



DUPAGE COUNTY
DARIEN, ILLNOIS

Inspire and empower each child to realize their full potential

Darien School District 61 Board of Education Order of Business
For Darien 61 BOE Regular Meeting Tuesday, March 24, 2026
Lace Elementary School - 7:00 PM

Please use the link below to view the meeting Live Stream

<https://www.youtube.com/@darienschooldistrict6122>

- I. Call to Order
- II. Additions to the Agenda
- III. Audience Participation, Communications, Notice, Announcements
 - A. Student Spotlight - **Lace 5th Grade Journalists**
Mrs. Parish's classroom - 5th-Grade WIN Enrichment: Celebrating Student Voices through Journalism
Journalists Presentation
List of Students:
Hannah Abraham
Baylee Cartwright
Lucas Flounders
Gabriel Gale
Addison Heald
Gia Kaur
Sammie Knytych
Victoria Lapszczinski
Charmain Liu
Miles Louthan
Nile Lowrey
Yasmine Mahfoudi
Briana Mehmeti
Daniel Pahomovs
Charlotte Plourde
Konstantin Poposki
Niko Ramirez
Emma Ramos
Andre Ristov

Kingston Shepherd
Juliana Shuman
Jonathan Zalabak

B. Public Comments

C. Communications/Announcements

- District Residency/Registration Night - Thursday, April 9th from 4:30 to 6:30 p.m. at Lace school.

D. FOIA

- K. Hamidi - DataBranchResearchTeam
- CT Mills - PublicInfoAccessLLC
- J. Wenig - Starbridge
- S. Reid - SmartProcure

IV.

Election of the BOE Secretary to Serve Until April 2027

The Board will need to elect a new Secretary that will serve until April 2027 to replace Mr. Travis Myers.

V. Consent Agenda

A. Approval of Minutes

- Board of Education Regular Meeting Minutes - 02-24-26
- Board of Education Closed Meeting Minutes - 02-24-26
- Board of Education Closed Meeting Minutes - 03-12-26

B. Cash Balances

1. Liabilities
2. Fund Balance Graph
3. Fund Balance Excluding Debt Service Graph
4. Summary of Fund Balances

C. Revenue and Expenditure

1. Revenue Report
2. Expenditure Report

D. Approval of Payroll

E. Approval of Bills

- **Education Fund: \$561,949.95**
- **Operations and Maintenance Fund: \$112,566.18**
- **Transportation Fund: \$156,425.13**

F. Student Activity Report

- EJH
- Lace
- Mark DeLay

G. Approval of Personnel

1. Probationary Teacher Employment Summary Packet 2025-2026 School Year
2. Recommendations of Employment

- Kayla Briant - Long Term Substitute - Mark DeLay - Effective Date - 03-25-26
- Shannon Lyons - Speech Language Pathologist - Mark DeLay & Lace - Effective Date - Start of the 2026-2027 school year
- Jeffrey Nugent - P.E. Teacher - EJH - Effective Date - Start of the 2026-2027 school year
- Michael Cabrera - Paraprofessional - Mark DeLay - Effective Date - 03-18-26

3. Resignations

- Katie Carter - Speech Language Pathologist - Mark DeLay - Effective Date - At the end of the 2025-2026 school year
- Marion Conners - 5th Gr. Teacher - Lace - Effective Date - At the end of the 2025-2026 school year
- Jenna Kirk - 8th Gr. ELA Teacher - EJH - Effective Date - At the end of the 2025-2026 school year
- Mia Chahmirzadi - Music Teacher - MDL & Lace - Effective Date - At the end of the 2025-2026 school year

4. Terminations

5. Leaves of Absence

- Kara Macropulos - PreK Teacher - Mark DeLay - Effective Date - 03-25-26

6. Retirements

VI. Discussion Items

A. Superintendent's Report

1. Darien 61 Enrollment Dashboard
Darien 61 Enrollment Dashboard
 2. Presentation of the FY25 Audit and Communication to those charged with Governance and Management - Lauterbach & Amen, LLP
Presenter: Ryan Kuta
 - a. Annual Financial Report
 - b. Single Audit Report
 - c. Management Letter
 - d. SAS 114
Communication to those charged with governance of our audit process
 3. IASB/LEND/Legislative Updates
- IASB Workshop Date Selection:
 - Tuesday, June 23rd at 4:30 p.m.
 - Tuesday, July 28th at 4:30 p.m.

B. Report of Committees

1. Finance Committee
- Lunch Service Revenue & Expense Report
 - K.I.D.S. Club History Report
 2. Facilities Committee
 3. Policy Committee

- 4. Community Engagement Committee
 - 5. Darien District #61 Educational Foundation
- C. Board Report
- D. Future BOE Meeting Considerations
- E. Unfinished Business
- VII. Action Items
 - A. Approval of Audit Engagement Letter
 - B. Resolution Authorizing Notice Of Non-Renewal Of Employment Of Probationary Teachers

 - C. Approval of Proposed Spending for the Mark DeLay Elementary School Courtyard Playground Project
 - D. Approval of Lace Parking Lot Sealcoating
 - E. Approval of the Data Share and Use Memorandum of Understanding Between Hinsdale School District #86 and Darien School District #61.
- VIII. Closed Session

Motion for the Board of Education to move to closed session for the selection of a person to fill a public office, as defined in the Open Meetings Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance. 5 ILCS 120/2(c)(3).
- IX. Adjournment

Darien Public Schools District #61

Cash Balances by FUNCTION

Fiscal Year: 2025-2026

Date Range: 02/01/2026 - 02/28/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.1.0101.000.00.0000	Payroll_RepBank_Educ	30,467.60	1,380,365.36	1,393,207.28	17,625.68
20.1.0101.000.00.0000	Payroll_RepBank_O&M	572.48	49,573.08	49,641.53	504.03
40.1.0101.000.00.0000	Payroll_RepBank_Transportation	975.81	25,346.11	25,101.61	1,220.31
50.1.0101.000.00.0000	Payroll_RepBank_IMRF	111.75	16,000.00	15,468.70	643.05
51.1.0101.000.00.0000	Payroll_RepBank_Educ IMRF	275.27	16,000.00	15,724.04	551.23
Total FUNCTION:	0101	<u>32,402.91</u>	<u>1,487,284.55</u>	<u>1,499,143.16</u>	<u>20,544.30</u>
10.1.0102.000.00.0000	Financial_RepBank_Education	1,045,743.12	1,496,381.79	1,498,647.89	1,043,477.02
20.1.0102.000.00.0000	Financial_RepBank_O&M	134,107.32	200,000.00	206,911.00	127,196.32
30.1.0102.000.00.0000	Financial_RepBank_DebtService	344.10	0.00	0.00	344.10
40.1.0102.000.00.0000	Financial_RepBank_Transportation	30,249.96	109,727.00	117,586.30	22,390.66
50.1.0102.000.00.0000	Financial_RepBank_SS/Med	9,935.59	15,287.23	16,000.00	9,222.82
51.1.0102.000.00.0000	Financial_RepBank_IMRF	10,825.78	15,107.73	16,000.00	9,933.51
70.1.0102.000.00.0000	Financial_RepBank_WorkingCash	12,885.70	0.00	0.00	12,885.70
Total FUNCTION:	0102	<u>1,244,091.57</u>	<u>1,836,503.75</u>	<u>1,855,145.19</u>	<u>1,225,450.13</u>
10.1.0103.000.00.0000	CASH/BK OF AM.	10,108.13	0.08	0.00	10,108.21
Total FUNCTION:	0103	<u>10,108.13</u>	<u>0.08</u>	<u>0.00</u>	<u>10,108.21</u>
20.1.0121.000.00.0000	PMA BONDS	102.46	0.00	0.00	102.46
30.1.0121.000.00.0000	PMA BONDS	(102.46)	0.00	0.00	(102.46)
Total FUNCTION:	0121	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
10.1.0180.000.00.0000	CASH/PMA	9,435,532.04	269,940.43	1,463,000.00	8,242,472.47
20.1.0180.000.00.0000	CASH/PMA	3,244,371.92	0.00	200,000.00	3,044,371.92
30.1.0180.000.00.0000	CASH/PMA	88,819.22	0.00	0.00	88,819.22
40.1.0180.000.00.0000	CASH/PMA	868,862.00	24,057.64	108,000.00	784,919.64
50.1.0180.000.00.0000	CASH/PMA	473,833.41	0.00	14,500.00	459,333.41
51.1.0180.000.00.0000	CASH/PMA IMRF	562,483.00	0.00	14,500.00	547,983.00
60.1.0180.000.00.0000	CASH/PMA	48,714.67	0.00	0.00	48,714.67
70.1.0180.000.00.0000	CASH/PMA	1,300,337.72	0.00	0.00	1,300,337.72
Total FUNCTION:	0180	<u>16,022,953.98</u>	<u>293,998.07</u>	<u>1,800,000.00</u>	<u>14,516,952.05</u>

Darien Public Schools District #61

Cash Balances by FUNCTION

Fiscal Year: 2025-2026

Date Range: 02/01/2026 - 02/28/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
		17,309,556.59	3,617,786.45	5,154,288.35	15,773,054.69

End of Report

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2025-2026

From Date: 2/1/2026

To Date: 2/28/2026

Account Mask: ????????????????

Account Type: All

Print Detail

Include PreEncumbrance

Print accounts with zero balance

Include Inactive Accounts

Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
10.2.0402.000.00.0000 ACCOUNTS PAYABLE	\$0.00	\$0.00	(\$1,519.55)	\$1,519.55	\$0.00	\$1,519.55 0.00%
10.2.0403.000.00.0000 PAYROLL DEDUCTION LIABILITY	\$0.00	\$0.00	\$3,609.25	(\$3,609.25)	\$0.00	(\$3,609.25) 0.00%
10.2.0447.000.00.0000 EE/FSA	\$0.00	(\$1,771.96)	(\$22,319.86)	\$22,319.86	\$0.00	\$22,319.86 0.00%
10.2.0448.000.00.0000 EE/LIFE INSURANCE	\$0.00	\$0.00	\$3,602.74	(\$3,602.74)	\$0.00	(\$3,602.74) 0.00%
10.2.0450.000.00.0000 EE/THIS	\$0.00	\$0.00	\$636.37	(\$636.37)	\$0.00	(\$636.37) 0.00%
10.2.0451.000.00.0000 EE/TRS	\$0.00	\$0.00	(\$113,614.36)	\$113,614.36	\$0.00	\$113,614.36 0.00%
10.2.0452.000.00.0000 EE/FED TAX PAYABLE	\$0.00	\$0.00	\$982.80	(\$982.80)	\$0.00	(\$982.80) 0.00%
10.2.0453.000.00.0000 EE/ILL STATE PAYABLE	\$0.00	\$0.00	(\$197.97)	\$197.97	\$0.00	\$197.97 0.00%
10.2.0455.000.00.0000 EE/ANNUITY PAYABLE	\$0.00	\$0.00	(\$609.59)	\$609.59	\$0.00	\$609.59 0.00%
10.2.0456.000.00.0000 EE/INSURANCE PAYABLE	\$0.00	\$0.00	\$14,815.25	(\$14,815.25)	\$0.00	(\$14,815.25) 0.00%
10.2.0459.000.00.0000 EE/INSURANCE PAYABLE	\$0.00	\$0.00	\$2,968.70	(\$2,968.70)	\$0.00	(\$2,968.70) 0.00%
10.2.0490.000.00.0000 ER/THIS	\$0.00	\$0.00	(\$1,495.58)	\$1,495.58	\$0.00	\$1,495.58 0.00%
10.2.0491.000.00.0000 ER/TRS ADMIN.	\$0.00	\$0.00	\$111,572.20	(\$111,572.20)	\$0.00	(\$111,572.20) 0.00%

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2025-2026

From Date: 2/1/2026

To Date: 2/28/2026

Account Mask: ????????????????

Account Type: All

Print Detail

Include PreEncumbrance

Print accounts with zero balance

Include Inactive Accounts

Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
10.2.0492.000.00.0000 ER/DENTAL INSURANCE	\$0.00	\$0.00	\$1,327.50	(\$1,327.50)	\$0.00	(\$1,327.50) 0.00%
10.2.0493.000.00.0000 ER/MEDICARE	\$0.00	\$0.00	\$489.00	(\$489.00)	\$0.00	(\$489.00) 0.00%
10.2.0495.000.00.0000 ER/ANNUITY	\$0.00	\$0.00	(\$40,690.72)	\$40,690.72	\$0.00	\$40,690.72 0.00%
10.2.0497.000.00.0000 ER/LIFE INSURANCE	\$0.00	\$0.00	\$965.92	(\$965.92)	\$0.00	(\$965.92) 0.00%
10.2.0498.000.00.0000 ER/BOARD HEALTH INSURANCE	\$0.00	\$0.00	\$57,260.97	(\$57,260.97)	\$0.00	(\$57,260.97) 0.00%
FUND: 10	\$0.00	(\$1,771.96)	\$17,783.07	(\$17,783.07)	\$0.00	(\$17,783.07)

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2025-2026

From Date: 2/1/2026

To Date: 2/28/2026

Account Mask: ????????????????

Account Type: All

Print Detail

Include PreEncumbrance

Print accounts with zero balance

Include Inactive Accounts

Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
20.2.0402.000.00.0000 ACCOUNTS PAYABLE	\$0.00	\$0.00	(\$21.48)	\$21.48	\$0.00	\$21.48 0.00%
20.2.0447.000.00.0000 EE/FSA	\$0.00	\$0.00	\$13,517.44	(\$13,517.44)	\$0.00	(\$13,517.44) 0.00%
20.2.0448.000.00.0000 EE/LIFE INSURANCE	\$0.00	\$0.00	\$119.00	(\$119.00)	\$0.00	(\$119.00) 0.00%
20.2.0454.000.00.0000 EE/MUNICIPAL RETIREME	\$0.00	\$0.00	\$10,806.61	(\$10,806.61)	\$0.00	(\$10,806.61) 0.00%
20.2.0456.000.00.0000 EE/INSURANCE PAYABLE	\$0.00	\$0.00	\$999.67	(\$999.67)	\$0.00	(\$999.67) 0.00%
20.2.0459.000.00.0000 EE/INSURANCE PAYABLE	\$0.00	\$0.00	\$205.67	(\$205.67)	\$0.00	(\$205.67) 0.00%
20.2.0492.000.00.0000 ER/DENTAL INSURANCE	\$0.00	\$0.00	\$172.13	(\$172.13)	\$0.00	(\$172.13) 0.00%
20.2.0495.000.00.0000 ER/ANNUITY	\$0.00	\$0.00	(\$937.53)	\$937.53	\$0.00	\$937.53 0.00%
20.2.0497.000.00.0000 ER/LIFE INSURANCE	\$0.00	\$0.00	\$187.81	(\$187.81)	\$0.00	(\$187.81) 0.00%
20.2.0498.000.00.0000 ER/BOARD HEALTH INSURANCE	\$0.00	\$0.00	\$6,572.70	(\$6,572.70)	\$0.00	(\$6,572.70) 0.00%
20.2.0499.000.00.0000 OTHER LIABILITIES	\$0.00	\$0.00	\$490.00	(\$490.00)	\$0.00	(\$490.00) 0.00%
FUND: 20	\$0.00	\$0.00	\$32,112.02	(\$32,112.02)	\$0.00	(\$32,112.02)

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2025-2026

From Date: 2/1/2026

To Date: 2/28/2026

Account Mask: ????????????????

Account Type: All

Print Detail

Include PreEncumbrance

Print accounts with zero balance

Include Inactive Accounts

Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
40.2.0403.000.00.0000 PAYROLL DEDUCTION LIABILITY	\$0.00	\$0.00	(\$3,609.25)	\$3,609.25	\$0.00	\$3,609.25 0.00%
40.2.0447.000.00.0000 EE/FSA	\$0.00	\$0.00	(\$2,108.73)	\$2,108.73	\$0.00	\$2,108.73 0.00%
40.2.0448.000.00.0000 EE/LIFE INSURANCE	\$0.00	\$0.00	(\$63.00)	\$63.00	\$0.00	\$63.00 0.00%
40.2.0456.000.00.0000 EE/INSURANCE PAYABLE	\$0.00	\$0.00	\$774.03	(\$774.03)	\$0.00	(\$774.03) 0.00%
40.2.0459.000.00.0000 EE/INSURANCE PAYABLE	\$0.00	\$0.00	\$110.02	(\$110.02)	\$0.00	(\$110.02) 0.00%
40.2.0492.000.00.0000 ER/DENTAL INSURANCE	\$0.00	\$0.00	\$90.16	(\$90.16)	\$0.00	(\$90.16) 0.00%
40.2.0495.000.00.0000 ER/ANNUITY	\$0.00	\$0.00	(\$937.44)	\$937.44	\$0.00	\$937.44 0.00%
40.2.0497.000.00.0000 ER/LIFE INSURANCE	\$0.00	\$0.00	(\$666.81)	\$666.81	\$0.00	\$666.81 0.00%
40.2.0498.000.00.0000 ER/BOARD HEALTH INSURANCE	\$0.00	\$0.00	\$4,513.55	(\$4,513.55)	\$0.00	(\$4,513.55) 0.00%
FUND: 40	\$0.00	\$0.00	(\$1,897.47)	\$1,897.47	\$0.00	\$1,897.47

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2025-2026

From Date: 2/1/2026

To Date: 2/28/2026

Account Mask: ????????????????

Account Type: All

Print Detail

Include PreEncumbrance

Print accounts with zero balance

Include Inactive Accounts

Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

% Remaining Bud

Grand Total:

\$0.00

(\$1,771.96)

\$47,997.62

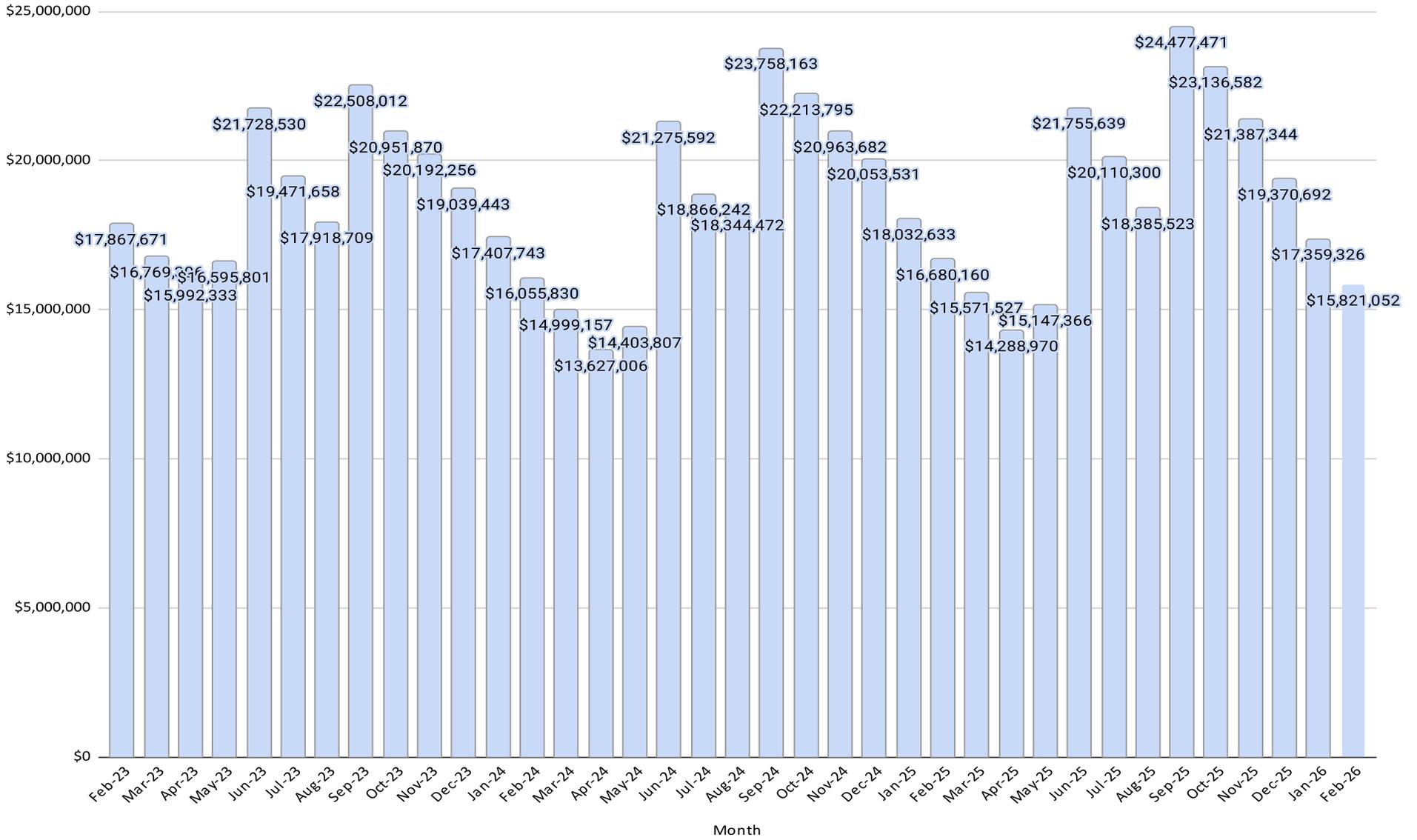
(\$47,997.62)

\$0.00

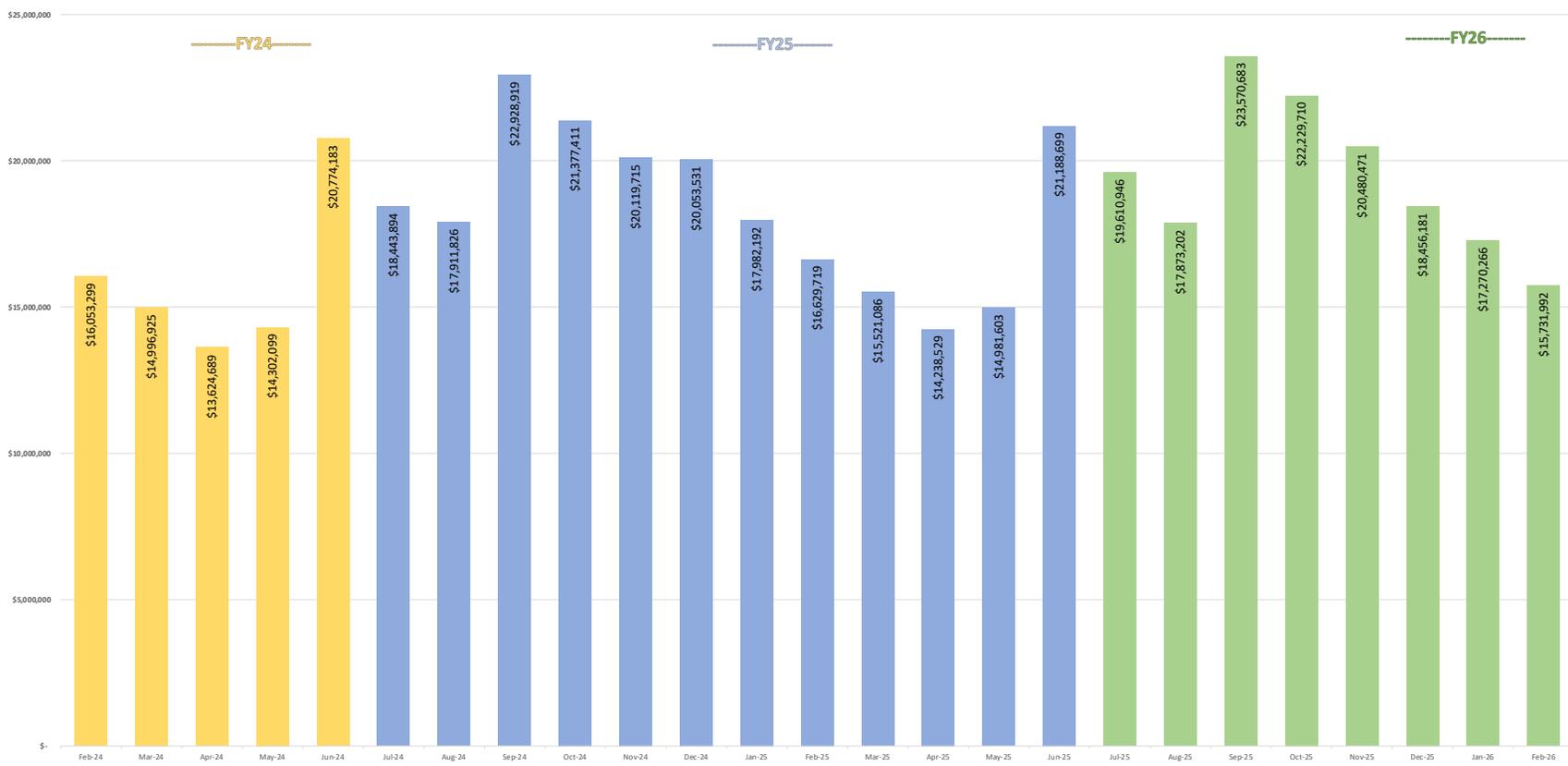
(\$47,997.62)

