPORT 953-2-In Mall Beam Clamp		4	0	S1000444394 12/11/2025	20.5.2540.4000.300.0000	\$14.62
					Check #: 0	
					PO/InvoiceTotal:	\$14.62
					Vendor Total:	\$14.62
Instructional Coaching Group						
Check Group:						
Managing Challenging Conversations Conf-2/17/26M.R.		1	0	63005851 1/13/2026	10.5.2410.3320.200.0000	\$395.00
Leadership Coaching Conf-2/19/25 M.R.		1	0	63005851 1/13/2026	10.5.2410.3320.200.0000	\$395.00
					Check #: 0	
					PO/InvoiceTotal:	\$790.00
					Vendor Total:	\$790.00
Johnson Floor Company,Inc.						
Check Group:						
Gym Vinyl Base Replacement		1	260041	45206 10/16/2025	20.5.2540.3200.200.0000	\$2,832.75
					Check #: 0	
					PO/InvoiceTotal:	\$2,832.75
Check Group:						
New LVT flooring in choir room and cove base. (Demolish old and install new cove base.)		1	260043	45228 10/16/2025	20.5.2540.5501.200.0000	\$14,504.00
					Check #: 0	
					PO/InvoiceTotal:	\$14,504.00
					Vendor Total:	\$17,336.75
Just Right Landscaping Services						
Check Group:						

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov 2025- Lawn Service-PES		3	0	30207 12/18/2025	20.5.2540.3192.300.0000	\$675.00
Nov 2025-Lawn Service-PMS		3	0	30207 12/18/2025	20.5.2540.3192.300.0000	\$885.00
				Check #: 0		
					PO/InvoiceTotal:	\$1,560.00
					Vendor Total:	\$1,560.00
Justice-Willow Springs Water Commission						
Check Group:						
Nov 24-Dec 22,2025-Water PES		1	0	1818600441-00 0126 12/31/2025	20.5.2540.3700.100.0000	\$2,033.22
				Check #: 0		
					PO/InvoiceTotal:	\$2,033.22
					Vendor Total:	\$2,033.22
JW Pepper						
Check Group:						
I Found Something I Was Searching For		15	260615	368168118 1/13/2026	10.5.1002.4016.200.0000	\$39.75
				Check #: 0		
					PO/InvoiceTotal:	\$39.75
					Vendor Total:	\$39.75
Kate Naurath						
Check Group:						
Nov 10, 2025-Reimbursement Student Transportation 8/18/25 am		37.8	0	November 2025 12/5/2025	40.5.2550.3315.300.0000	\$26.46
Nov 11,2025-Reimbursement Student Transportation 8/18/25 pm		37.8	0	November 2025 12/5/2025	40.5.2550.3315.300.0000	\$26.46

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov 12, 2025-Reimbursement Student Transportation 8/19/25 am		37.8	0	November 2025 12/5/2025	40.5.2550.3315.300.0000	\$26.46
Nov 13, 2025-Reimbursement Student Transportation 8/18/25 pm		37.8	0	November 2025 12/5/2025	40.5.2550.3315.300.0000	\$26.46
Check #: 0						
						PO/InvoiceTotal: <u>\$105.84</u>
						Vendor Total: <u>\$105.84</u>
Ken's Landscaping, Inc.						
Check Group:						
Bags-Lightning Melt Pallets		4	0	5221 1/13/2026	20.5.2540.3292.200.0000	\$2,107.00
Removal and Disposal of Tree		1	0	5222 1/1/2026	20.5.2540.3292.200.0000	\$500.00
Snow Plowing- Shoveled Walks only		1	0	55451 1/5/2026	20.5.2540.3292.200.0000	\$450.00
Salting-11/10/25 PMS		1	0	55451 1/5/2026	20.5.2540.3292.200.0000	\$275.00
Bags-Lightning Melt		294	0	55451 1/5/2026	20.5.2540.3292.200.0000	\$3,160.50
Snow Plowing 12/30/25 PES		1	0	5590 1/2/2026	20.5.2540.3292.100.0000	\$400.00
Salting-12/30/25 PES		1	0	5590 1/2/2026	20.5.2540.3292.100.0000	\$275.00
Snow Plowing- 12/30/25 PMS		1	0	5591 1/5/2026	20.5.2540.3292.200.0000	\$350.00
Salting-12/30/25 PMS		1	0	5591 1/5/2026	20.5.2540.3292.200.0000	\$275.00
Check #: 0						
						PO/InvoiceTotal: <u>\$7,792.50</u>

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$7,792.50
Lango LLC						
Check Group:						
Translation Services J.A. and M.R. Spanish		6.28	0	INV-02476-A 12/15/2025	10.5.1800.3100.200.0000	\$5.97
						Check #: 0
						PO/InvoiceTotal: \$5.97
						Vendor Total: \$5.97
Lauterbach & Amen, LLP						
Check Group:						
June 30,2025-Final Billing		1	0	113056 12/12/2025	10.5.2520.3170.300.0000	\$2,000.00
						Check #: 0
						PO/InvoiceTotal: \$2,000.00
						Vendor Total: \$2,000.00
Nicor Gas						
Check Group:						
Nov 14,2025-Dec 15,2025-Natural Gas		1	0	34-43-97-0000 5 1225 12/17/2025	20.5.2540.4650.200.0000	\$1,543.44
Nov 18-Dec 17,2025 Natural Gas-PES		1	0	91-17-97-0000 9 1225 12/19/2025	20.5.2540.4650.100.0000	\$1,107.08
						Check #: 0
						PO/InvoiceTotal: \$2,650.52
						Vendor Total: \$2,650.52
Quest Food Management Services, LLC						
Check Group:						
Boelter Food Carrier #98575365		1	0	IN133000 11/30/2025	10.5.2560.4040.300.0000	\$5,568.75

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Boelter Food Carrier #98575366		1	0	IN133000 11/30/2025	10.5.2560.4040.300.0000	\$2,543.85
Elementary School Lunches		1855	0	IN133136 11/30/2025	10.5.2560.4040.300.0000	\$6,726.23
Middle School Lunches		1756	0	IN133136 11/30/2025	10.5.2560.4040.300.0000	\$6,367.26
Middle School Equivalent Meals		673.61	0	IN133136 11/30/2025	10.5.2560.4040.300.0000	\$2,442.51
Commodity Delivery Credit		1	0	IN133136 11/30/2025	10.5.2560.4040.300.0000	(\$1,754.76)
Nov 2025 Milk Billing		1840	0	IN133443 11/24/2025	10.5.2560.4040.300.0000	\$628.91
Boelter Hot Food Table Elec 4Well #98530303 PES		1	0	IN133485 1/6/2026	10.5.2560.4040.300.0000	\$7,037.92
Boelter Kitchen Furn/Equip #98530609 PES		1	0	IN133485 1/6/2026	10.5.2560.4040.300.0000	\$2,992.61
Dec 2025 Milk Billing		1669	0	IN133704 12/19/2025	10.5.2560.4040.300.0000	\$570.46
Elementary School Lunches		2048	0	IN133815 12/31/2025	10.5.2560.4040.300.0000	\$7,426.05
Middle School Lunches		1710	0	IN133815 12/31/2025	10.5.2560.4040.300.0000	\$6,200.46
Middle School Equivalent Meals		587.77	0	IN133815 12/31/2025	10.5.2560.4040.300.0000	\$2,131.25
Commodity Delivery Credit		1	0	IN133815 12/31/2025	10.5.2560.4040.300.0000	(\$1,953.90)

Check #: 0

PO/InvoiceTotal: \$46,927.60

Vendor Total: \$46,927.60

Quinlan & Fabish Music Co

Check Group:

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Shop Supplies		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$2.00
X01		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$105.00
Class c pad		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$10.00
Class d pad		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$13.00
Key Guard Screw Lacquered YTS-52		3	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$5.40
Key Guard #2 Low C		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$18.18
X02		2	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$14.00
X06		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$14.00
X27		1	260468	17079381 11/28/2025	10.5.1002.3200.200.0000	\$5.00
Check #: 0						
PO/InvoiceTotal:						\$186.58
Check Group:						
Waltz No. 2 (from Jazz Suite 2)		1	260497	17168879 11/17/2025	10.5.1002.4000.200.0000	\$6.99
Check #: 0						
PO/InvoiceTotal:						\$6.99
Check Group:						
Cello Tourte Mute		7	260606	17243372 12/15/2025	10.5.1002.4008.200.0000	\$36.75
Check #: 0						
PO/InvoiceTotal:						\$36.75

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: <u>\$230.32</u>
School District 105						
Check Group:						
Cross Country Expenses for LTESAC. Prorata share of CC meet expenses		1 0		1282025_107 12/8/2025	10.5.1500.4030.200.0000	\$1,182.04
						Check #: 0
						PO/InvoiceTotal: <u>\$1,182.04</u>
						Vendor Total: <u>\$1,182.04</u>
STR Partners, Ll.						
Check Group:						
Professional Services Nov 1-Nov 30,2025.		1 0		25015.00-4 12/10/2025	20.5.2540.5504.300.0000	\$24,682.50
						Check #: 0
						PO/InvoiceTotal: <u>\$24,682.50</u>
						Vendor Total: <u>\$24,682.50</u>
T-Mobile USA Inc						
Check Group:						
Nov 23-Dec 23,2025-Hot Spots		1 0		999257278 0126 1/5/2026	20.5.2540.3400.300.0000	\$128.40
Nov 21-Dec 20,2025 Cell Phone Service		1 0		999281746 0126 1/5/2026	20.5.2540.3400.100.0000	\$35.68
Nov 21-Dec 20,2025 Cell Phone Services		1 0		999281746 0126 1/5/2026	20.5.2540.3400.200.0000	\$71.36
Nov 21-Dec 20,2025 Cell Phone Service		1 0		999281746 0126 1/5/2026	20.5.2540.3400.300.0000	\$107.10
						Check #: 0
						PO/InvoiceTotal: <u>\$342.54</u>
						Vendor Total: <u>\$342.54</u>
The Art of Education						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
PRO-1 Year PRO Learning, Personalized professional learning platform with on-demand access to instructional video training and supplemental resources exclusively for art educators. Includes product training and implementation support.		1	260569	325702 12/4/2025	10.5.2213.3320.100.0000	\$539.00
					Check #: 0	
					PO/InvoiceTotal:	\$539.00
					Vendor Total:	\$539.00
Village Of Burr Ridge						
Check Group:						
Nov 1-Nov 30,2025 Water-PMS		1	0	1189507450-00 0126 1/1/2026	20.5.2540.3192.300.0000	\$410.82
Nov 1-Nov 30,2025 Sewer-PMS		1	0	1189507450-00 0126 1/1/2026	20.5.2540.3192.300.0000	\$40.93
Nov 1-Nov 30,2025 Water-PMS		1	0	1189507451-00 0126 1/1/2026	20.5.2540.3192.300.0000	\$75.12
Nov 1-Nov 30,2025 Sewer-PMS		1	0	1189507451-00 0126 1/1/2026	20.5.2540.3192.300.0000	\$27.50
					Check #: 0	
					PO/InvoiceTotal:	\$554.37
					Vendor Total:	\$554.37
Village of Willow Springs						
Check Group:						
Jan 1-Jan 31,2025 -Sewer		1	0	0018000060-00 0126 1/1/2026	20.5.2540.3700.100.0000	\$246.74
Dec 1-Dec 31,2025 -Sewer		1	0	0018000060-00 1225 12/1/2025	20.5.2540.3700.100.0000	\$294.06

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Health Inspection 4/8/25,8/22/25 & 12/5/25		3	0	V561570 12/9/2025	20.5.2540.3192.300.0000	\$300.00
					Check #: 0	
					PO/InvoiceTotal:	\$840.80
					Vendor Total:	\$840.80
Wex Bank						
Check Group:						
Gas for Truck-11/28/25		1	0	109240783 12/6/2025	20.5.2540.4640.300.0000	\$71.00
Gas for Truck-12/2/25		1	0	109240783 12/6/2025	20.5.2540.4640.300.0000	\$82.00
					Check #: 0	
					PO/InvoiceTotal:	\$153.00
					Vendor Total:	\$153.00
Windy City Music, Inc.						
Check Group:						
Whirlwind Director Di Box Passive		2	0	INV3856 5/20/2025	10.5.1001.4016.100.0000	\$15.00
JBL EON 518x 18" POvered Sub w/Cover		2	0	INV3856 5/20/2025	10.5.1001.4016.100.0000	\$120.00
JBL EON 518s 18" Powered Sub w/Cover Rental		1	0	V127553 11/19/2025	10.5.1001.4016.100.0000	\$120.00
					Check #: 0	
					PO/InvoiceTotal:	\$255.00
Check Group:						
ADJ Startec Series, the Starburst is a LED sphere effect that rotates to your music while shooting out super-sharp, multi-color beam effects. 15W HEX (RGBWA+Purple)		1	260449	1006 1/9/2026	10.5.1001.4016.100.0000	\$285.00
					Check #: 0	
					PO/InvoiceTotal:	\$285.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Vendor Total: \$540.00

Grand Total: \$185,343.58

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1141

01/07/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
						\$142.86
Yondr, Inc						
Check Group:						
SP3XLGBID2 - The Pouch - Sellable locking cell phone pouch, V3 locking compatibility, size extra large, grey, branded, pushpin lock, ID holder with snap closure (UOM = ea)		82	260532	534-02	10.5.1002.4000.200.0000	\$2,460.00
				11/10/2025		
SP3XLGBID2 - The Pouch - Sellable locking cell phone pouch, V3 locking compatibility, size extra large, grey, branded, pushpin lock, ID holder with snap closure (UOM = ea)		14	260532	534-02	10.5.1002.4000.200.0000	\$420.00
				11/10/2025		
						Check #: 0
						PO/InvoiceTotal:
						\$2,880.00
						Vendor Total:
						\$2,880.00
						Grand Total:
						\$156,947.49

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1141

01/07/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Jan 2026 HEALTH INSURANCE PAYABLE-ER		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9944	\$118,412.58
Jan 2026-HEALTH INSURANCE PAYABLE-ee		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9943	\$27,158.73
Jan 2026-LIFE INSURANCE PAYABLE-LIFE		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9942	\$847.78
Check #: 0						
						PO/InvoiceTotal: <u>\$146,419.09</u>
						Vendor Total: <u>\$146,419.09</u>
Guardian Life Insurance Company						
Check Group:						
Jan 2025-DENTAL INSURANCE PAYABLE-ER		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9946	\$3,940.04
Jan 2025-DENTAL INSURANCE PAYABLE-EE		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9945	\$2,427.90
Jan 2025-DENTAL INSURANCE PAYABLE-ER		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9948	\$237.88
Jan 2025-DENTAL INSURANCE PAYABLE-EE		1	0	Jan 2026-Final Inv 1/1/2026	10.2.0481.0000.000.9947	\$899.72
Check #: 0						
						PO/InvoiceTotal: <u>\$7,505.54</u>
						Vendor Total: <u>\$7,505.54</u>
Reliance Standard Life Insurance Company						
Check Group:						
Jan 2026-Voluntary LIFE INSURANCE PAYABLE-ER		1	0	Jan 2026 Final Inv 1/1/2026	10.2.0481.0000.000.9949	\$142.86
Check #: 0						
						PO/InvoiceTotal: <u>\$142.86</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1142 01/06/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Teachers Retirement System State Of Ill

Check Group:

TRS Excess Salary- 24-25		1	0	324476 1/6/2026	10.5.2320.2110.300.0000	\$8,425.93
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Check #: 0

PO/InvoiceTotal:	\$8,425.93
Vendor Total:	\$8,425.93
Grand Total:	\$8,425.93

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1140 12/30/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
WEX Health, Inc Reserve						
Check Group:						
FSA 2026 Payment Jan-June Payroll Contribution		1	0	28340- 2026 Reserve 12/29/2025	10.2.0481.0000.000.9970	\$31,102.50
FSA 2026 Payment Jan-June Payroll Contribution		1	0	28340- 2026 Reserve 12/29/2025	20.2.0481.0000.000.9970	\$220.00

Check #: 0

PO/InvoiceTotal:	<u>\$31,322.50</u>
Vendor Total:	<u>\$31,322.50</u>
Grand Total:	<u>\$31,322.50</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1129 12/22/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Dec 2025-Ancillary Plan Services PEPM		21	0	141483 12/15/2025	10.5.2520.3100.300.0000	\$15.75
					Check #: 0	
						PO/InvoiceTotal: <u>\$15.75</u>
						Vendor Total: <u>\$15.75</u>
WEX Health, Inc						
Check Group:						
Nov 2025-FSA Monthly Fee		22	0	0002270886-IN 11/30/2025	10.5.2520.3100.300.0000	\$93.50
					Check #: 0	
						PO/InvoiceTotal: <u>\$93.50</u>
						Vendor Total: <u>\$93.50</u>
						Grand Total: <u>\$13,455.57</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1129

12/22/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Hyatt Regency-Science conf 11/3-11/15/25 A. Pisanko		1	0	120525-ST 12/5/2025	10.5.1002.3320.200.0000	\$535.98
AASPA-Membership dues J. Arundel		1	0	120525-ST 12/5/2025	10.5.2410.6400.200.0000	\$275.00
IAHPERD-Membership dues M. Carmody		1	0	120525-ST 12/5/2025	10.5.1002.6400.200.0000	\$60.00
Central States Conf-FY26 Wittaker		1	0	120525-ST 12/5/2025	10.5.1002.3320.200.0000	\$185.00
Blackberry Market-Veterans Day Lunch		1	0	120525-ST 12/5/2025	10.5.2410.4000.200.0000	\$236.42
Jewel-Supplies Veterans Day Lunch		1	0	120525-ST 12/5/2025	10.5.2410.4000.200.0000	\$14.99
Quicken-Classic Subscription-S. Tantillo		1	0	120525-ST 12/5/2025	10.5.2225.4700.200.0000	\$107.91
ALPACA for Educators-Data Software		1	0	120525-ST 12/5/2025	10.5.2410.4700.200.0000	\$1,694.00
Hyatt Regency-Science conf early checking refund T.Kim		1	0	120525-ST 12/5/2025	10.5.1002.3320.200.0000	(\$34.51)
Target-Storage bins nurses office		1	0	120525-ST 12/5/2025	10.5.2130.4000.200.0000	\$56.99
Dunkin-Donuts for RRW Winner		1	0	120525-ST 12/5/2025	10.5.2410.4000.200.0000	\$47.97
Western Springs Theatre-5th Grade Field Trip		1	0	120525-ST Act Acct 12/5/2025	10.5.1002.4000.200.0000	\$582.00

Check #: 0

PO/InvoiceTotal:	<u>\$13,346.32</u>
Vendor Total:	<u>\$13,346.32</u>

Businessolver.Com, Inc.

