



# Pleasantdale School District 107

## Spring 2011

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*The mission of Pleasantdale School District 107 is to ensure that each student is a passionate learner empowered with the academic and social skills to responsibly choose and excel in life pursuits.*

ANNUAL REPORT TO THE COMMUNITY

OUR ACADEMICS AND FINANCES

## **Annual Report to Pleasantdale Community**

Pleasantdale School District 107 implements a system-wide strategic planning process that articulates a long-term mission and strategic objectives for our schools. The strategic planning process was initiated in 2003 and has involved over 150 staff members, parents, and students over the years. Our strategic objectives are aimed at high academic achievement and development of strong social skills and a passion for learning in our students. The Board of Education also adopted comprehensive policies that articulate the District's financial management philosophy, establish financial performance standards, and set forth financial management practices designed to safeguard current District resources and ensure the long-term financial health of the District. The Board of Education is pleased to report that there is evidence that the changes brought about by the strategic planning process are working to improve student achievement and that the District continues to enjoy stable financial operations and a strong financial position.

The *Annual Report to the Community* combines a review of Pleasantdale District 107's Academic Results and Financial Status. Importantly, the report highlights the measurement metrics that the Board of Education uses to establish performance expectations for the District along with quantifiable performance targets that can be compared to actual results over time.

### **Looking ahead – plans for the near future**

The Board of Education directed the District's Core Planning Team in October 2008 to revise the strategic plan. The Core Team, composed of 25 parents, teachers, administrators and students, met for two days to accomplish this task. After careful review of progress to date and an extensive examination of internal and external conditions, the core team revised objectives and strategies as follows:

#### **Strategic Objectives**

By 2014:

- each student will consistently exhibit behaviors that reflect our core values.
- each student will meet or exceed individual academic goals consistent with district academic standards.
- each student will demonstrate the desire, ability and confidence to pursue and apply new learning.

#### **Strategies**

We will:

- evaluate and adjust our communication system to efficiently and effectively convey information to our school community critical to the success of our strategic plan.
- create a system that focuses available resources to elevate our existing curricula so that each student attains our strategic objectives.
- set, monitor and adjust the pace of implementation to preserve the energy and commitment of our staff in order to achieve our strategic objectives and mission.

The District has been implementing action plans to operationalize the newly identified strategies for further improve curriculum and communication procedures. The purpose of this effort is to assure Pleasantdale School District continues to demonstrate exceptional student achievement.

We hope this information gives you a better understanding of our school district and its ability to accomplish our mission which is to...

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

## **ACADEMIC RESULTS**

Pleasantdale was identified in February 2011 by the independent School Search, Inc. as performing in the top five percent of Illinois School Districts based on standardized test scores. In October 2010, *Chicago Magazine* ranked Pleasantdale Elementary and Middle school among the top 25 of all Chicago area suburban schools. The following is a description of historical and current standardized test results.