End of Report

DISTRICT 61 TOTAL FUND BALANCES



Darien 61 Fund Balance Excluding Debt Service



Darien Public Schools District #61

Fund Balances

Fiscal Year: 2025-2026

Month: February

Year: 2026

Fund Type:

Include Cash Balance

FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
00	Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	EDUCATION	\$13,337,863.74	\$10,023,194.28	(\$14,029,591.57)	\$0.00	\$9,331,466.45
20	OPERATIONS AND MAINT.	\$3,892,242.29	\$830,923.78	(\$1,518,879.32)	\$0.00	\$3,204,286.75
30	DEBT SERVICE	\$566,940.13	\$423,320.73	(\$901,200.00)	\$0.00	\$89,060.86
40	TRANSPORTATION	\$875,261.44	\$722,853.08	(\$791,481.38)	\$0.00	\$806,633.14
50	SOCIAL SECURITY	\$576,927.28	\$300.33	(\$108,028.33)	\$0.00	\$469,199.28
51	IMRF	\$652,975.78	\$300.33	(\$94,808.37)	\$0.00	\$558,467.74
60	CAPITAL PROJECTS	\$540,002.00	\$0.00	(\$491,287.33)	\$0.00	\$48,714.67
70	WORKING CASH	\$1,313,223.42	\$0.00	\$0.00	\$0.00	\$1,313,223.42
Grand Total:		\$21,755,436.08	\$12,000,892.53	(\$17,935,276.30)	\$0.00	\$15,821,052.31

End of Report

Darien Public Schools District #61

Revenue Report

 Summary Only

From Date: 2/1/2026

To Date: 2/28/2026

Fiscal Year: 2025-2026

Account Number / Description

			Budget	Range To Date	YTD	Uncollected Balance	% Remaining
Fund:	10	EDUCATION					
		Fund 10 Total:	\$19,829,333.00	\$291,014.74	\$10,023,194.28	\$9,806,138.72	49.45%
Fund:	20	OPERATIONS AND MAINT.					
		Fund 20 Total:	\$1,925,000.00	\$0.00	\$830,923.78	\$1,094,076.22	56.84%
Fund:	30	DEBT SERVICE					
		Fund 30 Total:	\$901,900.00	\$0.00	\$423,320.73	\$478,579.27	53.06%
Fund:	40	TRANSPORTATION					
		Fund 40 Total:	\$1,369,500.00	\$24,057.64	\$722,853.08	\$646,646.92	47.22%
Fund:	50	SOCIAL SECURITY					
		Fund 50 Total:	\$646.00	\$0.00	\$300.33	\$345.67	53.51%
Fund:	51	IMRF					
		Fund 51 Total:	\$646.00	\$0.00	\$300.33	\$345.67	53.51%
		Grand Total:	\$24,027,025.00	\$315,072.38	\$12,000,892.53	\$12,026,132.47	50.05%

End of Report

Darien Public Schools District #61

Expenditure Budget Balance Report

 Summary Only

From Date: 2/1/2026

To Date: 2/28/2026

Fiscal Year: 2025-2026

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
Fund: 10 EDUCATION						
Fund 10 Total:	\$20,345,109.00	\$1,500,954.21	\$14,029,591.57	\$6,315,517.43	\$5,858,655.02	\$456,862.41 2.25%
Fund: 20 OPERATIONS AND MAINT.						
Fund 20 Total:	\$2,050,150.00	\$206,979.45	\$1,518,879.32	\$531,270.68	\$56,639.90	\$474,630.78 23.15%
Fund: 30 DEBT SERVICE						
Fund 30 Total:	\$911,400.00	\$0.00	\$901,200.00	\$10,200.00	\$0.00	\$10,200.00 1.12%
Fund: 40 TRANSPORTATION						
Fund 40 Total:	\$1,374,625.00	\$115,614.80	\$791,481.38	\$583,143.62	\$22,767.64	\$560,375.98 40.77%
Fund: 50 SOCIAL SECURITY						
Fund 50 Total:	\$168,060.00	\$14,681.47	\$108,028.33	\$60,031.67	\$0.00	\$60,031.67 35.72%
Fund: 51 IMRF						
Fund 51 Total:	\$163,850.00	\$15,116.31	\$94,808.37	\$69,041.63	\$0.00	\$69,041.63 42.14%
Fund: 60 CAPITAL PROJECTS						
Fund 60 Total:	\$541,000.00	\$0.00	\$491,287.33	\$49,712.67	\$242.58	\$49,470.09 9.14%
Grand Total:	\$25,554,194.00	\$1,853,346.24	\$17,935,276.30	\$7,618,917.70	\$5,938,305.14	\$1,680,612.56 6.58%

End of Report

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1136

Voucher Date: 02/13/2026

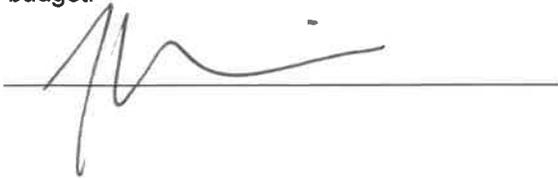
Prepared By:



Printed: 03/06/2026 09:33:56 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$38,517.71 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$37,196.55
20	OPERATIONS AND MAINT.	\$853.78
40	TRANSPORTATION	\$467.38
		\$38,517.71

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1137

Voucher Date: 02/13/2026

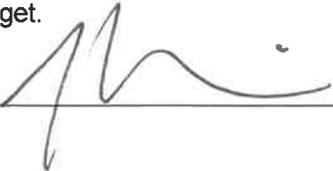
Prepared By:

LB

Printed: 03/06/2026 09:33:27 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$24,435.67 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$23,197.44
20	OPERATIONS AND MAINT.	\$786.76
40	TRANSPORTATION	\$451.47
		<hr/> <hr/>
		\$24,435.67

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1138

Voucher Date: 02/13/2026

Prepared By: _____



Printed: 03/06/2026 09:33:01 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$73,705.73 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$65,841.04
20	OPERATIONS AND MAINT.	\$3,435.22
40	TRANSPORTATION	\$1,905.39
50	SOCIAL SECURITY	\$2,524.08
		<hr/> <hr/>
		\$73,705.73

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1139

Voucher Date: 02/13/2026

Prepared By:



Printed: 03/06/2026 09:32:35 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$416,257.40 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$395,973.10
20	OPERATIONS AND MAINT.	\$12,799.19
40	TRANSPORTATION	\$7,485.11
		<hr/>
		\$416,257.40

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1140

Voucher Date: 02/13/2026

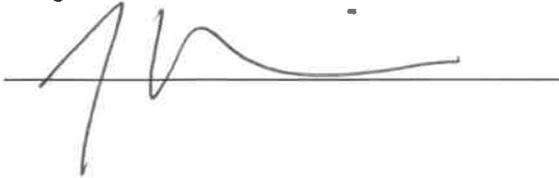
Prepared By:



Printed: 03/06/2026 09:32:08 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$60,857.09 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$60,857.09
		\$60,857.09

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1141

Voucher Date: 02/13/2026

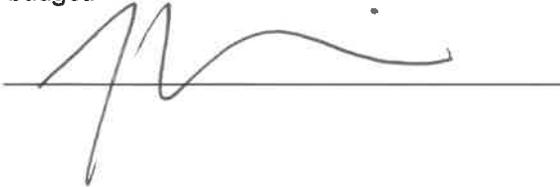
Prepared By:



Printed: 03/06/2026 09:31:37 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$734.04 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund	Amount
10 EDUCATION	\$734.04
	\$734.04

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1142

Voucher Date: 02/13/2026

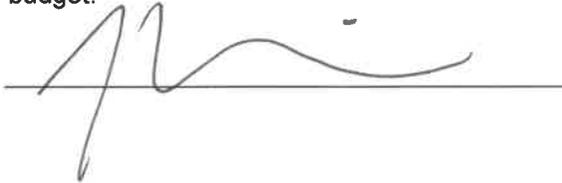
Prepared By:

LB

Printed: 03/06/2026 09:29:37 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$7,431.79 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$7,431.79
		\$7,431.79

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1145

Voucher Date: 02/27/2026

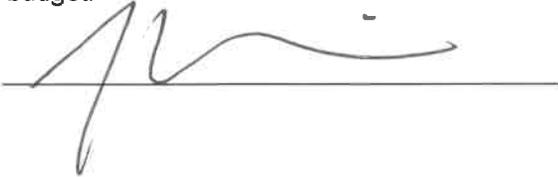
Prepared By: _____



Printed: 03/06/2026 09:39:09 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$72,759.65 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$65,212.27
20	OPERATIONS AND MAINT.	\$3,419.91
40	TRANSPORTATION	\$1,657.85
50	SOCIAL SECURITY	\$2,469.62
		<hr/> \$72,759.65

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1146

Voucher Date: 02/27/2026

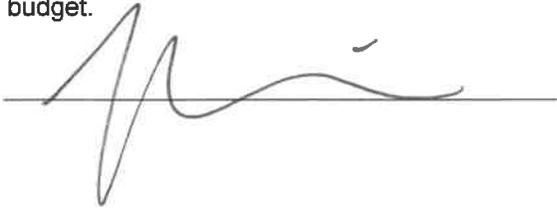
Prepared By:



Printed: 03/06/2026 09:38:44 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$24,108.05 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$22,933.59
20	OPERATIONS AND MAINT.	\$780.70
40	TRANSPORTATION	\$393.76
		\$24,108.05

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1147

Voucher Date: 02/27/2026

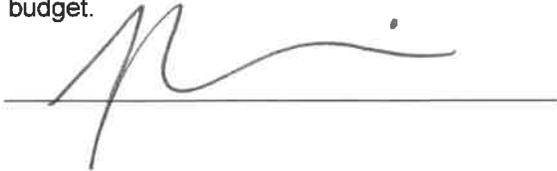
Prepared By: _____



Printed: 03/06/2026 09:38:14 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$899.18 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$899.18
		\$899.18

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1148

Voucher Date: 02/27/2026

Prepared By: _____



Printed: 03/06/2026 09:37:47 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$60,187.40 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$60,187.40
		\$60,187.40

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1149

Voucher Date: 02/27/2026

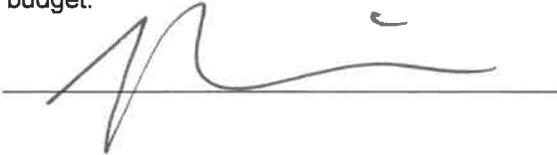
Prepared By:



Printed: 03/06/2026 09:37:07 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$37,605.03 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$36,283.87
20	OPERATIONS AND MAINT.	\$854.67
40	TRANSPORTATION	\$466.49
		<hr/>
		\$37,605.03

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1150

Voucher Date: 02/27/2026

Prepared By: 

Printed: 03/06/2026 09:36:26 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$408,749.54 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$389,498.84
20	OPERATIONS AND MAINT.	\$12,711.66
40	TRANSPORTATION	\$6,539.04
		\$408,749.54

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1151

Voucher Date: 02/27/2026

Prepared By:

AB

Printed: 03/06/2026 09:35:55 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$3,069.36 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$2,841.26
20	OPERATIONS AND MAINT.	\$155.65
40	TRANSPORTATION	\$72.45
		<hr/> \$3,069.36

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1152

Voucher Date: 02/27/2026

Prepared By: _____



Printed: 03/06/2026 09:35:29 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$203,113.11 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$190,644.21
20	OPERATIONS AND MAINT.	\$9,164.29
40	TRANSPORTATION	\$3,304.61
		<hr/>
		\$203,113.11

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1153

Voucher Date: 02/27/2026

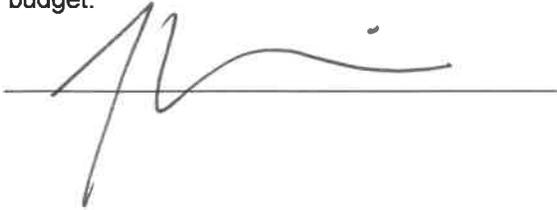
Prepared By:



Printed: 03/06/2026 09:35:02 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$25,727.25 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$18,705.49
20	OPERATIONS AND MAINT.	\$4,671.70
40	TRANSPORTATION	\$2,350.06
		\$25,727.25

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1154

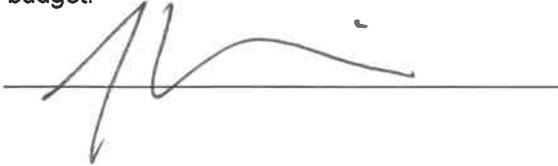
Voucher Date: 02/27/2026

Prepared By: _____

Printed: 03/06/2026 09:34:25 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$7,447.79 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$7,431.79
20	OPERATIONS AND MAINT.	\$8.00
40	TRANSPORTATION	\$8.00
		<hr/> \$7,447.79

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1163

Voucher Date: 03/24/2026

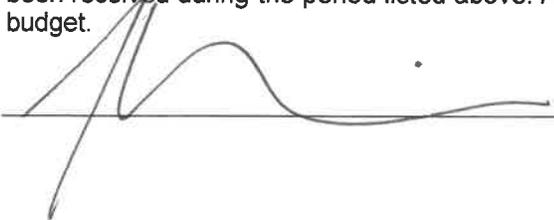
Prepared By:

Kali Dillard

Printed: 03/19/2026 01:25:50 PM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$830,941.26 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Karen Buckels

President

Secretary

DARIEN PUBLIC SCHOOLS DISTRICT #61

Fund		Amount
10	EDUCATION	\$561,949.95
20	OPERATIONS AND MAINT.	\$112,566.18
40	TRANSPORTATION	\$156,425.13
		<hr/> \$830,941.26

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
A&W AUTO, TRUCK & TRAILER	4643					
Check Group:						
Bus Barn Pick up Truck		1 0		12773 3/24/2026	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$26.99
Food Service Trainer		1 0		12876 3/24/2026	10.5.2560.390.03.0000 PURCHASE FOOD SERVICE - EJJ	\$142.50
Food Service Trainer maintenance		1 0		12984 3/24/2026	10.5.2560.390.03.0000 PURCHASE FOOD SERVICE - EJJ	\$449.98
					Check #: 8896	
						PO/InvoiceTotal: \$619.47
						Vendor Total: \$619.47
AL WARREN OIL CO., INC.	3924					
Check Group:						
Unleaded Gas 87		238.8 0		W1787399 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$515.40
State Tax and Delivery		1 0		W1787399 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$242.97
Unleaded Gas 87		216 0		W1821658 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$431.35
State Tax and Delivery		1 0		W1821658 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$231.71
Unleaded Gas 87		303.4 0		W1823527 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$648.09
State Tax and Delivery		1 0		W1823527 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$274.88
Unleaded Gas 87		227.6 0		W1825333 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$535.61
State Tax and Delivery		1 0		W1825333 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$237.43
Unleaded Gas 87		1 0		W1827213 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$838.91

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
State Tax and Delivery		1	0	W1827213 3/24/2026	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$268.02
					Check #: 8897	
					PO/InvoiceTotal:	\$4,224.37
					Vendor Total:	\$4,224.37
ALPHA BAKING CO., INC.	594					
Check Group:						
FOOD: Lace		1	0	260020040002 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$68.48
FOOD: EJJ		1	0	260020040002 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$68.48
FOOD: MD		1	0	260020040002 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$68.48
FOOD Lace		1	0	260020043004 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$32.58
FOOD EJJ		1	0	260020043004 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$32.58
FOOD MD		1	0	260020043004 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$32.58
FOOD Lace		1	0	260020051003 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$61.00
FOOD EJJ		1	0	260020051003 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$60.99
FOOD MD		1	0	260020051003 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$60.99
FOOD Lace		1	0	260020061003 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$57.08
FOOD EJJ		1	0	260020061003 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$57.07
FOOD MD		1	0	260020061003 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$57.07

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD Lace		1	0	260020065003 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$46.79
FOOD EJJ		1	0	260020065003 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$46.78
FOOD MD		1	0	260020065003 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$46.78
Check #: 8898						
PO/InvoiceTotal:						\$797.73
Vendor Total:						\$797.73
AMAZON CAPITAL SERVICES						
Check Group:						
CREDIT: Red and Black Marquee Sign		1	0	1DG4-HTQJ-DGF Q-CR 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	(\$76.96)
CREDIT: Plastic Folders with pockets		1	0	1LK3-FNJQ-CDK N-CR 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	(\$25.99)
Check #: 8899						
PO/InvoiceTotal:						(\$102.95)
Check Group:						
Plastic Folders with Pockets (7 Pack, Assorted Colors), Durable Heavy Duty File Folders with Business Card Slot, 2-Pocket Folder for Schoolwork & Office,Letter Size...		2	260259	1RY4-RDRK-KRM F 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$12.33
Check #: 8899						
PO/InvoiceTotal:						\$12.33
Check Group:						
Amazon Basics Rectangular Eraser, 24 Count, Pink		2	260273	1LJQ-PHMY-MK WG 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$15.92
Amazon Basics Ruled Lined Index Cards, 1000 count, 10 Pack of 100, White, 3 in x 5 in		1	260273	1LJQ-PHMY-MK WG 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$8.52

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Basics File Folders with Tabs for Filing, 1/3-Cut Tab, Assorted Positions, 8.5x11 inches, Letter Size, Manila, Pack of 100		2	260273	1LJQ-PHMY-MK WG 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$24.06
Uniball One Gel Pen 12 Pack; 0.38mm Ultra Micro Black Pens; Gel Ink Pens Office Supplies Sold by Uniball are Pens; Ballpoint Pen; Colored Pens; Gel Pens; Fine Point; Smooth Writing Pens		1	260273	1LJQ-PHMY-MK WG 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$15.11
Check #: 8899						
PO/InvoiceTotal:						\$63.61
Check Group:						
Coffee Creamer Liquid Creamer Singles, French Vanilla, 180 ct.		1	260274	1DVT-V9YK-C9M X 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$26.59
Amazon Brand - Happy Belly Dark Roast Coffee Pods, Compatible with Keurig 2.0 K-Cup Brewers, 100 Count		1	260274	1L43-HDXL-D97M 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$37.89
Check #: 8899						
PO/InvoiceTotal:						\$64.48
Check Group:						
LUCKYLIFE 16x20 Frames, Picture Frames for Wall, Display Pictures 11x14 with Mat or 16x20 without Mat, Set of 2, Black		1	260275	1JVM-Y17T-MC7 G 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$30.54
Check #: 8899						
PO/InvoiceTotal:						\$30.54
Check Group:						
24-Pack Rainbow Breakaway Lanyards with Waterproof Badge Holders, Polyester Neck Straps for ID Cards, Events, Office, and Schools		2	260276	11DT-GKJH-L4V6 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$37.98
Weewooday 16 Pcs large Paw Print Drawstring Backpack Reusable Paw Bags Cute Puppy String Gift Bags for Party Travel Favors, 15.75 x 11.81 inch (Cute Style)		1	260276	11DT-GKJH-L4V6 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$18.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
32 Pieces Sport Erasers Basketball Soccer Football Baseball for Themed Birthday Party Favors Gifts Classroom Rewards Home Supplies		4	260276	11DT-GKJH-L4V6 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$35.60
72 Pcs Paw Print Keychain Paw Print Party Favors Dog Cat Party Favors Supplies for Pets Puppy Dog Pals Birthday Decorations, 6 Colors		1	260276	11DT-GKJH-L4V6 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$14.49
Command Medium Utility Hooks, Damage Free Hanging Wall Hooks with Adhesive Strips, No Tools Wall Hooks for Hanging Organizational Items in Living Spaces, 9 White Hooks and 12 Command Strips		1	260276	11DT-GKJH-L4V6 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$13.93
Queekay 30 Pieces Adhesive Wall Hooks for Hanging, Reusable Seamless Hooks Small Acrylic Sticky Hangers with Non Marking Sticker for Kitchen Bathroom Bedroom Office (White)		1	260276	11DT-GKJH-L4V6 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$8.99
USI WrapSure Standard Thermal Roll Laminating Film, 1 Inch Core, 3 Mil, 27 Inches x 250 Feet, Clear, Gloss Finish, 2-Pack		4	260276	1YTQ-LLNW-RRF X 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$355.36
Check #: 8899						
PO/InvoiceTotal:						\$485.34
Check Group:						
MESHA 3x3x3' 100PC Cardboard Gift Boxes with Lids, Small for Bridesmaid Groomsmen Gifts,Cupcakes, Crafting, Party Wedding Favor, Bridal Baby Shower, White		2	260277	11WT-1T3V-JDC1 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$34.18
Check #: 8899						
PO/InvoiceTotal:						\$34.18
Check Group:						
Moumon Electric Standing Desk with Drawers: LShaped: Deep Brown		1	260278	1QDW-6LCK-XFY W 3/24/2026	10.5.2520.541.06.0000 REPLACEMENT OF EQUIP-CSBO	\$479.99
Check #: 8899						
PO/InvoiceTotal:						\$479.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
SEETOOOGAMES Bingo Paper Game Cards - 1 Card - 100 Books of 5 Sheets		2	260280	14GW-DFTN-DXP C 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$36.78
Name Badge Holders Clear Badge Sleeve Plastic Lanyard Sleeves for ID Holders (100 Pcs Vertical)		1	260280	14GW-DFTN-DXP C 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$15.99
Check #: 8899						
PO/InvoiceTotal:						\$52.77
Check Group:						
AFMAT PSX2 Electric Pencil Sharpener for Classroom, 6 Holes, Heavy Duty Pencil Sharpeners for Home, Pencil Sharpener Plug in for 6-11mm Pencils, Auto Stop, Super Fast, Save Pencils, Black		1	260284	1MFQ-4HT9-M4T Q 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$31.99
Check #: 8899						
PO/InvoiceTotal:						\$31.99
Check Group:						
#8 Double Window Security Check Envelopes, No.8 Double Window Bussiness Envelopes Designed for QuickBooks Checks - Computer Printed Checks - 3 5/8 X 8 11/16 (NOT for INVOICES) - 24 LB - 500 PACK		1	260285	1MFQ-4HT9-LJH9 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$26.99
Desktop Tape Dispenser - Non-Skid Base - Weighted Tape Roll Dispenser - Perfect for Office Home School (Tape not Included) 2 Pack		2	260285	1MFQ-4HT9-LJH9 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$24.98
Check #: 8899						
PO/InvoiceTotal:						\$51.97
Check Group:						
Amazon Basics 100-Pack AA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life		1	260286	13XM-QK96-M9F X 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$33.30
Check #: 8899						
PO/InvoiceTotal:						\$33.30