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1129

12/22/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Walmart-Snacks for Meeting		1	0	120525-JW 12/5/2025	10.5.2310.4000.300.0000	\$71.17
Sams Club-Holiday Snacks for Meeting		1	0	120525-JW 12/5/2025	10.5.2310.4000.300.0000	\$152.22
Adobe-Software updated to be refunded		1	0	120525-JW 12/5/2025	10.5.2225.4000.300.0000	\$259.07
Adobe-Software updated refund		1	0	120525-JW 12/5/2025	10.5.2225.4000.300.0000	(\$257.64)
Panera Bread-Leadership Lunch for to be reimbursed by WSCAE 15 CK#1125 WSCAE15		1	0	120525-JW 12/5/2025	10.5.2320.4000.300.0000	\$3,033.95
Kirsten Bakery-Cookies for Board		1	0	120525-JW 12/5/2025	10.5.2320.4000.300.0000	\$100.00
Sams Club-Snacks for Board Meeting		1	0	120525-JW 12/5/2025	10.5.2310.4000.300.0000	\$54.83
Broadway Costume-Christmas rental		1	0	120525-JW 12/5/2025	10.5.2320.4000.300.0000	\$150.00
OpenAI ChatGPT-J.M. acct for teacher		1	0	120525-JW 12/5/2025	10.5.2225.4700.100.0000	\$20.00
Pearson Clinical-QGlobal Scoring (Connors 4)		1	0	120525-JW 12/5/2025	10.5.1205.4000.200.0000	\$57.50
SurveyMonkey- Eval Subscription		1	0	120525-JW 12/5/2025	10.5.2310.4400.300.0000	\$99.00
IAHPERD-2025 Conf.M.Carmody		1	0	120525-ST 12/5/2025	10.5.1002.3320.200.0000	\$155.00
Champion Team Wear-Pom Pom for Cheer		1	0	120525-ST 12/5/2025	10.5.1002.4000.200.0000	\$311.76
Hyatt Regency-Science conf 11/13-11/15/25 T.Kim		1	0	120525-ST 12/5/2025	10.5.1002.3320.200.0000	\$535.98
Hyatt Regency-Science conf early check in .T.Kim to be refunded		1	0	120525-ST 12/5/2025	10.5.1002.3320.200.0000	\$34.51

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1129

12/22/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Target-Gift Card-Lions Club		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$50.00
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$123.83
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$171.23
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$252.17
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$140.05
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$349.65
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$293.79
Lego-Lego Club purchases		1	0	120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$280.14
Timekettle-Earphones Translation		1	0	120525-JW 12/5/2025	10.5.1800.4000.200.0000	\$104.99
Illinois Principals Assoc-Model Student Handbook		1	0	120525-JW 12/5/2025	10.5.2213.4000.300.0000	\$350.00
Target-Grinch Costume		1	0	120525-JW 12/5/2025	10.5.2320.4000.300.0000	\$98.31
Quicken-DO Secretary		1	0	120525-JW 12/5/2025	10.5.2225.4000.300.0000	\$77.88
Sams Club-Water for Meeting		1	0	120525-JW 12/5/2025	10.5.2213.4000.300.0000	\$39.39

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1129

12/22/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Citgo-Fuel for Truck		1 0		120525-BC 12/5/2025	20.5.2540.4640.300.0000	\$96.00
Home Depot-Batteries for Alarm		1 0		120525-BC 12/5/2025	20.5.2540.4000.300.0000	\$46.47
Sandi Auto & Truck Repair		1 0		120525-BC 12/5/2025	20.5.2540.4000.300.0000	\$682.01
Microsoft-Monthly Fee		1 0		120525-BC 12/5/2025	10.5.2320.4400.300.0000	\$60.75
Sheriwn Williams-Paint for classroom		1 0		120525-BC 12/5/2025	20.5.2540.4000.300.0000	\$56.45
Home Depot-Supplies to repair shelving		1 0		120525-BC 12/5/2025	20.5.2540.4000.300.0000	\$118.76
Flags USA-New Flags for PES & PMS		1 0		120525-BC 12/5/2025	20.5.2540.4000.300.0000	\$138.55
Russo-Salt Spreader		1 0		120525-BC 12/5/2025	20.5.2540.4000.300.0000	\$359.99
EZ Tent Rental-Winter Show chair rental deposit		1 0		120525-HS 12/5/2025	20.5.2540.3250.300.0000	\$362.84
Social Thinking-Book-Bestselling Elementary Essentials Bundle		1 0		120525-HS 12/5/2025	10.5.1205.4000.100.0000	\$403.97
Target- Gift Card-Lions Club		1 0		120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$50.00
Target-Gift Card-Lions Club		1 0		120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$50.00
Target-Gift Card-Lions Club		1 0		120525-HS Act Acct 12/5/2025	10.5.1001.4000.100.0000	\$50.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1130

12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Chicago Title and Trust Company						
Check Group:						
7510 Wolf Road, Burr Ridge -Purchase		1	0	7510 Wolf Road-1 12/17/2025	20.5.2530.5210.300.0000	\$827,500.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$827,500.00</u>
					Vendor Total:	<u>\$827,500.00</u>
					Grand Total:	<u>\$827,500.00</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1131 12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Chicago Title & Trust Company						
Check Group:						
7510 Wolf Road, Burr Ridge IL		1	0	7510 Wolf Rd-Escrow 12/17/2025	20.5.2530.5210.300.0000	\$10,000.00

Check #: 0

PO/InvoiceTotal:	\$10,000.00
Vendor Total:	\$10,000.00
Grand Total:	\$10,000.00

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1132 12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Chicago Title and Trust Company						
Check Group:						
7458 Wolf Rd, Burr Ridge, IL-		1	0	7458 Wolf Rd-Escrow 12/17/2025	20.5.2530.5210.300.0000	\$10,000.00

Check #: 0

PO/InvoiceTotal:	\$10,000.00
Vendor Total:	\$10,000.00
Grand Total:	\$10,000.00

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1133 12/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Chicago Title Insurance Company						
Check Group:						
8100 Willow Springs Rd-Escrow		1	0	8100 Willow Sprs Rd 12/17/2025	20.5.2530.5210.300.0000	\$10,000.00

Check #: 0

PO/InvoiceTotal:	<u>\$10,000.00</u>
Vendor Total:	<u>\$10,000.00</u>
Grand Total:	\$10,000.00

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123

12/11/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
J4 Tech Solutions						
Check Group:						
Logitech Wired Keyboard for iPad Lightning Connector - Keyboard - English		50	260156	2977r 8/7/2025	10.5.2225.4000.100.0000	\$2,595.50
					Check #: 1078000234	
PO/InvoiceTotal:						<u>\$2,595.50</u>
Vendor Total:						<u>\$2,595.50</u>
Grand Total:						<u>\$2,595.50</u>

End of Report

Pleasantdale School District 107

Personnel Report

January 21, 2026

1. Retirement of Personnel:

The Superintendent received a letter of retirement from Jill Beronio, a Spanish teacher at Pleasantdale Middle School, effective June 4, 2026.

Recommendation: That the Board of Education approve the retirement of Jill Beronio.

2. Resignation of Personnel:

The Superintendent did not receive any letters of resignation.

3. Employment of Staff

The Superintendent has no recommendations for hire.

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), **attendance at a verified medical or therapeutic appointment (including a victim services provider)**, observance of a religious holiday, death in the immediate family, **attendance at a civic event**, 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. **For students who are parents, expectant parents, or victims of domestic or sexual violence, valid cause for absence also includes fulfillment of parent responsibility and addressing circumstances resulting from domestic or sexual violence.** 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.
14. **An approval process for students to attend activities allowed under 105 ILCS 5/10-10.05(k), including provisions for making up missed course work that do not penalize students.**

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, **January 21, 2026**

REVIWED: January 18, 2023

Students

Agency and Police Interviews Agency and Law Enforcement Requests

The District recognizes the right of every student to equal access to a free public education under State and federal law, consistent with Board policy 7:10 *Equal Opportunities*. District administrators and staff stand in *loco parentis* when government agency and law enforcement authority requests occur at school.

Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools.

No student shall be denied an education based on the student's, or their parent's/guardian's, actual or received citizenship or immigration status. Based on such status the District will not:

1. Exclude a student from participating in, or deny them the benefits of, any District program or activity.
2. Use policies or procedures or engage in practices that have the effect of excluding a student from participating in or denying the benefits of any District program or activity.
3. Use policies or procedures or engage in practices that have the effect of excluding participation of a student's parent(s)/guardian(s) from District parental engagement activities or programs.
4. Threaten to disclose information related to the actual or perceived citizenship or immigration status of a student or person associated with the student to any other person, entity, or immigration or law enforcement agency.
5. Disclose information related to the perceived citizenship or immigration status of a student or a person associated with the student to any other person entity, or immigration or law enforcement agency if the District does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to the requirements in 105 ILCS 5/22-105(c)(3).

State law does not prohibit or restrict the District from sending or receiving information about the citizenship or immigration status of an individual to or from the U.S. Department of Homeland Security or any other governmental entity under 8 U.S.C. §§ 1644.

Responding to Law Enforcement Requests

The Superintendent shall develop procedures to manage requests by agency officials or police officers to interview students at school. Procedures will:

1. Recognize individual student rights and privacy,
2. Recognize the potential impact **the release of information** or an interview may have on an individual student,
3. Minimize potential disruption,
4. Foster a cooperative relationship with public agencies and law enforcement,
5. **Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students during the school day.**

6. Comply with State law including, but not limited to, ensuring that before a law enforcement ~~officer~~ **agent**, 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 Superintendent 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 school employees (including, but not limited to, a school social worker, psychologist, nurse, guidance counselor, or any other mental health professional) are present during the questioning; and
 - c. If practicable, make reasonable efforts to ensure a trained law enforcement officer to promote safe interactions and communications with the student is present during questioning.
7. **Manage reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility, in accordance with the requirements of 105 ILCS 5/22-105(c)(4).**

LEGAL REF.: 105 ILCS 5/10-20.64, 5/22-85 (final citation pending)
55 ILCS 80/, Children's Advocacy Center Act.
325 ILCS 5/, Abused and Neglected Child Reporting Act.
720 ILCS 5/31-1 et seq., Interference with Public Officers Act.
725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

ADOPTED: February 20, 2008

REVISED: January 15, 2020, **January 21, 2026**

REVIEWED: December 20, 2023

Students

Preventing Bullying, Intimidation, and Harassment

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

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

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

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

Artificial intelligence means a machine-based system that for explicit or implicit objectives, infers, for the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. Artificial intelligence includes generative artificial intelligence.

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

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

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

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or

intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying also includes the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of bullying.*

Digital replica means a newly created, electronic representation of the identity of an actual individual created using a computer, algorithm. Software, tool, artificial intelligence, or other technology that is fixed in a sound recording or audiovisual work in which that individual did not actually perform or appear and that is so realistic that a reasonable observer would believe it is a performance by the individual; being portrayed and no other individual.

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

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

Bullying Prevention and Response Plan

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

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the District Complaint Manager or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District Complaint Manager or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are

also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator:

Dave Palzet, Superintendent
Name
7450 S. Wolf Road
Address
Burr Ridge, IL 60527
708-784-2170
Telephone

Complaint Managers

Dave Palzet, Superintendent
Name
7450 S. Wolf Road
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Jennifer Ban, Asst. Supt. Teaching & Learning
Name
7450 S. Wolf Road
Address
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4. Consistent with federal and State laws and rules governing student privacy rights, includes procedures for promptly informing parents or guardians of all students involved in the alleged incident of bullying within 24 hours after the school’s administration is made aware of the students’ involvement in the incident and discussing, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained by the school within the 24-hour period.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the

- e. findings of the investigation, and the actions taken to address the reported incident of bullying.

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

- 6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
- 7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
- 8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
- 9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
- 10. The Superintendent or designee shall post this policy on the District's ~~Internet website~~ publicly accessible internet website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must also be distributed annually to parents/guardians, students, and school personnel, including new employees when hired.
- 11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:

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

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

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

- a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
- b. 2:265, *Title IX Sexual Harassment Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
- c. 6:60, *Educational Framework*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
- d. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
- e. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
- f. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
- g. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
- h. 7:190 *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
- i. 7:310, *Restrictions on Publications and Written or Electronic Material*. This policy prohibits students from: (i) accessing and/or distributing at school any written or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (ii) creating and/or distributing written or electronic material, including Internet material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

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

ADOPTED: August 19, 2009

REVISED: August 12, 2015; January 17, 2018; January 15, 2020; January 19, 2022, **January 21, 2026**

REVIEWED: January 18, 2023

Students

Suicide and Depression Awareness and Prevention

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

Suicide and Depression Awareness and Prevention Program

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

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements 105 ILCS 5.2-3.139 and 105 ILCS 5/27-7 (requiring education for students to develop a sound mind and a healthy body).
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development*, and teacher's institutes under 105 ILCS 5/3-14.8 (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide.
 - a. The training required by 105 ILCS 5/10-22.39 for licensed school personnel and administrators who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:
 - a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);
 - b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;

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

Monitoring

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

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. **The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District.** Student identification (ID) cards, the district's website, and student handbooks/planners will contain the support information as required by State law.

Implementation

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

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

beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

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

ADOPTED: September 21, 2016

REVISED: January 16, 2019; January 19, 2022, January 18, 2023, **January 21, 2026**

Students

Student Records

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

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

State and federal law grants students and parents/guardians, **and when applicable, the Department of Children and Family Services' Office of Education and Transition Services**, certain rights, including the right to inspect, copy, and challenge school records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but a parent/guardian shall have the right to object to the release of information regarding his or her child. **The District will comply with State or federal law with regard to release of a student's school records, including, where applicable, without notice to, or the consent of, the student's parent/guardian or eligible student. Upon request, the District discloses school student records without parent consent to the official records custodian of another school in which a student has enrolled or intends to enroll, as well as any other person as specifically required or permitted by State or federal law. However, the District will comply with an *ex parte* court order requiring it to permit the U.S. Attorney General or designee to have access to a student's school records without notice to, or the consent of, the student's parent/guardian.**

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

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

ADOPTED: February 20, 2008

REVISED: September 19, 2012; October 15, 2014, January 18, 2023, **January 21, 2026**

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 **or denied admission to** school property **in accordance with State law**. The person is also subject to being denied admission to school events or meetings for up to one calendar year **in accordance with the procedures below**.

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, **January 21, 2026**

REVIEWED: January 15, 2025

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



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

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

Introduction: Pleasantdale School District prides itself on offering an excellent educational experience for a reasonable price. The 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 community's values are well represented in 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 District 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 achieve the district's technology committee's goal, 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 past three years, the district has pivoted to providing all students with a personal computing device (an iPad).

Several years ago, the district acted on feedback from families and our business office, streamlining our fees and making the fee payment system less confusing. The ultimate goal of these changes was to create a single, more manageable fee for families while increasing processing efficiency 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 available for purchase at the school office.

Recommendation: The administration recommends no increase in registration fees for the 2026-27 school year.

Grade	Registration Fee (2025-26)	Registration Fee (2026-27)
Kindergarten	\$90.00	\$90.00
First Grade	\$90.00	\$90.00
Second Grade	\$90.00	\$90.00
Third Grade	\$160.00	\$160.00

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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

Fourth Grade	\$160.00	\$160.00
Fifth Grade	\$185.00	\$185.00
Sixth Grade	\$175.00	\$175.00
Seventh Grade	\$170.00	\$170.00
Eighth Grade	\$202.00	\$202.00

Preschool Tuition: The district hosts a 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 \$27 per day.

Preschool 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 two percent (2%) increase for the preschool tuition, bringing the total cost to \$4,536. This increase aims to address the program's rising costs and ensure we can provide a high-quality experience to our students.