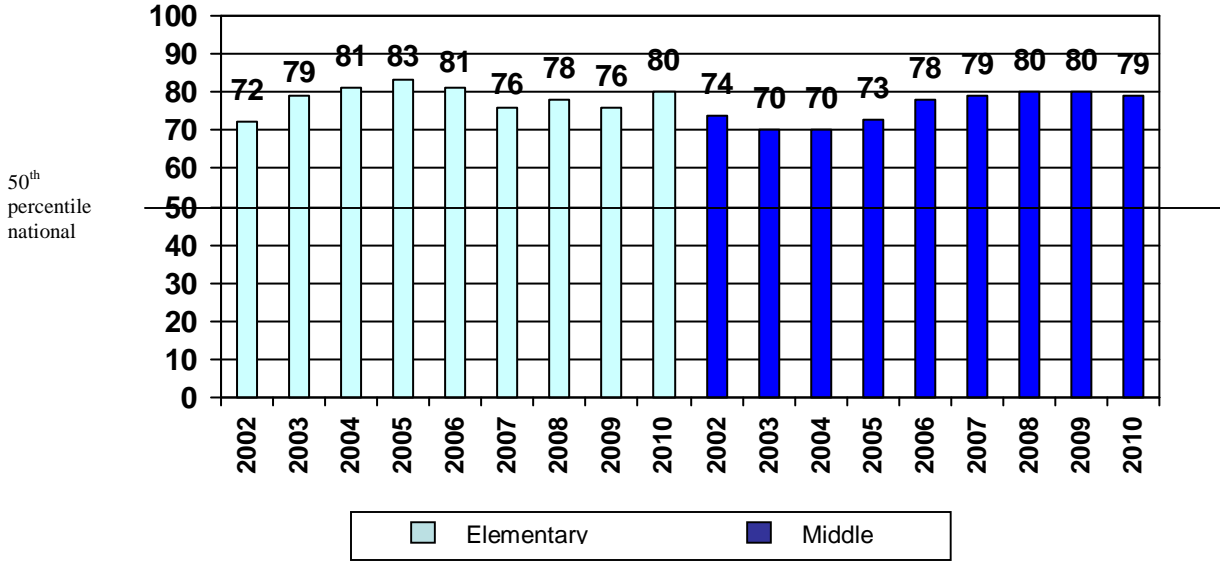
### **Iowa Test of Basic Skills (ITBS)**

ITBS is a standardized test administered in the fall to grades 3-8 that is used to evaluate both instructional programs and the progress of individual students. Importantly, ITBS provides national norms that allow us to measure our achievement against schools nationally. Because the test content is consistent and administered every year, it allows the District to reliably evaluate its progress over time. ITBS results are typically reported as percentile ranks ranging from 0 to 99. A score of 50<sup>th</sup> percentile would be average for the nation as a whole.

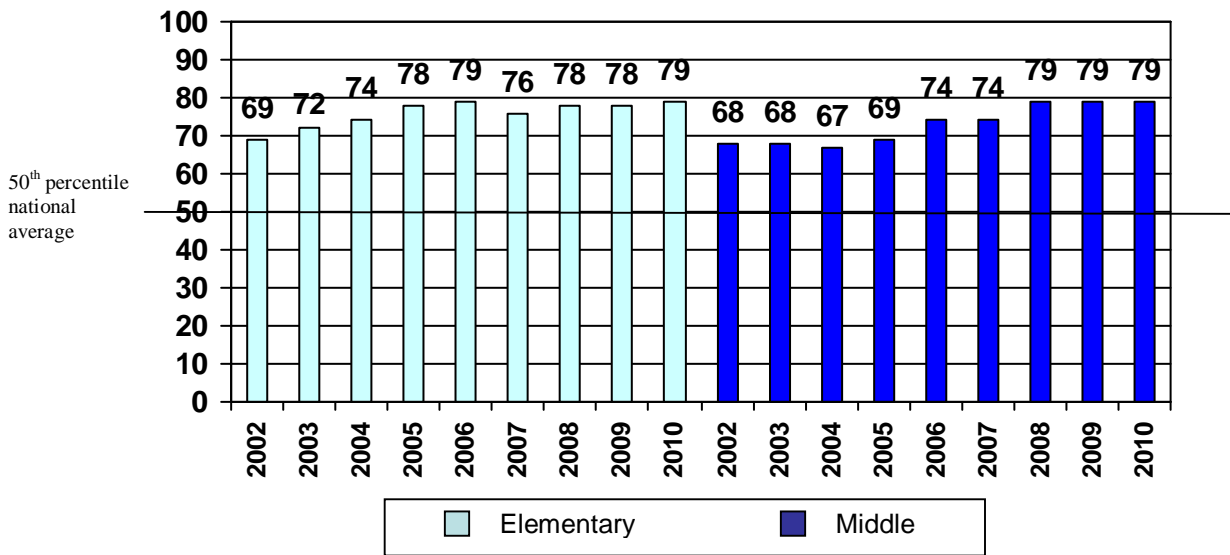
The goal of the District is for each student to demonstrate continuous improvement over time. As the charts indicate, average scores for both schools have risen since 2002.