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Langers 100% Juice, Apple, 101.4 Fl Oz (Pack of 4)		2	260288	1LDL-9GY1-YXW X 3/24/2026	10.5.1275.490.04.0000 MISC. SUPPLIES	\$74.66
Orville Redenbacher's Microwave Popcorn, Naturals Light Simply Salted Popcorn, 3g Fiber Per Serving, Movie Night Supplies, 2.7 oz., 6-Count		2	260288	1LDL-9GY1-YXW X 3/24/2026	10.5.1275.490.04.0000 MISC. SUPPLIES	\$12.98
Check #: 8899						
PO/InvoiceTotal:						\$87.64
Check Group:						
ProCase Noise Cancelling Headphones for Kids Toddler, SNR 27dB Noise Reduction Ear Muffs, Hearing Protection for Monster Jam, Concerts, Fireworks, Shooting, Air Show, Autism Sensory Needs -Pink		1	260290	1XLM-X1H1-7FY3 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$14.69
ProCase Noise Cancelling Headphones for Kids Toddler, SNR 27dB Noise Reduction Ear Muffs, Hearing Protection for Monster Jam, Concerts, Fireworks, Shooting, Air Show, Autism Sensory Needs -Green		1	260290	1XLM-X1H1-7FY3 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$11.69
ProCase Noise Cancelling Headphones for Kids Toddler, SNR 27dB Noise Reduction Ear Muffs, Hearing Protection for Monster Jam, Concerts, Fireworks, Shooting, Air Show, Autism Sensory Needs -Blue		1	260290	1XLM-X1H1-7FY3 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$14.69
Haton Window Privacy Film, Frosted Glass Static Cling Sun Heat Blocking Window Clings, Frosting Opaque Coverings, Vinyl Removable Stickers Tint for Home Door Office, Non Adhesive 23.6" x 157.4"		1	260290	1XLM-X1H1-7FY3 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$35.44
ProCase Noise Cancelling Headphones for Kids Toddler, SNR 27dB Noise Reduction Ear Muffs, Hearing Protection for Monster Jam, Concerts, Fireworks, Shooting, Air Show, Autism Sensory Needs -Orange		1	260290	1XLM-X1H1-7FY3 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$9.89
Check #: 8899						
PO/InvoiceTotal:						\$86.40

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
CRL Black 5/16 Plastic Window Screen Clips		1	260293	1YM1-4Y6W-MFF G 3/24/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$27.72
Garbage Disposer Bracket Support		1	260293	1YM1-4Y6W-MFF G 3/24/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$34.19
				Check #: 8899		
					PO/InvoiceTotal:	\$61.91
Check Group:						
Caring Nitrile Exam Gloves, Blue, Powder-Free, Disposable Gloves for Medical Care, First Aid, Cleaning, Food Prep		2	260297	1PM4-DJ3D-DVG J 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$12.90
				Check #: 8899		
					PO/InvoiceTotal:	\$12.90
Check Group:						
Crayola Ultra-Clean Washable Markers, Fine Line Multicolor, 10 Count		10	260298	16G3-L71M-1RH N 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$32.79
Crayola Colored Pencils, Assorted Colors, Pre-sharpened, Adult Coloring, 12 Count, Gift		10	260298	1J4F-R3G1-VYQ M 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$39.50
				Check #: 8899		
					PO/InvoiceTotal:	\$72.29
Check Group:						
Nabisco premium family pack saltine crackers		4	260299	1PRD-6MT4-7J9R 3/24/2026	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$19.96
				Check #: 8899		
					PO/InvoiceTotal:	\$19.96
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Napkin holder		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$12.33
Silverware Holder		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$15.66
Jumbo Paper Clips		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$8.24
Smooth paper clips		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$8.24
Black Pepper		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$8.75
Mini Binder Clips		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$8.24
Salt and pepper shakers		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$14.43
Black pens		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$14.84
Febreze		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$10.25
18oz cups		2	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$22.37
small plates		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$28.41
forks		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$26.81

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knives		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$24.75
spoons		1	260300	1173-LMWN-3RW W 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$24.76
Check #: 8899						
PO/InvoiceTotal:						\$228.08
Check Group:						
Chicago Faucets 445 Pot Filler		1	260303	1TCW-4PGR-41H K 3/24/2026	20.5.2540.490.04.0000 MAINT. SUPPLIES	\$394.99
Check #: 8899						
PO/InvoiceTotal:						\$394.99
Check Group:						
Loctite Tite Foam Big Gaps Spray Foam Sealant, Polyurethane Expanding Insulation - 12 fl oz Can, Pack of 2		2	260307	1LW1-M4HL-1TJ D 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$15.96
ENERGETIC SMARTER LIGHTING 24-Pack A19 LED Light Bulbs 60 Watt Equivalent, Cool White 4000K, E26 Medium Base, Non-Dimmable LED Light Bulb, ETL Listed		1	260307	1LW1-M4HL-1TJ D 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$19.99
Odorcide Fresh Scent Odor Eliminator Concentrate – Odor Eliminator for Strong Odor on Carpet, Hardwood, & More – Smoke, Sweat, & Pet Odor Eliminator for Home w/Non-Enzymatic Formula, 1 Gallon		1	260307	1LW1-M4HL-1TJ D 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$77.52
Check #: 8899						
PO/InvoiceTotal:						\$113.47
Check Group:						
1099 NEC Forms 2025, 25 pack with 1096		1	260308	1R7L-KNRN-M7Q Q 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$23.69

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Amazon Basics Speaker for PC		1	260308	1R7L-KNRN-M7Q Q 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$13.45
Check #: 8899						
						PO/InvoiceTotal: <u>\$37.14</u>
Check Group:						
Bounty Paper Napkins, White, 200 Count (Pack of 3)		3	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$9.57
MaxGear Paper Clip Holder, Stackable PaperClip Organizer for Desk, 4 Pack Metal Mesh Paper Clip Holders with Non-Slip EVA Pad, Desk dispensers for Office Binder Box, Black		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$11.39
Palmolive Ultra Dish Liquid Oxy Power Degreaser, 32.5 Fl Oz		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$4.19
Dixie Large Paper Plates, 10 Inch, 150 Count, 2X Stronger*, Microwave-Safe, Soak-Proof, Cut Resistant, Disposable Plates For Everyday Breakfast, Lunch, & Dinner Meals		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$14.48
Amazon Basics Sandwich Storage Bags, 300 Count (Previously Solimo)		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$6.63
Pencil Drawer by NYCCO Underdesk Drawer 23 Inch Wide - Ball-Bearing Slides - Black		2	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$93.90
Lysol Disinfectant Spray, Household Essential Cleaning Supplies, Multi-Purpose Room Spray, Antibacterial Sanitizer Spray, Upholstery Deodorizer, Home and Bathroom, Crisp Linen, 19 Fl Oz		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$7.82
Quality Park 6 x 9 Clasp Envelopes, Clasp and Gummed Closures for Storing or Mailing, 28 lb Kraft Paper, 100 per Box (QUA37855)		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$14.45

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CATIGA 12 Digit Desk Calculator, Desktop Calculators with Large LCD Display & Big Buttons, Dual Power Solar & Battery, Standard Basic 4 Function Calculator for School, Office, Home		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$9.69
Post-it Super Sticky Notes, 4x4 in, 6 Pads, 2X The Sticking Power, Canary Yellow, Recyclable (675-6SSCY) (Pack of 2)		2	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$29.70
PILOT G2 Premium Refillable & Retractable Rolling Ball Gel Pens, Bold Point, Black Ink, 12-Pack (31256)		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$19.10
Amazon Basics Multi Colored Ballpoint Pens for Smooth Writing, Assorted Colors, Retractable, 24-Pack		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$8.82
Amazon Basics Retractable Ballpoint Pens with Comfortable Grip for Smooth Writing, Black, Note-Taking, Office and School Supplies, 12-Pack		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$5.31
Amazon Basics Wide Ruled Lined Writing Note Pads for Office Supplies, 8.5" x 11.75", White, 12-Pack of 50 Perforated Sheets		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$12.42
Sharpie Pocket Style Highlighters, Chisel Tip, Fluorescent Yellow, Box of 12		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$7.92
Aothia Leather Desk Pad Protector, Dark Blue, 36"x17		1	260374	1493-Y9C6-6NQF 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$15.19
Check #: 8899						
PO/InvoiceTotal:						\$270.58
Check Group:						
The Writing Rope: A Framework for Explicit Writing Instruction in All Subjects		1	260384	1KF1-KPRL-FKY X 3/24/2026	10.5.1110.410.03.0000 MISC. SUPPLIES/ WORKBOOKS	\$19.67
The Writing Revolution 2.0: A Guide to Advancing Thinking Through Writing in All Subjects and Grades		2	260384	1KF1-KPRL-FKY X 3/24/2026	10.5.1110.410.03.0000 MISC. SUPPLIES/ WORKBOOKS	\$43.20

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Cultivating Genius: An Equity Framework for Culturally and Historically Responsive Literacy		1	260384	1KF1-KPRL-FKY X 3/24/2026	10.5.1110.410.03.0000 MISC. SUPPLIES/ WORKBOOKS	\$28.74
					Check #: 8899	
						PO/InvoiceTotal: \$91.61
Check Group:						
4914 (Previously Known As Ideal 200) Custom Large Self Inking Business & Address Stamp, (name): Finley, Select form (font): Helvetica LT, Size: 42, Justification: Center, Style: Bold, Ink: Black.		1	260386	17NC-9D4K-7K6V 3/24/2026	10.5.1220.410.04.0000 SPED Workbooks MD	\$12.70
4914 (Previously Known As Ideal 200) Custom Large Self Inking Business & Address Stamp - (name): Karam, Select form (font): Helvetica LT, Size: 42, Justification: Center, Style: Bold, Ink: Black.		1	260386	17NC-9D4K-7K6V 3/24/2026	10.5.1220.410.04.0000 SPED Workbooks MD	\$12.70
					Check #: 8899	
						PO/InvoiceTotal: \$25.40
Check Group:						
Containlol Classroom Borders for Bulletin Board, 118 ft Hero Theme Scalloped Trim Colorful Bulletin Board Boarders for Christmas Home Office Classroom Wall Chalkboard Decoration		2	260397	1MND-Y6HQ-W3 GN 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$27.98
Superhero Party Supplies Decorations 30 Pack Foil Ceiling Hanging Swirls Streams Party Banner Decor for Kids Adults Fashion Hero Birthday Celebrating Party Events Baby Shower Room Wall Decor 30 Counts		2	260397	1MND-Y6HQ-W3 GN 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$19.98
Superhero Masks for Kids Adults, 35pcs Costume Masks Cosplay Eye Masks Party Favors Supplies Birthday Decorations		2	260397	1MND-Y6HQ-W3 GN 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$33.98
60PCS Superhero Motivational Cards, 10 Designs Inspirational Wall Decorative Sign Positive Word Cards Colorful Accents Set for Middle High School Bulletin Board Classroom Home Students (5.5" Each)		1	260397	1MND-Y6HQ-W3 GN 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$5.99

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3Pcs Hero Party Decoration Super Party Banners Hero Wall Backdrop Porch Sign Inspirational Cityscape Photography Booth Background for Fun Super Birthday Party School Classroom Door Hangings Decoration		3	260397	1MND-Y6HQ-W3 GN 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$35.97
Carson Dellosa 42-Piece Colorful Super Hero Cutouts, Superheroes for Superhero Party Decorations, Posterboard, Bulletin Board, Super Heroes Classroom Décor		1	260397	1MND-Y6HQ-W3 GN 3/24/2026	10.5.1110.490.02.0007 PBIS_ LACE School	\$6.99
Check #: 8899						
PO/InvoiceTotal:						\$130.89
Check Group:						
Amazon Essentials Girls, Toddlers Hooded Puffer Jacket		1	260399	1HXN-6HYG-LRG J 3/24/2026	10.5.2900.490.04.4300 Title I: Homeless Supplies	\$31.69
Pink Sheep Toddler winter hat		1	260399	1HXN-6HYG-LRG J 3/24/2026	10.5.2900.490.04.4300 Title I: Homeless Supplies	\$13.59
Check #: 8899						
PO/InvoiceTotal:						\$45.28
Vendor Total:						\$2,916.09
AMERICAN BOTTLING COMPANY	3569					
Check Group:						
FOOD Beverages		1	0	4660616242 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$244.50
Check #: 8900						
PO/InvoiceTotal:						\$244.50
Vendor Total:						\$244.50
AMERICAN TAXI	4254					
Check Group:						
Pupil Transporatation: AD/NS		1	0	260216 3/24/2026	40.5.2550.331.03.0000 PUPIL TRANSPORTATION EJV	\$7,504.00

Darien Public Schools District #61

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Pupil Transporatation: TP		1	0	260216 3/24/2026	40.5.2550.331.02.0000 PUPIL TRANSPORTATION LACE	\$2,438.80
Pupil Transporatation: CF		1	0	260216 3/24/2026	40.5.2550.331.03.0000 PUPIL TRANSPORTATION EJJ	\$23.45
Check #: 8901						
PO/InvoiceTotal:						\$9,966.25
Vendor Total:						\$9,966.25
ANA CARRILLO						
Check Group:						
Interpreter MD: 2.10.26		2	0	V540203 3/16/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$200.00
Check #: 8902						
PO/InvoiceTotal:						\$200.00
Vendor Total:						\$200.00
ANDERSEN, JACLYN M						
Check Group:						
Vocational Tuition: EDUC 656		1	0	V37034 3/24/2026	10.5.1110.230.04.0000 VOCATIONAL TUITION REIMB	\$570.00
Check #: 8903						
PO/InvoiceTotal:						\$570.00
Vendor Total:						\$570.00
ANDERSON PEST CONTROL						
66						
Check Group:						
Pest Control Services Lace		1	0	92937702 3/24/2026	20.5.2540.323.02.0000 REPAIR/MAINTENANCE LACE	\$80.75
Pest Control Services EJJ		1	0	92937702 3/24/2026	20.5.2540.323.03.0000 REPAIR/MAINTENANCE EJJ	\$80.75
Pest Control Services MD		1	0	92937702 3/24/2026	20.5.2540.323.04.0000 REPAIR MAINTENANCE MD	\$80.75
Check #: 8904						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$242.25
						Vendor Total: \$242.25
ANDERSON, ROY M						
Check Group:						
Milage from Lace to DeLay: 1.2026		38 0		V453930 3/24/2026	10.5.1110.332.02.0000 TRAVEL/REIMB	\$27.55
						Check #: 8905
						PO/InvoiceTotal: \$27.55
						Vendor Total: \$27.55
AT&T - INTERNET 3661						
Check Group:						
Internet 01/19-02/18 Lace		1 0		4711803117 3/24/2026	20.5.2540.390.02.0000 PURCHASE SERVICE	\$629.18
Internet 01/19-02/18 EJH		1 0		4711803117 3/24/2026	20.5.2540.390.03.0000 PURCHASE SERVICE	\$629.21
Internet 01/19-02/18 MD		1 0		4711803117 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$629.18
Internet 01/19-02/18 Dist		1 0		4711803117 3/24/2026	20.5.2540.390.06.0000 PURCHASE SERVICE	\$629.18
						Check #: 8906
						PO/InvoiceTotal: \$2,516.75
						Vendor Total: \$2,516.75
BEHAVIORAL PERSPECTIVE INC						
Check Group:						
Consultation Performed by Dr. Winnega		1 0		11912348 3/24/2026	10.5.2210.390.06.4457 IDEA ARP Professional Development	\$1,000.00
						Check #: 8907
						PO/InvoiceTotal: \$1,000.00
						Vendor Total: \$1,000.00

BENJAMIN SD 25

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Mckinney Vento Transporation: LH		1	0	26424 SD61 3/24/2026	40.5.2550.331.06.0007 PUPIL TRANSPORTATION/HOMELESS	\$451.00
Mckinney Vento Transporation: LH		1	0	26505 SD61 3/24/2026	40.5.2550.331.06.0007 PUPIL TRANSPORTATION/HOMELESS	\$574.00
Mckinney Vento Transportation: LH		1	0	26540 SD61 3/24/2026	40.5.2550.331.06.0007 PUPIL TRANSPORTATION/HOMELESS	\$82.00
Check #: 8908						
						PO/InvoiceTotal: \$1,107.00
						Vendor Total: \$1,107.00
BLICK ART MATERIALS	172					
Check Group:						
CREDIT: Origami Paper Packs		1	0	7205144-CR 3/24/2026	10.5.1110.490.02.0004 ART SUPPLIES: LACE	(\$60.60)
Check #: 8909						
						PO/InvoiceTotal: (\$60.60)
Check Group:						
Winsor & Newton Cotman Watercolors - Set of 12, Assorted Colors, 8 ml Tubes		7	260302	7110949 3/24/2026	10.5.1110.490.02.0009 GRANT MISC SUPPLIES: Reimbursable	\$186.97
Strathmore 300 Series Watercolor Pad - 9" x 12", Cold Press, Tapebound (12 sheets)		12	260302	7110949 3/24/2026	10.5.1110.490.02.0009 GRANT MISC SUPPLIES: Reimbursable	\$85.56
Da Vinci Artist Brush Set - Set of 3		12	260302	7110949 3/24/2026	10.5.1110.490.02.0009 GRANT MISC SUPPLIES: Reimbursable	\$198.36
Check #: 8909						
						PO/InvoiceTotal: \$470.89
						Vendor Total: \$410.29
BMO HARRIS _ 9674						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Jewel - Board Meeting		1	0	V544044 3/24/2026	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$33.27
Tribute Store Flowers		1	0	V544044 3/24/2026	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$228.93
Buona Beef - AP Interview		1	0	V544044 3/24/2026	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$138.74
Fleckensteins Bakery - Meeting		1	0	V544044 3/24/2026	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$34.80
CISR Conf. BL		1	0	V544044 3/24/2026	10.5.2320.640.06.0000 DUES AND FEES-Superintendent	\$400.00
Indeed Subscription		1	0	V544044 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$500.08
Indeed Subscription		1	0	V544044 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$325.90
IL Assoc of School		1	0	V544044 3/24/2026	10.5.2320.640.06.0000 DUES AND FEES-Superintendent	\$257.50
IASB		1	0	V544044 3/24/2026	10.5.2320.640.06.0000 DUES AND FEES-Superintendent	\$199.00
Amazon - Home Ec Supplies		1	0	V544044 3/24/2026	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$12.95
Amazon - Home Ec Supplies		1	0	V544044 3/24/2026	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$10.81
Home Depot - Supplies		1	0	V544044 3/24/2026	10.5.2225.490.06.0000 MISC. SUPPLIES	\$98.26
CCSI EFAX: Lace		1	0	V544044 3/24/2026	10.5.2225.390.02.0000 PURCHASE SERVICE	\$49.99
CCSI EFAX: EJJ		1	0	V544044 3/24/2026	10.5.2225.390.03.0000 PURCHASE SERVICE	\$49.99
RingCentral: MD		1	0	V544044 3/24/2026	10.5.2225.390.04.0000 PURCHASE SERVICE	\$33.06

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Google Workspace		1	0	V544044 3/24/2026	10.5.2225.390.06.0000 PURCHASE SERVICE	\$42.00
CCSI EFAX: MD		1	0	V544044 3/24/2026	10.5.2225.390.04.0000 PURCHASE SERVICE	\$49.99
Check #: 8910						
PO/InvoiceTotal:						\$2,465.27
Vendor Total:						\$2,465.27
BMO HARRIS _ 9682						
Check Group:						
Citrus Diner - Parent Teacher Conf.		1	0	V630443 3/24/2026	10.5.1110.410.04.0000 MISC. SUPPLIES/WORKBOOKS	\$396.00
Citrus Diner - Parent Teacher Conf.		1	0	V630443 3/24/2026	10.5.1110.410.02.0000 MISC. SUPPLIES/WORKBOOKS	\$492.00
Starlink Internet		1	0	V630443 3/24/2026	40.5.2550.340.06.0000 PHONE SERVICE	\$65.00
Paddle.Net Crashplan		1	0	V630443 3/24/2026	10.5.2225.390.06.0000 PURCHASE SERVICE	\$49.95
Amazon Web Services		1	0	V630443 3/24/2026	10.5.2225.390.06.0000 PURCHASE SERVICE	\$0.34
Check #: 8911						
PO/InvoiceTotal:						\$1,003.29
Vendor Total:						\$1,003.29
BOB'S DAIRY SERVICE						
Check Group:						
FOOD Milk 1%		50	0	1381569 3/13/2026	10.5.2560.410.03.0000 FOOD: EJV	\$15.30
FOOD Chocolate Milk Skim		250	0	1381569 3/13/2026	10.5.2560.410.03.0000 FOOD: EJV	\$79.50
FOOD: Milk 1%		100	0	376988 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$31.10

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD: Chocolate Milk Skim		300	0	376988 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$96.90
FOOD: Milk 1%		150	0	379336 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$45.75
FOOD: Chocolate Milk Skim		650	0	379336 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$206.05
FOOD: Milk 1%		150	0	379337 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$45.75
FOOD: Chocolate Milk Skim		600	0	379337 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$190.20
FOOD: Milk 1%		50	0	379338 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$15.25
FOOD: Chocolate Milk Skim		350	0	379338 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$110.95
FOOD Milk 1%		50	0	380028 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$15.25
FOOD Chocolate Milk Skim		100	0	380028 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$31.70
FOOD Milk 1%		50	0	380029 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$15.25
FOOD Chocolate Milk Skim		550	0	380029 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$174.35
Food Milk 1%		50	0	380030 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$15.25
FOOD Chocolate Milk Skim		300	0	380030 3/24/2026	10.5.2560.410.03.0000 FOOD: EJV	\$95.10
FOOD Milk 1%		150	0	380834 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$45.75
FOOD Chocolate Milk Skim		650	0	380834 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$206.05

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD Milk 1%		150	0	380835 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$45.75
FOOD Chocolate Milk Skim		500	0	380835 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$158.50
FOOD Milk 1%		50	0	380836 3/24/2026	10.5.2560.410.03.0000 FOOD: EJM	\$15.25
FOOD Chocolate Milk Skim		550	0	380836 3/24/2026	10.5.2560.410.03.0000 FOOD: EJM	\$174.35
FOOD Milk 1%		100	0	381567 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$30.60
FOOD Chocolate Milk Skim		450	0	381567 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$143.10
FOOD Milk 1%		150	0	381568 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$45.90
FOOD Chocolate Milk Skim		450	0	381568 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$143.10
FOOD Milk 1%		50	0	381569 3/24/2026	10.5.2560.410.03.0000 FOOD: EJM	\$15.30
FOOD Chocolate Milk Skim		250	0	381569 3/24/2026	10.5.2560.410.03.0000 FOOD: EJM	\$79.50
Lions Club - Milk		1	0	381772 3/24/2026	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$94.20
FOOD Milk 1%		150	0	382363 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$45.90
FOOD Chocolate Milk Skim		600	0	382363 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$190.80
FOOD Milk 1%		150	0	382364 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$45.90
FOOD Chocolate Milk Skim		500	0	382364 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$159.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD Milk 1%		100	0	382365 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$30.60
FOOD Chocolate Milk Skim		400	0	382365 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$127.20
Check #: 8912						
						PO/InvoiceTotal: \$2,980.40
						Vendor Total: \$2,980.40
BRENDLINGER, JOHN F						
Check Group:						
IL Financial Seminar Milage		50	0	V160924 3/24/2026	10.5.2520.323.06.0000 VOCATIONAL REP/MAINTENAN-CSBO	\$36.25
Check #: 8913						
						PO/InvoiceTotal: \$36.25
						Vendor Total: \$36.25
CALIBRANT ENERGY						
Check Group:						
Electricity Lace Solar Power		1	0	900648 3/24/2026	20.5.2540.466.02.0000 ELECTRICITY - LACE	\$1,264.02
Check #: 8914						
						PO/InvoiceTotal: \$1,264.02
						Vendor Total: \$1,264.02
CARLIE SERRITELLA						
Check Group:						
Positive Paws Pick Me Ups FEB		1	0	V462990 3/24/2026	10.5.1110.490.04.0007 PBIS_ Mark Delay	\$21.16
Check #: 8915						
						PO/InvoiceTotal: \$21.16
						Vendor Total: \$21.16