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



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Executive Summary of Updates to the 2026-2027 Parent/Student Handbook December 10, 2025

Recommended revisions submitted by:

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

The Pleasantdale School District #107 Parent/Student Handbook is a comprehensive document that has undergone continuous review over the past several years to ensure it reflects current practices, policies, and legal requirements. As shown in the proposed updates to the 2026–2027 Parent/Student Handbook, most revisions remain minor. Recommended additions are largely derived from the Illinois Principals Association (IPA) Model School Handbook (MSH), which includes updates based on laws enacted in Illinois over the past year. The MSH language also aligns with PRESS board policy recommendations.

Administrators, staff, and parent representative Lindsay Hosanna reviewed the document as part of the annual process. A committee meeting was held on Monday, November 3, 2025, to discuss needed changes and clarify language, with participation from Lindsay Hosanna (PTO Member), Kara Mulder (PES Kindergarten Teacher), Kathleen Tomei (Pleasantdale Elementary Principal), Jeanine Arundel (Pleasantdale Middle School Principal), Maura Raleigh (Pleasantdale Middle School Assistant Principal), and Maggie Pisanko (Pleasantdale Middle School Math Specialist). Building administrators then collaborated to propose the final document.

The proposed changes generally fall into three categories:

1. Additions of New Language

These represent the most significant changes and include new sections designed to protect students and clarify expectations for staff.

- **6.30 Student Behavior** – Adds a section outlining the Yondr phone-free pouch system at the Middle School, requiring students to secure personal devices throughout the day to reduce distractions and promote focus. This section also

includes updated language identifying sexting as prohibited student conduct.

- **3.15 Vandalism** – Adds language stating that the district will seek restitution from students and parents/guardians for vandalism or other actions that damage school property.
- **5.30 Guidance and Counseling (K–8)** – Clarifies the availability of counseling services for students in grades K–8 and outlines relevant Illinois law. The section explains that counselors are available to students who need support, notes that students aged 12 or older may receive counseling without parental consent, and specifies that students under age 17 may receive up to eight 90-minute sessions unless a parent or guardian provides consent.

2. Revisions to Existing Sections

These updates ensure alignment with current mandates, laws, and PRESS recommendations. Examples include:

- **1.50 Equal Educational Opportunity and Sex Equity** – Includes updated language directing concerns to Dr. Palzet or Dr. Ban. It clarifies that students may file sex discrimination complaints through the Title IX Grievance Procedure or sex equity complaints through the Uniform Grievance Procedure, with appeals available to the Regional Superintendent and then the State Superintendent.
- **5.80 Students Who Are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence** – Outlines the district’s responsibilities under Article 26A. It explains that these students are entitled to in-school supports, flexibility in making up work, access to counseling or services, and clear procedures for requesting assistance or filing complaints under nondiscrimination and Title IX processes.
- **6.45 Harassment & Teen Dating Violence Prohibited** – Reinforces the district’s dedication to a safe, nondiscriminatory learning environment. It outlines reporting expectations, confidentiality protections, investigation procedures, consequences for individuals found in violation, and protections against retaliation.

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3. Updates Reflecting Current Practices, Grammar Corrections, and Staff/Board Changes

Examples include:

- **1.35 Student Hours, Arrival/Departure Procedures** – Updated to reflect the elementary school’s new family identification placard system used during dismissal.
- **2.20 Student Absences** – Updated to reflect current language on truancy, chronic absences, and excused absences.
- **2.60 Grading & Promotion** – Notes that Middle School parents are encouraged to regularly check grades on Schoology and/or Skyward.
- **2.100 Home and Hospital Instruction** – Directs families to contact their child’s principal for information about home or hospital instruction.
- **4.10 Bus Transportation** – Updated to reflect that the elementary late bus runs Monday through Friday.
- **6.30 Corporal Punishment** – Expanded to explicitly list prohibited actions (e.g., slapping, paddling, forcing students into painful positions) and to clearly state that corporal punishment is prohibited under all circumstances.

The D107 Parent/Student Handbook remains a comprehensive and carefully developed document. Significant time and thoughtful consideration have been dedicated over the years to ensuring alignment with district practices, expectations, and legal mandates. Past administrators and school boards should be commended for their foundational work. Appreciation is also extended to this year’s review committee for helping ensure our handbook remains current and reflective of our district’s values and procedures.



PLEASANTDALE SCHOOL DISTRICT 107 2026-2027 SCHOOL CALENDAR

August 2026

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

September 2026

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

October 2026

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

November 2026

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

December 2026

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

January 2027

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

Opening/Closing Days of School

- August 20, 2026 (A) First Day of School
- August 24, 2026 (PA) First Day of PreK
- June 1, 2027 (PΩ) Last Day of PreK
- June 3, 2027 (Ω) Last Day of School

Student Non-Attendance Days (X)

- August 17, 2026 - District Institute Day
- August 18, 2026 - District Institute Day
- August 19, 2026 - Teacher Work Day
- September 7, 2026 - Labor Day
- October 9, 2026 - District Institute Day
- October 12, 2026 - Columbus/ Indigenous People's Day
- October 22 - Parent/Teacher Conferences
- October 23 - Parent/Teacher Conferences
- November 3 - Election Day
- November 23-27, 2026 - Thanksgiving Break
- Dec 21 - Jan 1 - Winter Break
- January 4, 2027 - District Institute Day
- January 18, 2027 - Martin Luther King Jr. Day
- February 15, 2027 - Presidents' Day
- March 26, 2027 - Non-attendance Day
- March 29 - April 2, 2027 - Spring Break
- May 31, 2027 - Memorial Day
- June 18, 2027 - Juneteenth observed
- July 5, 2027 - Independence Day observed

½ Day Inservice-Noon Dismissal (☐)

- August 20
- February 12
- March 5
- May 28
- June 3 or last day of school

Parent/Teacher Conference Days (▲)

- October 22 1:00pm - 8:00pm
- October 23 10:00am - 5:00pm (Video Conference)

Weather Make-Up Days (○)

- If school is cancelled for inclement weather, the following days may become student attendance days:
- June 4, 7, 8, 9, 10

Grading Periods

- November 13 - T1 First Trimester (58)
- February 26 - T2 Second Trimester (57)
- June 3 - T3 Third Trimester (62)

Commencement 🎓

- June 2

Miscellaneous

- June 8 - July 2 - Summer Academy

February 2027

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

March 2027

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

April 2027

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

May 2027

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

June 2027

S	M	T	W	T	F	S
		1 PΩ	2 🎓	3 Ω	4 ○	5
				➡T3		
6	7 ○	8 ○ SA	9 ○	10 ○	11	12
13	14	15	16	17	18 X	19
20	21	22	23	24	25	26
27	28	29	30			

July 2027

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

RESOLUTION AUTHORIZING TRANSFER OF ENGAGEMENT / APPOINTMENT OF LEGAL COUNSEL

WHEREAS, the Board of Education (the “Board”) of Pleasantdale School District 107, Cook County, Illinois (the “District”), is authorized to approve the engagement of legal counsel; and

WHEREAS, the Board previously approved Kriha Boucek, LLC (“KB”) as a law firm authorized to represent the Board and District relating to legal matters assigned by the Board President, Superintendent, and/or Superintendent’s designee;

WHEREAS, effective January 1, 2026, Kriha Boucek, LLC will combine with the law firm Fagen Friedman & Fulfroft, LLP (“F3 Law”); and

WHEREAS, the Board desires to continue this legal representation by approving F3 Law to represent the Board and District in matters previously assigned to Kriha Boucek, LLC and in such other matters as may be assigned by the Board President, Superintendent, and/or Superintendent’s designee.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Pleasantdale School District 107, Cook County, Illinois as follows:

Section 1. The Board hereby finds that the recitals set forth above are true and correct, and that they are incorporated herein by reference.

Section 2. The Board approves Fagen Friedman & Fulfroft, LLC (“F3 Law”) as a law firm authorized to represent the Board and District in all matters previously assigned to Kriha Boucek, LLC, and in such other matters as may be assigned by the Board President, Superintendent, and/or Superintendent’s designee effective January 1, 2026.

Section 3. The Board hereby authorizes the Board President and/or Superintendent to execute the Transfer of Engagement Letter / Appointment of Counsel attached hereto as Exhibit A.

Section 4. The Board hereby authorizes Kriha Boucek, LLC to transfer any and all client files of the District to Fagen Friedman & Fulfroft, LLP (“F3 Law”).

Section 5. This Resolution shall be in full force and effect immediately upon its passage and approval.

Adopted this 21st day of January, 2026.

AYES: _____

NAYS: _____

ABSENT: _____

**BOARD OF EDUCATION,
PLEASANTDALE SCHOOL DISTRICT 107,
Cook County, Illinois**

President

ATTEST:

Secretary

RESOLUTION

RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM THE OPERATIONS AND MAINTENANCE FUND TO THE CAPITAL PROJECTS FUND

WHEREAS, the Pleasantdale School District No. 107 (the "District") is a school district duly organized under the laws of the State of Illinois; and

WHEREAS, Section 100.50(d)(2) of the Illinois State Board of Education's Requirements for Accounting, Budgeting, Financial Reporting, and Auditing (formerly known as the Illinois Program Accounting Manual or "IPAM"), 23 IL ADMN CD 100 et seq., requires changes in how Illinois school districts document the funding of, accounting for, and expenditures from the Capital Projects Fund; and

WHEREAS, the Board of Education of District desires to remain in compliance with generally accepted accounting principles and those requirements set forth in the State's regulations; and

WHEREAS, the Board of Education has determined that it is in the best interest of the School District to direct the Proviso Township School Treasurer, agent of the District, to transfer certain funds from the Operations & Maintenance Fund to the Capital Projects Fund to provide moneys with which to meet those expenses properly accounted for and made from the Capital Projects Fund pursuant to the State's regulations.

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

Section One: The District finds that all recitals contained in the preambles to this Resolution are full, true, and correct and does hereby incorporate them into this Resolution by Reference.

Section Two: The sum of \$700,000 previously maintained in the Operations and Maintenance Fund shall be transferred to the Capital Projects Fund.

Section Three: That the Proviso Township Treasurer, agent of this District, is hereby

requested to make the necessary entries on the books and records evidencing the transfer as provided for in this Resolution and that a certified copy of this Resolution be hereby forwarded to the Proviso Township Treasurer, agent of this District, by the Secretary of the Board.

Section Four: This Resolution shall supersede any ordinances, resolutions or motions, or parts of ordinances, resolutions or motions, in conflict with any part herein, and any such ordinances, resolutions or motions, or parts thereof, are hereby repealed.

Section Five: If any section, paragraph or provision of this Resolution shall be held invalid or unenforceable for any reason, such invalidity or unenforceability shall not affect any of the remaining provisions of this Resolution.

Section Six: That this Resolution shall be in full force and effect from and after its adoption as provided by law.

ADOPTED this 21st day of January, 2026, pursuant to the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Education
Pleasantdale School District 107

ATTEST

Secretary, Board of Education
Pleasantdale School District 107

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To: Dr. Dave Palzet, Superintendent
From: Griffin L. Sonntag, Assistant Superintendent for Finance and Operations
Date: January 14, 2026
RE: Annual Presentation of the District Audit by Lauterbach & Amen

Background Information:

As you may recall, Lauterbach & Amen was selected as the district’s auditor through a competitive Request for Proposal (RFP) process conducted in spring 2025. We entered into a three-year engagement, with the option to extend annually thereafter. The firm recently completed their first audit cycle with our district, and Matt Beran, CPA and Partner of the firm, will be presenting the full results at the January 21, 2026, Board of Education meeting.

The audit process itself was thorough, timely, and consistent with the expectations and standards established in prior years. Lauterbach & Amen demonstrated a highly collaborative and professional approach throughout their work. They were not only meticulous in their review but also proactive in offering thoughtful, constructive suggestions for minor updates to existing practices—each aimed at strengthening internal controls and operational efficiency.

Overall, the experience has been extremely positive. The team at Lauterbach & Amen has proven to be a valuable partner, committed to supporting our district’s financial health and continuous improvement.

I appreciate your continued support of our financial stewardship efforts.

Administration Recommendation:

Approve the FY25 Audit as presented.

PLEASANTDALE SCHOOL DISTRICT
NO. 107, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

7450 S. Wolf Road
Burr Ridge, IL 60527
Phone: 708.246.3210
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www.d107.org

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including: Principal Officials and Organizational Chart.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Principal Officials

June 30, 2025

BOARD OF EDUCATION

		Term
Tarryne Marchione	President	2029
Becky Walters	Vice President	2029
Mary Lenzen	Secretary	2029
Bill Brockob	Member	2027
Sean Mason	Member	2029
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

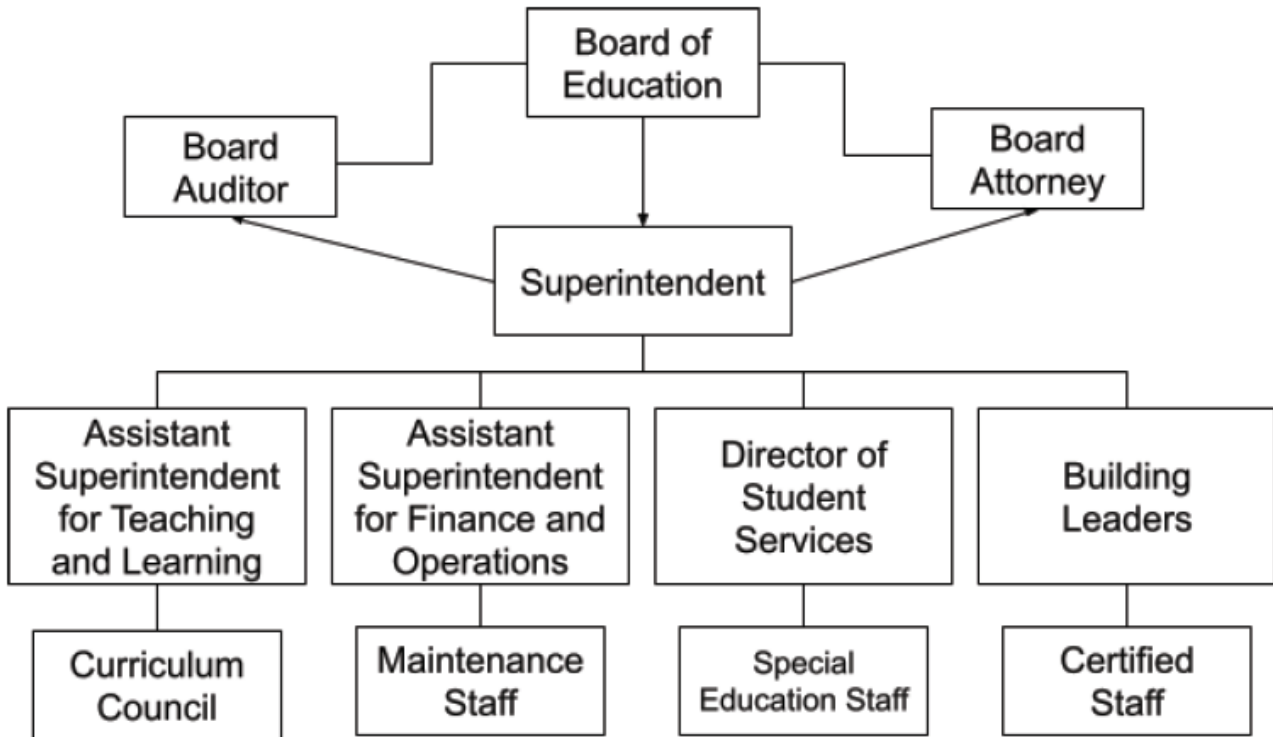
Griffin Sonntag	Assistant Superintendent for Finance and Operations
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DEPARTMENT ISSUING REPORT

Business Office

Organizational Chart

June 30, 2025



FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedule

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the District's independent auditing firm.



January 8, 2026

Members of the Board of Education
Pleasantdale School District No. 107
Burr Ridge, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasantdale School District No. 107 (the District), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasantdale School District No. 107, Illinois, as of June 30, 2025, and the respective changes in financial position 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's 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.

Auditor's 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 auditor's 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 generally accepted 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 generally accepted auditing standards 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 management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, 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 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pleasantdale School District No. 107, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2026, 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 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.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

Our discussion and analysis of the Pleasantdale School District No. 107 (the District), Illinois' financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and District's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The District's net position totaled \$30,003,584 on June 30, 2025, which includes \$19,119,324 net investment in capital assets, \$3,701,793 subject to external restrictions, and \$7,182,467 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- During the year, government-wide revenues totaled \$23,678,116, while expenses totaled \$21,588,833, resulting in an increase to net position of \$2,089,283, or 7.5 percent.
- The District's combined fund balances at June 30, 2025 were \$17,851,744, a decrease of \$1,029,856, or 5.5 percent, from the prior year's restated total of \$18,881,600.
- The District's funds reported revenues of \$23,681,465, 66.6 percent of this amount came from property taxes. Expenditures for the year were \$24,711,321. Instruction and support services were 65.0 percent of the total expenditures.
- The District has \$21,234,324 in capital assets and \$2,115,000 outstanding long-term debt.
- Beginning net position/fund balance were restated to move the revenue recognition of personal property replacement taxes from accrual basis to cash basis.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

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

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two 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. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's infrastructure, is needed to assess the overall health of the District.

Management's Discussion and Analysis

June 30, 2025

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. 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 (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include instruction, support services, community services, and payments to other districts and governments. The District does not have any business-type activities.