The last chart shows how individual grades performed on average for the 2010-11 test year. In addition to reading and math, the chart shows the performance on 'total language' which is a measure of spelling and grammar skills.

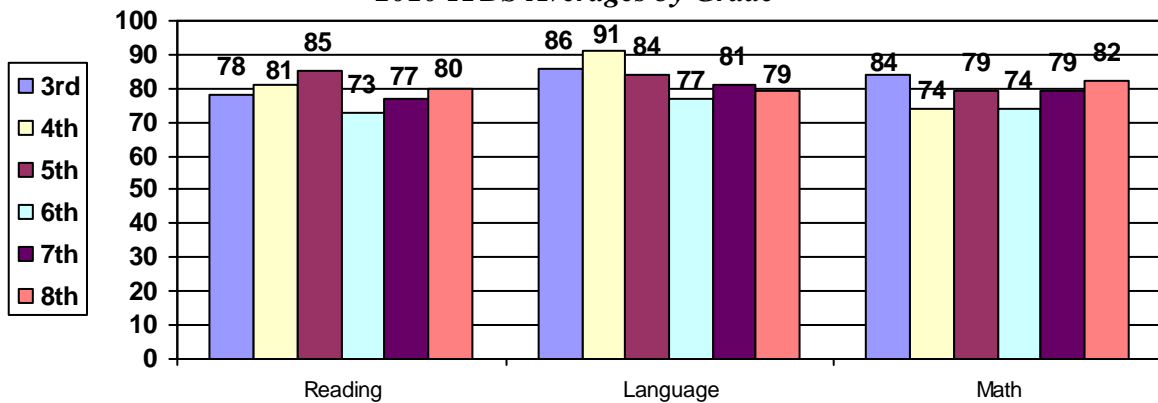
**ITBS MATH**  
School Averages  
2002 – 2010



**ITBS READING**  
School Averages  
2002 – 2010



**2010 ITBS Averages by Grade**

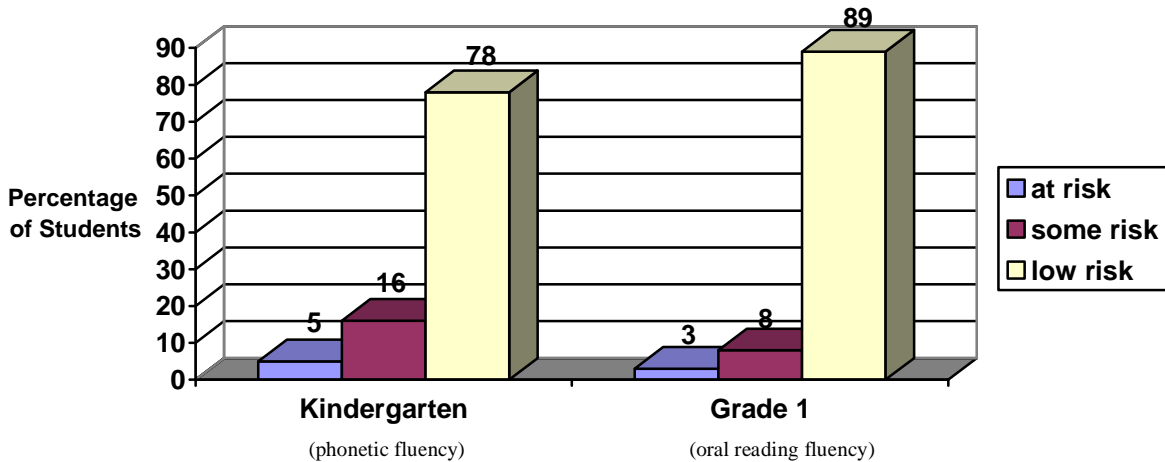


## Dynamic Indicators of Basic Early Literacy Skills (DIBELS)

DIBELS is a standardized assessment used to measure skills and abilities necessary for reading development. This tool identifies children in kindergarten and grade 1 who are “at risk,” have “some risk,” or are at “low risk” of reading difficulties. The test is administered in winter and spring to kindergarten students. First graders take the test in fall, winter, and spring.