CARMEL INC

Check Group:

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Janitorial Services Lace		54	0	000473 3/24/2026	20.5.2540.322.02.0000 CLEANING SERVICES	\$9,072.00
Janitorial Services PT MD		18	0	000473 3/24/2026	20.5.2540.322.04.0000 CLEANING SERVICES	\$1,512.00
Janitorial Services FT MD		37	0	000473 3/24/2026	20.5.2540.322.04.0000 CLEANING SERVICES	\$6,216.00
Janitorial Services Lace 2		7	0	000473 3/24/2026	20.5.2540.322.02.0000 CLEANING SERVICES	\$175.00
Janitorial Services MD 2		5.5	0	000473 3/24/2026	20.5.2540.322.04.0000 CLEANING SERVICES	\$110.00
Janitorial Services Lace		54	0	000476 3/24/2026	20.5.2540.322.02.0000 CLEANING SERVICES	\$9,072.00
Janitorial Services PT MD		18	0	000476 3/24/2026	20.5.2540.322.04.0000 CLEANING SERVICES	\$1,512.00
Janitorial Services FT MD		36	0	000476 3/24/2026	20.5.2540.322.04.0000 CLEANING SERVICES	\$6,048.00
Janitorial Services OT MD		3	0	000476 3/24/2026	20.5.2540.322.04.0000 CLEANING SERVICES	\$75.00

Check #: 8916

PO/InvoiceTotal: \$33,792.00

Vendor Total: \$33,792.00

CATAPULT

Check Group:

FSA Administration - Dec		51	0	00177190 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$255.00
File Fee Surcharge Fee - Dec		1	0	00177190 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$10.00
FSA Administration: Jan		51	0	00178347 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$255.00
File Feed Surcharge Fee - Jan		1	0	00178347 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$10.00

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FSA Administration Fee - Feb		51	0	00180010 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$255.00
File Feed Surcharge Fee - Feb		1	0	00180010 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$10.00
Check #: 8917						
PO/InvoiceTotal:						\$795.00
Vendor Total:						\$795.00
CDW GOVERNMENT, INC.	2968					
Check Group:						
Adobe		1	260365	AI3WB8T 3/24/2026	10.5.2225.490.02.0000 MISC. SUPPLIES	\$625.00
Adobe		1	260365	AI3WB8T 3/24/2026	10.5.2225.490.03.0000 MISC. SUPPLIES	\$625.00
Adobe		1	260365	AI3WB8T 3/24/2026	10.5.2225.490.04.0000 MISC. SUPPLIES	\$625.00
Adobe		1	260365	AI3WB8T 3/24/2026	10.5.2225.490.06.0000 MISC. SUPPLIES	\$625.00
Check #: 8918						
PO/InvoiceTotal:						\$2,500.00
Vendor Total:						\$2,500.00
CESO COMMUNICATIONS LLC						
Check Group:						
Six Month Communications Support		1	0	3941 3/24/2026	10.5.2520.390.06.0000 PURCHASE SERVICE-CSBO	\$2,400.00
Check #: 8919						
PO/InvoiceTotal:						\$2,400.00
Vendor Total:						\$2,400.00
CHADDOCK						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Residential Placement Room & Board: VE		86	0	CATSIN-003828 3/24/2026	10.5.4120.394.06.0000 TUITION TO OTHER DISTRIC	\$3,537.18
Residential Placement Schooling: VE		51	0	CATSIN-003828 3/24/2026	10.5.4120.394.06.0000 TUITION TO OTHER DISTRIC	\$2,078.76
Residential Placement Room and Board VE		28	0	CATSIN-003980 3/24/2026	10.5.4120.394.06.0000 TUITION TO OTHER DISTRIC	\$18,577.16
Residential Placement Schooling VE		19	0	CATSIN-003980 3/24/2026	10.5.4120.394.06.0000 TUITION TO OTHER DISTRIC	\$10,840.64

Check #: 8920

PO/InvoiceTotal:	\$35,033.74
Vendor Total:	\$35,033.74

CHICAGO FILTER SUPPLY

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Check Group:

Merv 10 Pleated, 20x20x2 afp 2000	8	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$35.00
Merv 10 Pleated, 20x25x2 Afp 2000	36	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$180.31
Merv 10 Pleated, 24x24x2 Aire filter	14	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$76.50
Merv 10 Pleated, 20x24x2 Afp	4	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$19.66
Merv 10 15x20x1 Filter	12	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$43.35
Merv 10 Pleated, 14x25x1 Aire Filter	10	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$41.41
Merv 10 12x20x1 Afp 2000	6	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$20.64
Merv 10 14x24x1 Afp 2000	82	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$373.80
Merv 10 Pleated, 14x20x1	36	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$133.70

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Merv 10, 14x30x1 Air Filter		34	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$185.09
Merv 10 Pleated, 15x78x1 Afp 2000		2	260309	V29745 3/19/2026	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$44.07
Merv 10 Pleated, 20x20x2		200	260309	V29745 3/19/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$875.08
Merv 10 Pleated, 16x16x2		120	260309	V29745 3/19/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$466.44
Merv 10 Pleated, 20x25x2 AFP 2000		30	260309	V29745 3/19/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$150.19
Merv 10 Pleated, 20x30x2 Afp 2000		6	260309	V29745 3/19/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$43.22
Merv 10 Pleated 16x25x2		8	260309	V29745 3/19/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$35.41
Merv 10 Pleated, 20x20x2 Afp 2000		110	260309	V29745 3/19/2026	20.5.2540.490.04.0000 MAINT. SUPPLIES	\$481.29
Merv 10 Pleated, 16x20x2 Afp 2000		72	260309	V29745 3/19/2026	20.5.2540.490.04.0000 MAINT. SUPPLIES	\$279.86
Merv 10 Pleated, 16x20x4 Afp 2000		40	260309	V29745 3/19/2026	20.5.2540.490.04.0000 MAINT. SUPPLIES	\$282.06

Check #: 8921

PO/InvoiceTotal:	\$3,767.08
Vendor Total:	\$3,767.08

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Check Group:

Laundry Bag and Dust Mop		1	0	4261842213 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$52.04
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Check #: 8922

PO/InvoiceTotal:	\$52.04
Vendor Total:	\$52.04

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
COLANT LANDSCAPING, INC.	4650					
Check Group:						
Snow Plow Services MD		1 0		17160 3/24/2026	20.5.2540.329.04.0000 SNOW REMOVAL - M.D.	\$9,200.00
Snow Plow Services MD		1 0		17208 3/24/2026	20.5.2540.329.04.0000 SNOW REMOVAL - M.D.	\$800.00
Snow Plow Services Lace		1 0		17209 3/24/2026	20.5.2540.329.02.0000 SNOW REMOVAL - LACE	\$800.00
Snow Plow Services EJJ		1 0		17210 3/24/2026	20.5.2540.329.03.0000 SNOW REMOVAL - EJJ	\$800.00
					Check #: 8923	
						PO/InvoiceTotal: <u>\$11,600.00</u>
						Vendor Total: <u>\$11,600.00</u>
COMMERCIAL FOOD SYSTEMS, INC.	4586					
Check Group:						
FOOD: Lace		1 0		603018 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$60.70
FOOD: EJJ		1 0		603018 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$68.48
FOOD: MD		1 0		603018 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$60.70
NON FOOD SUPPLIES: Lace		1 0		603018 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$17.00
NON FOOD SUPPLIES: EJJ		1 0		603018 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$17.00
NON FOOD SUPPLIES: MD		1 0		603018 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$17.00
FOOD Lace		1 0		604214 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$351.84
FOOD EJJ		1 0		604214 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$530.67

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163 03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD MD		1	0	604214 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$351.83
NON FOOD SUPPLIES Lace		1	0	604214 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$25.50
NON FOOD SUPPLIES EJH		1	0	604214 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$25.50
NON FOOD SUPPLIES MD		1	0	604214 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$25.50
FOOD: Lace		1	0	604868 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$191.29
FOOD: EJH		1	0	604868 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$225.13
FOOD: MD		1	0	604868 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$191.28
NON FOOD SUPPLIES: Lace		1	0	604868 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$25.50
NON FOOD SUPPLIES: EJH		1	0	604868 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$25.50
NON FOOD SUPPLIES: MD		1	0	604868 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$25.50
FOOD: Lace		1	0	605530 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$258.34
FOOD: EJH		1	0	605530 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$213.73
FOOD: MD		1	0	605530 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$258.33

Check #: 8924

PO/InvoiceTotal: \$2,966.32

Check Group:

Vaniila Bear Grahams		3	260348	0604270 3/24/2026	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$161.25
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Darien Public Schools District #61

Voucher Detail Listing

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03/24/2026

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Cheeze-it W/G crackers		3	260348	0604270 3/24/2026	10.5.2130.410.03.0000 HEALTH SERVICES - EJM - Nurse	\$132.60
Juicy Juice 4.23z Apple		1	260348	0604270 3/24/2026	10.5.2130.410.03.0000 HEALTH SERVICES - EJM - Nurse	\$9.80
Check #: 8924						
PO/InvoiceTotal:						\$303.65
Vendor Total:						\$3,269.97
CONTRACT PAPER GROUP INC						
Check Group:						
Multipurpose White paper		40	260370	43009857801 3/24/2026	10.5.1110.490.04.0000 MISC. SUPPLIES: MD	\$1,446.00
Check #: 8925						
PO/InvoiceTotal:						\$1,446.00
Check Group:						
Multipurpose White Copy Paper		40	260390	43009861201 3/24/2026	10.5.1110.410.03.0000 MISC. SUPPLIES/ WORKBOOKS	\$1,446.00
Check #: 8925						
PO/InvoiceTotal:						\$1,446.00
Vendor Total:						\$2,892.00
CURRICULUM ASSOCIATES, INC.						
	369					
Check Group:						
Phonics for Reading 2025 Level A teacher guide		1	260346	90945465 3/24/2026	10.5.1250.410.02.4300 TITLE I_Supplies	\$29.51
Phonics for Reading 2025 Level B teacher guide		1	260346	90945465 3/24/2026	10.5.1250.410.02.4300 TITLE I_Supplies	\$29.51
Phonics for Reading 2025 Level C student book		5	260346	90945465 3/24/2026	10.5.1250.410.02.4300 TITLE I_Supplies	\$61.88
Phonics for Reading 2025 Level C teacher guide		1	260346	90945465 3/24/2026	10.5.1250.410.02.4300 TITLE I_Supplies	\$29.51
Check #: 8926						

Darien Public Schools District #61

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$150.41</u>
						Vendor Total: <u>\$150.41</u>
DU PAGE COUNTY PUBLIC WORKS	400					
Check Group:						
Sewer and Water EJH: Bill 3.6.26		1 0		1105611 3/24/2026	20.5.2540.370.03.0000 SEWER AND WATER - EJH	\$592.58
Sewer and Water Bus Barn: Bill 3.6.26		1 0		1105613 3/24/2026	40.5.2550.341.06.0000 SEW. & WATER	\$39.40
Sewer and Water MD: Bill 3.6.26		1 0		1107825 3/24/2026	20.5.2540.370.04.0000 SEWER AND WATER - M.D.	\$2,008.07
Sewer and Water Lace: Bill 3.6.26		1 0		1107831 3/24/2026	20.5.2540.370.02.0000 SEWER AND WATER - LACE	\$983.06
SEWER AND WATER - EJH: Bill 3.6.26		1 0		1109707 3/24/2026	20.5.2540.370.03.0000 SEWER AND WATER - EJH	\$315.99
						Check #: 8927
						PO/InvoiceTotal: <u>\$3,939.10</u>
						Vendor Total: <u>\$3,939.10</u>
DUPAGE COUNTY HEALTH DEPARTMENT	2572					
Check Group:						
Annual Food Permit: Lace		1 0		221488 3/24/2026	10.5.2560.390.02.0000 PURCHASE FOOD SERVICE - LACE	\$684.00
						Check #: 8928
						PO/InvoiceTotal: <u>\$684.00</u>
						Vendor Total: <u>\$684.00</u>
EVERYWAY LLC						
Check Group:						
News2you		1	260065	00261602N-1 3/19/2026	10.5.1110.410.04.0000 MISC. SUPPLIES/WORKBOOKS	\$259.99
						Check #: 8929
						PO/InvoiceTotal: <u>\$259.99</u>

Darien Public Schools District #61

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$259.99
FERGUSON FACILITIES SUPPLY						
Check Group:						
Consume Eco-Lyzer® 5 gal Floral Scent Quaternary Disinfectant Concentrate		4	260356	1433175 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$342.00
Consume Eco-Lyzer® 5 gal Floral Scent Quaternary Disinfectant Concentrate		6	260356	1433175-1 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$512.99
Check #: 8930						
PO/InvoiceTotal:						\$854.99
Vendor Total:						\$854.99
GORDON FOOD SERVICE	4429					
Check Group:						
FOOD: Lace		1	0	9032130053 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$324.45
FOOD: EJH		1	0	9032130053 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$340.71
FOOD: MD		1	0	9032130053 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$324.44
NON FOOD SUPPLIES: Lace		1	0	9032130053 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$77.25
NON FOOD SUPPLIES: EJH		1	0	9032130053 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$77.24
NON FOOD SUPPLIES: MD		1	0	9032130053 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$77.24
FOOD EJH		1	0	9032221203 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$410.60
FOOD MD		1	0	9032221203 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$328.25
NON FOOD SUPPLIES Lace		1	0	9032221203 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$29.16

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Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
NON FOOD SUPPLIES EJJ		1	0	9032221203 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$29.17
NON FOOD SUPPLIES MD		1	0	9032221203 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$29.17
FOOD Lace		1	0	9032221203 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$328.24
FOOD Lace		1	0	9032379523 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$313.20
FOOD EJJ		1	0	9032379523 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$277.47
FOOD MD		1	0	9032379523 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$313.19
NON FOOD SUPPLIES Lace		1	0	9032379523 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$58.87
NON FOOD SUPPLIES EJJ		1	0	9032379523 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$58.87
NON FOOD SUPPLIES MD		1	0	9032379523 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$58.87
FOOD Lace		1	0	9032471412 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$251.74
FOOD EJJ		1	0	9032471412 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$389.25
FOOD MD		1	0	9032471412 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$251.74
FOOD Lace		1	0	9032630220 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$309.65
FOOD EJJ		1	0	9032630220 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$298.12
FOOD MD		1	0	9032630220 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$309.66

Darien Public Schools District #61

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
NON FOOD SUPPLIES Lace		1	0	9032630220 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$39.52
NON FOOD SUPPLIES EJH		1	0	9032630220 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$39.51
NON FOOD SUPPLIES MD		1	0	9032630220 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$39.51
FOOD Lace		1	0	9032721589 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$208.59
FOOD EJH		1	0	9032721589 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$275.08
FOOD MD		1	0	9032721589 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$208.58
NON FOOD SUPPLIES Lace		1	0	9032721589 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$86.96
NON FOOD SUPPLIES EJH		1	0	9032721589 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$86.97
NON FOOD SUPPLIES MD		1	0	9032721589 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$86.97
FOOD Lace		1	0	9032883515 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$264.85
FOOD EJH		1	0	9032883515 3/24/2026	10.5.2560.410.03.0000 FOOD: EJH	\$338.42
FOOD MD		1	0	9032883515 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$264.86
NON FOOD SUPPLIES Lace		1	0	9032883515 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$32.19
NON FOOD SUPPLIES EJH		1	0	9032883515 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$32.18
NON FOOD SUPPLIES MD		1	0	9032883515 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$32.18

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD Lace		1	0	9032979296 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$307.89
FOOD EJJ		1	0	9032979296 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$360.97
FOOD MD		1	0	9032979296 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$307.90
FOOD Lace		1	0	9033152527 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$336.69
FOOD EJJ		1	0	9033152527 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$417.36
FOOD MD		1	0	9033152527 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$336.70
NON FOOD SUPPLIES Lace		1	0	9033152527 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$30.52
NON FOOD SUPPLIES EJJ		1	0	9033152527 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$30.52
NON FOOD SUPPLIES MD		1	0	9033152527 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$30.52
FOOD: Lace		1	0	960126172 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$9.97
FOOD: EJJ		1	0	960126172 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$9.97
FOOD: MD		1	0	960126172 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$9.97
NON FOOD SUPPLIES: Lace		1	0	960126172 3/24/2026	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$5.42
NON FOOD SUPPLIES: EJJ		1	0	960126172 3/24/2026	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$5.43
NON FOOD SUPPLIES: MD		1	0	960126172 3/24/2026	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$5.42

Check #: 8931

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$9,508.17
						Vendor Total: \$9,508.17
GRAND PRAIRIE TRANSIT WS	1213					
Check Group:						
CREDIT: Pupil Transporation: EJJ		1 0		RTINV1006317 CM 3/24/2026	40.5.2550.331.03.0000 PUPIL TRANSPORTATION EJJ	(\$662.81)
Pupil Transportation: Lace		1 0		RTINV1007106 3/24/2026	40.5.2550.331.02.0000 PUPIL TRANSPORTATION LACE	\$6,451.26
Pupil Transportation: EJJ		1 0		RTINV1007106 3/24/2026	40.5.2550.331.03.0000 PUPIL TRANSPORTATION EJJ	\$14,187.25
Pupil Transportation: MD		1 0		RTINV1007106 3/24/2026	40.5.2550.331.04.0000 PUPIL TRANSPORTATION MD	\$42,216.60
Pupil Transportation: Lace		1 0		RTINV1007155 3/24/2026	40.5.2550.331.02.0000 PUPIL TRANSPORTATION LACE	\$9,141.72
Pupil Transportation: EJJ		1 0		RTINV1007155 3/24/2026	40.5.2550.331.03.0000 PUPIL TRANSPORTATION EJJ	\$14,291.51
Pupil Transporation: MD		1 0		RTINV1007155 3/24/2026	40.5.2550.331.04.0000 PUPIL TRANSPORTATION MD	\$53,492.89
						Check #: 8932
						PO/InvoiceTotal: \$139,118.42
						Vendor Total: \$139,118.42
HELPING HAND CENTER						
Check Group:						
Private Facility Tuition: AD		19 0		PS-INV111348 3/24/2026	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$7,622.23
						Check #: 8933
						PO/InvoiceTotal: \$7,622.23
						Vendor Total: \$7,622.23
HINER, HEIDI J						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vocational Tuition: ART 532		1	0	V374709 3/24/2026	10.5.1110.230.04.0000 VOCATIONAL TUITION REIMB	\$637.50
					Check #: 8934	
						PO/InvoiceTotal: <u>\$637.50</u>
						Vendor Total: <u>\$637.50</u>
HOME DEPOT	2126					
Check Group:						
Lighting Project		1	0	1031293 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$205.63
Electrical Repairs & Lighting		1	0	2033934 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$261.61
Bus Barn Supplies		1	0	2033934 3/24/2026	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$94.02
Tow Hitch for Truck		1	0	3030138 3/24/2026	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$150.47
Bus Barn - Buses supplies		1	0	4034523 3/24/2026	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$52.67
Screen Repairs		1	0	6035806 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$180.32
Light Repairs		1	0	6035806 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$41.43
Bus Barn Supplies		1	0	6035806 3/24/2026	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$33.74
Bus Barn Supplies		1	0	7030813 3/24/2026	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$29.21
WIndow Screen Repair		1	0	8033353 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$47.72
					Check #: 8935	
						PO/InvoiceTotal: <u>\$1,096.82</u>
						Vendor Total: <u>\$1,096.82</u>

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ILLINOIS STATE POLICE	3792					
Check Group:						
Background Checks		4 0		20260204536 3/24/2026	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$108.00
					Check #: 8936	
						PO/InvoiceTotal: \$108.00
						Vendor Total: \$108.00
ILLINOIS TOLLWAY_3581	3581					
Check Group:						
Tollway: Lace		1 0		VW5509340862 3/24/2026	40.5.2550.390.02.0000 PURCHASE SERVICE	\$5.55
Tollway: EJH		1 0		VW5509340862 3/24/2026	40.5.2550.390.03.0000 PURCHASE SERVICE	\$5.55
Tollway: MD		1 0		VW5509340862 3/24/2026	40.5.2550.390.04.0000 PURCHASE SERVICE	\$5.55
					Check #: 8937	
						PO/InvoiceTotal: \$16.65
						Vendor Total: \$16.65
IMAAD DADA						
Check Group:						
PURCHASE SERVICE-CSBO: Accounts Payable Hours 2/16 - 3/13/26		56.11 0		V684917 3/24/2026	10.5.2520.390.06.0000 PURCHASE SERVICE-CSBO	\$1,683.30
					Check #: 8938	
						PO/InvoiceTotal: \$1,683.30
						Vendor Total: \$1,683.30
INDEPENDENCE TOWING & RECOVERY						
Check Group:						
REPAIR/MAINTENANCE: Bus Towing		1 0		01302026DIST61 3/24/2026	40.5.2550.323.06.0000 REPAIR/MAINTENANCE	\$1,195.00
					Check #: 8939	

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$1,195.00</u>
						Vendor Total: <u>\$1,195.00</u>
INGRID MUELLER						
Check Group:						
Vocal Music Accompanist: 2.6-2.20.26		4.5 0		V216223 3/16/2026	10.5.1502.390.03.0000 Music PURCHASE SERVICE	\$110.88
Vocal Music Accompanist		11 0		V769461 3/24/2026	10.5.1502.390.03.0000 Music PURCHASE SERVICE	\$271.04
						Check #: 8940
						PO/InvoiceTotal: <u>\$381.92</u>
						Vendor Total: <u>\$381.92</u>
INTEGRATED SYSTEMS CORPORATION						
4348						
Check Group:						
Purchase Service: Skyward System: Lace		1 0		1290 3/24/2026	10.5.2660.390.02.0000 PURCHASE SERVICE: LACE	\$213.00
Purchase Service: Skyward System: EJH		1 0		1290 3/24/2026	10.5.2660.390.03.0000 PURCHASE SERVICE: EJH	\$213.00
Purchase Service: Skyward System: MD		1 0		1290 3/24/2026	10.5.2660.390.04.0000 PURCHASE SERVICE: MD	\$213.00
						Check #: 8941
						PO/InvoiceTotal: <u>\$639.00</u>
						Vendor Total: <u>\$639.00</u>
INTERPRENET						
Check Group:						
Interpreter MD		2 0		173333 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$260.00
Mileage		68 0		173333 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$47.60
Tolls and Parking		1 0		173333 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$4.50

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Interpreter: MD		2	0	174425 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$260.00
Interpreter MD		2	0	176062 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$260.00
Interpreter Lace		2	0	176569 3/24/2026	10.5.1110.390.02.0000 PURCHASE SERVICE: LACE	\$260.00
Mileage		20	0	176569 3/24/2026	10.5.1110.390.02.0000 PURCHASE SERVICE: LACE	\$14.50
Interpreter MD		2	0	176680 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$260.00
Mileage		50	0	176680 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$36.25
Interpreter MD		2	0	177175 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$260.00
Mileage		56	0	177175 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$40.60
Tolls and Parking		1	0	177175 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$5.60
Interpreter: EJH		2	0	177430 3/24/2026	10.5.1110.390.03.0000 PURCHASE SERVICE: EJH	\$260.00
Milage		22	0	177430 3/24/2026	10.5.1110.390.03.0000 PURCHASE SERVICE: EJH	\$15.95
Check #: 8942						
						PO/InvoiceTotal: <u> </u> \$1,985.00
						Vendor Total: <u> </u> \$1,985.00
J.W. PEPPER & SON, INC.	3382					
Check Group:						
Fable Eprint		1	0	368337100 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$7.00
Check #: 8943						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$7.00
						Vendor Total: \$7.00
JENNIFER PENA	2346					
Check Group:						
Mileage January and February 2026 Lace to EJH		18.5 0		V882503 3/24/2026	10.5.1110.332.03.0000 TRAVEL/REIMB	\$13.41
						Check #: 8944
						PO/InvoiceTotal: \$13.41
						Vendor Total: \$13.41
JOHNSON, DIANE MARY						
Check Group:						
Mileage for February MD to EJH		10.5 0		V703513 3/24/2026	10.5.1110.332.03.0000 TRAVEL/REIMB	\$7.61
						Check #: 8945
						PO/InvoiceTotal: \$7.61
						Vendor Total: \$7.61
KLEIN, THORPE, & JENKINS	555					
Check Group:						
Board Legal Services: ACLU Communication		1 0		250154 3/24/2026	10.5.2310.318.06.0000 BOARD - LEGAL SERVICES-School Board	\$550.00
Board Legal Services: IEP, Evals, Correspondence		1 0		250155 3/24/2026	10.5.2310.318.06.0000 BOARD - LEGAL SERVICES-School Board	\$1,402.50
Board Legal Services: Policies Review Advise, Policy Language		1 0		251630 3/24/2026	10.5.2310.318.06.0000 BOARD - LEGAL SERVICES-School Board	\$440.00
Board Legal Services: CSBO Financial Advise		1 0		251631 3/24/2026	10.5.2310.318.06.0000 BOARD - LEGAL SERVICES-School Board	\$165.00
Board Legal Services: opout notices		1 0		251942 3/24/2026	10.5.2310.318.06.0000 BOARD - LEGAL SERVICES-School Board	\$412.50
						Check #: 8946