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, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are considered governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, 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 the 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 the 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 (includes the Educational Account, Tort Immunity and Judgment Account, and Working Cash Account), Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund, Capital Projects Fund, and Fire Prevention and Safety Fund, which are considered major funds.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

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

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

USING THIS ANNUAL REPORT - Continued

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's Teachers' Health Insurance Security (THIS) post-employment retirement benefit obligations, Teachers' Retirement System (TRS) and Illinois Municipal Retirement (IMRF) pension obligations, and budgetary comparison schedules for the General Fund and major special revenue funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$30,003,584.

	Net Position	
	2025	2024
Current Assets	\$ 25,392,086	27,939,748
Capital Assets	21,234,324	18,797,338
Total Assets	46,626,410	46,737,086
Deferred Outflows	732,441	999,678
Total Assets/Deferred Outflows	47,358,851	47,736,764
Long-Term Liabilities	4,925,901	5,147,739
Other Liabilities	451,193	1,275,741
Total Liabilities	5,377,094	6,423,480
Deferred Inflows	11,978,173	13,224,241
Total Liabilities/Deferred Inflows	17,355,267	19,647,721
Net Position		
Net Investment in Capital Assets	19,119,324	16,771,836
Restricted	3,701,793	4,094,695
Unrestricted	7,182,467	7,222,512
Total Net Position	30,003,584	28,089,043

A large portion of the District's net position, \$19,119,324 or 63.7 percent, reflects its investment in capital assets (for example, land, construction in progress, buildings, land improvements, buildings, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

An additional portion, \$3,701,793 or 12.3 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$7,182,467 or 23.9 percent represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

	<u>Changes in Net Position</u>	
	<u>2025</u>	<u>2024</u>
Revenues		
Program Revenues		
Charges for Services	\$ 445,598	665,702
Operating Grants/Contributions	5,260,663	4,234,951
Capital Grants/Contributions	50,000	50,000
General Revenues		
Property Tax	15,767,108	15,600,191
Personal Property Replacement Tax	747,299	1,031,741
State and Federal Aid	534,771	534,075
Earnings on Investments	839,694	702,224
Other General Revenues	32,983	30,430
Total Revenues	<u>23,678,116</u>	<u>22,849,314</u>
Expenses		
Instruction	10,127,704	9,860,069
Support Services	5,935,084	5,673,237
Payments to Other District/Govts.	841,548	851,068
State Retirement Contributions	4,619,708	3,593,411
Interest on Long-Term Debt	64,789	73,038
Total Expenses	<u>21,588,833</u>	<u>20,050,823</u>
Change in Net Position	<u>2,089,283</u>	<u>2,798,491</u>
Net Position - Beginning	28,089,043	25,290,552
Restatement - Change in Accounting Estimates	(174,742)	—
Net Position - Beginning as Restated	<u>27,914,301</u>	<u>25,290,552</u>
Net Position - Ending	<u>30,003,584</u>	<u>28,089,043</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

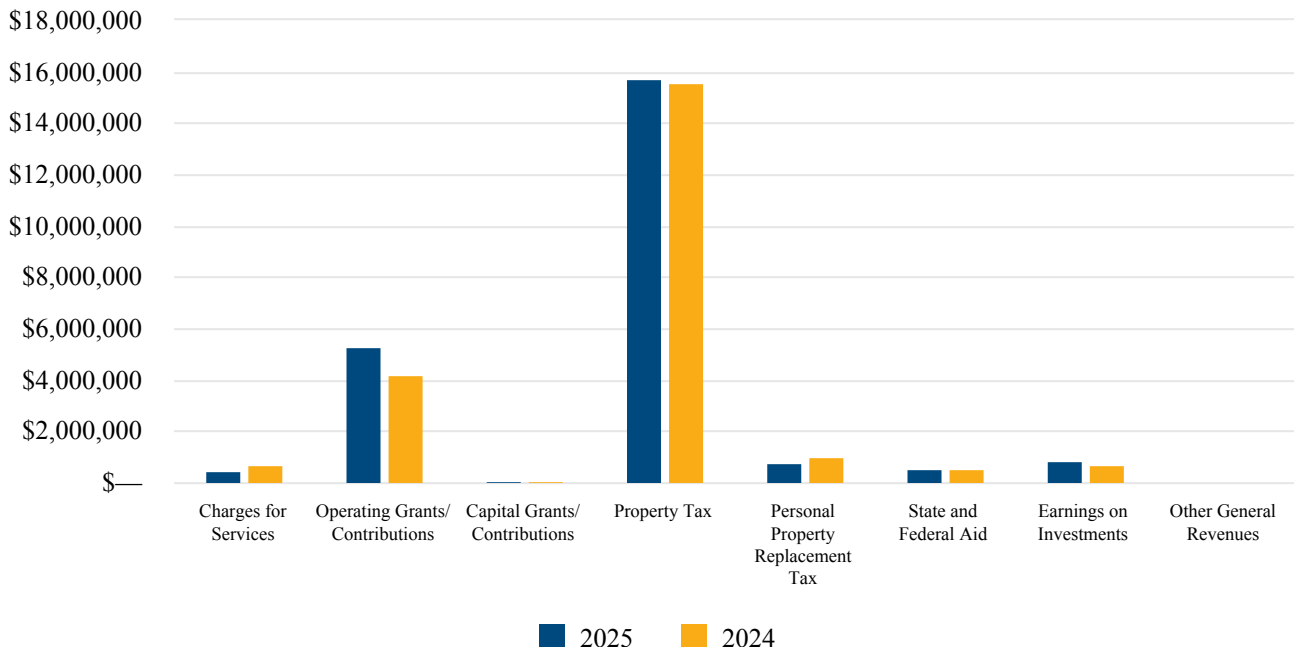
Net position of the District's governmental activities increased by 7.5 percent (\$30,003,584 in 2025 compared to a restated \$27,914,301 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$7,182,467 at June 30, 2025. Revenues for governmental activities totaled \$23,678,116, while the cost of all governmental functions totaled \$21,588,833. This results in an increase of \$2,089,283 or 7.5 percent. In 2024, revenues of \$22,849,314 exceeded expenses of \$20,050,823, resulting in an increase of \$2,798,491. The increase in the current year was lower compared to the prior year primarily due to higher spending on instruction and support services. These higher expenditures were fully supported by higher income from property taxes, operating grants/contributions, and earnings on investments despite lower charges for services and personal property replacement taxes.

Governmental Activity Revenues

The District's governmental activities reported total revenues of \$23,678,116 for the current fiscal year, this represents an increase of \$828,802, or 3.6 percent, from the prior year's total amount of \$22,849,314. As is typical for activities of school districts, program revenues cover a very small percentage of program expenses, with general revenues covering the majority of expenses. For fiscal year ended June 30, 2025, governmental program expenses of \$21,588,833 exceeded program revenues of \$5,756,261 by \$15,832,572. General revenues of \$17,921,855 made up all the deficiency.

The following table graphically depicts the distribution of revenue sources of the District's governmental activities for fiscal years ended June 30, 2025 and June 30, 2024. It depicts very clearly the reliance of property taxes to fund governmental activities. It also clearly identifies the less significant amounts the District receives from other sources. Significant changes of the District's governmental activities' revenues from the prior year include the following: increases in TRS and THIS on behalf payments, property taxes, and earnings on investments.

Comparison of Revenues - Governmental Activities



Management's Discussion and Analysis

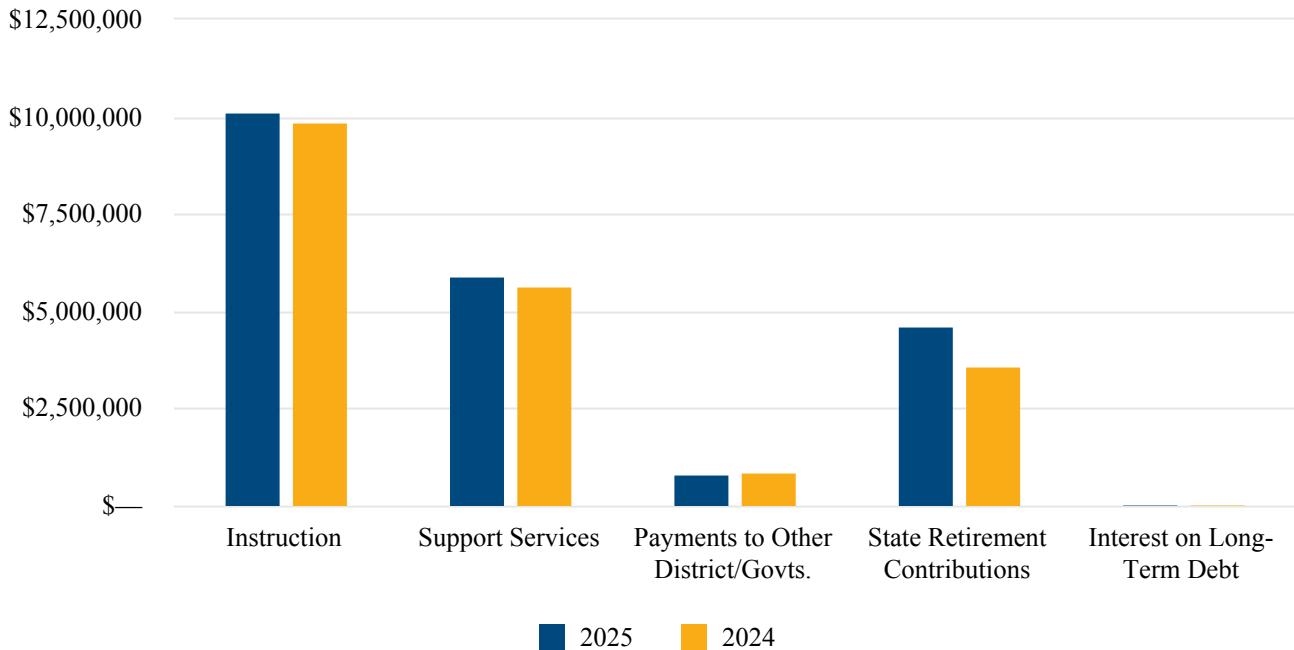
June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activity Expenses

The District's governmental activities reported total expenses of \$21,588,833 for the current fiscal year, this represents an increase of \$1,538,010, or 7.7 percent, from the prior year's total amount of \$20,050,823. The following table graphically depicts the expenses of the District's governmental activities for fiscal years ended June 30, 2025 and June 30, 2024. Significant changes of the District's governmental activities' expenses from the prior year include the following: increased costs of instruction, support services, and state retirement contributions.

Comparison of Expenses - Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance (monies that can be used without restrictions) may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

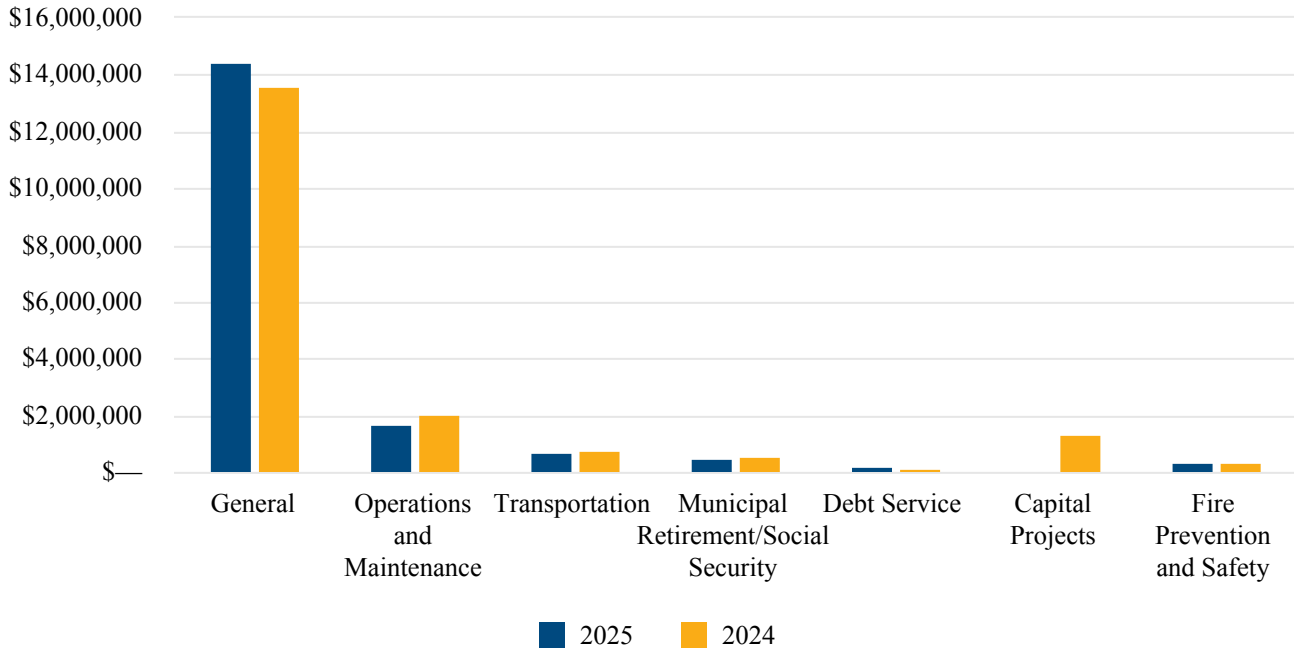
The District's governmental funds reported combining ending fund balances of \$17,851,744, which is \$1,029,856, or 5.5 percent, lower than last year's restated total of \$18,881,600. Of the \$17,851,744 total, \$14,149,951, or approximately 79.3 percent, of the fund balance constitutes unassigned fund balance.

Management's Discussion and Analysis

June 30, 2025

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Fund Balances - Governmental Funds



The General Fund is the chief operating fund of the District and includes the Educational Account and Working Cash Account. At June 30, 2025, unassigned fund balance in the General Fund was \$14,149,951, which represents 98.1 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 73.9 percent of total General Fund expenditures.

The General Fund concluded the fiscal year with a balance of \$14,418,075, reflecting a 6.1 percent increase from the previous year's balance of \$13,583,839. This \$834,236 increase resulted from the District being extremely thoughtful about each expenditure it commits to, along with high investment income.

The Operations and Maintenance Fund concluded the fiscal year with a balance of \$1,656,989, reflecting a 19.9 percent decrease from the previous year's restated balance of \$2,069,741. This \$412,752 decrease resulted from planned expenditures lowering the net fund balance.

The Transportation Fund concluded the fiscal year with a balance of \$682,691, reflecting a 13.4 percent decrease from the previous year's balance of \$788,097. This \$105,406 decrease resulted from increased costs for the transportation of our students.

The Municipal Retirement/Social Security Fund concluded the fiscal year with a balance of \$513,594, reflecting a 10.0 percent decrease from the previous year's balance of \$570,718. This \$57,124 decrease resulted from planned expenditures lowering the net fund balance.

The Debt Service Fund concluded the fiscal year with a balance of \$190,858, reflecting a 12.1 percent increase from the previous year's balance of \$170,309. This \$20,549 increase resulted from property tax and earnings on investments exceeding the debt service requirements in the current year.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

The Capital Projects Fund concluded the fiscal year with a balance of zero, reflecting a 100.0 percent decrease from the previous year's balance of \$1,314,301. This \$1,314,301 decrease resulted from paying for the elementary school HVAC replacement project.

The Fire Prevention and Safety Fund concluded the fiscal year with a balance of \$389,537, reflecting a 1.3 percent increase from the previous year's balance of \$384,595. This \$4,942 increase resulted from the earning on investments and levy being more than the expenditures.

CAPITAL ASSETS

The District's investment in capital assets for its governmental activities as of June 30, 2025 was \$21,234,324 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, and equipment.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 399,498	399,498
Construction in Progress	3,686,639	1,007,697
Land Improvements	183,918	227,797
Buildings	16,908,520	17,422,108
Equipment	55,749	139,736
Totals	<u>21,234,324</u>	<u>19,196,836</u>

This year's major additions included:

Construction in Progress	\$ 2,678,942
Buildings	12,666
Equipment	<u>15,840</u>
Total	<u>2,707,448</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Management's Discussion and Analysis

June 30, 2025

DEBT ADMINISTRATION

At year-end, the District had total outstanding debt of \$2,115,000 as compared to \$2,425,000 the previous year, a decrease of 12.8 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2025	2024
General Obligation Bonds Payable	\$ 2,115,000	2,425,000

The District maintains an Aa1 rating from Moody's for general obligation debt. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 13.8 percent of its total assessed valuation. The current debt limit for the District is \$53,166,597.

Additional information on the District's long-term debt can be found in Note 3 of this report.

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, the District 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.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. For questions concerning any of the information provided in this report or requests for additional information should be directed to the Business Office, Griffin L. Sonntag, Chief School Business Official, Pleasantdale School District 107, 7450 South Wolf Road, Burr Ridge, Illinois 60527.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
 - Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Statement of Net Position

June 30, 2025

See Following Page

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Statement of Net Position

June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 17,450,316
Receivables - Net of Allowances	
Taxes	7,850,745
Due from Other Governments	91,025
Total Current Assets	<u>25,392,086</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	4,086,137
Depreciable	30,994,461
Accumulated Depreciation	<u>(13,846,274)</u>
Total Noncurrent Assets	<u>21,234,324</u>
Total Assets	<u>46,626,410</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - THIS	416,970
Deferred Items - TRS	96,479
Deferred Items - IMRF	218,992
Total Deferred Outflows of Resources	<u>732,441</u>
Total Assets and Deferred Outflows of Resources	<u>47,358,851</u>

The notes to the financial statements are an integral part of this statement.