The target for both kindergarten and grade 1 is to have 5% or less of students “at risk” by the end of the year. The chart below indicates the percent of kindergarten and grade 1 students in each category at the end of the 2009-10 school year. We achieved our target in kindergarten and grade 1.

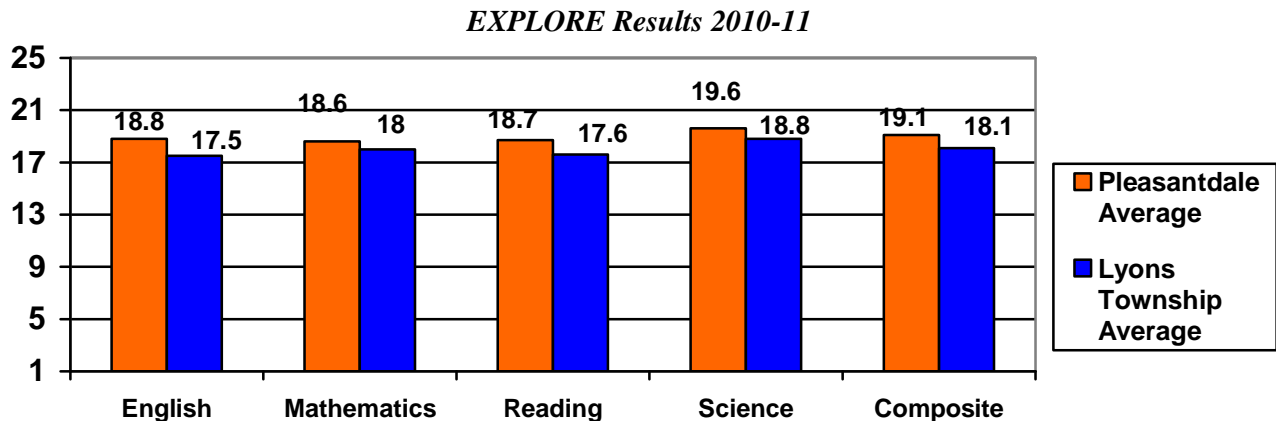
*DIBELS Scores for Kindergarten and Grade 1  
May 2010*



## EXPLORE Test

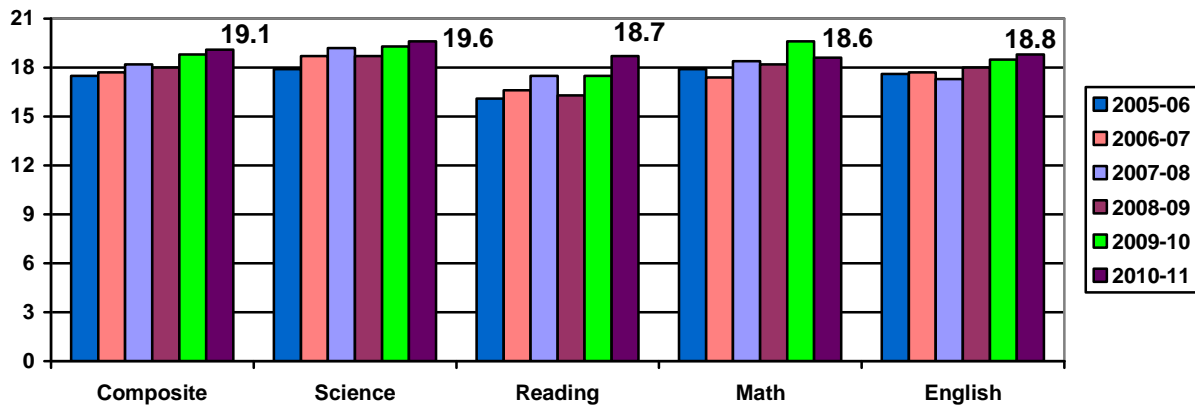
EXPLORE is a standardized assessment administered by Lyons Township High School to all grade 8 students as a tool in establishing academic placement for grade 9. EXPLORE is administered in December. The highest possible score on EXPLORE is 25. Students are tested in English, reading, math, and science. The District considers EXPLORE to be a critical indicator of our academic success.