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$2,970.00</u>
						Vendor Total: <u>\$2,970.00</u>
KONICA MINOLTA BUSINESS SOLUTIONS						
Check Group:						
Printing Services: EJJ		1 0		505416277 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$179.27
Printing Services: LACE		1 0		505416278 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$2,150.48
Printing Services: DIST		1 0		505416952 3/24/2026	10.5.2225.360.06.0000 PRINTING SERVICE - DIST	\$31.76
Printing Services: EJJ		1 0		505416953 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$167.33
Printing Services: DIST		1 0		505934096 3/24/2026	10.5.2225.360.06.0000 PRINTING SERVICE - DIST	\$5.75
Printing Services: EJJ		1 0		505934279 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$187.93
Printing Services: EJJ		1 0		505934645 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$141.01
Printing Services: LACE		1 0		505934740 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$5.75
Printing Services: EJJ		1 0		506451672 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$163.72
Printing Services: LACE		1 0		506451948 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$474.63
Printing Services: EJJ		1 0		506452241 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$146.15
Printing Services: DIST		1 0		506452522 3/24/2026	10.5.2225.360.06.0000 PRINTING SERVICE - DIST	\$24.74
Printing Services: DIST		1 0		506939070 3/24/2026	10.5.2225.360.06.0000 PRINTING SERVICE - DIST	\$24.74

Darien Public Schools District #61

Voucher Detail Listing

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03/24/2026

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Printing Services: EJJ		1	0	506939523 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$82.69
Printing Services: EJJ		1	0	506939524 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$136.71
Printing Services: LACE		1	0	506939625 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$474.63
Printing Services: LACE		1	0	9010691977 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$232.93
Printing Services: EJJ		1	0	9010691977 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$664.50
Printing Services: MD		1	0	9010691977 3/24/2026	10.5.2225.360.04.0000 PRINTING SERVICE - MD	\$993.59
Printing Services: LACE		1	0	9010728768 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$250.08
Printing Services: EJJ		1	0	9010728768 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$520.05
Printing Services: MD		1	0	9010728768 3/24/2026	10.5.2225.360.04.0000 PRINTING SERVICE - MD	\$890.70
Printing Services: MD		1	0	9010763170 3/24/2026	10.5.2225.360.04.0000 PRINTING SERVICE - MD	\$1,064.60
Printing Services: LACE		1	0	9010763170 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$355.74
Printing Services: EJJ		1	0	9010763170 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$616.67
Printing Services: LACE		1	0	9010796573 3/24/2026	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$350.40
Printing Services: EJJ		1	0	9010796573 3/24/2026	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$682.91
Printing Services: MD		1	0	9010796573 3/24/2026	10.5.2225.360.04.0000 PRINTING SERVICE - MD	\$1,383.12

Check #: 8947

Darien Public Schools District #61

Voucher Detail Listing

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Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$12,402.58
						Vendor Total: \$12,402.58
KRITIKOS, MARGARET ANNA						
Check Group:						
Parking for annual convention		1 0		V989628 3/24/2026	10.5.1110.332.04.0000 TRAVEL/REIMB	\$65.19
						Check #: 8948
						PO/InvoiceTotal: \$65.19
						Vendor Total: \$65.19
LAGRANGE AREA DEPARTMENT 563						
Check Group:						
LADSE TUITION CHARGE: D 61 Assessment IDEA		1 0		26157 3/24/2026	10.5.4120.391.06.0000 LADSE TUITION CHARGE	\$90,003.35
LADSE TUITION CHARGE: D61 Occupational Therapist		1 0		26157 3/24/2026	10.5.4120.391.06.0000 LADSE TUITION CHARGE	\$266,369.14
						Check #: 8949
						PO/InvoiceTotal: \$356,372.49
						Vendor Total: \$356,372.49
LANGMAN, ROBERT						
Check Group:						
Purchase Items for Stem		1 0		V238775 3/24/2026	10.5.1110.490.02.0000 MISC. SUPPLIES: LACE	\$80.52
						Check #: 8950
						PO/InvoiceTotal: \$80.52
						Vendor Total: \$80.52
LANTER DISTRIBUTING LLC 448						
Check Group:						
FOOD: Lace		1 0		S287107 3/24/2026	10.5.2560.410.02.0000 FOOD: LACE	\$29.48

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD: EJJ		1	0	S287107 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$29.48
FOOD: MD		1	0	S287107 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$29.48
FOOD: Lace		1	0	S288079 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$19.66
FOOD: EJJ		1	0	S288079 3/24/2026	10.5.2560.410.03.0000 FOOD: EJJ	\$19.65
FOOD: MD		1	0	S288079 3/24/2026	10.5.2560.410.04.0000 FOOD: MD	\$19.65
Check #: 8951						
						PO/InvoiceTotal: <u>\$147.40</u>
						Vendor Total: <u>\$147.40</u>
LITTLE FRIENDS, INC.	3494					
Check Group:						
Private School: JP		15	0	166271 3/24/2026	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$4,258.80
Private School JP: Feb 2026		18	0	166496 3/24/2026	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$5,110.56
Check #: 8952						
						PO/InvoiceTotal: <u>\$9,369.36</u>
						Vendor Total: <u>\$9,369.36</u>
MAXIM HEALTHCARE SERVICES						
Check Group:						
School RN for LG		103.89	0	V29590073 3/24/2026	10.5.2130.390.04.0000 PURCHASE SERVICE	\$8,830.65
Check #: 8953						
						PO/InvoiceTotal: <u>\$8,830.65</u>
						Vendor Total: <u>\$8,830.65</u>

MCGRAW-HILL SCHOOL EDUCATION HOLDING LLC 4289

Darien Public Schools District #61

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
SPED: MISC. SUPPLIES: Clements Building Blocks Teacher Materials, Prek Kit		1 0		139759247001 3/24/2026	10.5.1220.490.02.0000 SPED: MISC. SUPPLIES	\$612.90
SPED: MISC. SUPPLIES: Clements Building BLocks PreK Math Kit		1 0		139759273001 3/24/2026	10.5.1220.490.02.0000 SPED: MISC. SUPPLIES	\$478.95
SPED: MISC. SUPPLIES: CLements Building Block Student License, 4 Students		1 0		139772620001 3/24/2026	10.5.1220.490.02.0000 SPED: MISC. SUPPLIES	\$39.36
SPED: MISC. SUPPLIES: Clements Building BLocks Teacher Subscription, Kit		1 0		139772753001 3/24/2026	10.5.1220.490.02.0000 SPED: MISC. SUPPLIES	\$57.60
					Check #: 8954	
						PO/InvoiceTotal: \$1,188.81
Check Group:						
Reading Mastery REading/Literature STRand Grade K Workbook A, 6th Edition		4 260268		139047708001 3/24/2026	10.5.1220.490.02.0000 SPED: MISC. SUPPLIES	\$93.79
Reading Mastery Reading /Literature Strand Grade K Assessment & Fluency Teacher Handbook, 6th Edition		1 260268		139047708001 3/24/2026	10.5.1220.490.02.0000 SPED: MISC. SUPPLIES	\$45.57
					Check #: 8954	
						PO/InvoiceTotal: \$139.36
Check Group:						
Connecting Math Concepts Level C, Workbook 1		4 260389		140266716001 3/24/2026	10.5.1220.410.02.0000 SPED Workbooks Lace	\$60.36
Connecting Math Concepts Level C, Student Assessment Book		3 260389		140266716001 3/24/2026	10.5.1220.410.02.0000 SPED Workbooks Lace	\$34.57
					Check #: 8954	
						PO/InvoiceTotal: \$94.93
						Vendor Total: \$1,423.10

MMI-CPR School Tech Repair, LLC

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Acer Chromebook Repair Lace		1 0		INV45000 3/24/2026	10.5.2225.323.02.0000 REPAIR/MAINTENANCE	\$35.00
Acer Chromebook Repair EJH		1 0		INV45000 3/24/2026	10.5.2225.323.03.0000 REPAIR/MAINTENANCE	\$530.00
Acer Chromebook Repair MD		1 0		INV45000 3/24/2026	10.5.2225.323.04.0000 REPAIR/MAINTENANCE	\$172.00
Acer Chromebook Repair EJH		1 0		INV45374 3/24/2026	10.5.2225.323.03.0000 REPAIR/MAINTENANCE	\$86.00
					Check #: 8955	
						PO/InvoiceTotal: <u>\$823.00</u>
						Vendor Total: <u>\$823.00</u>
NICOR	643					
Check Group:						
Natural Gas Bus Barn		1 0		V123268 3/24/2026	40.5.2550.465.06.0000 NATURAL GAS - BUS BARN	\$270.94
Natural Gas MD		1 0		V207167 3/24/2026	20.5.2540.465.04.0000 NATURAL GAS - M.D.	\$2,911.19
Natural Gas Lace		1 0		V647699 3/24/2026	20.5.2540.465.02.0000 NATURAL GAS - LACE	\$2,848.27
Natural Gas EJH		1 0		V715040 3/24/2026	20.5.2540.465.03.0000 NATURAL GAS - EJH	\$4,589.66
					Check #: 8956	
						PO/InvoiceTotal: <u>\$10,620.06</u>
						Vendor Total: <u>\$10,620.06</u>
PALMISANO, KIMBERLY M						
Check Group:						
Positive Paws Jan and Feb		1 0		V778682 3/24/2026	10.5.1110.490.04.0007 PBIS _ Mark Delay	\$83.31
					Check #: 8957	

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Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$83.31
						Vendor Total: \$83.31
PITNEY BOWES_674	674					
Check Group:						
Postage:Leasing charges for postage DEC-MAR		1 0		3107652687 3/24/2026	10.5.2310.340.06.0000 POSTAGE-School Board	\$190.20
						Check #: 8958
						PO/InvoiceTotal: \$190.20
						Vendor Total: \$190.20
PLANSOURCE						
Check Group:						
Purchase Service ACA February		237 0		IN367841 3/24/2026	10.5.2520.390.06.0000 PURCHASE SERVICE-CSBO	\$180.12
						Check #: 8959
						PO/InvoiceTotal: \$180.12
						Vendor Total: \$180.12
PM MUSIC CENTER	657					
Check Group:						
Supplies Clarinet Ligature and Mouthpieces		1 0		2573385 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$174.45
Supplies Suspended Cymbal Mallet		1 0		2575798 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$41.99
Repair Missing Valve Spring		1 0		2577683 3/24/2026	10.5.1502.323.03.0000 REPAIR/MAINTENANCE	\$38.00
Repair Replace Pad and Keyguard		1 0		2577697 3/24/2026	10.5.1502.323.03.0000 REPAIR/MAINTENANCE	\$138.00
Hal Leonard Gates of Orion_Score		1 0		2587190 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$18.00
Hal Leonard Groovee_Score		1 0		2587191 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$52.00

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Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Belwin March_Score		1	0	2587447 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$24.00
FJH Tomorrow Yesterdays Score		1	0	2587447 3/24/2026	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$12.00
Check #: 8960						
PO/InvoiceTotal:						\$498.44
Vendor Total:						\$498.44
QUINLAN & FABISH MUSIC CO.	695					
Check Group:						
Festival Solos		1	0	17212229 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$246.45
Festival Solos		1	0	17292506 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$48.40
Festival Solos		1	0	17311735 3/24/2026	10.5.1110.490.03.0000 MISC. SUPPLIES: ELH	\$104.85
Check #: 8961						
PO/InvoiceTotal:						\$399.70
Vendor Total:						\$399.70
QUINLAN SECURITY SYSTEMS						
Check Group:						
Network & Cellular Monitoring		1	0	38175 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$222.33
Check #: 8962						
PO/InvoiceTotal:						\$222.33
Vendor Total:						\$222.33
REBECCA BERRY	4420					
Check Group:						
Vocational Tuition: OL 5847		1	0	V487496 3/24/2026	10.5.1110.230.02.0000 VOCATIONAL TUITION REIMB	\$244.50
Check #: 8963						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1163

03/24/2026

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$244.50</u>
						Vendor Total: <u>\$244.50</u>
SCHOOL FIX CATALOG						
Check Group:						
Double Roll Tissue Dispenser		1	260260	639788A 3/24/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$31.13
XL Double Sided Plastic Cone Signs (Staff and Buses Only)		1	260260	639788A 3/24/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$42.19
Dogging Keys		1	260260	639788A 3/24/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$4.75
Single Black Post Barricade		4	260260	639788A 3/24/2026	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$340.12
Check #: 8964						
						PO/InvoiceTotal: <u>\$418.19</u>
						Vendor Total: <u>\$418.19</u>
School Technology Associates						
Check Group:						
Identify for Skyward Software - Annual Fee 250 staff		1	260339	00000176 3/24/2026	10.5.2225.490.06.0000 MISC. SUPPLIES	\$850.00
PIT for IDimage for Skyward Enterprise Software		1	260339	00000176 3/24/2026	10.5.2225.490.06.0000 MISC. SUPPLIES	\$1,000.00
Skyward Data Integration		1	260339	00000176 3/24/2026	10.5.2225.490.06.0000 MISC. SUPPLIES	\$750.00
Check #: 8965						
						PO/InvoiceTotal: <u>\$2,600.00</u>
						Vendor Total: <u>\$2,600.00</u>
SIGN LANGUAGE INTERPRETERS INC.						
Check Group:						
Interpreter: MD		1	0	5414 3/24/2026	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$348.00

Darien Public Schools District #61

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 8966						
						PO/InvoiceTotal: <u>\$348.00</u>
						Vendor Total: <u>\$348.00</u>
SIGNS NOW						
Check Group:						
Cast Wrap Film		2	260353	SN195-65399 3/24/2026	20.5.2540.390.06.0000 PURCHASE SERVICE	\$93.80
Magnet Mount		5	260353	SN195-65399 3/24/2026	20.5.2540.390.06.0000 PURCHASE SERVICE	\$101.40
Design, Vector Version Logo		1	260353	SN195-65399 3/24/2026	20.5.2540.390.06.0000 PURCHASE SERVICE	\$60.00
Check #: 8967						
						PO/InvoiceTotal: <u>\$255.20</u>
						Vendor Total: <u>\$255.20</u>
SOARING EAGLE ACADEMY						
Check Group:						
Tuition February Tuition KP		19	0	24165 3/24/2026	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$9,909.45
Tuition Additional TA KP		19	0	24165 3/24/2026	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$3,265.91
Check #: 8968						
						PO/InvoiceTotal: <u>\$13,175.36</u>
						Vendor Total: <u>\$13,175.36</u>
SPECIALIZED EDUCATION OF ILLINOIS INC						
Check Group:						
Tuition: AD		16	0	INV234231 3/24/2026	10.5.4120.391.03.0000 LADSE TUITION_ EJH	\$4,955.36
Tuition AD		19	0	INV238647 3/24/2026	10.5.4120.391.03.0000 LADSE TUITION_ EJH	\$5,884.49

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Tuition FC MC KF KH		1	0	INV238694 3/24/2026	10.5.4120.391.04.0000 LADSE TUITION_ MD	\$22,782.24
Aide FC		1	0	INV238694 3/24/2026	10.5.4120.391.04.0000 LADSE TUITION_ MD	\$4,900.68
Tuition: FC/MC/KF/KH		76	0	INV241124 3/24/2026	10.5.4120.391.04.0000 LADSE TUITION_ MD	\$24,047.92
Aide: FC		19	0	INV241124 3/24/2026	10.5.4120.391.04.0000 LADSE TUITION_ MD	\$5,172.94
					Check #: 8969	
						PO/InvoiceTotal: \$67,743.63
						Vendor Total: \$67,743.63
ST. LOUIS MRO, INC.	3730					
Check Group:						
Random Tesst: PO		1	0	67831 3/24/2026	40.5.2550.319.06.0000 BUS DRIVERS PHYSICAL EXA	\$35.00
					Check #: 8970	
						PO/InvoiceTotal: \$35.00
						Vendor Total: \$35.00
STAWSKI, SARAH						
Check Group:						
NASP Annual Convention Miles		207.2	0	V832755 3/24/2026	10.5.1110.332.04.0000 TRAVEL/REIMB	\$150.22
Daily Parking Pass for 4 days		1	0	V832755 3/24/2026	10.5.1110.332.04.0000 TRAVEL/REIMB	\$170.13
					Check #: 8971	
						PO/InvoiceTotal: \$320.35
						Vendor Total: \$320.35
STRATUS NETWORKS						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Internet 01/01-01/31/26 Lace		1	0	244419 3/24/2026	20.5.2540.390.02.0000 PURCHASE SERVICE	\$825.44
Internet 02/01-02/28/26 EJJ		1	0	244419 3/24/2026	20.5.2540.390.03.0000 PURCHASE SERVICE	\$825.45
Internet 03/01-03/31/26 MD		1	0	244419 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$825.45
Internet 02/01-02/28/26 Lace		1	0	246554 3/24/2026	20.5.2540.390.02.0000 PURCHASE SERVICE	\$825.44
Internet 02/01-02/28/26 EJJ		1	0	246554 3/24/2026	20.5.2540.390.03.0000 PURCHASE SERVICE	\$825.45
Internet 02/01-02/28/26 MD		1	0	246554 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$825.45
Internet 03/01-03/31/26 Lace		1	0	248703 3/24/2026	20.5.2540.390.02.0000 PURCHASE SERVICE	\$825.44
Internet 03/01-03/31/26 EJJ		1	0	248703 3/24/2026	20.5.2540.390.03.0000 PURCHASE SERVICE	\$825.45
Internet 03/01-03/31/26 MD		1	0	248703 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$825.45

Check #: 8972

PO/InvoiceTotal:	<u>\$7,429.02</u>
Vendor Total:	\$7,429.02

STUDIO GC INC

Check Group:

MD Concrete Walk Ways, Surveying work, Plans, Design, Summer 2026		1	0	25123.01 3/24/2026	20.5.2540.510.04.0000 CAPITAL OUTLAY/LAND IMPR	\$8,067.50
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Check #: 8973

PO/InvoiceTotal:	<u>\$8,067.50</u>
Vendor Total:	\$8,067.50

THE CENTER

2099

Check Group:

Darien Public Schools District #61

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Multilingual Illinois 2025 Conf. AG - Other half of payment		1	0	33916.1 3/24/2026	10.5.1800.690.06.4909 TITLE III _ CONFERENCES	\$195.00
					Check #: 8974	
						PO/InvoiceTotal: <u>\$195.00</u>
						Vendor Total: <u>\$195.00</u>
TRANE U.S. INC.	4685					
Check Group:						
Maintenance: Unit not working		1	0	990374157 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$3,179.00
BAS Update		1	0	990425194 3/24/2026	20.5.2540.390.02.0000 PURCHASE SERVICE	\$4,413.00
					Check #: 8975	
						PO/InvoiceTotal: <u>\$7,592.00</u>
						Vendor Total: <u>\$7,592.00</u>
UNIQUE PRODUCTS & SERV. CORP.	1420					
Check Group:						
WAVE URINAL SCREEN 10 HERBAL		2	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$50.02
NABC BATHROOM CLEANER 12/CS		4	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$149.72
TB CIDE QUAT CLEANER 12 QTS/CS		1	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$49.99
GLASS CLEANER 12/19OZ		2	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$82.26
BROOMS		6	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$66.00
EZ FOAMING LUXURY HAND SOAP GS		6	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$367.74
LINER 33X39		10	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$246.40

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
LINER 38X58		10	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$300.00
TOILET TISSUE 2 PLY 96 ROLL/CASE		6	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$358.80
ROLL PAPER TOWEL		20	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$643.80
LARGE VINYL GLOVES		10	260267	491156 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$43.70
KRAFT WAXED PAPER LINERS (500)		2	260267	491156-1 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$76.26
GIANT DOOR STOP AND SLIP		6	260267	491156-1 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$48.36
Check #: 8976						
						PO/InvoiceTotal: <u> </u> \$2,483.05
Check Group:						
Roll towels		10	260318	493160 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$268.80
Health Guard® Foaming Luxury Hand Soap		8	260318	493160 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$431.36
Spartan TB-Cide		1	260318	493160 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$46.65
Spartan TB-Cide		2	260318	493160-1 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$93.30
Check #: 8976						
						PO/InvoiceTotal: <u> </u> \$840.11
Check Group:						
Toilet Tissue		5	260341	493509 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$229.70
Roll Towel White 8"x 800" 6/CS		20	260341	493509 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$537.60

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 8976						
						PO/InvoiceTotal: \$767.30
Check Group:						
GEN Standard Bath Tissue		4	260347	494208 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$183.76
Check #: 8976						
						PO/InvoiceTotal: \$183.76
Check Group:						
PIGTAIL ASM, CMPLT, 16/3 SJT, W/S TRAIN RELIEF		4	260354	494637 3/24/2026	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$138.44
Check #: 8976						
						PO/InvoiceTotal: \$138.44
Check Group:						
REFILL DUSTERS, DUST LOCK FIBE		1	260387	495036 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$43.09
WAVE URINAL SCREEN 10 HERBAL		2	260387	495036 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$45.52
NABC BATHROOM CLEANER 12/CS		4	260387	495036 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$149.72
GLASS CLEANER 12/19OZ		2	260387	495036 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$82.26
LIFTOFF #3 F/PEN/INK 6/22OZ		1	260387	495036 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$62.65
STYLE SETTER PP MED WT FRK 6.1		1	260387	495036 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$21.98
GIANT DOOR STOP AND SLIP YELLOW		6	260387	495036-1 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$49.92
Check #: 8976						
						PO/InvoiceTotal: \$455.14
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
WAVE URINAL SCREEN 10 SPICED APPL		4	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$91.04
NABC BATHROOM CLEANER 12/CS		4	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$149.72
GLASS CLEANER 12/19OZ		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$82.26
LIFTOFF #3 F/PEN/INK 6/22OZ		1	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$62.65
STYLE SETTER PP MED WT FRK 6.1		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$43.96
STYLE SETTER PP MED WT KNF 6.5		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$43.96
STYLE SETTER PP MED WT TEASPN		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$43.96
REFILL DUSTERS, DUST LOCK FIBE		4	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$172.36
GP VINYL GLOVE POWDER FREE LARGE		20	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$51.40
CLEAN BY PROXY (4/1 GALS)		4	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$318.12
ENVIROX CONCENTRATE 118 4X1GAL		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$320.30
DAWN MANUAL POT/PAN DWSH REG S		1	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$62.16
PURELL HAND SANI WIPES 12		10	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$922.30
CONCENTRATE LIQUID LAUNDRY DET		1	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$63.61
LINER - 40X48 16MIC 250/CS NAT		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$76.26