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 92,165
Accrued Payroll	34,028
Current Portion of Long-Term Liabilities	325,000
Total Current Liabilities	<u>451,193</u>
Noncurrent Liabilities	
Net OPEB Liability - THIS	2,260,133
Net Pension Liability - TRS	680,239
Net Pension Liability - IMRF	195,529
General Obligation Bonds	1,790,000
Total Noncurrent Liabilities	<u>4,925,901</u>
Total Liabilities	<u>5,377,094</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	7,414,076
Deferred Items - THIS	4,495,481
Deferred Items - TRS	61,046
Deferred Items - IMRF	7,570
Total Deferred Inflows of Resources	<u>11,978,173</u>
Total Liabilities and Deferred Inflows of Resources	<u>17,355,267</u>
NET POSITION	
Net Investment in Capital Assets	19,119,324
Restricted	
Student Activities	48,367
Tort Immunity	219,757
Operations and Maintenance	1,656,989
Transportation	682,691
Municipal Retirement/Social Security	513,594
Debt Service	190,858
Capital Projects	389,537
Unrestricted	<u>7,182,467</u>
Total Net Position	<u>30,003,584</u>

The notes to the financial statements are an integral part of this statement.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Statement of Activities

For the Fiscal Year Ended June 30, 2025

	Expenses	Program Revenues			(Expenses)/
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	Revenues Governmental Activities
Governmental Activities					
Instruction	\$ 10,127,704	445,598	368,410	—	(9,313,696)
Support Services	5,935,084	—	272,545	50,000	(5,612,539)
Payments to Other Districts/Govts.	841,548	—	—	—	(841,548)
State Retirement Contributions	4,619,708	—	4,619,708	—	—
Interest on Long-Term Debt	64,789	—	—	—	(64,789)
Total Primary Government	21,588,833	445,598	5,260,663	50,000	(15,832,572)
General Revenues					
Taxes					
					13,083,068
					2,296,093
					387,947
Intergovernmental - Unrestricted					
					747,299
					534,771
					839,694
					32,983
					<u>17,921,855</u>
					<u>2,089,283</u>
					28,089,043
					<u>(174,742)</u>
					<u>27,914,301</u>
					<u>30,003,584</u>

The notes to the financial statements are an integral part of this statement.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Balance Sheet - Governmental Funds
June 30, 2025**

	Special Revenue							Totals	
	General	Operations and Maintenance		Municipal Retirement/Social Security		Debt Service	Capital Projects		
		Transportation	Fire Prevention and Safety	Capital Projects	Fire Prevention and Safety				
ASSETS									
Cash and Investments	\$ 13,978,707	1,726,498	667,601	508,018	179,983	—	389,509	17,450,316	
Receivables - Net of Allowances									
Taxes	6,830,529	450,913	263,033	115,233	190,535	—	502	7,850,745	
Due from Other Governments	91,025	—	—	—	—	—	—	91,025	
Total Assets	20,900,261	2,177,411	930,634	623,251	370,518	—	390,011	25,392,086	
LIABILITIES									
Accounts Payable	—	92,165	—	—	—	—	—	92,165	
Accrued Payroll	34,600	220	(792)	—	—	—	—	34,028	
Total Liabilities	34,600	92,385	(792)	—	—	—	—	126,193	
DEFERRED INFLOWS OF RESOURCES									
Property Taxes	6,447,513	428,037	248,735	109,657	179,660	—	474	7,414,076	
Grants	73	—	—	—	—	—	—	73	
Total Deferred Inflows of Resources	6,447,586	428,037	248,735	109,657	179,660	—	474	7,414,149	
Total Liabilities and Deferred Inflows of Resources	6,482,186	520,422	247,943	109,657	179,660	—	474	7,540,342	
FUND BALANCES									
Restricted	268,124	1,656,989	682,691	513,594	190,858	—	389,537	3,701,793	
Unassigned	14,149,951	—	—	—	—	—	—	14,149,951	
Total Fund Balances	14,418,075	1,656,989	682,691	513,594	190,858	—	389,537	17,851,744	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	20,900,261	2,177,411	930,634	623,251	370,518	—	390,011	25,392,086	

The notes to the financial statements are an integral part of this statement.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2025

Total Governmental Fund Balances	\$ 17,851,744
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	21,234,324
Revenue that is deferred in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.	73
Deferred outflows/inflows of resources related to the pension plans not reported in the funds.	
Deferred Items - THIS	(4,078,511)
Deferred Items - TRS	35,433
Deferred Items - IMRF	211,422
Long-term liabilities are not due and payable in the current period and therefore not reported in the funds.	
Net OPEB Liability - THIS	(2,260,133)
Net Pension Liability - TRS	(680,239)
Net Pension Liability - IMRF	(195,529)
General Obligation Bonds	<u>(2,115,000)</u>
Net Position of Governmental Activities	<u><u>30,003,584</u></u>

The notes to the financial statements are an integral part of this statement.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2025**

	Special Revenue				Debt Service	Capital Projects		Totals
	General	Operations and Maintenance	Transportation	Municipal Retirement/Social Security		Capital Projects	Fire Prevention and Safety	
Revenues								
Local Sources								
Property Taxes	\$ 13,770,083	867,958	523,023	217,075	387,947	—	1,022	15,767,108
Personal Property Replacement Taxes	—	697,299	—	50,000	—	—	—	747,299
Earnings on Investments	634,134	119,302	37,155	20,469	7,391	8,354	12,889	839,694
Other Revenue from Local Sources	463,851	2,650	12,080	—	—	—	—	478,581
State Sources	577,855	50,000	196,551	—	—	—	—	824,406
Federal Sources	404,669	—	—	—	—	—	—	404,669
On-Behalf Payments - State of Illinois	4,619,708	—	—	—	—	—	—	4,619,708
Total Revenues	20,470,300	1,737,209	768,809	287,544	395,338	8,354	13,911	23,681,465
Expenditures								
Instruction	9,683,013	—	—	184,713	—	—	—	9,867,726
Support Services	3,946,734	1,210,010	874,215	159,955	—	—	8,969	6,199,883
Payments to Other Districts and Govt. Units	841,548	—	—	—	—	—	—	841,548
Capital Outlay	45,061	339,951	—	—	—	2,422,655	—	2,807,667
Debt Service								
Principal Retirement	—	—	—	—	310,000	—	—	310,000
Interest and Fiscal Charges	—	—	—	—	64,789	—	—	64,789
On-Behalf Expenditures - State of Illinois	4,619,708	—	—	—	—	—	—	4,619,708
Total Expenditures	19,136,064	1,549,961	874,215	344,668	374,789	2,422,655	8,969	24,711,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,334,236	187,248	(105,406)	(57,124)	20,549	(2,414,301)	4,942	(1,029,856)
Other Financing Sources (Uses)								
Transfers In	—	—	—	—	—	1,100,000	—	1,100,000
Transfers Out	(500,000)	(600,000)	—	—	—	—	—	(1,100,000)
	(500,000)	(600,000)	—	—	—	1,100,000	—	—
Net Change in Fund Balances	834,236	(412,752)	(105,406)	(57,124)	20,549	(1,314,301)	4,942	(1,029,856)
Fund Balances - As Previously Reported	13,583,839	2,244,483	788,097	570,718	170,309	1,314,301	384,595	19,056,342
Restatement - Change in Accounting Estimates	—	(174,742)	—	—	—	—	—	(174,742)
Fund Balances - Beginning as Restated	13,583,839	2,069,741	788,097	570,718	170,309	1,314,301	384,595	18,881,600
Fund Balances - Ending	14,418,075	1,656,989	682,691	513,594	190,858	—	389,537	17,851,744

The notes to the financial statements are an integral part of this statement.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$ (1,029,856)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlays	2,707,448
Depreciation Expense	(669,960)

Some revenues not collected as of the year end are not considered available revenues in the governmental funds. These are the amounts that were not considered available in the current year. (3,349)

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - THIS	1,036,664
Change in Deferred Items - TRS	55,247
Change in Deferred Items - IMRF	(213,749)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Net OPEB Liability - THIS	(218,875)
Change in Net Pension Liability - TRS	(30,908)
Change in Net Pension Liability - IMRF	146,621
Debt Retirement	<u>310,000</u>

Changes in Net Position of Governmental Activities	<u><u>2,089,283</u></u>
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PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pleasantdale School District No. 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 government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established under GAAP and used by the District are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. 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-type activities.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, state and federal aid, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, state and federal aid, earnings on investments, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures. An emphasis is placed on major funds within the governmental category.

GASB Statement No. 34 sets forth minimum criteria for the determination of major funds. The District may electively add funds, as major funds, which either have debt outstanding or a specific or community focus. The nonmajor funds are combined in a single column in the fund financial statements. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund and is comprised of three accounts: the Educational Account Tort Immunity and Judgment Account, and the Working Cash Account.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or assigned to expenditures for specified purposes. The District maintains three major special revenue funds. The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes. The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants. The Municipal Retirement/Social Security Fund is used to account 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.

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Debt Service Fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The primary revenue sources are local property taxes levied specifically for debt service and transfers from other funds. The Debt Service Fund is a major fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains two major capital projects funds. The Capital Projects Fund is used to account for construction projects and renovations financed through bond issues or transfers from other funds. The Fire Prevention and Safety Fund is used to account for State-approved life safety projects financed through serial bond issues or transfers from other funds.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is used.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Basis of Accounting - Continued

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “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, except for state aid. State aid payments received after 60 days are being considered as available as historically, state aid collected within 60 days has represented all state aid expected to be collected.

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.

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 and Teachers' Health Insurance Security Fund) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid and earnings on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are 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.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS AND FUND BALANCE/
NET POSITION**

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits and cash with a fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS AND FUND BALANCE/
NET POSITION - Continued**

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized/amortized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized/amortized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical costs based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	20 Years
Buildings	20 - 80 Years
Equipment	5 - 15 Years

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 bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS AND FUND BALANCE/
NET POSITION - Continued**

Long-Term Obligations - Continued

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position 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.

Restricted - Consists of net position with constraints placed on the 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 - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities 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.

NOTE 2 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Township Treasurer

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

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Township Treasurer - Continued

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

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

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

The weighted average maturity of all marketable pooled investments held by the Treasurer was 7.66 years at June 30, 2025. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2025, the fair value of all investments held by the Treasurer's office was \$261,531,094. The value of the District's proportionate share of the pool was \$17,398,750. Further information about pooled assets held at the Treasurer's office and the Treasurer's office operations is available from the Treasurer's financial statements.

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

District

Deposits. At year-end, the carrying amount of the District's deposits totaled \$51,566 and the bank balances totaled \$48,248.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District does not have an investment policy which specifically addresses custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	General	\$ 500,000
Capital Projects	Operations and Maintenance	<u>600,000</u>
		<u><u>1,100,000</u></u>

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 399,498	—	—	399,498
Construction in Progress	1,007,697	2,678,942	—	3,686,639
	<u>1,407,195</u>	<u>2,678,942</u>	<u>—</u>	<u>4,086,137</u>
Depreciable Capital Assets				
Land Improvements	874,846	—	—	874,846
Buildings	26,388,975	12,666	—	26,401,641
Equipment	3,702,134	15,840	—	3,717,974
	<u>30,965,955</u>	<u>28,506</u>	<u>—</u>	<u>30,994,461</u>
Less Accumulated Depreciation				
Land Improvements	647,049	43,879	—	690,928
Buildings	8,966,867	526,254	—	9,493,121
Equipment	3,562,398	99,827	—	3,662,225
	<u>13,176,314</u>	<u>669,960</u>	<u>—</u>	<u>13,846,274</u>
Total Net Depreciable Capital Assets	<u>17,789,641</u>	<u>(641,454)</u>	<u>—</u>	<u>17,148,187</u>
Total Net Capital Assets	<u><u>19,196,836</u></u>	<u><u>2,037,488</u></u>	<u><u>—</u></u>	<u><u>21,234,324</u></u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 259,978
Support Services	<u>409,982</u>
	<u><u>669,960</u></u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for June 30, 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

PERSONAL PROPERTY REPLACEMENT TAXES

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

LONG-TERM OBLIGATIONS

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,700,000 General Obligation Limited Tax School Bonds of 2022, due in annual installments of \$275,000 to \$315,000 plus semi-annual interest at 2.82% through December 1, 2030.	\$ 2,425,000	—	310,000	2,115,000

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Net OPEB Liability - THIS	\$ 2,041,258	218,875	—	2,260,133	—
Net Pension Liability - TRS	649,331	30,908	—	680,239	—
Net Pension Liability - IMRF	342,150	—	146,621	195,529	—
General Obligation Bonds Payable	2,425,000	—	310,000	2,115,000	325,000
	<u>5,457,739</u>	<u>249,783</u>	<u>456,621</u>	<u>5,250,901</u>	<u>325,000</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Long-Term Liabilities Activity - Continued

The net OPEB liability for THIS and net pension liability for TRS are being liquidated by the General Fund. The net pension liability for IMRF is being liquidated by the Municipal Retirement/Social Security Fund. The general obligation bonds payable are being liquidated by the Debt Service Fund.

Debt Service Requirements to Maturity

The annual debt service requirements to maturity are as follows:

Fiscal Year	General Obligation Bonds Payable	
	Principal	Interest
2026	\$ 325,000	55,060
2027	340,000	45,684
2028	360,000	35,814
2029	380,000	25,380
2030	395,000	14,452
2031	315,000	4,441
Totals	<u>2,115,000</u>	<u>180,831</u>

Legal Debt Margin

No school districts maintaining grades K through 12 shall become indebted in any manner or for any purpose to an amount, including existing indebtedness, in the aggregate exceeding 13.8% on the value of the taxable property therein to be ascertained by the last assessment for State and county taxes or, until January 1, 1983, if greater, the sum that is produced by multiplying the school district's 1975 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, previous to the incurring of such indebtedness.

Assessed Valuation - 2024	<u>\$ 770,530,394</u>
Legal Debt Limit - 13.8% of Assessed Value	53,166,597
Amount of Debt Applicable to Limit	<u>2,115,000</u>
Legal Debt Margin	<u>51,051,597</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2025:

Governmental Activities		
Capital Assets - Net of Accumulated Depreciation	\$	21,234,324
Less: Capital Related Debt		
General Obligation Bonds Payable		<u>(2,115,000)</u>
Net Investment in Capital Assets		<u><u>19,119,324</u></u>

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue				Debt Service	Capital Projects		Totals
	General	Operations and Maintenance	Transportation	Municipal Retirement/Social Security		Capital Projects	Fire Prevention and Safety	
Fund Balances								
Restricted								
Student Activities	\$ 48,367	—	—	—	—	—	—	48,367
Tort Immunity	219,757	—	—	—	—	—	—	219,757
Operations and Maintenance	—	1,656,989	—	—	—	—	—	1,656,989
Transportation	—	—	682,691	—	—	—	—	682,691
Municipal Retirement /Social Security	—	—	—	513,594	—	—	—	513,594
Debt Service	—	—	—	—	190,858	—	—	190,858
Capital Projects	—	—	—	—	—	—	389,537	389,537
	<u>268,124</u>	<u>1,656,989</u>	<u>682,691</u>	<u>513,594</u>	<u>190,858</u>	<u>—</u>	<u>389,537</u>	<u>3,701,793</u>
Unassigned	14,149,951	—	—	—	—	—	—	14,149,951
Total Fund Balances	<u>14,418,075</u>	<u>1,656,989</u>	<u>682,691</u>	<u>513,594</u>	<u>190,858</u>	<u>—</u>	<u>389,537</u>	<u>17,851,744</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority (the Board of Education), to be reported as committed; amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Education' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Education itself or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Education, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy manual states that the General Fund should maintain a minimum fund balance equal to 50% of budgeted operating expenditures.

REPORTING UNITS AFFECTED BY RESTATEMENTS OF BEGINNING BALANCES

Change in Accounting Estimates. Beginning net position/fund balance was restated to move the revenue recognition of personal property replacement taxes from accrual basis to cash basis. The following is a summary of the net position/fund balances as originally reported and as restated:

	Governmental Activities	Operations and Maintenance
Beginning Net Position/Fund Balance as Previously Reported	\$ 28,089,043	2,244,483
Change in Accounting Estimates		
Personal Property Replacement Tax	(174,742)	(174,742)
Beginning Net Position/Fund Balance as Restated	<u>27,914,301</u>	<u>2,069,741</u>

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION

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.

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.

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

State and Federal Contingencies

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. Management believes such disallowance, if any, would be immaterial.

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security Fund (THIS)

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. THIS health coverage includes provisions for medical, prescription drug, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

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 Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS, who are not employees of the State, to contribute to the THIS Fund. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On Behalf Contributions to the 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 the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were \$79,398, and the District recognized revenues and expenditures of this amount during the year.

Employer Contributions to the THIS Fund. The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid \$59,108 to the THIS Fund, which was 100 percent of the required contribution.

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

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund (THIS) - Continued

Plan Description - Continued

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.25%
Salary Increases:	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Investment Rate of Return:	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the 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.