The performance target for Pleasantdale EXPLORE scores has been to exceed the Township average in all subjects. The results from 2010-11 are illustrated in the chart below.



Pleasantdale scored above the township average in all subject areas. The following chart illustrates six years of Grade 8 EXPLORE results by subject.

***EXPLORE Test Core Subjects***  
*Pleasantdale 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11*



### **Illinois Standards Achievement Test (ISAT)**

The Illinois State Board of Education requires all Illinois public schools to administer ISAT in order to provide comparative performance data for all districts in the state.

ISAT is administered in the spring. Students in grades 3 through 8 take the reading and math sections of the test. Students in grades 4 and 7 also take the science sections of the test.

The District's performance target has been for scores on each section at each grade level to rank either first or second among all public school districts that feed into Lyons Township High School. Pleasantdale succeeded in scoring first or second on 8 of 14 subtests.

For detailed DIBELS, ITBS, ISAT and EXPLORE scores for our students, go to the following link:

<http://www.d107.org/administration/test-scores.aspx>

To easily compare ISAT scores for various Illinois school districts; visit the Illinois Interactive Report Card site at:

<http://iirc.niu.edu/>

## **Social Skills Objective**

The District's Social/Emotional Learning (SEL) Evaluation Committee conducted extensive research in 2008 to determine the best measurement tool for evaluating the SEL program. The committee selected the Social Skills Intervention System (SSIS) which is a commercially developed, norm referenced measure. The SSIS has been used successfully in many schools across the country.

The instrument was initially administered in grades three and five in Spring 2009 to obtain a baseline. The SSIS will be administered in Spring 2011 to grades 3-6. Teachers fill out a rating scale on each of their students. Students also fill out a self-report form. Questions are related to the degree to which appropriate SEL skills are demonstrated in the classroom. Examples of these skills are showing kindness to others, taking turns, and resolving differences calmly. Results of the SSIS are reported to the Board of Education.

## **Passion for Learning Objective**

Instilling a passion for learning in students is an integral part of the District Mission. The Strategic Planning Core Team operationalized this objective as follows:

Each student will demonstrate the desire, ability, and confidence to pursue and apply new learning.

An action plan has been developed by the District's Curriculum Council that will guide efforts to measure progress in achieving this objective.

## **FINANCIAL STATUS**

In July 2006, the Pleasantdale School District 107 Board of Education adopted comprehensive policies governing the District's financial management. The policies articulate the District's financial management philosophy, establish financial performance standards, and set forth management practices designed to safeguard current District resources and ensure the long-term financial health of the District.

As the custodian of public resources, our policies call for the District's financial management practices to be conservative, emphasizing safety in asset management, efficiency in operations, and cost effectiveness in expenditures. They are to promote stability in school operations and be sufficient to address normal contingencies without undue disruption to educational programs and services. Our policy also calls for the District to aggressively pursue and protect all revenue sources available to it.

The following report discusses results for the District's fiscal year ended June 30, 2010. The report sets forth the District's statement of net assets and its statement of changes in net assets, along with management's discussion and analysis thereof. It also outlines the District's financial goals and its progress toward achievement of those goals. Finally, the report includes data and discussion comparing the District's per student instructional expenditures and its assessed property tax rate to those of other elementary districts within the Lyons Township High School system.