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
LINER-33X39 1.2 ML 150/BLK		10	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$231.00
LINER-33X39 1.5 ML 100/CS BLK		10	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$192.50
LINER-38X58 1.35 ML 100/CS BLK		10	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$281.30
LINER-38X58 1.7ML 100/C BLK		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$68.60
KLNX FACIAL TISS 100SH 8.4X8.6		1	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$70.82
TOILET TISSUE 2PLY 96RL/CS		10	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$598.00
ROLL TOWEL WHITE 8" X800' 6/CS		20	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$537.60
ODOR ELIMINATOR		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$90.06
WAXED BAG FOR SANITARY NAPKIN R		1	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$30.05
KRAFT WAXED PAPER LINERS 500		15	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$771.08
QUILTED NAPKINS, 1-PLY, 12 1/1		3	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$91.62
ULTRA HVY WT ROUND PAPER PLATE 10IN		3	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$330.03
ULTRALUX PAPER PLATE 8.5IN PATHWAY		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$243.22
MICROFIBER		2	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$3.86
GLOVES MEDIUM		20	260392	495227 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$51.40

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
STYLE SETTER PP MED WT TEASPN		3	260392	495227-1 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$65.94
SANI-CLOTH AF3 GERMICIDAL DISP		1	260392	495227-1 3/24/2026	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$109.59
Check #: 8976						
						PO/InvoiceTotal: <u>\$6,270.73</u>
Check Group:						
GEN Standard Bath Tissue		5	260394	495301 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$185.20
Roll Towels		26	260394	495301 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$698.88
Foaming Luxury Hand Soap		8	260394	495301 3/24/2026	20.5.2540.410.04.0000 CUSTODIAL SUPPLIES	\$431.36
Check #: 8976						
						PO/InvoiceTotal: <u>\$1,315.44</u>
						Vendor Total: <u>\$12,453.97</u>
UNITE PRIVATE NETWORKS	4111					
Check Group:						
Purchase Service Lace		1	0	SI-26-012314 3/24/2026	20.5.2540.390.02.0000 PURCHASE SERVICE	\$536.10
Purchase Service EJH		1	0	SI-26-012314 3/24/2026	20.5.2540.390.03.0000 PURCHASE SERVICE	\$536.10
Purchase Service MD		1	0	SI-26-012314 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$536.10
Purchase Service Dist		1	0	SI-26-012314 3/24/2026	20.5.2540.390.06.0000 PURCHASE SERVICE	\$536.10
Check #: 8977						
						PO/InvoiceTotal: <u>\$2,144.40</u>
						Vendor Total: <u>\$2,144.40</u>

VOYAGER SOPRIS LEARNING

Darien Public Schools District #61

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
REWARDS® Intermediate, 2E Teacher's Guide with 2 Posters and Online Teacher Resources		1	260349	8819903 3/24/2026	10.5.1250.410.02.4300 TITLE I_Supplies	\$154.00
Check #: 8978						
PO/InvoiceTotal:						\$154.00
Vendor Total:						\$154.00
WESTSIDE MECHANICAL, LLC						
Check Group:						
Maintenance Service RTU E13 and RTU E14		1	0	S242899 3/24/2026	20.5.2540.390.03.0000 PURCHASE SERVICE	\$420.00
Maintenance Service: Water Heater not staying on		1	0	S243728 3/24/2026	20.5.2540.390.04.0000 PURCHASE SERVICE	\$1,870.50
Check #: 8979						
PO/InvoiceTotal:						\$2,290.50
Vendor Total:						\$2,290.50
WHEATON WARRENVILLE SOUTH HIGH						
Check Group:						
West suburban World Language Conf. CC		1	0	2026 3/24/2026	10.5.2213.121.06.4932 TITLE II SUB SALARIES	\$30.00
Check #: 8980						
PO/InvoiceTotal:						\$30.00
Vendor Total:						\$30.00
WINKLER'S TREE SERVICE						
Check Group:						
Tree and Stump Removal		1	0	78627 3/24/2026	20.5.2540.323.03.0000 REPAIR/MAINTENANCE EJH	\$2,125.00
Check #: 8981						
PO/InvoiceTotal:						\$2,125.00
Vendor Total:						\$2,125.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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YEUNG, YUEN FAN F

Check Group:

Milage for Institute Day	26	0	V887389	3/24/2026	10.5.1110.332.04.0000 TRAVEL/REIMB	\$18.20
--------------------------	----	---	---------	-----------	---------------------------------------	---------

Check #: 8982

PO/InvoiceTotal:	\$18.20
Vendor Total:	\$18.20
Grand Total:	\$830,941.26

End of Report

Transaction Detail For: DeLay Activity Account

Last Month, Any Type, Any Status

Balance 2/1/2026 : \$2,281.91

Scheduled	Split	Date	Check #	Payee	Category	Transfer	Clr	Amount	Balance	Memo/Notes
		2/10/2026	7455	Full Heart Publishing	General Fund	General Fund	R	-60.00	2,221.91	4 books for raffles
		2/27/2026		Deposit	General Fund	General Fund	R	210.00	2,431.91	Parent/Company Donation
		2/27/2026		Deposit	General Fund	General Fund	R	60.00	2,491.91	Books for raffle
		2/27/2026		Interest Credit [Check #0 Republic Checking]	General Fund	General Fund	R	4.52	2,496.43	Interest

Balance 2/28/2026 : \$2,496.43

Total Account Inflows: \$274.52

Total Account Outflows: -\$60.00

Net Account Total: \$214.52

Transaction Detail For: Lace School Checking

All Dates, Any Type, Any Status

Scheduled	Split	Date	Check #	Payee	Category	Payment	Clr	Deposit
		2/3/2026		HR Imaging	Uncategorized		C	547.81
		2/3/2026		Candor Health	Uncategorized		C	300.00
		2/3/2026		Candor Health	Uncategorized		C	300.00
		2/3/2026		Candor Health	Uncategorized		C	285.00
		2/3/2026		Candor Health	Uncategorized		C	285.00
		2/3/2026		Candor Health	Uncategorized		C	270.00
		2/3/2026		Candor Health	Uncategorized		C	255.00
		2/28/2026		General Fund	Uncategorized		C	54.65
		2/3/2026		Recorders	Uncategorized		C	13.00
		2/28/2026			Uncategorized			
		2/22/2026	1834	R. Cross	Uncategorized	39.13	C	
		2/12/2026	1833	Museum of Science and Industry	Uncategorized	396.00	C	
		2/6/2026	1832	Full Heart Publishing	Uncategorized	50.00	C	
		2/4/2026	1831	Camp Manitoquaa	Uncategorized	918.00	C	
		2/3/2026			Uncategorized			
		1/30/2026	1830	Candor Health	Uncategorized	1,650.00	C	
		11/5/2025			Uncategorized			
		9/29/2025			Uncategorized			
		7/9/2025			Uncategorized			
		10/31/2024			Uncategorized			
		4/11/2024	1775	DuPage IPA	Transfer:[General Fund]	210.00		
		4/1/2024	1774	R. Cross	Uncategorized			
		3/31/2024			Uncategorized			
		12/28/2021	1711	E. Dwyer	General Fund	122.10		
		12/28/2021	1710	Erin Dwyer	General Fund	31.63		
		9/10/2020	1688	E. Dwyer	General Fund	23.71		
		5/11/2020	1676	Escareno	OOutdoor Ed	60.00		
		11/7/2019	1635	Rachel Parish	Hearts & Flowers	50.00		
		11/4/2019	1632	Bonnie Bucholz	General Fund	16.89		
		6/4/2019	1617	Beth Nelson	Student Council	15.38		
		2/28/2019			Uncategorized			
		1/11/2019	1594	Camp Minotoqua	OOutdoor Ed	2,299.65		
		11/30/2017			Uncategorized			

10/30/2017		General Fund	General Fund	7.00
9/29/2017		Westmont Floral	Hearts & Flowers	134.00
4/11/2017		Brooke Maturo	Outdoor Ed.	100.00
3/9/2017		Andrea Behegan	General Fund	1,264.00
5/14/2012	1093	Barone's Pizza	General Fund	58.00
12/9/2011	1027	Laverne Williams	Band	20.00

Total Account Inflows: \$2,310.46

Total Account Outflows: -\$7,465.49

Net Account Total: -\$5,155.03

Transaction Detail For: EJH Activity Fund

Last Month, Any Type, Any Status

Scheduled	Split	Date	Action	Check #	Payee	Category	Transfer	Memo/Notes	Payment	Deposit	Balance
		2/2/2026		3378	Jacob Buck	Administrative	Administrative	2nd Quarter STARS/Celebration	410.76		76,674.67
		2/13/2026		3379	Tortorice's Pizza	Student Council	Student Council	FNL Pizza	187.00		76,487.67
		2/13/2026		3380	Mad Hatter Entertainment	Student Council	Student Council	Valentines Dance	350.00		76,137.67
		2/17/2026		3381	Joseph Nehls	Wrestling	Wrestling	Wrestling Official	80.00		76,057.67
		2/17/2026		3382	James Nehls	Wrestling	Wrestling	Wrestling Official Assignment	10.00		76,047.67
		2/17/2026		3383	Community High School District 99	Sports Booster Club	Sports Booster Club	EJH Pool Rental	132.00		75,915.67
		2/17/2026		3384	World Strides	Washington Trip	Washington Trip	Student Scholarship Payment - Trip# 220901	1,824.00		74,091.67
		2/17/2026		3385	Bob Rodgers Travel	Music Boosters	Music Boosters	EJH Band/Choir Trip	54,434.00		19,657.67
		2/17/2026		3386	Joel Simpson	Music Boosters	Music Boosters	Jazz Instruction	90.00		19,567.67
		2/17/2026		3387	Eich's sports	8th Grade Field Trip	8th Grade Field Trip	8th grade class shirts	1,666.00		17,901.67
		2/17/2026		3388	Stacey Welton	Administrative	Administrative	Grief Sensitive Breakfast	85.92		17,815.75
		2/17/2026		3389	Tami Fitzgerald	Administrative	Administrative	Grief Sensitive Breakfast 41.75/School Store Snacks 30.00	71.75		17,744.00
		2/17/2026		3390	Connelly Lems	6th Grade Field Trip	6th Grade Field Trip	Escape Room items	39.66		17,704.34
		2/17/2026		3391	Bowlero	7TH GRADE FIELD TRIP	7th Grade Field Trip	7th grade bowling trip Deposit	811.25		16,893.09
		2/17/2026		3392	Griffin Museum of Science and Industry	7TH GRADE FIELD TRIP	7th Grade Field Trip	Reservation # 2D3619C1	720.00		16,173.09
		2/17/2026			8th Grade T-Shirt Sales	8th Grade Field Trip	8th Grade Field Trip	Class of 2026 Sales		2,242.20	18,415.29

2/17/2026		Double Good Fundraising	Music Boosters	Music Boosters	Popcorn Sales		787.00	19,202.29
2/17/2026		Double Good Fundraising	Music Boosters	Music Boosters	Popcorn Sales		8,133.50	27,335.79
2/17/2026	DEP	Papa Passero's Fundraiser	Washington Trip	Washington Trip	Papa Passero's Fundraiser		121.03	27,456.82
2/17/2026		D61 Reimbursement	Sports Booster Club	Sports Booster Club	Reimbursement		250.00	27,706.82
2/17/2026		Student Payment	Music Boosters	Music Boosters	OS Student Payment		75.00	27,781.82
2/17/2026		Double B Entertainment	Music Boosters	Music Boosters	Donation		30.00	27,811.82
2/18/2026	DEP	Credit MEMO Deposit Adjustment	Administrative	Administrative	Credit Memo		20.00	27,831.82
2/19/2026		Energy Innovation Challenge Grant	Library	Library	STEM – Energy Grant		2,000.00	29,831.82
2/19/2026		Musical Uniform Fees	Transfer: [Music Boosters]	Music Boosters	Musical Uniforms		670.00	30,501.82
2/26/2026	3393	Zazzo's Pizza	Spring Field Trip	Springfield Trip	Conference Dinner	243.45		30,258.37
2/27/2026		Candy Gram Sales	Student Council	Student Council	Candy Gram Sales		401.00	30,659.37
2/27/2026		Dance Admission & Concessions	Student Council	Student Council	Valentine's Dance		2,718.00	33,377.37
2/27/2026		Badminton Intamurals	Sports Booster Club	Sports Booster Club	Badminton Intramural Registration		55.00	33,432.37
2/27/2026		D61 Reimbursement	Administrative	Administrative	Reimbursement		631.70	34,064.07
2/27/2026		T shirt sale	8th Grade Field Trip	8th Grade Field Trip	t shirt sale		20.00	34,084.07
2/27/2026		Vertical Raise	Wrestling	Wrestling	Vertical Raise Fundraiser		3,234.25	37,318.32
2/27/2026		Music Boosters	Music Boosters	Music Boosters	Music Boosters		1,109.00	38,427.32
2/27/2026	DEP	Boat Trip Student Payments	8th Grade Field Trip	8th Grade Field Trip	Boat Trip Student Payments		210.00	38,637.32
2/27/2026		Floor Hockey	Sports Booster	Sports Booster	Floor Hockey		220.00	38,857.32

2/28/2026	Intramurals	Club	Club	Payments		
	Interest Earned	Administrative	Administrative	Interest	150.06	39,007.38

Total Account Inflows: \$23,077.74

Total Account Outflows: -\$61,155.79

Net Account Total: -\$38,078.05

DARIEN PUBLIC SCHOOL DISTRICT 61, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

7414 Cass Avenue
Darien, IL 60561
Phone: 630.968.7505
www.darien61.org

DARIEN PUBLIC SCHOOL DISTRICT 61

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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.



INDEPENDENT AUDITOR'S REPORT

March 5, 2026

Members of the Board of Education
Darien Public School District 61
Darien, 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 Darien Public School District 61 (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 Darien Public School District 61, 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 Darien Public School District 61, Illinois' basic financial statements. The other supplementary information and supplemental schedule is 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 schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 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

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2025

The discussion and analysis of Darien Public School District 61 (the District), Illinois' financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

FINANCIAL HIGHLIGHTS

- In total, Government-wide net position increased by \$12,491,310, due to a decrease in instruction expenses and interest and fees in the current year.
- General revenues accounted for \$21,602,738 in revenue or 71.3% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions accounted for \$8,686,521 or 28.7% of total revenues of \$30,289,259.
- The District had \$17,797,949 in expenses related to government activities. However, only \$8,686,521 of these expenses were offset by program specific charges and grants.
- Revenues for fiscal year 2025 (FY25), as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$30,289,259, inclusive of on-behalf payments to the Teacher's Retirement System. Expenditures for FY25 were \$29,526,284, also inclusive on State of Illinois payments to the Teachers Retirement System.
- The Illinois Teacher's Retirement System (TRS) and Teacher's Health Insurance Security Fund (THIS) receives on-behalf pension and post-retirement health insurance programs from the State of Illinois for the District's certified staff. In FY25, \$6,201,700 was included in the total revenues and expenditures of the District representing the State of Illinois contributions.
- Actual revenues received in FY25 for the General Fund, exclusive of the State of Illinois on-behalf payment to TRS and THIS, was \$19,830,452. Actual expenditures exclusive of on-behalf contributions were \$18,972,422 in FY25.
- The District decreased the total outstanding long-term debt by 17.7%. As of June 30, 2025, total outstanding debt was \$3,940,000.

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2025

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

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.

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).

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 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, the Operations and Maintenance Fund, the Transportation Fund, the Municipal Retirement Fund, the Social Security Fund, the Debt Service Fund, and the Capital Projects Fund, all of 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.

DARIEN PUBLIC SCHOOL DISTRICT 61

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 Teacher's Health Insurance Security Fund, Teacher's Retirement and IMRF employee 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 \$21,781,063.

	Net Position	
	2025	2024
Current Assets	\$ 30,897,062	30,029,787
Capital Assets	15,425,445	15,917,712
Total Assets	46,322,507	45,947,499
Deferred Outflows	2,696,576	3,921,761
Total Assets/Deferred Outflows	49,019,083	49,869,260
Long-Term Debt	8,000,249	8,364,105
Other Liabilities	2,224,296	2,597,922
Total Liabilities	10,224,545	10,962,027
Deferred Inflows	17,013,475	29,617,480
Total Liabilities/Deferred Inflows	27,238,020	40,579,507
Net Position		
Net Investment in Capital Assets	11,085,180	11,688,188
Restricted	7,228,543	6,331,601
Unrestricted	3,467,340	(8,730,036)
Total Net Position	21,781,063	9,289,753

A large portion of the District's net position, \$11,085,180, reflects its investment in capital assets (for example, land, construction in progress, land improvements, buildings, equipment, vehicles, and leased 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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

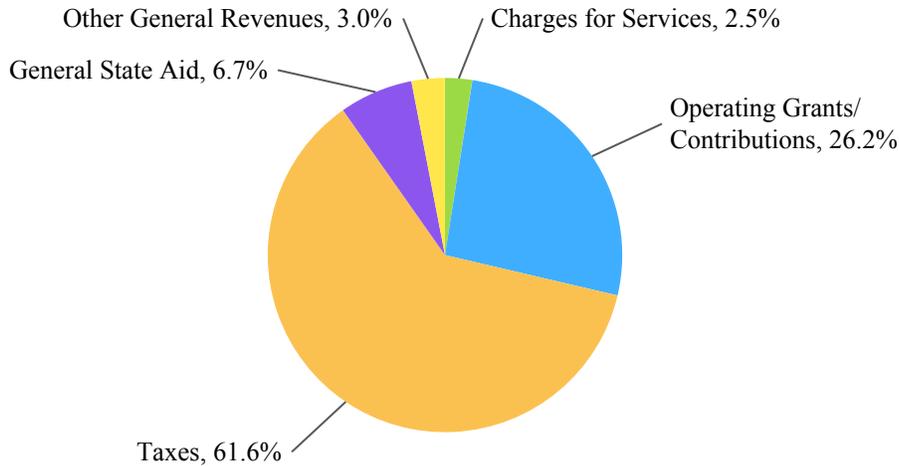
An additional portion, \$7,228,543, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining surplus of \$3,467,340, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	<u>Change in Net Position</u>	
	<u>2025</u>	<u>2024</u>
Revenues		
Program Revenues		
Charges for Services	\$ 749,465	846,638
Operating Grants/Contributions	7,937,056	8,895,480
General Revenues		
Taxes	18,645,083	17,923,357
General State Aid	2,039,159	2,014,956
Other General Revenues	918,496	895,397
Total Revenues	<u>30,289,259</u>	<u>30,575,828</u>
Expenses		
Instruction	3,101,288	22,792,030
Support Services	8,445,092	7,777,481
Interest and Fees	49,869	99,594
State Retirement Contribution	6,201,700	6,751,186
Total Expenses	<u>17,797,949</u>	<u>37,420,291</u>
Change in Net Position	12,491,310	(6,844,463)
Net Position - Beginning	<u>9,289,753</u>	<u>16,134,216</u>
Net Position - Ending	<u>21,781,063</u>	<u>9,289,753</u>

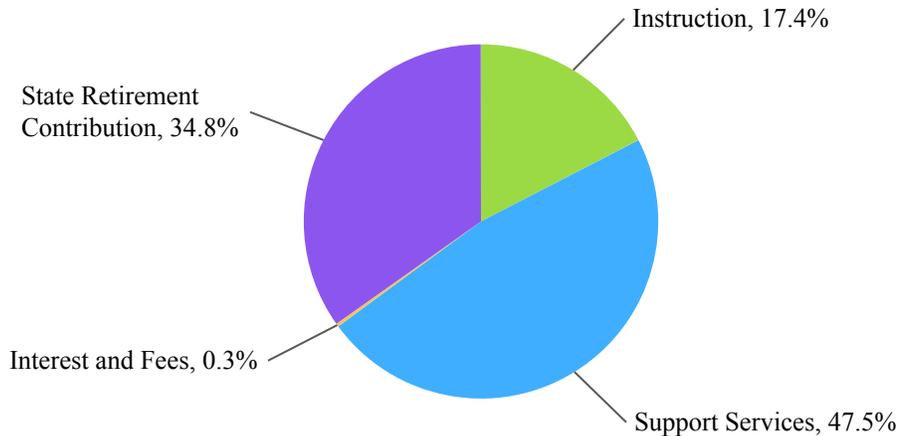
Net position of the District's governmental activities increased by 134.5% (\$21,781,063 in 2025 compared to a \$9,289,753 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a surplus of \$3,467,340 at June 30, 2025.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

District-Wide Revenues by Source



District-Wide Expenses by Function



Revenues for governmental activities totaled \$30,289,259, while the cost of all governmental functions totaled \$17,797,949. This results in an increase in net position of \$12,491,310. In 2024, revenues of \$30,575,828 were lower than expenses of \$37,420,291, resulting in a decrease in net position of \$6,844,463. The increase in FY25 is due primarily to a decrease in expenses of \$19,622,342 during the fiscal year.

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2025

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.

Governmental Funds

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 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 \$20,670,995, which is an increase of \$762,975, or 3.8%, from last year's total of \$19,908,020. Of the \$20,670,995 total, \$12,104,078, or 58.6%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY25 were \$24,087,559 and actual expenditures, excluding on-behalf payments, totaled \$23,324,584. Expenditures were monitored closely during the year, which resulted in the fund expenditures all being below budget, except in the Social Security and Debt Service Funds. Property taxes accounted for the largest portion of the District's revenues, contributing 77.0% of total revenues. The remainder of revenues came from other local, state, and federal grant sources.

The General Fund increased \$858,030 to an ending fund balance of \$13,675,945. This increase is due to an increase in property taxes and earnings on investments in the current fiscal year.

The Operations and Maintenance Fund increased \$559,263 to an ending fund balance of \$4,311,732. This increase is due to an increase in general levy and state sources.

The Transportation Fund increased \$11,566 to an ending fund balance of \$835,657. This increase is due to a increases in property tax receipts, investment income and state sources offset by a transfer out to the Debt Service Fund in the amount of \$137,336.

The Municipal Retirement Fund decreased \$461,628 to an ending fund balance of \$598,223. This decrease is due primarily to a transfer out to the Social Security Fund as a result of both the Municipal Retirement and Social Security Fund are now reporting as separate funds.

The Social Security Fund increased \$253,972 to an ending fund balance of \$253,972. This increase is due to primarily to a transfer in from the Municipal Retirement Fund to establish a beginning balance.

The Debt Service Fund increased \$16,432 to an ending fund balance of \$538,174. This increase is due to an increase in general levy receipts from the prior year.

The Capital Projects Fund decreased \$474,660 to an ending fund balance of \$457,292. This decrease is due to current year capital outlay expenditures exceeding revenues received.

The District uses capital improvement and replacement schedule for curriculum, facility improvement and technology. Each schedule allows for replacement of instructional materials and equipment as necessary so the District does not experience deferred maintenance or replacement issues.

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2025

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the District's largest budgeted fund and consists of the Educational and Working Cash accounts. The General Fund's budgeted revenues, exclusive of on-behalf payments, were less than actual revenues, exclusive of on behalf payments, of \$19,830,452 by \$768,965. Actual expenditures, exclusive of on behalf payments, of \$18,972,422, were less than budgeted expenditures, exclusive of on-behalf payments, of \$19,510,285 by \$537,863.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental and business type activities as of June 30, 2025 was \$15,425,445 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land improvements, buildings, equipment, vehicles, and leased equipment.

	Capital Assets - Net of Depreciation/amortization	
	2025	2024
Land	\$ 1,658,656	1,658,656
Construction in Progress	107,780	315,000
Land Improvements	566,521	596,898
Buildings	12,825,151	12,978,936
Equipment	267,337	238,602
Leased Equipment	—	129,620
Total	<u>15,425,445</u>	<u>15,917,712</u>

This year's major additions included:

Construction in Progress	\$ 268,430
Equipment	<u>90,749</u>
	<u>359,179</u>

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

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

The District decreased debt by \$848,401 during the fiscal year with a total outstanding debt of \$3,940,000. At the end of FY25, the District had a debt limit of \$44,620,807.