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.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund (THIS) - Continued

Single Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age, less present value of future salaries at attained age, multiplied by normal cost rate at entry age.

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the collective net OPEB liability, as well as what the District's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
Employer's Proportionate Share of the Net OPEB Liability	\$ 2,522,295	2,260,133	2,029,005

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund (THIS) - Continued

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table shows the plan's net OPEB liability as of June 30, 2024, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The current claims trend rates are 6.00% in 2025, 8.00% in 2026, decreasing to an ultimate trend rate of 4.25% in plan year end 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031, and decreasing ratably to an ultimate trend rate of 4.25% in 2041.

	1% Decrease (Varies)	Healthcare Cost Trend Rates	1% Increase (Varies)
Employer's Proportionate Share of the Net OPEB Liability	\$ 1,945,962	2,260,133	2,633,954

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2024, the District's proportion was 0.028571 percent, which was a decrease of 0.000187 percent from its proportion measured as of June 30, 2024. 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:

Employer's Proportionate Share of the Net OPEB Liability	\$ 2,260,133
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>3,069,366</u>
Total	<u><u>5,329,499</u></u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund (THIS) - Continued

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

For the year ending June 30, 2025, the District recognized OPEB revenue and expense of \$79,398 for support provided by the State. For the year ending June 30, 2025, the District recognized OPEB revenue of \$758,681. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 62,367	(952,597)	(890,230)
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(3,179,307)	(3,179,307)
Changes of Assumptions	591	(1,818)	(1,227)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	294,904	(361,759)	(66,855)
Total Pension Expense to be Recognized in Future Periods	357,862	(4,495,481)	(4,137,619)
Employer Contributions Subsequent to the Measurement Date	59,108	—	59,108
Totals	416,970	(4,495,481)	(4,078,511)

\$59,108 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2026	\$ (835,702)
2027	(808,773)
2028	(798,383)
2029	(735,369)
2030	(567,770)
Thereafter	(391,622)
Total	(4,137,619)

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS), the Illinois Municipal Retirement Fund (IMRF), and the Supplemental Pension Benefit (SPB). 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.

The aggregate amounts for the pension plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Teacher's Retirement System of the State of Illinois	\$ 34,769	680,239	96,479	61,046
Illinois Municipal Retirement Fund	176,568	195,529	218,992	7,570
	<u>211,337</u>	<u>875,768</u>	<u>315,471</u>	<u>68,616</u>

Teachers' Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

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 non-annuitants 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 only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive 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.

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than 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, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer and the employer recognized revenue and expenditures of \$4,540,310 in pension contributions from the State.

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, 2025 were \$51,168 and are deferred because they were paid after the June 30, 2024 measurement date.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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 employer 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 higher.

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2025, salaries totaling \$76,733 were paid from federal and special trust funds that required employer contributions of \$7,934, which was equal to the District's actual contributions. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$8,574 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the employer 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 employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer 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 employer follows below:

Employer's Proportionate Share of the Net Pension Liability	\$ 680,239
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>56,717,329</u>
Total	<u><u>57,397,568</u></u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was 0.000792 percent, which was an increase of 0.000028 percent from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the employer recognized pension expense of \$4,540,310 and revenue of \$4,540,310 for support provided by the state. At June 30, 2025, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 2,558	(1,766)	792
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(5,840)	(5,840)
Changes of Assumptions	9,373	(361)	9,012
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,440	(53,079)	(27,639)
Total Pension Expense to be Recognized in Future Periods	37,371	(61,046)	(23,675)
Employer Contributions Subsequent to the Measurement Date	59,108	—	59,108
Totals	96,479	(61,046)	35,433

\$59,108 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ (30,434)
2027	(2,884)
2028	1,102
2029	5,793
2030	2,748
Thereafter	<u>—</u>
Total	<u><u>(23,675)</u></u>

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50 Percent

Salary Increases: Varies by Amount of Service Credit

Investment Rate of Return: 7.00 Percent, Net of Pension Plan Investment Expense, Including Inflation

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection scale table MP-2020.

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions - Continued

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0%	7.6%
Private Equity	15.0%	10.3%
Public Income	18.0%	5.8%
Private Credit	8.0%	9.2%
Real Assets	18.0%	7.0%
Diversifying Strategies	4.0%	5.2%
Total	<u>100.0%</u>	

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2023 rate. 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, 2024 was projected to be available to make all projected future benefit payments to 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.

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the Net Pension Liability	\$ 840,114	680,239	547,709

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. 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 defined benefit agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight 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 Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten 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 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.

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	39
Inactive Plan Members Entitled to but not yet Receiving Benefits	108
Active Plan Members	<u>39</u>
Total	<u><u>186</u></u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended June 30, 2025, the District's contribution was 6.43% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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. 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.

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.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	12.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same 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 the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all 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 benefit payments to determine the total pension liability.

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset) \$	924,397	195,529	(384,354)

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 7,495,630	7,153,480	342,150
Changes for the Year:			
Service Cost	159,009	—	159,009
Interest on the Total Pension Liability	535,177	—	535,177
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(19,539)	—	(19,539)
Changes of Assumptions	—	—	—
Contributions - Employer	—	100,892	(100,892)
Contributions - Employees	—	75,669	(75,669)
Net Investment Income	—	705,978	(705,978)
Benefit Payments, Including Refunds of Employee Contributions	(386,759)	(386,759)	—
Other (Net Transfer)	—	(61,271)	61,271
Net Changes	287,888	434,509	(146,621)
Balances at December 31, 2024	7,783,518	7,587,989	195,529

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the District recognized pension expense of \$176,568. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ —	(7,570)	(7,570)
Changes of Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	157,659	—	157,659
Total Pension Expense to be Recognized in Future Periods	157,659	(7,570)	150,089
Pension Contributions Made Subsequent to the Measurement Date	61,333	—	61,333
Total Deferred Amounts Related to IMRF	<u>218,992</u>	<u>(7,570)</u>	<u>211,422</u>

\$61,333 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 71,651
2027	207,363
2028	(89,486)
2029	(39,439)
2030	—
Thereafter	—
Total	<u>150,089</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Financial Statements

June 30, 2025

NOTE 3 - OTHER INFORMATION - Continued

SUBSEQUENT EVENT

The District withdrew from Lyons Township School Treasurer on April 16, 2025. Starting on July 1, 2025, the District has appointed Paul Bellisario from Proviso Township School Treasurer to serve as the School District's School Treasurer.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
Teachers' Retirement System - Last Ten Fiscal Years
- Schedule of Employer Contributions
Illinois Municipal Retirement Fund - Last Ten Fiscal Years
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund - Last Ten Measurement Years
- Budgetary Comparison Schedule
General Fund
Major Special Revenue Funds
- Notes to the Required Supplementary Information

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions
June 30, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2018	\$ 57,102	\$ 57,212	\$ 110	\$ 6,797,802	0.84%
2019	59,850	59,879	29	6,801,137	0.88%
2020	68,186	68,186	—	7,411,475	0.92%
2021	69,824	69,824	—	7,589,542	0.92%
2022	50,932	50,932	—	7,601,782	0.67%
2023	53,877	53,877	—	8,041,396	0.67%
2024	57,015	57,015	—	8,509,769	0.67%
2025	59,108	59,108	—	8,822,051	0.67%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions - Continued
June 30, 2025**

Notes to the Schedule of Employer Contributions

Valuation Date 6/30/2023
Measurement Date 6/30/2024
Sponsor's Fiscal Year End 6/30/2025

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method Entry Age Normal, used to measure the Total OPEB Liability

Contribution Policy Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

Asset Valuation Method Market Value

Investment Rate of Return 2.75%, net of OPEB plan investment expense, including inflation for all plan years.

Inflation 2.25%

Salary Increases Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.

Retirement Age Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.

Mortality Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

Healthcare Cost Trend Rates Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

Aging Factors Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".

Expenses Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Teacher's Health Insurance Security Fund

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability

June 30, 2025

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Employer's Proportion of the Net OPEB Liability	0.029607%	0.028704%	0.028343%	0.029676%	0.029239%	0.027543%	0.028758%	0.028571%
Employer's Proportionate Share of the Net OPEB Liability	\$ 7,682,901	7,562,192	7,844,719	7,934,095	6,357,335	1,920,411	2,041,258	2,260,133
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	10,089,558	10,154,393	10,622,750	10,748,538	8,619,618	2,612,530	2,760,431	3,069,366
Total	17,772,459	17,716,585	18,467,469	18,682,633	14,976,953	4,532,941	4,801,689	5,329,499
Employer's Covered-Employee Payroll	\$ 6,324,214	6,797,802	6,801,137	7,411,475	7,589,542	7,601,782	8,041,396	8,509,769
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered-Employee Payroll	121.48%	111.24%	115.34%	107.05%	83.76%	25.26%	25.38%	26.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.07%)	(0.07%)	(0.22%)	0.70%	1.40%	5.24%	6.21%	7.43%

Notes:

The amounts presented were determined as of the prior fiscal-year end.

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Teachers' Retirement System

Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions - Last Ten Fiscal Years

June 30, 2025

	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Employer's Proportion of the Net Pension Liability	0.000986%	0.001068%	0.001182%	0.000809%	0.001031%	0.000894%	0.000836%	0.000753%	0.000764%	0.000792%
Employer's Proportionate Share of the Net Pension Liability	\$ 646,122	842,779	903,326	630,368	836,582	770,489	652,340	631,303	649,331	680,239
State's Proportionate Share of the Net Pension Liability Associated with the Employer	38,581,979	47,787,873	51,818,700	43,182,823	59,538,610	60,348,712	54,673,057	54,761,347	56,037,556	56,717,329
Total	39,228,101	48,630,652	52,722,026	43,813,191	60,375,192	61,119,201	55,325,397	55,392,650	56,686,887	57,397,568
Employer's Covered Payroll	\$ N/A	5,954,992	6,324,214	6,797,802	6,801,137	7,411,475	7,589,542	7,601,782	8,041,396	8,509,769
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	N/A	14.15%	14.28%	9.27%	12.30%	10.40%	8.60%	8.30%	8.07%	7.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	41.50%	36.40%	39.30%	40.00%	39.60%	37.80%	45.10%	42.80%	43.90%	45.40%
Contractually-Required Contribution	\$ 34,539	43,109	42,921	39,447	48,338	47,891	48,983	48,906	52,158	59,102
Contributions in Relation to the Contractually Required Contribution	15,529	41,348	48,714	33,602	48,857	47,006	49,904	48,871	52,174	59,108
Contribution Excess (Deficiency)	\$ (19,010)	(1,761)	5,793	(5,845)	519	(885)	921	(35)	16	6
Employer's Covered Payroll	\$ 5,954,992	6,324,214	6,797,802	6,801,137	7,411,475	7,589,542	7,601,782	8,041,396	8,509,769	8,822,051
Contributions as a % of Covered Payroll	0.26%	0.65%	0.72%	0.49%	0.66%	0.62%	0.66%	0.61%	0.61%	0.67%

Notes:

The amounts presented were determined as of the prior fiscal-year end.

For the 2024 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated August 16, 2024.

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.50 percent and a real return of 4.50 percent*. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

For the 2021 measurement year, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

June 30, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 136,129	\$ 136,129	\$ —	\$ 1,274,619	10.68%
2017	152,679	152,679	—	1,327,643	11.50%
2018	141,122	141,122	—	1,303,068	10.83%
2019	139,353	139,353	—	1,320,884	10.55%
2020	119,159	119,159	—	1,275,794	9.34%
2021	133,183	133,183	—	1,222,988	10.89%
2022	141,320	141,320	—	1,374,704	10.28%
2023	125,232	125,232	—	1,485,551	8.43%
2024	120,881	120,881	—	1,683,578	7.18%
2025	109,440	109,440	—	1,702,404	6.43%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
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. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

June 30, 2025

	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Total Pension Liability										
Service Cost	\$ 149,557	151,769	158,773	139,963	140,805	134,857	123,780	138,049	148,912	159,009
Interest	353,626	370,646	394,003	408,804	426,037	447,002	464,882	499,772	512,962	535,177
Changes in Benefit Terms	—	—	—	—	—	—	—	—	—	—
Differences Between Expected and Actual Experience	(60,503)	3,237	69,033	(32,338)	8,078	27,900	218,805	(81,980)	45,262	(19,539)
Change of Assumptions	6,157	(12,707)	(170,459)	160,166	—	(45,379)	—	—	(10,327)	—
Benefit Payments, Including Refunds of Member Contributions	(235,393)	(196,768)	(239,724)	(249,450)	(253,275)	(312,296)	(312,142)	(354,564)	(404,124)	(386,759)
Net Change in Total Pension Liability	213,444	316,177	211,626	427,145	321,645	252,084	495,325	201,277	292,685	287,888
Total Pension Liability - Beginning	4,764,222	4,977,666	5,293,843	5,505,469	5,932,614	6,254,259	6,506,343	7,001,668	7,202,945	7,495,630
Total Pension Liability - Ending	4,977,666	5,293,843	5,505,469	5,932,614	6,254,259	6,506,343	7,001,668	7,202,945	7,495,630	7,783,518
Plan Fiduciary Net Position										
Contributions - Employer	\$ 136,130	152,679	141,122	139,353	119,159	133,184	141,320	125,231	120,881	100,892
Contributions - Members	57,358	59,744	58,638	59,440	57,411	55,034	80,225	66,850	75,761	75,669
Net Investment Income	21,075	289,224	785,932	(278,613)	918,630	825,452	1,119,145	(931,978)	723,524	705,978
Benefit Payments, Including Refunds of Member Contributions	(235,393)	(196,768)	(239,724)	(249,450)	(253,275)	(312,296)	(312,142)	(354,564)	(404,124)	(386,759)
Other (Net Transfer)	21,326	34,191	(35,004)	26,281	56,449	57,970	6,790	44,005	11,294	(61,271)
Net Change in Plan Fiduciary Net Position	496	339,070	710,964	(302,989)	898,374	759,344	1,035,338	(1,050,456)	527,336	434,509
Plan Net Position - Beginning	4,236,003	4,236,499	4,575,569	5,286,533	4,983,544	5,881,918	6,641,262	7,676,600	6,626,144	7,153,480
Plan Net Position - Ending	4,236,499	4,575,569	5,286,533	4,983,544	5,881,918	6,641,262	7,676,600	6,626,144	7,153,480	7,587,989
Employer's Net Pension Liability/(Asset)	\$ 741,167	718,274	218,936	949,070	372,341	(134,919)	(674,932)	576,801	342,150	195,529
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.11%	86.43%	96.02%	84.00%	94.05%	102.07%	109.64%	91.99%	95.44%	97.49%
Covered Payroll	\$ 1,274,619	1,327,643	1,303,068	1,320,884	1,275,794	1,222,988	1,374,704	1,485,551	1,683,578	1,681,536
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	58.15%	54.10%	16.80%	71.85%	29.19%	(11.03%)	(49.10%)	38.83%	20.32%	11.63%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes	\$ 13,742,060	13,742,060	13,770,083	28,023
Personal Property Replacement Taxes	—	—	—	—
Earnings on Investments	337,000	337,000	634,134	297,134
Other	500,000	500,000	463,851	(36,149)
State Sources	585,621	585,621	577,855	(7,766)
Federal Sources	391,991	391,991	404,669	12,678
Total Direct Revenues	15,556,672	15,556,672	15,850,592	293,920
On-Behalf Payments - State of Illinois	—	—	4,619,708	4,619,708
Total Revenues	15,556,672	15,556,672	20,470,300	4,913,628
Expenditures				
Instruction	9,780,450	9,780,450	9,683,013	(97,437)
Support Services	4,100,306	4,100,306	3,946,734	(153,572)
Payments to Other Districts and Government Units	853,000	853,000	841,548	(11,452)
Capital Outlay	59,639	59,639	45,061	(14,578)
Total Direct Expenditures	14,793,395	14,793,395	14,516,356	(277,039)
On-Behalf Payments - State of Illinois	—	—	4,619,708	4,619,708
Total Expenditures	14,793,395	14,793,395	19,136,064	4,342,669
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	763,277	763,277	1,334,236	570,959
Other Financing Sources (Uses)				
Other Sources and Uses Not Classified Elsewhere	65,000	65,000	—	(65,000)
Transfers Out	(500,000)	(500,000)	(500,000)	
	(435,000)	(435,000)	(500,000)	(65,000)
Net Change in Fund Balances				
	328,277	328,277	834,236	505,959
Fund Balances - Beginning			13,583,839	
Fund Balances - Ending			14,418,075	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Operations and Maintenance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 816,611	816,611	867,958	51,347
Personal Property Replacement Taxes	671,697	671,697	697,299	25,602
Earnings on Investments	60,000	60,000	119,302	59,302
Other Revenue from Local Sources	500	500	2,650	2,150
	<u>1,548,808</u>	<u>1,548,808</u>	<u>1,687,209</u>	<u>138,401</u>
State Sources				
School Infrastructure - Maintenance Projects	50,000	50,000	50,000	—
	<u>1,598,808</u>	<u>1,598,808</u>	<u>1,737,209</u>	<u>138,401</u>
Total Revenues				
	<u>1,598,808</u>	<u>1,598,808</u>	<u>1,737,209</u>	<u>138,401</u>
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Services				
Purchased Services	30,000	30,000	—	(30,000)
Operations and Maintenance of Plant Services				
Salaries	179,276	179,276	208,923	29,647
Employee Benefits	36,340	36,340	44,655	8,315
Purchased Services	772,000	772,000	732,822	(39,178)
Supplies and Materials	271,600	271,600	223,610	(47,990)
	<u>1,259,216</u>	<u>1,259,216</u>	<u>1,210,010</u>	<u>(49,206)</u>
Capital Outlay	435,000	435,000	339,951	(95,049)
	<u>1,724,216</u>	<u>1,724,216</u>	<u>1,549,961</u>	<u>(174,255)</u>
Total Expenditures				
	<u>1,724,216</u>	<u>1,724,216</u>	<u>1,549,961</u>	<u>(174,255)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(125,408)	(125,408)	187,248	312,656
Other Financing (Uses)				
Transfers Out	(600,000)	(600,000)	(600,000)	—
	<u>(725,408)</u>	<u>(725,408)</u>	<u>(412,752)</u>	<u>312,656</u>
Net Change in Fund Balance				
	<u>(725,408)</u>	<u>(725,408)</u>	<u>(412,752)</u>	<u>312,656</u>
Fund Balance - As Previously Reported			2,244,483	
Restatement - Change in Accounting Estimates			<u>(174,742)</u>	
Fund Balance - Beginning as Restated			<u>2,069,741</u>	
Fund Balances - Ending			<u>1,656,989</u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Transportation - Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 464,677	464,677	523,023	58,346
Earnings on Investments	40,000	40,000	37,155	(2,845)
Other Revenue from Local Sources	7,500	7,500	12,080	4,580
	<u>512,177</u>	<u>512,177</u>	<u>572,258</u>	<u>60,081</u>
State Sources				
Transportation - Regular and Vocational	50,000	50,000	119,594	69,594
Transportation - Special Education	75,000	75,000	76,957	1,957
	<u>125,000</u>	<u>125,000</u>	<u>196,551</u>	<u>71,551</u>
 Total Revenues	 <u>637,177</u>	 <u>637,177</u>	 <u>768,809</u>	 <u>131,632</u>
Expenditures				
Support Services				
Business				
Pupil Transportation Services				
Salaries	45,015	45,015	47,059	2,044
Employee Benefits	10,900	10,900	11,731	831
Purchased Services	876,000	876,000	815,425	(60,575)
	<u>931,915</u>	<u>931,915</u>	<u>874,215</u>	<u>(57,700)</u>
 Total Expenditures	 <u>931,915</u>	 <u>931,915</u>	 <u>874,215</u>	 <u>(57,700)</u>
 Net Change in Fund Balance	 <u>(294,738)</u>	 <u>(294,738)</u>	 <u>(105,406)</u>	 <u>189,332</u>
 Fund Balance - Beginning			<u>788,097</u>	
 Fund Balances Ending			<u>682,691</u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 20,670	20,670	35,964	15,294
FICA/Medicare Purposes Levy	180,860	180,860	181,111	251
Personal Property Replacement Taxes	56,000	56,000	50,000	(6,000)
Earnings on Investments	12,000	12,000	20,469	8,469
Total Revenues	269,530	269,530	287,544	18,014
Expenditures				
Instruction				
Regular Programs	65,420	65,420	67,210	1,790
Pre-K Programs	2,500	2,500	2,579	79
Special Education Programs	106,300	106,300	100,099	(6,201)
Interscholastic Programs	14,000	14,000	11,811	(2,189)
Summer School Programs	5,700	5,700	1,668	(4,032)
Gifted Programs	1,300	1,300	1,346	46
Total Instruction	195,220	195,220	184,713	(10,507)
Support Services				
Pupils				
Attendance and Social Work Services	1,700	1,700	1,730	30
Health Services	18,300	18,300	16,332	(1,968)
	20,000	20,000	18,062	(1,938)
Instructional Staff				
Improvement of Instruction Services	5,000	5,000	4,863	(137)
Educational Media Services	55,600	55,600	56,359	759
	60,600	60,600	61,222	622
General Administration				
Executive Administration Services	7,000	7,000	7,005	5