**Table 1**  
**Condensed Statements of Net Assets**  
*(in millions of dollars)*

	<u>2009</u>	<u>2010</u>
<b>Assets:</b>		
Current and other assets	\$ 16.1	\$ 16.8
Deferred charges	0.1	0.1
Capital Assets	<u>17.5</u>	<u>17.4</u>
Total assets	<u>33.7</u>	<u>34.3</u>
<b>Liabilities:</b>		
Current liabilities	6.8	5.5
Long-term debt outstanding	<u>14.4</u>	<u>13.5</u>
Total liabilities	<u>21.2</u>	<u>19.0</u>
<b>Net assets:</b>		
Invested in capital assets, net of related debt	3.4	4.1
Restricted	1.5	1.7
Unrestricted	<u>7.6</u>	<u>9.5</u>
Total net assets	<u>\$ 12.5</u>	<u>\$ 15.3</u>

**Table 2**  
**Changes in Net Assets**  
*(in millions of dollars)*

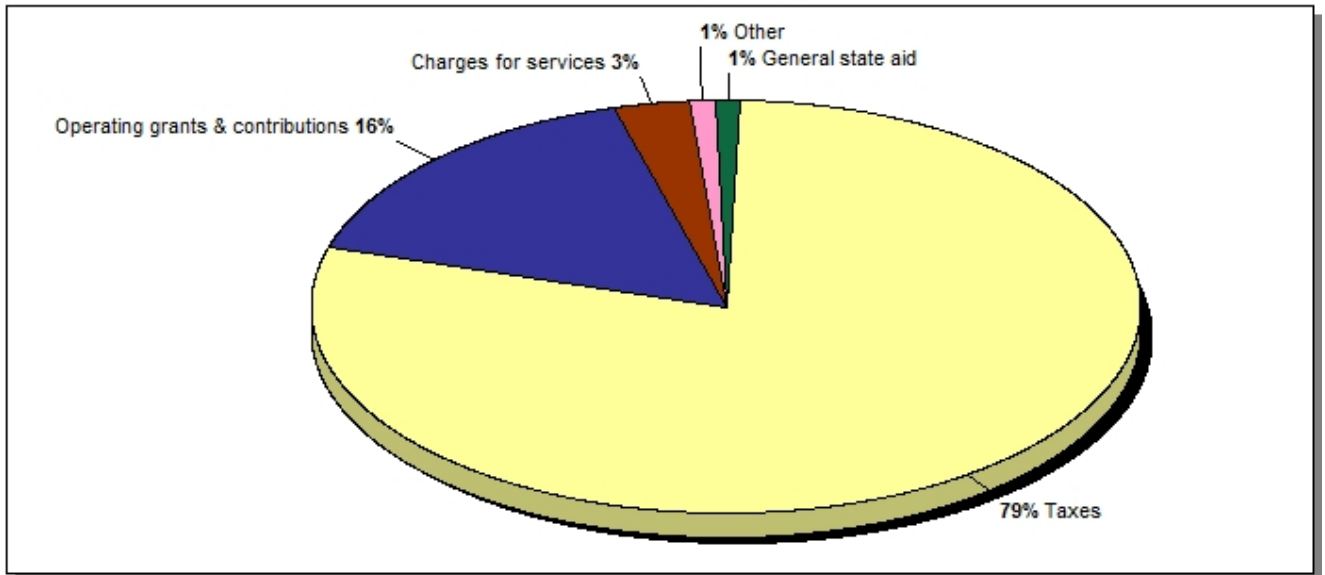
	<u>2009</u>	<u>2010</u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 0.3	\$ 0.4
Operating grants & contributions	1.7	2.3
<i>General revenues:</i>		
Taxes	9.9	11.7
General state aid	0.1	0.2
Other	<u>0.3</u>	<u>0.2</u>
Total revenues	<u>12.3</u>	<u>14.8</u>
<b>Expenses:</b>		
Instruction	6.9	7.2
Pupil & instructional staff services	1.1	1.0
Administration & business	1.3	1.5
Transportation	0.6	0.7
Operations & maintenance	1.0	1.0
Other	<u>0.7</u>	<u>0.6</u>
Total expenses	<u>11.6</u>	<u>12.0</u>
Excess (deficiency) of revenues over expenses before special items	<u>0.7</u>	<u>2.8</u>
<b>Increase (decrease) in net assets</b>	<u>\$ 0.7</u>	<u>\$ 2.8</u>