	Long-Term Debt Outstanding	
	2025	2024
General Obligation Bonds Payable	\$ 3,940,000	4,655,000
Leases Payable	—	133,401
	<u>3,940,000</u>	<u>4,788,401</u>

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

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

Local property taxes are the primary source for the District. The annual increase in the property tax levy is generally limited to 5%, or the increase in CPI from the preceding year, whichever is less. Based on December 2024 CPI of 2.9% the District will have access to a 2.9% increase plus taxes associated with new construct which is minimal in this area.

The District will continue to monitor Interest rates for investment monies. On average the District has invested funds from March of 2025 at an average of 4%, but with CPI falling so too will the average interests rates.

Employee benefits continues to be a large cost to the District. This year alone health insurance has risen by 9.08% with increases of 10.65% and 16.58% in the past consecutive years. Unfortunately this seems to be a trend that will continue in the future. The District has made changes to its health insurance offerings in order to manage the cost for all involved, and will continue to work with all stakeholders in the future.

The District's staff continue to work collaboratively to improve student achievement through identifying learning targets linked to Illinois Learning Standards and the District Strategic Plan, integrate technology as an effective learning tool, provide effective professional development for staff, and redesign teaching methods to provide a wider variety of instruction focused on meeting individual students learning needs.

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. Questions concerning any of the information provided in this report or requests for additional information should be directed to J. Frank Brendlinger, Darien Public School District 61, 7414 Cass Avenue Darien, IL 60561.

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Statement of Net Position

June 30, 2025

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

Statement of Net Position

June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 21,991,889
Receivables - Net of Allowances	
Property Taxes	8,776,607
Intergovernmental	128,566
Total Current Assets	<u>30,897,062</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,766,436
Depreciable/Amortizable	34,348,835
Accumulated Depreciation/Amortization	<u>(20,689,826)</u>
Total Noncurrent Assets	<u>15,425,445</u>
Total Assets	<u>46,322,507</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - THIS	619,674
Deferred Items - TRS	1,547,436
Deferred Items - IMRF	529,466
Total Deferred Outflows of Resources	<u>2,696,576</u>
Total Assets and Deferred Outflows of Resources	<u>49,019,083</u>

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 70,947
Intergovernmental Accounts Payable	71,932
Payroll Deductions Payable	1,306,267
Accrued Interest Payable	25,150
Current Portion of Long-Term Liabilities	750,000
Total Current Liabilities	<u>2,224,296</u>
Noncurrent Liabilities	
Net OPEB Liability - THIS	3,037,822
Net Pension Liability - TRS	912,821
Net Pension Liability - IMRF	459,341
General Obligation Bonds - Net	3,590,265
Total Noncurrent Liabilities	<u>8,000,249</u>
Total Liabilities	<u>10,224,545</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	8,776,607
Other Deferred Revenues	314
Deferred Items - THIS	6,636,032
Deferred Items - TRS	1,600,522
Total Deferred Inflows of Resources	<u>17,013,475</u>
Total Liabilities and Deferred Inflows of Resources	<u>27,238,020</u>
NET POSITION	
Net Investment in Capital Assets	11,085,180
Restricted	
Student Activities	258,643
Operations and Maintenance	4,311,732
Student Transportation	835,657
Retirement Benefits	598,223
Social Security	253,972
Debt Service	513,024
Capital Projects	457,292
Unrestricted	<u>3,467,340</u>
Total Net Position	<u>21,781,063</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Statement of Activities

For the Fiscal Year Ended June 30, 2025

	Program Revenues			Net (Expenses)/ Revenues
	Expenses	Charges for Services	Operating Grants/ Contributions	
Governmental Activities				
Instruction				
Regular Programs	\$ 1,049,982	494,232	—	(555,750)
Special Programs	1,008,229	—	1,067,585	59,356
Other Instructional Programs	1,043,077	—	14,854	(1,028,223)
State Retirement Contributions	6,201,700	—	6,201,700	—
Support Services				
Pupils	1,301,032	—	43,304	(1,257,728)
Instructional Staff	1,192,032	—	4,845	(1,187,187)
General Administration	617,528	—	—	(617,528)
School Administration	1,253,828	—	—	(1,253,828)
Business	1,086,127	130,548	203,069	(752,510)
Central	54,098	—	—	(54,098)
Transportation	1,355,180	—	401,699	(953,481)
Operations and Maintenance	1,585,267	124,685	—	(1,460,582)
Interest and Fees	49,869	—	—	(49,869)
Total Governmental Activities	17,797,949	749,465	7,937,056	(9,111,428)
General Revenues				
Taxes				
				15,424,694
				2,209,574
				904,082
Intergovernmental - Unrestricted				
				106,733
				2,039,159
				845,051
				73,445
				<u>21,602,738</u>
				12,491,310
				<u>9,289,753</u>
				<u>21,781,063</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Balance Sheet - Governmental Funds

June 30, 2025

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

Balance Sheet - Governmental Funds

June 30, 2025

	General	Operations and Maintenance
ASSETS		
Cash and Investments	\$ 14,889,227	4,312,691
Receivables - Net of Allowances		
Property Taxes	7,298,426	735,024
Other	128,566	—
Total Assets	<u>22,316,219</u>	<u>5,047,715</u>
LIABILITIES		
Accounts Payable	53,426	21
Intergovernmental Accounts Payable	—	—
Payroll Deductions Payroll	1,288,108	938
Total Liabilities	<u>1,341,534</u>	<u>959</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	7,298,426	735,024
Unavailable Revenue	314	—
Total Deferred Inflows of Resources	<u>7,298,740</u>	<u>735,024</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,640,274</u>	<u>735,983</u>
FUND BALANCES		
Restricted	258,643	4,311,732
Assigned	1,313,224	—
Unassigned	12,104,078	—
Total Fund Balances	<u>13,675,945</u>	<u>4,311,732</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>22,316,219</u>	<u>5,047,715</u>

Special Revenue					
Transportation	Municipal Retirement	Social Security	Debt Service	Capital Projects	Totals
855,054	602,768	253,972	538,174	540,003	21,991,889
318,410	301	301	424,145	—	8,776,607
—	—	—	—	—	128,566
1,173,464	603,069	254,273	962,319	540,003	30,897,062
17,500	—	—	—	—	70,947
—	—	—	—	71,932	71,932
1,897	4,545	—	—	10,779	1,306,267
19,397	4,545	—	—	82,711	1,449,146
318,410	301	301	424,145	—	8,776,607
—	—	—	—	—	314
318,410	301	301	424,145	—	8,776,921
337,807	4,846	301	424,145	82,711	10,226,067
835,657	598,223	253,972	538,174	457,292	7,253,693
—	—	—	—	—	1,313,224
—	—	—	—	—	12,104,078
835,657	598,223	253,972	538,174	457,292	20,670,995
1,173,464	603,069	254,273	962,319	540,003	30,897,062

DARIEN PUBLIC SCHOOL DISTRICT 61

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

June 30, 2025

Total Governmental Fund Balances	\$ 20,670,995
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.	15,425,445
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - THIS	(6,016,358)
Deferred Items - TRS	(53,086)
Deferred Items - IMRF	529,466
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Total OPEB Liability - THIS	(3,037,822)
Net Pension Liability - TRS	(912,821)
Net Pension Liability - IMRF	(459,341)
General Obligation Bonds - Net	(4,340,265)
Accrued Interest Payable	(25,150)
Net Position of Governmental Activities	<u><u>21,781,063</u></u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	General	Operations and Maintenance
Revenues		
Local Sources		
Property Taxes	\$ 15,424,694	1,558,660
Personal Property Replacement Taxes	—	102,156
Earnings on Investments	384,717	181,312
Other Revenue from Local Sources	704,050	124,685
State Sources	2,164,138	50,000
Federal Sources	1,152,853	—
On-Behalf Payments - State of Illinois	6,201,700	—
Total Revenues	<u>26,032,152</u>	<u>2,016,813</u>
Expenditures		
Instruction		
Regular Programs	7,855,188	—
Special Programs	2,902,023	—
Other Instructional Programs	1,534,633	—
Support Services		
Pupils	1,289,444	—
Instructional Staff	1,118,694	—
General Administration	566,473	—
School Administration	1,192,917	—
Business	769,189	—
Central	54,098	—
Transportation	—	—
Operations and Maintenance of Plant Services	—	1,457,550
Payments to Other Districts and Govt. Units	1,689,763	—
Debt Service		
Principal Retirement	—	—
Interest and Fiscal Charges	—	—
On-Behalf Payments - State of Illinois	6,201,700	—
Total Expenditures	<u>25,174,122</u>	<u>1,457,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>858,030</u>	<u>559,263</u>
Other Financing Sources (Uses)		
Transfers In	—	—
Transfers Out	—	—
Net Change in Fund Balances	858,030	559,263
Fund Balances - Beginning	<u>12,817,915</u>	<u>3,752,469</u>
Fund Balances - Ending	<u>13,675,945</u>	<u>4,311,732</u>

Special Revenue					
Transportation	Municipal Retirement	Social Security	Debt Service	Capital Projects	Totals
586,137	46,758	18,019	904,082	—	18,538,350
—	4,577	—	—	—	106,733
277,841	—	1,181	—	—	845,051
—	—	—	—	—	828,735
401,699	—	—	—	—	2,615,837
—	—	—	—	—	1,152,853
—	—	—	—	—	6,201,700
1,265,677	51,335	19,200	904,082	—	30,289,259
—	17,219	10,197	—	—	7,882,604
—	15,301	15,997	—	—	2,933,321
—	1,872	6,572	—	—	1,543,077
—	1,447	1,627	—	—	1,292,518
—	10,977	11,275	—	—	1,140,946
—	3,748	4,735	—	—	574,956
—	8,292	10,047	—	—	1,211,256
—	70,727	88,158	—	474,660	1,402,734
—	—	—	—	—	54,098
1,116,775	—	—	—	—	1,116,775
—	—	—	—	—	1,457,550
—	—	—	—	—	1,689,763
—	—	—	848,401	—	848,401
—	—	—	176,585	—	176,585
—	—	—	—	—	6,201,700
1,116,775	129,583	148,608	1,024,986	474,660	29,526,284
148,902	(78,248)	(129,408)	(120,904)	(474,660)	762,975
—	—	383,380	137,336	—	520,716
(137,336)	(383,380)	—	—	—	(520,716)
(137,336)	(383,380)	383,380	137,336	—	—
11,566	(461,628)	253,972	16,432	(474,660)	762,975
824,091	1,059,851	—	521,742	931,952	19,908,020
835,657	598,223	253,972	538,174	457,292	20,670,995

DARIEN PUBLIC SCHOOL DISTRICT 61

**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	\$ 762,975
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	359,179
Depreciation/Amortization Expense	(851,446)
Changes in Deferred Items Related to Pensions.	
Change in Deferred Items - THIS	11,977,884
Change in Deferred Items - TRS	156,784
Change in Deferred Items - IMRF	(503,039)
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	(216,098)
Change in Net Pension Liability - TRS	1,447
Change in Net Pension Liability/(Asset) - IMRF	(171,493)
Debt Retirement	848,401
Amortization on Bond Premium	80,053
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>46,663</u>
Changes in Net Position of Governmental Activities	<u><u>12,491,310</u></u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Darien Public School District 61 (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.

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. 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, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation/amortization) 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.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, interest income, 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/expenses. An emphasis is placed on major funds within the governmental category

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund is a major fund and is comprised of two subfunds, the Educational and the Working Cash Accounts.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds. The District maintains four major special revenue funds. The Operations and Maintenance Fund is used to accounts 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 Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund. The Social Security Fund is used to account for payments to Medicare and the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

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

Capital Projects Funds are used to account for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities. The Capital Projects Fund, a major fund, is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from transfers from other funds.

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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. The state is currently behind on payments to local government agencies, which is a highly unusual circumstance, resulting in current year state aid collections after 60 days of year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements. Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and 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 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. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

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**

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. 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 are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

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

Land Improvements	7 - 50 Years
Buildings	20 - 50 Years
Equipment	5 - 20 Years
Vehicles	8 Years
Leased Equipment	3 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.

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.

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**

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/amortization, 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 legislations.

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 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax resolution is filed with the county clerk to obtain tax revenues.
4. The Board of Education, authorizes the Superintendent, or their designee 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. There were no budget amendments during the year ended June 30, 2025.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

The Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds includes “on-behalf” payments received and made for the amounts contributed by the State of Illinois for the employer’s share of the Teachers Retirement System pension. The District does budget for these amounts in the Educational Accounts of the General Fund.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
Social Security	\$ 1,672
Debt Service	137,636

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Under State law, limits are imposed as to investments in commercial paper, corporate bonds, and mutual funds in which the District may invest, as well as the Illinois School District Liquid Asset Fund Plus (ISDLAF+).

The ISDLAF+ is a non-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are sold valued at share price, which is the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the District’s deposits for governmental activities totaled \$20,241,889 and the bank balances totaled \$21,049,498. In addition, the has \$1,750,000 invested in the ISDLAF+ at year-end, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District’s investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District’s investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as they come due.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To limit its exposure, the District’s investment policy authorizes investments in any type of security as authorized by the Illinois Public Funds Investment Act. At year-end, the District’s investment in the ISDLAF+ was rated AAAM from Standard & Poor’s.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2025, the bank balance of the District's deposits with financial institutions totaled \$21,049,498; this entire amount was insured through FDIC insurance and additional letter of credit.

Custodial Credit Risk - Investments For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, 30 ILCS 235. At year end, the District's investment in ISDLAF+ was not subject to custodial credit risk.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy requires that the portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PERSONAL PROPERTY REPLACEMENT TAXES

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

PROPERTY TAXES

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2024 levy resolution was approved during the December 2024 Board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of the real property on January 1 in any years is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on June 1 and the second due on or after September 1. The first installment is an estimated bill and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES - Continued

The 2024 property tax levy is recognized as a receivable in fiscal 2025, net of estimated uncollectible amounts less amounts already received. The District considers that the first installment of the 2024 levy is to be used to finance operations in fiscal 2025. The District has determined that the second installment of the 2024 levy is to be used to finance operations in fiscal 2024 and has included the corresponding receivable as a deferred inflow of resources.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Social Security	Municipal Retirement	\$ 383,380 (1)
Debt Service	Transportation	<u>137,336 (2)</u>
		<u><u>520,716</u></u>

Transfers are used to (1) segregate activities previously accounted for in the Municipal Retirement/Social Security Fund into individual Municipal Retirement and Social Security Funds to enhance financial reporting and accountability and to (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due.

CAPITAL ASSETS

Governmental Activities

Depreciation/amortization expense was charged to governmental activities as follows:

Regular Programs	\$ 212,863
Special Programs	85,145
Pupils	8,514
Instructional Staff	51,086
General Administration	42,572
School Administration	42,572
Business	42,572
Transportation	238,405
Operations and Maintenance	<u>127,717</u>
	<u><u>851,446</u></u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Governmental capital asset activity for the year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 1,658,656	—	—	1,658,656
Construction in Progress	315,000	268,430	475,650	107,780
	<u>1,973,656</u>	<u>268,430</u>	<u>475,650</u>	<u>1,766,436</u>
Depreciable/Amortizable Capital Assets				
Land Improvements	1,636,928	—	—	1,636,928
Buildings	28,139,968	475,650	—	28,615,618
Equipment	3,569,085	90,749	—	3,659,834
Vehicles	47,611	—	—	47,611
Leased Equipment	388,844	—	—	388,844
	<u>33,782,436</u>	<u>566,399</u>	<u>—</u>	<u>34,348,835</u>
Less Accumulated Depreciation/Amortization				
Land Improvements	1,040,030	30,377	—	1,070,407
Buildings	15,161,032	629,435	—	15,790,467
Equipment	3,330,483	62,014	—	3,392,497
Vehicles	47,611	—	—	47,611
Leased Equipment	259,224	129,620	—	388,844
	<u>19,838,380</u>	<u>851,446</u>	<u>—</u>	<u>20,689,826</u>
 Total Net Depreciable/Amortizable Capital Assets	 <u>13,944,056</u>	 <u>(285,047)</u>	 <u>—</u>	 <u>13,659,009</u>
 Total Net Capital Assets	 <u>15,917,712</u>	 <u>(16,617)</u>	 <u>475,650</u>	 <u>15,425,445</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

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 have been issued for governmental activities. 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
General Obligation Limited Tax School Bonds of 2021 - Due in annual installments of \$135,000 to \$885,000 plus semi-annual interest at 3.00% - 4.00% through February 1, 2030.	\$ 4,655,000	—	715,000	3,940,000

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	General Obligation Bonds	
	Principal	Interest
2026	\$ 750,000	150,900
2027	795,000	120,900
2028	840,000	89,100
2029	885,000	55,500
2030	670,000	20,100
	<u>3,940,000</u>	<u>436,500</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

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	Due within One Year
Governmental Activities					
Net OPEB Liability - THIS	\$ 2,821,724	216,098	—	3,037,822	—
Net Pension Liability - TRS	914,268	—	1,447	912,821	—
Net Pension Liability - IMRF	287,848	171,493	—	459,341	—
General Obligation Bonds	4,655,000	—	715,000	3,940,000	750,000
Unamortized Bond Premium	480,318	—	80,053	400,265	—
Leases Payable	133,401	—	133,401	—	—
	<u>9,292,559</u>	<u>387,591</u>	<u>929,901</u>	<u>8,750,249</u>	<u>750,000</u>

The general obligation bonds and leases payable are being liquidated from the Debt Service Fund. The net OPEB liability for THIS and net pension liabilities will be repaid from the General Fund (Educational Account).

Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

Assessed Valuation - 2024	\$ 646,678,364
Legal Debt Limit - 6.9% of Assessed Value	44,620,807
Amount of Debt Applicable to Limit	(3,940,000)
Legal Debt Margin	40,680,807

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - 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/amortization	\$	15,425,445
Less Capital Related Debt:		
General Obligation Limited Tax School Bonds of 2021		(3,940,000)
Unamortized Premium		<u>(400,265)</u>
Net Investment in Capital Assets		<u><u>11,085,180</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.

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	Special Revenue							Totals
	General	Operations and Maintenance	Transportation	Municipal Retirement	Social Security	Debt Service	Capital Projects	
Fund Balances								
Restricted								
Student Activities	\$ 258,643	—	—	—	—	—	—	258,643
Operations and Maintenance	—	4,311,732	—	—	—	—	—	4,311,732
Student Transportation	—	—	835,657	—	—	—	—	835,657
Retirement Benefits	—	—	—	598,223	—	—	—	598,223
Social Security	—	—	—	—	253,972	—	—	253,972
Debt Service	—	—	—	—	—	538,174	—	538,174
Capital Projects	—	—	—	—	—	—	457,292	457,292
	<u>258,643</u>	<u>4,311,732</u>	<u>835,657</u>	<u>598,223</u>	<u>253,972</u>	<u>538,174</u>	<u>457,292</u>	<u>7,253,693</u>
Assigned								
Working Cash	1,313,224	—	—	—	—	—	—	1,313,224
Unassigned	12,104,078	—	—	—	—	—	—	12,104,078
Total Fund Balances	<u>13,675,945</u>	<u>4,311,732</u>	<u>835,657</u>	<u>598,223</u>	<u>253,972</u>	<u>538,174</u>	<u>457,292</u>	<u>20,670,995</u>

NOTE 4 - 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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

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.

JOINT VENTURES

LaGrange Area Department of Special Education (LADSE)

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 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.

Complete financial statements for LADSE can be obtained from the Business Office at 1301 W Cossitt Ave, La Grange, IL 60525.

OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security Fund

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.

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Benefits Provided - Continued. 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 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 \$108,535, and the District recognized revenues and expenditures of this amount during the year. State contributions intended to match active member contributions during the years ended June 30, 2024 was 0.90 percent of pay and State contributions on behalf of District employees were \$102,957.

Employer Contributions to THIS Fund. The District also makes contributions to 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 \$80,799 to the THIS Fund, which was 100 percent of the required contribution. The employer THIS Fund contribution was 100.00 percent during the year ended June 30, 2024. For the year ended June 30, 2024 the District paid \$76,646 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."

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Actuarial Assumptions - Continued. 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.

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	\$ 3,390,191	3,037,822	2,727,165

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - 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	\$ 2,615,549	3,037,822	3,540,272

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 0.000384 percent, which was a decrease of 0.000012 from its proportion measured as of June 30, 2023. 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 follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 3,037,822
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>3,037,834</u>
Total	<u><u>6,075,656</u></u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - 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 \$108,535 for support provided by the State. For the year ending June 30, 2025, the District recognized OPEB revenue of \$11,680,987. 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	\$ 83,827	(1,280,376)	(1,196,549)
Net Difference Between Projected and Actual Earnings on OPEB Investments	—	(4,273,274)	(4,273,274)
Changes of Assumptions	794	(2,443)	(1,649)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	454,254	(1,079,939)	(625,685)
Total OPEB Expense to be Recognized in Future Periods	538,875	(6,636,032)	(6,097,157)
Employer Contributions Subsequent to the Measurement Date	80,799	—	80,799
Totals	<u>619,674</u>	<u>(6,636,032)</u>	<u>(6,016,358)</u>

\$80,799 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	\$ (1,231,483)
2027	(1,191,801)
2028	(1,176,490)
2029	(1,083,633)
2030	(836,661)
Thereafter	<u>(577,089)</u>
Total	<u>(6,097,157)</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree Health Plan

The District has evaluated its potential other post-employment benefits liability. Former employees not eligible for OPEB - THIS, who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, there is minimal participation. As the District provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of June 30, 2025.

RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers’ Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District’s corporate personal property replacement tax. Each retirement system is discussed below.

The aggregate amounts recognized for the two pension plans are:

	Pension Expense/ (Revenue)	Net Pension Liability	Deferred Outflows	Deferred Inflows
TRS	\$ (66,919)	912,821	1,547,436	(1,600,522)
IMRF	800,362	459,341	529,466	—
	<u>733,443</u>	<u>1,372,162</u>	<u>2,076,902</u>	<u>(1,600,522)</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.

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided

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

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.

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

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 \$6,093,165 in pension contributions from the State. For the year ended June 30, 2024, the employer recognized revenue and expenditures of \$6,648,229 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 \$69,945 and are deferred because they were paid after the June 30, 2024 measurement date.

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 \$206,027 were paid from federal and special trust funds that required employer contributions of \$21,303, which was equal to the District's actual contributions. The June 30, 2025 contributions are deferred because they were paid after the June 30, 2024 measurement date. For the year ended June 30, 2024 salaries totaling \$217,175 were paid from federal and special trust funds that required employer contributions of \$23,021, which was equal to the District's actual contributions.

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 \$4,272 to TRS for employer contributions due on salary increases in excess of 6 percent, \$3,083 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2024, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and made \$0 for sick leave days granted in excess of the normal annual allotment.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - 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

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	\$ 912,821
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>76,115,521</u>
Total	<u><u>77,028,342</u></u>

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 0.0011%, which was a decrease of 0.1065% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the employer recognized pension expense of \$6,093,165 and revenue of \$6,093,165 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	\$ 3,433	(2,370)	1,063
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(7,838)	(7,838)
Changes of Assumptions	12,578	(484)	12,094
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	<u>1,440,113</u>	<u>(1,589,830)</u>	<u>(149,717)</u>
Total Pension Expense to be Recognized in Future Periods	1,456,124	(1,600,522)	(144,398)
Employer Contributions Subsequent to the Measurement Date	<u>91,312</u>	—	<u>91,312</u>
Totals	<u><u>1,547,436</u></u>	<u><u>(1,600,522)</u></u>	<u><u>(53,086)</u></u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - 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

\$91,312 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. 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	\$ (83,344)
2027	109,024
2028	(8,782)
2029	(161,526)
2030	230
Thereafter	—
Total	<u><u>(144,398)</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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - 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%	9.20%
Real Assets	18.0%	7.0%
Diversifying Strategies	4.0%	5.2%
Total	100.0%	

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 4 - 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 (8.00%)	Current Discount Rate (7.00%)	1% Increase (6.00%)
Employer's Proportionate Share of the Net Pension Liability	\$ 1,127,446	912,821	735,034

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.