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Expenditures - Continued				
Support Services - Continued				
School Administration				
Office of the Principal Services	\$ 24,600	24,600	22,475	(2,125)
Business				
Fiscal Services	20,400	20,400	19,407	(993)
Operations and Maintenance of Plant Services	29,900	29,900	26,716	(3,184)
Pupil Transportation Services	2,450	2,450	2,323	(127)
Food Services	2,620	2,620	2,745	125
	<u>55,370</u>	<u>55,370</u>	<u>51,191</u>	<u>(4,179)</u>
Total Support Services	<u>167,570</u>	<u>167,570</u>	<u>159,955</u>	<u>(7,615)</u>
Total Expenditures	<u>362,790</u>	<u>362,790</u>	<u>344,668</u>	<u>(18,122)</u>
Net Change in Fund Balance	<u>(93,260)</u>	<u>(93,260)</u>	(57,124)	<u>36,136</u>
Fund Balance - Beginning			<u>570,718</u>	
Fund Balances Ending			<u><u>513,594</u></u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Required Supplementary Information

June 30, 2025

BUDGETARY INFORMATION

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:

- 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.
- Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 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.
- 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.
- Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- All budget appropriations lapse at the end of the fiscal year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN AN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Debt Service	\$ 774

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Notes to the Required Supplementary Information

June 30, 2025

ANALYSIS OF VARIANCES BETWEEN ACTUAL AMOUNTS AND FINAL BUDGET

The following section summarizes significant variances between final budget amounts and actual results for key funds. More detailed budgetary comparison schedules, as well as information for other funds not presented here, can be found in the other supplementary information section of this report.

General Fund

Exclusive of on-behalf payments, the General Fund's revenues totaled \$15,850,592 compared to budgeted revenues of \$15,556,672, resulting in a difference of \$293,920 or 1.9 percent above budget. This variance is primarily attributable to higher than expected investment income.

Exclusive of on-behalf payments, the General Fund's expenditures totaled \$14,516,356 compared to budgeted expenditures of \$14,793,395, resulting in a difference of \$277,039 or less than one percent below budget. This variance is primarily attributable to being extremely thoughtful about every expenditure.

Operations and Maintenance Fund

The Operations and Maintenance Fund's revenues totaled \$1,737,209 compared to budgeted revenues of \$1,598,808, resulting in a difference of \$138,401 or 8.7 percent above budget. This variance is primarily attributable to higher than expected investment income and corporate personal property replacement taxes received.

The Operations and Maintenance Fund's expenditures totaled \$1,549,961 compared to budgeted expenditures of \$1,724,216, resulting in a difference of \$174,255 or less than one percent below budget. This variance is primarily attributable to being extremely thoughtful about every expenditure.

Transportation Fund

The Transportation Fund's revenues totaled \$768,809 compared to budgeted revenues of \$637,177, resulting in a difference of \$131,632 or 20.7 percent above budget. This variance is primarily attributable to adjustments made to levy not reflected in the budget.

The Transportation Fund's expenditures totaled \$874,215 compared to budgeted expenditures of \$931,915, resulting in a difference of \$57,700 or less than one percent below budget. This variance is primarily attributable to expenditures coming in less than expected.

Municipal Retirement/Social Security Fund

The Municipal Retirement/Social Security Fund's revenues totaled \$287,544 compared to budgeted revenues of \$269,530, resulting in a difference of \$18,014 or 6.7 percent above budget. This variance is primarily attributable to higher than expected property tax revenues and earnings on investment.

The Municipal Retirement/Social Security Fund's expenditures totaled \$344,668 compared to budgeted expenditures of \$362,790, resulting in a difference of \$18,122 or less than one percent below budget. This variance is primarily attributable to expenditures coming in less than expected.

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements - General Fund - by Account
- Budgetary Comparison Schedules - General Fund - by Account
- Budgetary Comparison Schedules - Major Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the Educational, Tort Immunity and Judgment, and Working Cash Accounts.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than debt service or capital project funds) that are legally restricted to expenditure for specified purposes.

Operations and Maintenance Fund

The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund

The Transportation Fund is used to account 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

The Municipal Retirement/Social Security Fund is used to account 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.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The primary revenue sources are local property taxes levied specifically for debt service and transfers from other funds.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Projects Fund

The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Fire Prevention and Safety Fund

The Fire Prevention and Safety Fund is used to account for State-approved life safety projects financed through serial bond issues or transfers from other funds.

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**General Fund - By Account
Combining Balance Sheet
June 30, 2025**

	Educational Account	Tort Immunity and Judgment	Working Cash Account	Totals
ASSETS				
Cash and Investments	\$ 12,872,763	214,896	891,048	13,978,707
Receivables - Net of Allowance				
Taxes	6,577,519	90,181	162,829	6,830,529
Due from Other Governments	91,025	—	—	91,025
	<hr/>			
Total Assets	19,541,307	305,077	1,053,877	20,900,261
LIABILITIES				
Accrued Payroll	34,600	—	—	34,600
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	6,207,943	85,320	154,250	6,447,513
Grants	73	—	—	73
Total Deferred Inflows of Resources	6,208,016	85,320	154,250	6,447,586
Total Liabilities and Deferred Inflows of Resources	6,242,616	85,320	154,250	6,482,186
FUND BALANCES				
Restricted	48,367	219,757	—	268,124
Unassigned	13,250,324	—	899,627	14,149,951
Total Fund Balances	13,298,691	219,757	899,627	14,418,075
	<hr/>			
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	19,541,307	305,077	1,053,877	20,900,261

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

General Fund - By Account

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ended June 30, 2025

	Educational Account	Tort Immunity and Judgment	Working Cash Account	Totals
Revenues				
Local Sources				
Property Taxes	\$ 13,272,479	178,604	319,000	13,770,083
Earnings on Investments	601,242	4,802	28,090	634,134
Other	463,851	—	—	463,851
State Sources	577,855	—	—	577,855
Federal Sources	404,669	—	—	404,669
Total Direct Revenues	15,320,096	183,406	347,090	15,850,592
On-Behalf Payments - State of Illinois	4,619,708	—	—	4,619,708
Total Revenues	19,939,804	183,406	347,090	20,470,300
Expenditures				
Instruction	9,683,013	—	—	9,683,013
Support Services	3,818,743	127,991	—	3,946,734
Payments to Other Districts and Gov. Units	841,548	—	—	841,548
Capital Outlay	45,061	—	—	45,061
Total Direct Expenditures	14,388,365	127,991	—	14,516,356
On-Behalf Expenditures - State of Illinois	4,619,708	—	—	4,619,708
Total Expenditures	19,008,073	127,991	—	19,136,064
Excess (Deficiency) of Revenues Over (Under) Expenditures	931,731	55,415	347,090	1,334,236
Other Financing (Uses) Transfers Out	—	—	(500,000)	(500,000)
Net Change in Fund Balance	931,731	55,415	(152,910)	834,236
Fund Balances - Beginning	12,366,960	164,342	1,052,537	13,583,839
Fund Balances - Ending	13,298,691	219,757	899,627	14,418,075

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 13,027,533	13,027,533	13,083,068	55,535
Special Education Purposes Levy	197,480	197,480	189,411	(8,069)
Tuition	215,000	215,000	162,415	(52,585)
Earnings on Investments	310,000	310,000	601,242	291,242
Food Service	175,000	175,000	155,489	(19,511)
District/School Activity Income	—	—	97,498	97,498
Textbook Income	100,000	100,000	30,196	(69,804)
Other Revenue from Local Sources	10,000	10,000	18,253	8,253
	<u>14,035,013</u>	<u>14,035,013</u>	<u>14,337,572</u>	<u>302,559</u>
State Sources				
Unrestricted - Evidence Based Funding	534,771	534,771	534,771	—
Special Education	50,000	50,000	38,017	(11,983)
State Free Lunch and Breakfast	—	—	355	355
Other Restricted Revenue from State Sources	850	850	4,712	3,862
	<u>585,621</u>	<u>585,621</u>	<u>577,855</u>	<u>(7,766)</u>
Federal Sources				
Food Service	100,000	100,000	55,857	(44,143)
Title I	68,776	68,776	101,086	32,310
Title IV	10,000	10,000	—	(10,000)
Special Education	171,577	171,577	203,615	32,038
Title III	10,000	10,000	—	(10,000)
Title II	16,638	16,638	24,329	7,691
Medicaid Matching Funds - Administrative Outreach	15,000	15,000	10,737	(4,263)
Medicaid Matching Funds - Fee-for-Service Program	—	—	9,045	9,045
	<u>391,991</u>	<u>391,991</u>	<u>404,669</u>	<u>12,678</u>
Total Direct Revenues	<u>15,012,625</u>	<u>15,012,625</u>	<u>15,320,096</u>	<u>307,471</u>
On-Behalf Payments - State of Illinois	<u>—</u>	<u>—</u>	<u>4,619,708</u>	<u>4,619,708</u>
Total Revenues	<u>15,012,625</u>	<u>15,012,625</u>	<u>19,939,804</u>	<u>4,927,179</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Expenditures				
Instruction				
Regular Programs				
Salaries	\$ 4,874,482	4,874,482	4,787,329	(87,153)
Employee Benefits	1,124,076	1,124,076	1,121,189	(2,887)
Purchased Services	40,200	40,200	46,230	6,030
Supplies and Materials	168,248	168,248	212,665	44,417
Other Objects	1,400	1,400	2,593	1,193
Non-Capitalized Equipment	7,500	7,500	5,692	(1,808)
	<u>6,215,906</u>	<u>6,215,906</u>	<u>6,175,698</u>	<u>(40,208)</u>
Pre-K Programs				
Salaries	175,000	175,000	179,083	4,083
Employee Benefits	40,150	40,150	36,780	(3,370)
Purchased Services	250	250	—	(250)
Supplies and Materials	6,800	6,800	2,201	(4,599)
	<u>222,200</u>	<u>222,200</u>	<u>218,064</u>	<u>(4,136)</u>
Special Education Programs				
Salaries	1,728,145	1,728,145	1,659,253	(68,892)
Employee Benefits	484,750	484,750	441,475	(43,275)
Purchased Services	36,000	36,000	54,410	18,410
Supplies and Materials	18,500	18,500	37,704	19,204
Other Objects	5,000	5,000	3,644	(1,356)
	<u>2,272,395</u>	<u>2,272,395</u>	<u>2,196,486</u>	<u>(75,909)</u>
Interscholastic Programs				
Salaries	554,000	554,000	530,638	(23,362)
Employee Benefits	64,300	64,300	55,860	(8,440)
Purchased Services	5,300	5,300	5,115	(185)
Supplies and Materials	21,250	21,250	17,738	(3,512)
Other Objects	500	500	—	(500)
	<u>645,350</u>	<u>645,350</u>	<u>609,351</u>	<u>(35,999)</u>
Summer School Programs				
Salaries	95,000	95,000	84,216	(10,784)
Employee Benefits	5,300	5,300	7,021	1,721
Supplies and Materials	5,600	5,600	5,799	199
	<u>105,900</u>	<u>105,900</u>	<u>97,036</u>	<u>(8,864)</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Expenditures - Continued				
Instruction - Continued				
Gifted Programs				
Salaries	\$ 92,829	92,829	92,829	—
Employee Benefits	10,070	10,070	10,519	449
Supplies and Materials	800	800	498	(302)
	<u>103,699</u>	<u>103,699</u>	<u>103,846</u>	<u>147</u>
Bilingual Programs				
Purchased Services	6,000	6,000	3,038	(2,962)
Supplies and Materials	4,000	4,000	389	(3,611)
	<u>10,000</u>	<u>10,000</u>	<u>3,427</u>	<u>(6,573)</u>
Private Tuition				
Special Education Programs K-12	205,000	205,000	168,676	(36,324)
Student Activity Fund				
Other Objects	—	—	110,429	110,429
Total Instruction	<u>9,780,450</u>	<u>9,780,450</u>	<u>9,683,013</u>	<u>(97,437)</u>
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	120,088	120,088	123,102	3,014
Employee Benefits	23,440	23,440	30,035	6,595
Supplies and Materials	2,500	2,500	2,281	(219)
	<u>146,028</u>	<u>146,028</u>	<u>155,418</u>	<u>9,390</u>
Health Services				
Salaries	130,264	130,264	122,316	(7,948)
Employee Benefits	41,210	41,210	34,576	(6,634)
Purchased Services	100	100	77	(23)
Supplies and Materials	4,000	4,000	3,870	(130)
	<u>175,574</u>	<u>175,574</u>	<u>160,839</u>	<u>(14,735)</u>
Total Pupils	<u>321,602</u>	<u>321,602</u>	<u>316,257</u>	<u>(5,345)</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Expenditures - Continued				
Support Services - Continued				
Instructional Staff				
Improvement of Instruction Services				
Salaries	\$ 341,767	341,767	342,295	528
Employee Benefits	92,846	92,846	78,460	(14,386)
Purchased Services	80,500	80,500	73,149	(7,351)
Supplies and Materials	90,000	90,000	69,004	(20,996)
Other Objects	1,500	1,500	488	(1,012)
	<u>606,613</u>	<u>606,613</u>	<u>563,396</u>	<u>(43,217)</u>
Educational Media Services				
Salaries	537,645	537,645	555,356	17,711
Employee Benefits	127,990	127,990	116,887	(11,103)
Purchased Services	84,000	84,000	62,284	(21,716)
Supplies and Materials	416,950	416,950	281,936	(135,014)
Other Objects	6,000	6,000	558	(5,442)
Non-Capitalized Equipment	8,000	8,000	—	(8,000)
	<u>1,180,585</u>	<u>1,180,585</u>	<u>1,017,021</u>	<u>(163,564)</u>
Total Instructional Staff	<u>1,787,198</u>	<u>1,787,198</u>	<u>1,580,417</u>	<u>(206,781)</u>
General Administration				
Board of Education Services				
Purchased Services	73,000	73,000	60,796	(12,204)
Supplies and Materials	23,000	23,000	24,659	1,659
Other Objects	2,000	2,000	6,084	4,084
	<u>98,000</u>	<u>98,000</u>	<u>91,539</u>	<u>(6,461)</u>
Executive Administration Services				
Salaries	246,595	246,595	261,799	15,204
Employee Benefits	77,600	77,600	81,153	3,553
Purchased Services	12,000	12,000	11,984	(16)
Supplies and Materials	10,000	10,000	15,533	5,533
Other Objects	—	—	8,269	8,269
	<u>346,195</u>	<u>346,195</u>	<u>378,738</u>	<u>32,543</u>
Total General Administration	<u>444,195</u>	<u>444,195</u>	<u>470,277</u>	<u>26,082</u>