## Management's Discussion and Analysis of Financial Results

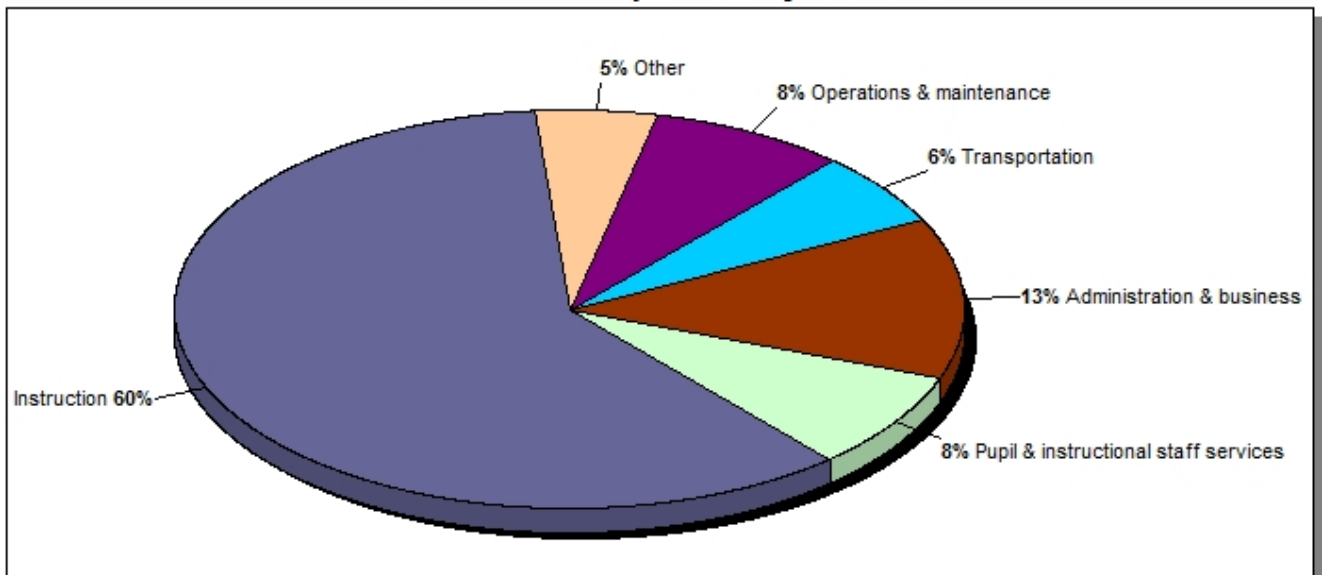
We are pleased to report that during the year ended June 30, 2010, Pleasantdale School District 107 continued to enjoy stable financial operations and a strong financial position. This strong performance was recognized when the District was awarded the highest financial rating for local governments by the State of Illinois. During FY10 the District's net assets increased from \$12.5 million to \$15.3 million.

As shown in the Statement of Changes in Net Assets, the District's revenues exceeded expenses by \$2.8 million in 2010. Consistent with our management philosophy, the District budgets for revenues and expenses to be approximately equal with projected tax revenues budgeted conservatively. The following charts describe the District's major revenue sources and expense categories.

### District-Wide Revenues by Source



### District-Wide Expenses by Function



## **Performance Against Financial Goals**

As set forth in its financial policies, the Board of Education has established five standards by which it will measure the District's financial health. These standards are:

1. *Actual revenues will exceed expenditures on an annual basis.*
2. *General Fund balance will equal six months of total annual budgeted operating expenses.*
3. *Long-term debt level will not exceed 5% of the total equalized assessed value of property in the District.*
4. *The District's long-term debt rating will be A or better.*
5. *The District's total school property tax rate will be no higher than the mean of a group of comparable local school districts.*

The District met all these performance standards in FY 2010.

## **Financial Projections**

Projections indicate the District will be in a strong financial position for the foreseeable future. The Board of Education eliminated base registration fees starting the 2011-12 school year. In addition, the Board acted to abate bonds ahead of schedule using fund balance. This action will reduce the tax rate by .07 per \$100 of equalized assessed valuation. For taxes paid in 2011, owners of a \$300,000 market value home will have their tax burden reduced by an estimated \$65.76. The reduction on a \$500,000 market value home is estimated to be \$112.40. The Board also took action to review the abatement on an annual basis. The purpose of this review will be to determine if the abatement should be repeated on an annual basis.

## **Comparative Operating Expenses**

The following table is a ranking of 2009-2010 per student operating expenditures for the K-8 public school districts that feed into Lyons Township High School.

<b>District</b>	<b>2010 Est. Operating Expense per Pupil</b>
107	\$13,189
Average of All Other Public School Feeder Districts <sup>1</sup> to Lyons Township High School	\$11,188

Source: Illinois State Board of Education Annual Financial Reports

During 2009-2010, District 107's reported operating expenses were \$13,189 per student. There are a number of reasons for this ranking. First, District 107 offers students services and programs that are not available in the other districts. Specifically, District 107 offers bus transportation for all students at an annual total cost of \$839 per student (subsequently 12% reimbursed by State of Illinois). In addition, District 107 is one of the few districts to offer foreign language to K-4 students. Finally, as of June 30, 2010, the District had five outstanding general obligation bonds with a carrying amount of \$13,302,232. This amounts to an operating expense of \$785 per pupil for FY10. Adjusting for these differences would reduce District 107 2009-2010 operating

expenses to an estimated \$11,166. District 107 has the smallest enrollment of all township K-8 districts, it does not achieve the same economies of scale as larger districts, resulting in somewhat higher operating expenses when measured on a per-student basis.

### **Comparative Tax Rate**

As shown in the following table, Pleasantdale residents enjoy the lowest school property tax rate in Lyons Township. The District has been fortunate in attracting significant new commercial and residential property development in recent years. This new development has allowed the District to spread the cost of operating our schools across a larger property base thereby keeping the tax rate comparatively low.

<b>District</b>	<b>2009 Tax Rate</b>
107	1.5850
Average of All Other Public School Feeder Districts <sup>1</sup> to Lyons Township High School	2.5288

<sup>1</sup> Western Springs District 101  
 LaGrange District 102  
 Lyons District 103  
 LaGrange District 105  
 LaGrange Highlands District 106

### **Independent Recognition for Academic Excellence**

Pleasantdale Elementary and Middle schools both earned the Illinois State Board of Education Academic Excellence Award in January 2011. This award is earned when 90% or more of students meet or exceed state standards.

As independent validation of the quality of our school district, District 107 has won the SchoolSearch Bright Red Apple Award of Excellence the last eight years. SchoolSearch is an independent Kansas City-based firm that works to provide relocating families with information on exemplary schools across the nation. The award is based primarily on academic performance. Only 5% of Illinois districts received the award in 2010.

In October 2010, *Chicago Magazine* using objective measures ranked Pleasantdale Elementary and Middle schools among the top 25 of all suburban school districts. This ranking included over 1700 schools.

In November 2008, the Chicago Sun Times recognized Pleasantdale Middle School on the annual list of high performing schools. According to the article, “In 2008, the (middle) school leapt past 45 others to land at 43<sup>rd</sup> on the list of highest scoring public middle grade schools in the state based on math and reading scores in grades six through eight. Its jump was the biggest among the top 50.”

## **Independent Recognition for Financial Management**

The Illinois State Board of Education monitors the financial condition of each school district annually. Pleasantdale School District 107 has received the highest possible designation for the sixth year in a row. The designation relies on the following five criteria:

1. fund balance to revenue ratio
2. expenditures to revenue ratio
3. days cash on hand
4. reliance on short-term borrowing capacity
5. long-term debt

The District expects to retain the highest rating in the years ahead by continuing its prudent fiscal practices and aggressively seeking available revenues.