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Expenditures - Continued				
Support Services - Continued				
School Administration				
Office of the Principal Services				
Salaries	\$ 487,000	487,000	495,263	8,263
Employee Benefits	171,220	171,220	186,343	15,123
Purchased Services	8,075	8,075	6,207	(1,868)
Supplies and Materials	35,500	35,500	29,083	(6,417)
Other Objects	2,425	2,425	1,682	(743)
	<u>704,220</u>	<u>704,220</u>	<u>718,578</u>	<u>14,358</u>
Total School Administration	<u>704,220</u>	<u>704,220</u>	<u>718,578</u>	<u>14,358</u>
Business				
Fiscal Services				
Salaries	292,000	292,000	266,519	(25,481)
Employee Benefits	52,500	52,500	55,115	2,615
Purchased Services	123,600	123,600	181,240	57,640
Supplies and Materials	5,500	5,500	14,888	9,388
Other Objects	1,500	1,500	1,755	255
	<u>475,100</u>	<u>475,100</u>	<u>519,517</u>	<u>44,417</u>
Food Services				
Salaries	36,000	36,000	36,445	445
Employee Benefits	—	—	78	78
Supplies and Materials	200,000	200,000	171,924	(28,076)
	<u>236,000</u>	<u>236,000</u>	<u>208,447</u>	<u>(27,553)</u>
Operations and Maintenance of Plant Services				
Purchased Services	4,000	4,000	5,250	1,250
	<u>715,100</u>	<u>715,100</u>	<u>733,214</u>	<u>18,114</u>
Total Business	<u>715,100</u>	<u>715,100</u>	<u>733,214</u>	<u>18,114</u>
Total Support Services	<u>3,972,315</u>	<u>3,972,315</u>	<u>3,818,743</u>	<u>(153,572)</u>
Payments to Other Districts and Governmental Units				
Special Education Programs	853,000	853,000	841,548	(11,452)

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Expenditures - Continued				
Capital Outlay	\$ 59,639	59,639	45,061	(14,578)
Total Direct Expenditures	14,665,404	14,665,404	14,388,365	(277,039)
On-Behalf Payments - State of Illinois	—	—	4,619,708	4,619,708
Total Expenditures	14,665,404	14,665,404	19,008,073	4,342,669
Excess (Deficiency) of Revenues Over (Under) Expenditures	347,221	347,221	931,731	584,510
Other Financing Sources				
Other Sources and Uses Not Classified Elsewhere	65,000	65,000	—	(65,000)
Net Change in Fund Balance	<u>412,221</u>	<u>412,221</u>	931,731	<u>519,510</u>
Fund Balance - Beginning			<u>12,366,960</u>	
Fund Balances - Ending			<u>13,298,691</u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Tort Immunity Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 180,911	180,911	178,604	(2,307)
Earnings on Investments	2,000	2,000	4,802	2,802
Total Revenues	182,911	182,911	183,406	495
Expenditures				
Support Services				
Risk Management and Claims Services Payments				
Purchased Services	127,991	127,991	127,991	—
Net Change in Fund Balance	<u>54,920</u>	<u>54,920</u>	55,415	<u>495</u>
Fund Balance - Beginning			<u>164,342</u>	
Fund Balances - Ending			<u><u>219,757</u></u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

**Working Cash Account - General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 336,136	336,136	319,000	(17,136)
Earnings on Investments	25,000	25,000	28,090	3,090
Total Revenues	361,136	361,136	347,090	(14,046)
Expenditures	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	361,136	361,136	347,090	(14,046)
Other Financing (Uses)				
Transfers Out	(500,000)	(500,000)	(500,000)	—
Net Change in Fund Balance	<u>(138,864)</u>	<u>(138,864)</u>	(152,910)	<u>(14,046)</u>
Fund Balance - Beginning			<u>1,052,537</u>	
Fund Balances - Ending			<u><u>899,627</u></u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 403,751	403,751	387,947	(15,804)
Earnings on Investments	3,000	3,000	7,391	4,391
Total Revenues	<u>406,751</u>	<u>406,751</u>	<u>395,338</u>	<u>(11,413)</u>
Expenditures				
Debt Service				
Principal Retirement	344,193	344,193	310,000	(34,193)
Interest and Fiscal Charges	29,822	29,822	64,789	34,967
Total Expenditures	<u>374,015</u>	<u>374,015</u>	<u>374,789</u>	<u>774</u>
Net Change in Fund Balance	<u>32,736</u>	<u>32,736</u>	20,549	<u>(12,187)</u>
Fund Balance - Beginning			<u>170,309</u>	
Fund Balances - Ending			<u>190,858</u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Capital Projects - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
Earnings on Investments	\$ 10,000	10,000	8,354	(1,646)
Expenditures				
Capital Outlay	2,478,097	2,478,097	2,422,655	(55,442)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,468,097)	(2,468,097)	(2,414,301)	53,796
Other Financing Sources				
Transfers In	1,100,000	1,100,000	1,100,000	—
Net Change in Fund Balance	<u>(1,368,097)</u>	<u>(1,368,097)</u>	(1,314,301)	<u>53,796</u>
Fund Balance - Beginning			<u>1,314,301</u>	
Fund Balances - Ending			<u>—</u>	

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Fire Prevention and Safety - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Actual with Final
Revenues				
Local Sources				
Property Taxes				
General Levy	\$ 1,034	1,034	1,022	(12)
Personal Property Replacement Taxes	75,000	75,000	—	(75,000)
Earnings on Investments	10,000	10,000	12,889	2,889
Total Revenues	86,034	86,034	13,911	(72,123)
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction Services				
Purchased Services	115,000	115,000	8,969	(106,031)
Net Change in Fund Balance	<u>(28,966)</u>	<u>(28,966)</u>	4,942	<u>33,908</u>
Fund Balance - Beginning			<u>384,595</u>	
Fund Balances - Ending			<u><u>389,537</u></u>	

SUPPLEMENTAL SCHEDULE

PLEASANTDALE SCHOOL DISTRICT NO. 107, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax School Bonds of 2022

June 30, 2025

Date of Issue	September 13, 2022
Date of Maturity	December 1, 2030
Authorized Issue	\$2,700,000
Interest Rate	2.82%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 325,000	55,060	380,060
2027	340,000	45,684	385,684
2028	360,000	35,814	395,814
2029	380,000	25,380	405,380
2030	395,000	14,452	409,452
2031	315,000	4,441	319,441
	<u>2,115,000</u>	<u>180,831</u>	<u>2,295,831</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

January 8, 2026

Members of the Board of Education
Pleasantdale School District No. 107
Burr Ridge, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasantdale School District No. 107 (the District), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated January 8, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Pleasantdale School District No. 107, Illinois
January 8, 2026

Purpose of this Report

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

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 | 708.784.2171 | Fax: 708.246.0161 | www.d107.org

December 10, 2025

VIA ELECTRONIC MAIL

Jennifer Wulff
Jennifer.robertson6788@gmail.com

Re: Freedom of Information Act Request

Dear Jennifer Wulff,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on December 3, 2025. Please treat this correspondence as the response to your request.

You requested the following:

Under the Illinois Freedom of Information Act, I request public records showing the date(s) the Pleasantdale School District 107 Truth in Taxation notice (regarding the proposed tax levy hearing scheduled for **December 10, 2025**) was published on the district website homepage.

Specifically, please provide:

1. Any website publication logs, content management system (CMS) publish timestamps, or screenshots showing the notice first posted to the homepage.
2. Any records (server logs, CMS revision history, or similar) showing the date range the notice was live on the homepage.
3. If the notice was posted to the homepage via a third-party page (e.g., news feed), please provide the same logs for that feed.

Please respond within the statutory time period. If you anticipate charges for copying, please advise me of the cost before fulfilling the request.

Thank you.

Best regards,

Jennifer Wulff

Response:

1. Please see "Disclosure 1" attached to this response.
2. No such records exist.
3. No such records exist.

If you have any questions or concerns regarding this response, please contact me.

Respectfully,
Griffin Sonntag
Pleasantdale School District 107 FOIA Officer

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
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December 10, 2025

VIA ELECTRONIC MAIL

Justin Wenig

Justin.wenig@starbridgefoiainsight.com

Re: Freedom of Information Act Request

Dear Justin Wenig,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on December 5, 2025. Please treat this correspondence at the response to your request.

You requested the following:

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et seq.), I am requesting public records detailing financial transactions made by Pleasantdale School District 107, specifically:

A report (such as a check register, expenditure report, or purchase order history) reflecting all transactions from July 1, 2022 to present date, including but not limited to:

- Purchase date
- Vendor name
- Description of goods/services purchased
- Line item quantity
- Line item price/amount

If vendor names are coded in the file, please provide a vendor list with corresponding codes.

I am requesting existing, already maintained electronic records (without copying, scanning, or printing).

If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.

Should this request be denied wholly or partially, please provide a detailed justification for each decision, citing specific exemptions. Additionally, I request that all segregable portions of otherwise exempt material be provided.

Should you need further information or clarification to expedite this request, do not hesitate to reach out.

Thank you for your attention and cooperation. I look forward to your prompt response within the statutory period.

Sincerely,

Justin Wenig

Response:

Please see the attached information labeled "Disclosure 1".

If you have any questions or concerns about the response, please contact me.

Respectfully,
Griffin Sonntag
Pleasantdale School District 107 FOIA Officer

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December 23, 2025

VIA ELECTRONIC MAIL

CT Mills

Outreach@educatorsupportnetwork.org

Re: Freedom of Information Act Request

Dear CT Mills,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on December 16, 2025. Please treat this correspondence as the response to your request.

You requested the following:

Pursuant to **Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq.**, I am requesting copies of the most current existing records listing all active employees within your school or district. To ensure our records remain accurate, we are requesting the latest version currently on file that includes the following fields:

- **Full Name**
- **Title/Position**
- **Work Email Address**
- **Work Location** (School Name or Central Office)

Please note: we are **not** asking the district to create new documents, compile data, or generate reports. We are only seeking copies of records that already exist in your custody.

If available, please provide the records in **electronic format** (Excel, CSV, or PDF preferred). If updates, additions, or changes have occurred since your last response, we would appreciate receiving the most recent version currently maintained.

If clarification is needed, I am happy to assist. If the records are maintained in a different format, please let me know.

This request is **not intended for commercial use**, but solely to help maintain accurate and current public records.

If you are not the appropriate person to process this request, kindly let me know or forward it to the correct contact.

Thank you for your time and assistance.

Sincerely,

CT Mills
Public Info Access LLC

Response:

Please see the attached document, entitled Disclosure 1, with the requested information.

If you have any questions regarding this response, please contact me.

Respectfully,

Griffin Sonntag

Pleasantdale School District 107 FOIA Officer

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January 9, 2026

VIA ELECTRONIC MAIL

Owen Wang

foia@southcooknews.com

Re: Freedom of Information Act Request

Dear Owen Wang,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on January 2, 2026. Please treat this correspondence as the response to your request.

You requested the following:

To whom it may concern,

I am a news reporter from South Cook News, a media organization committed to providing comprehensive and accurate news coverage on local governmental affairs. I am requesting the following records under the Illinois Freedom of Information Act, 5 ILCS 140, preferably in electronic format:

Copies of all vendor contracts over \$1,000 for the current school fiscal year.

As a member of the media, I am involved in gathering and reporting news to the public. Access to public records is essential for me to fulfill my professional responsibilities, which include holding public institutions accountable and providing transparency to the public. Given my role in disseminating information, I believe I am eligible for a fee waiver as a media professional.

Please let me know if you have any questions,

Owen Wang,

South Cook News

Response:

Please see the attached disclosures responsive to your request.

Respectfully,
Griffin Sonntag
Pleasantdale School District 107 FOIA Officer

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8100 School Street
La Grange, IL 60525
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January 14, 2026

VIA ELECTRONIC MAIL

Shari Reid

sreid@smartprocure.com

Re: Freedom of Information Act Request

Dear Shari Reid,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on January 7, 2026. Please treat this correspondence as the response to your request.

You requested the following:

Dear FOIA Officer,

Thank you for reviewing our request.

Please confirm receipt of this request. The attached documents are past reports from your agency, and can be used as references for this request.

SmartProcure is submitting a commercial FOIA request to the Pleasantdale School District #107 for general purchasing records from 6/1/2025 to the current request date of 1/7/2026.

To be specific, we are looking for a report comparable in format and content to the attached report from an older request.

The unique upload link below has been added as a security measure for current and future requests. Please feel free to upload responsive documents here, or attach them to your response email:

<https://upload.smartprocure.com/?id=c2RqPWEyYlZQMDAwMDAwbmqwRFIBUSZzdD1JTCZvcmc9UGxiYXNhbnRkYWxiU2Nob29sRGlzdHJpY3QxMDcmb3JnaWQ9MTAwMzM5>

For any questions or concerns, please feel free to contact me via email or at the phone number in my signature below.

As always, thank you for your time and consideration.

Regards,

--

Sheri Reid

Data Acquisition Specialist

SmartProcure

Direct: (561) 609-6759 | Support: 954-420-9900

Email: sreid@smartprocure.com | <https://smartprocure.us/>

5000 T-Rex Ave, Suite 200, Boca Raton, FL 33431

Response:

The requested information has been uploaded to your link per your request.

If you have any questions, please don't hesitate to contact me.

Respectfully,

Griffin Sonntag

Pleasantdale School District 107 FOIA Officer

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January 14, 2026

VIA ELECTRONIC MAIL

Travis Ter Haar
travisterhaar@pdc14.com

Re: Freedom of Information Act Request

Dear Travis Ter Haar,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on January 7, 2026. Please treat this correspondence as the response to your request.

You requested the following:

ATTENTION FOIA OFFICER!!

This is a request for information under the Freedom of Information Act.

I am requesting the following records:

- I would like to request any paint order the school district has made that has exceeded \$1000.00 if any, over the past 5 years.

I would like to receive **electronic copies** of these records. If you are not the person responsible for FOIA requests, please forward this to the appropriate individual.

I understand that the Act permits a public body to charge a reasonable copying fee not to exceed the actual cost of reproduction, excluding any costs for searching or reviewing the records. This request is **not for commercial use**, and I respectfully ask that any fees be waived.

Please email the records to: travisterhaar@pdc14.com

If you have any questions, you can reach me at (312) 342-8680

Thank you for your assistance. I look forward to your response.

Sincerely,

Travis Ter Haar
2701 Dougal Rd.
Joliet, IL 60433
email travisterhaar@pdc14.com
tel. (312)342-8680

Response:

Please see the attached documents labeled 1.7.26 FOIA Responsive Documents.

If you have any questions, please don't hesitate to contact me.

Respectfully,
Griffin Sonntag
Pleasantdale School District 107 FOIA Officer

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



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January 9, 2026

VIA ELECTRONIC MAIL

Owen Wang
foia@southcooknews.com

Re: Freedom of Information Act Request

Dear Owen Wang,

The School District received your request for records pursuant to the Freedom of Information Act (the "Act") on December 31, 2025. Please treat this correspondence as the response to your request.

You requested the following:

To whom it may concern,

I am a news reporter from South Cook News, a media organization committed to providing comprehensive and accurate news coverage on local governmental affairs. I am requesting the following records under the Illinois Freedom of Information Act, 5 ILCS 140, preferably in electronic format:

Copies of all active full-time aide contracts/collective bargaining agreements.

As a member of the media, I am involved in gathering and reporting news to the public. Access to public records is essential for me to fulfill my professional responsibilities, which include holding public institutions accountable and providing transparency to the public. Given my role in disseminating information, I believe I am eligible for a fee waiver as a media professional.

Please let me know if you have any questions,

Owen Wang,

South Cook News

Response:

This document is made available on our website at [d107.org<Departments<Business
Department<Financial Reporting<Collective Bargaining Agreements<Collective
Bargaining Agreement 2025-2030](http://d107.org/Departments/Business%20Department/Financial%20Reporting/Collective%20Bargaining%20Agreements/Collective%20Bargaining%20Agreement%202025-2030).

Respectfully,
Griffin Sonntag
Pleasantdale School District 107 FOIA Officer