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).

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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	189
Inactive Plan Members Entitled to but not yet Receiving Benefits	291
Active Plan Members	<u>66</u>
Total	<u><u>546</u></u>

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 year-ended June 30, 2025, the District's contribution was 5.43% of covered payroll.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

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 project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) 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) \$	2,243,675	459,341	(1,027,304)

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - 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	\$ 18,645,061	18,357,213	287,848
Changes for the Year:			
Service Cost	178,358	—	178,358
Interest on the Total Pension Liability	1,308,446	—	1,308,446
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	448,958	—	448,958
Changes of Assumptions	—	—	—
Contributions - Employer	—	108,002	(108,002)
Contributions - Employees	—	96,391	(96,391)
Net Investment Income	—	1,834,223	(1,834,223)
Benefit Payments, Including Refunds of Employee Contributions	(1,373,413)	(1,373,413)	—
Other (Net Transfer)	—	(274,347)	274,347
Net Changes	562,349	390,856	171,493
Balances at December 31, 2024	19,207,410	18,748,069	459,341

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2025

NOTE 4 - 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 \$800,362. At June 30, 2025, the District reported deferred outflows or 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	\$ —	—	—
Changes of Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	459,708	—	459,708
Total Pension Expense to be Recognized in Future Periods	459,708	—	459,708
Pension Contributions Made Subsequent to the Measurement Date	69,758	—	69,758
Total Deferred Amounts Related to Pensions	<u>529,466</u>	<u>—</u>	<u>529,466</u>

\$69,758 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 (Inflows)/Outflows of Resources
2026	\$ 219,859
2027	594,751
2028	(243,771)
2029	(111,131)
2030	—
Thereafter	—
Total	<u>459,708</u>

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 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 Employer Contributions - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Operations and Maintenance - Special Revenue Fund
Transportation - Special Revenue Fund
Municipal Retirement - Special Revenue Fund
Social Security - Special Revenue Fund

Notes to the Required Supplementary Information

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

DARIEN PUBLIC SCHOOL DISTRICT 61

**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	\$ 88,231	\$ 88,231	\$ —	\$ 9,947,137	0.89%
2019	94,271	94,271	—	10,026,276	0.94%
2020	97,643	97,643	—	10,613,417	0.92%
2021	96,053	96,053	—	10,440,528	0.92%
2022	73,777	73,777	—	11,011,443	0.67%
2023	73,964	73,964	—	11,039,341	0.67%
2024	76,646	76,646	—	11,439,705	0.67%
2025	80,799	80,799	—	12,059,494	0.67%

Note:

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

DARIEN PUBLIC SCHOOL DISTRICT 61

**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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Teacher's Health Insurance Security Fund

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

June 30, 2025

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

Teacher's Health Insurance Security Fund

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

June 30, 2025

	<u>6/30/2018</u>	<u>6/30/2019</u>
Employer's Proportion of the Net OPEB Liability	0.043407%	0.039210%
Employer's Proportionate Share of the Net OPEB Liability	\$ 11,263,860	10,330,122
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>14,792,247</u>	<u>13,871,126</u>
Total	<u>26,056,107</u>	<u>24,201,248</u>
Employer's Covered-Employee Payroll	\$ N/A	9,947,137
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered-Employee Payroll	N/A	103.85%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)	(0.07%)

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.

6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
0.044625%	0.041585%	0.040181%	0.039895%	0.039590%	0.038402%
12,351,065	11,118,025	8,861,977	2,730,723	2,821,724	3,037,822
16,724,880	15,061,836	12,015,575	2,730,727	2,821,731	3,037,834
29,075,945	26,179,861	20,877,552	5,461,450	5,643,455	6,075,656
10,026,276	10,613,417	10,440,528	11,011,443	11,039,341	11,439,705
123.19%	104.75%	84.88%	24.80%	25.56%	26.56%
0.25%	0.70%	1.40%	5.24%	6.21%	7.43%

DARIEN PUBLIC SCHOOL DISTRICT 61

Teachers' Retirement System - Last Ten Fiscal Years

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2025**

	6/30/2016	6/30/2017	6/30/2018
Employer's Proportion of the Net Pension Liability	0.0020%	0.0027%	0.0023%
Employer's Proportionate Share of the Net Pension Liability	\$ 1,320,774	2,114,332	1,778,446
State's Proportionate Share of the Net Pension Liability Associated with the Employer	59,949,096	73,312,916	82,284,732
Total	61,269,870	75,427,248	84,063,178
Employer's Covered Payroll	\$ N/A	9,258,695	9,765,584
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	N/A	22.84%	18.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	41.50%	36.40%	39.30%
Contractually-Required Contribution	\$ 97,617	76,396	58,152
Contributions in Relation to the Contractually Required Contribution	103,740	102,285	135,703
Contribution Deficiency (Excess)	(6,123)	(25,889)	(77,551)
Employer's Covered Payroll	\$ 9,258,695	9,765,584	9,947,137
Contributions as a % of Covered Payroll	1.05%	0.78%	0.58%

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.

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.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
0.0032%	0.0016%	0.0017%	0.0030%	0.0029%	0.0011%	0.0011%
2,471,402	1,314,923	1,441,664	2,303,859	2,396,497	914,268	912,821
169,301,399	93,581,628	112,918,601	192,453,447	207,877,639	78,901,788	76,115,521
171,772,801	94,896,551	114,360,265	194,757,306	210,274,136	79,816,056	77,028,342
9,947,137	10,026,276	10,613,417	10,440,528	11,011,443	11,039,341	11,439,705
24.85%	13.11%	13.58%	22.07%	21.76%	8.28%	7.98%
40.00%	39.60%	37.80%	45.10%	42.80%	43.00%	43.90%
68,066	134,867	76,546	83,165	85,872	80,458	91,248
150,945	173,217	236,367	188,934	86,048	89,371	91,312
(82,879)	(38,350)	(159,821)	(105,769)	(176)	(8,913)	(64)
10,026,276	10,613,417	10,440,528	11,011,443	11,039,341	11,439,705	12,059,494
0.68%	1.27%	0.73%	0.76%	0.78%	0.70%	0.76%

DARIEN PUBLIC SCHOOL DISTRICT 61

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	\$ 222,963	\$ 218,965	\$ (3,998)	\$ 1,962,701	11.16%
2017	209,815	209,815	—	1,960,887	10.70%
2018	213,143	213,143	—	1,991,989	10.70%
2019	205,843	216,651	10,808	1,934,619	11.20%
2020	202,171	202,171	—	2,109,337	9.58%
2021	217,343	217,343	—	1,898,283	11.45%
2022	181,962	181,962	—	2,020,189	9.01%
2023	124,819	124,819	—	2,019,137	6.18%
2024	107,497	112,564	5,067	1,979,065	5.69%
2025	125,830	125,830	—	2,317,322	5.43%

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

June 30, 2025

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

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
Total Pension Liability			
Service Cost	\$ 235,416	215,223	221,325
Interest	1,104,660	1,139,048	1,163,354
Differences Between Expected and Actual Experience	114,291	(10,049)	(16,165)
Change of Assumptions	15,565	(15,832)	(534,637)
Benefit Payments, Including Refunds of Member Contributions	(959,331)	(1,002,784)	(1,052,497)
Net Change in Total Pension Liability	510,601	325,606	(218,620)
Total Pension Liability - Beginning	15,090,764	15,601,365	15,926,971
Total Pension Liability - Ending	15,601,365	15,926,971	15,708,351
Plan Fiduciary Net Position			
Contributions - Employer	\$ 218,965	209,814	213,142
Contributions - Members	88,322	96,251	99,628
Net Investment Income	72,509	991,046	2,690,508
Benefit Payments, Including Refunds of Member Contributions	(959,331)	(1,002,784)	(1,052,497)
Other (Net Transfer)	161,238	29,939	(692,004)
Net Change in Plan Fiduciary Net Position	(418,297)	324,266	1,258,777
Plan Net Position - Beginning	14,827,913	14,409,616	14,733,882
Plan Net Position - Ending	14,409,616	14,733,882	15,992,659
Employer's Net Pension Liability/(Asset)	\$ 1,191,749	1,193,089	(284,308)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.36%	92.51%	101.81%
Covered Payroll	\$ 1,962,701	1,960,887	1,991,989
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	60.72%	60.84%	(14.27%)

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.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
197,554	199,339	216,167	185,345	193,869	193,197	178,358
1,144,411	1,178,480	1,223,204	1,227,216	1,271,119	1,277,052	1,308,446
374,947	379,407	(4,036)	420,536	(71,577)	363,908	448,958
386,474	—	(164,359)	—	—	(16,233)	—
(1,096,637)	(1,119,751)	(1,177,761)	(1,222,679)	(1,240,941)	(1,381,541)	(1,373,413)
1,006,749	637,475	93,215	610,418	152,470	436,383	562,349
15,708,351	16,715,100	17,352,575	17,445,790	18,056,208	18,208,678	18,645,061
16,715,100	17,352,575	17,445,790	18,056,208	18,208,678	18,645,061	19,207,410
216,651	175,552	223,360	214,123	173,947	110,996	108,002
92,287	92,986	95,163	101,654	95,627	97,309	96,391
(977,075)	2,885,570	2,463,167	3,181,842	(2,719,715)	1,879,606	1,834,223
(1,096,637)	(1,119,751)	(1,177,761)	(1,222,679)	(1,240,941)	(1,381,541)	(1,373,413)
529,128	85,127	(67,105)	145,693	(64,726)	572,697	(274,347)
(1,235,646)	2,119,484	1,536,824	2,420,633	(3,755,808)	1,279,067	390,856
15,992,659	14,757,013	16,876,497	18,413,321	20,833,954	17,078,146	18,357,213
14,757,013	16,876,497	18,413,321	20,833,954	17,078,146	18,357,213	18,748,069
1,958,087	476,078	(967,531)	(2,777,746)	1,130,532	287,848	459,341
88.29%	97.26%	105.55%	115.38%	93.79%	98.46%	97.61%
1,934,619	2,042,954	1,978,379	1,969,849	2,022,955	1,997,136	2,142,907
101.21%	23.30%	(48.91%)	(141.01%)	55.89%	14.41%	21.44%

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 15,017,500	15,017,500	15,270,721	253,221
Special Education Levy	152,330	152,330	153,973	1,643
Regular Tuition	25,000	25,000	14,599	(10,401)
Summer School tuition	5,000	5,000	—	(5,000)
Earnings on Investments	400,000	400,000	384,717	(15,283)
Sales to Pupils - Lunch	97,000	97,000	120,517	23,517
Sales to Pupils - Breakfast	13,000	13,000	17,767	4,767
Sales to Pupils - a la carte	38,000	38,000	32,211	(5,789)
Sales to Pupils - Other	5,000	5,000	4,082	(918)
Sales to Adults	700	700	3,016	2,316
Other Food Service	—	—	(47,045)	(47,045)
Admissions - Other	7,000	7,000	4,770	(2,230)
Fees	101,200	101,200	82,314	(18,886)
Other Pupil Activity Revenue	7,000	7,000	331,307	324,307
Rentals - Regular Textbooks	70,000	70,000	61,242	(8,758)
Refund of Prior Year's Expenditures	—	—	23,445	23,445
Other Local Revenues	60,000	60,000	55,825	(4,175)
	<u>15,998,730</u>	<u>15,998,730</u>	<u>16,513,461</u>	<u>514,731</u>
State Sources				
Evidence Based Funding	2,055,257	2,055,257	2,039,159	(16,098)
Special Education				
Private Facility Tuition	30,000	30,000	121,837	91,837
Orphanage - Individual	15,000	15,000	—	(15,000)
State Fee Lunch and Breakfast	3,000	3,000	2,098	(902)
Other	—	—	1,044	1,044
	<u>2,103,257</u>	<u>2,103,257</u>	<u>2,164,138</u>	<u>60,881</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues - Continued				
Federal Sources				
National School Lunch Program	\$ 210,000	210,000	168,106	(41,894)
School Breakfast Program	33,000	33,000	32,865	(135)
Title I - Low Income	180,000	180,000	227,964	47,964
Title IV - Safe and Drug Free Schools	10,000	10,000	43,304	33,304
Federal - Special Education Preschool Flow-Through	10,000	10,000	15,508	5,508
Federal - Special Education IDEA Flow-Through	390,000	390,000	446,887	56,887
Federal - Special Education IDEA Room and Board	10,000	10,000	—	(10,000)
Title III - English Language Acquisition	16,500	16,500	14,854	(1,646)
Title II - Teacher Quality	20,000	20,000	4,845	(15,155)
Medicaid Matching Funds Administrative Outreach	80,000	80,000	40,951	(39,049)
Fee-For-Service Program	—	—	157,569	157,569
	<u>959,500</u>	<u>959,500</u>	<u>1,152,853</u>	<u>193,353</u>
Total Direct Revenues	19,061,487	19,061,487	19,830,452	768,965
On-Behalf Payments - State of Illinois	—	—	6,201,700	6,201,700
Total Revenues	<u>19,061,487</u>	<u>19,061,487</u>	<u>26,032,152</u>	<u>6,970,665</u>
Expenditures				
Instruction				
Regular Programs				
Salaries	6,378,500	6,378,500	6,551,174	(172,674)
Employee Benefits	1,066,940	1,066,940	961,572	105,368
Purchased Services	173,200	173,200	82,385	90,815
Supplies and Materials	652,700	652,700	257,357	395,343
Capital Outlay	24,000	24,000	933	23,067
Other Objects	1,600	1,600	1,767	(167)
	<u>8,296,940</u>	<u>8,296,940</u>	<u>7,855,188</u>	<u>441,752</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Special Education Programs				
Salaries	\$ 1,820,100	1,820,100	1,837,235	(17,135)
Employee Benefits	280,300	280,300	260,843	19,457
Purchased Services	45,100	45,100	43,248	1,852
Supplies and Materials	11,600	11,600	9,383	2,217
Capital Outlay	3,600	3,600	—	3,600
	<u>2,160,700</u>	<u>2,160,700</u>	<u>2,150,709</u>	<u>9,991</u>
Special Education Programs Pre-K				
Salaries	10,000	10,000	—	10,000
Supplies and Materials	900	900	911	(11)
Capital Outlay	900	900	—	900
	<u>11,800</u>	<u>11,800</u>	<u>911</u>	<u>10,889</u>
Remedial and Supplemental Programs K-12				
Salaries	262,200	262,200	156,323	105,877
Employee Benefits	29,070	29,070	28,963	107
Purchased Services	3,100	3,100	7,660	(4,560)
Supplies and Materials	43,800	43,800	100,164	(56,364)
	<u>338,170</u>	<u>338,170</u>	<u>293,110</u>	<u>45,060</u>
Remedial and Supplemental Programs Pre-K				
Salaries	128,000	128,000	126,840	1,160
Employee Benefits	12,270	12,270	13,271	(1,001)
Purchased Services	400	400	—	400
Supplies and Materials	1,900	1,900	1,612	288
	<u>142,570</u>	<u>142,570</u>	<u>141,723</u>	<u>847</u>
CTE Programs				
Purchased Services	1,000	1,000	870	130
Supplies and Materials	5,000	5,000	7,599	(2,599)
Capital Outlay	3,000	3,000	—	3,000
	<u>9,000</u>	<u>9,000</u>	<u>8,469</u>	<u>531</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Interscholastic Programs				
Salaries	\$ 247,000	247,000	201,814	45,186
Employee Benefits	39,950	39,950	32,721	7,229
Purchased Services	10,500	10,500	17,008	(6,508)
Supplies and Materials	19,500	19,500	5,268	14,232
Capital Outlay	2,000	2,000	1,375	625
Other Objects	11,500	11,500	12,245	(745)
	<u>330,450</u>	<u>330,450</u>	<u>270,431</u>	<u>60,019</u>
Summer School Programs				
Salaries	—	—	25,603	(25,603)
Employee Benefits	—	—	702	(702)
	<u>—</u>	<u>—</u>	<u>26,305</u>	<u>(26,305)</u>
Gifted Programs				
Salaries	215,800	215,800	212,207	3,593
Employee Benefits	33,800	33,800	24,615	9,185
Supplies and Materials	1,700	1,700	1,282	418
Other Objects	500	500	—	500
	<u>251,800</u>	<u>251,800</u>	<u>238,104</u>	<u>13,696</u>
Bilingual Programs				
Salaries	642,480	642,480	577,490	64,990
Employee Benefits	113,525	113,525	97,365	16,160
Supplies and Materials	4,000	4,000	3,135	865
Other Objects	2,000	2,000	865	1,135
	<u>762,005</u>	<u>762,005</u>	<u>678,855</u>	<u>83,150</u>
Special Education Programs Pre - K				
Other Objects	220,000	220,000	315,570	(95,570)
Student Activity Fund				
Other Objects	—	—	312,469	(312,469)
Total Instruction	<u>12,523,435</u>	<u>12,523,435</u>	<u>12,291,844</u>	<u>231,591</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	\$ 517,400	517,400	338,457	178,943
Employee Benefits	80,100	80,100	48,406	31,694
Purchased Services	2,150	2,150	360	1,790
Supplies and Materials	900	900	201	699
	<u>600,550</u>	<u>600,550</u>	<u>387,424</u>	<u>213,126</u>
Guidance Services				
Salaries	72,000	72,000	74,010	(2,010)
Employee Benefits	5,650	5,650	5,341	309
	<u>77,650</u>	<u>77,650</u>	<u>79,351</u>	<u>(1,701)</u>
Health Services				
Salaries	241,800	241,800	164,496	77,304
Employee Benefits	36,365	36,365	22,300	14,065
Purchased Services	500	500	9,708	(9,208)
Supplies and Materials	6,400	6,400	5,752	648
Capital Outlay	1,500	1,500	291	1,209
Other Objects	900	900	—	900
	<u>287,465</u>	<u>287,465</u>	<u>202,547</u>	<u>84,918</u>
Psychological Services				
Salaries	261,250	261,250	317,998	(56,748)
Employee Benefits	67,100	67,100	79,437	(12,337)
Purchased Services	51,200	51,200	78,449	(27,249)
Supplies and Materials	4,000	4,000	995	3,005
Other Objects	2,000	2,000	445	1,555
	<u>385,550</u>	<u>385,550</u>	<u>477,324</u>	<u>(91,774)</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Pupils - Continued				
Speech Pathology and Audiology Services				
Salaries	\$ —	—	127,713	(127,713)
Employee Benefits	—	—	15,085	(15,085)
	—	—	142,798	(142,798)
Total Pupils	1,351,215	1,351,215	1,289,444	61,771
Instructional Staff				
Improvement of Instructional Services				
Salaries	32,100	32,100	31,942	158
Employee Benefits	17,655	17,655	6,062	11,593
Purchased Services	39,000	39,000	23,193	15,807
Supplies and Materials	5,900	5,900	5,320	580
Other Objects	12,070	12,070	18,446	(6,376)
	106,725	106,725	84,963	21,762
Educational Media Services				
Salaries	450,500	450,500	427,176	23,324
Employee Benefits	62,500	62,500	73,818	(11,318)
Purchased Services	252,200	252,200	286,322	(34,122)
Supplies and Materials	39,500	39,500	46,447	(6,947)
Capital Outlay	206,200	206,200	159,972	46,228
Other Objects	1,000	1,000	1,223	(223)
	1,011,900	1,011,900	994,958	16,942
Assessment and Testing				
Purchased Services	36,000	36,000	38,773	(2,773)
Total Instructional Staff	1,154,625	1,154,625	1,118,694	35,931

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
General Administration				
Board of Education Services				
Purchased Services	\$ 224,300	224,300	180,861	43,439
Supplies and Materials	6,000	6,000	5,431	569
Other Objects	23,000	23,000	17,019	5,981
	<u>253,300</u>	<u>253,300</u>	<u>203,311</u>	<u>49,989</u>
Executive Administration Services				
Salaries	268,200	268,200	269,163	(963)
Employee Benefits	95,700	95,700	80,814	14,886
Purchased Services	6,000	6,000	1,354	4,646
Supplies and Materials	7,000	7,000	8,767	(1,767)
Other Objects	13,000	13,000	3,064	9,936
	<u>389,900</u>	<u>389,900</u>	<u>363,162</u>	<u>26,738</u>
Total General Administration	<u>643,200</u>	<u>643,200</u>	<u>566,473</u>	<u>76,727</u>
School Administration				
Office of the Principal Services				
Salaries	829,510	829,510	837,275	(7,765)
Employee Benefits	363,900	363,900	353,022	10,878
Purchased Services	3,600	3,600	72	3,528
Supplies and Materials	3,600	3,600	—	3,600
Capital Outlay	4,500	4,500	—	4,500
Other Objects	3,750	3,750	2,548	1,202
	<u>1,208,860</u>	<u>1,208,860</u>	<u>1,192,917</u>	<u>15,943</u>
Total School Administration	<u>1,208,860</u>	<u>1,208,860</u>	<u>1,192,917</u>	<u>15,943</u>
Business				
Fiscal Services				
Salaries	298,700	298,700	295,860	2,840
Employee Benefits	90,650	90,650	72,006	18,644
Purchased Services	10,700	10,700	2,621	8,079
Supplies and Materials	3,100	3,100	4,548	(1,448)
Capital Outlay	25,000	25,000	—	25,000
Other Objects	2,200	2,200	1,780	420
	<u>430,350</u>	<u>430,350</u>	<u>376,815</u>	<u>53,535</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continues				
Business - Continued				
Food Services				
Salaries	\$ 245,300	245,300	227,093	18,207
Employee Benefits	20,700	20,700	11,442	9,258
Purchased Services	6,100	6,100	6,345	(245)
Supplies and Materials	144,100	144,100	147,494	(3,394)
Capital Outlay	2,000	2,000	—	2,000
	<u>418,200</u>	<u>418,200</u>	<u>392,374</u>	<u>25,826</u>
Total Business	<u>848,550</u>	<u>848,550</u>	<u>769,189</u>	<u>79,361</u>
Central				
Data Processing Services				
Purchased Services	65,300	65,300	54,098	11,202
Supplies and Materials	1,100	1,100	—	1,100
Capital Outlay	4,000	4,000	—	4,000
	<u>70,400</u>	<u>70,400</u>	<u>54,098</u>	<u>16,302</u>
Total Support Services	<u>5,276,850</u>	<u>5,276,850</u>	<u>4,990,815</u>	<u>286,035</u>
Payments to Other Districts and Governmental Units				
Payments for Special Education Programs				
Purchased Services	1,710,000	1,710,000	1,689,763	20,237
Total Direct Expenditures	<u>19,510,285</u>	<u>19,510,285</u>	<u>18,972,422</u>	<u>537,863</u>
On-Behalf Payments - State of Illinois	<u>—</u>	<u>—</u>	<u>6,201,700</u>	<u>(6,201,700)</u>
Total Expenditures	<u>19,510,285</u>	<u>19,510,285</u>	<u>25,174,122</u>	<u>(5,663,837)</u>
Net Change in Fund Balance	<u>(448,798)</u>	<u>(448,798)</u>	858,030	<u>1,306,828</u>
Fund Balances - Beginning			<u>12,817,915</u>	
Fund Balance - Ending	181		<u>13,675,945</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 1,543,111	1,543,111	1,558,660	15,549
Personal Property Replacement Taxes	128,000	128,000	102,156	(25,844)
Earnings on Investments	200,000	200,000	181,312	(18,688)
Rentals	200,000	200,000	124,685	(75,315)
State Sources				
Other Restricted Revenue from State Sources	50,000	50,000	50,000	—
Total Revenues	<u>2,121,111</u>	<u>2,121,111</u>	<u>2,016,813</u>	<u>(104,298)</u>
Expenditures				
Support Services				
Operation and Maintenance				
of Plant Services				
Salaries	643,000	643,000	511,659	131,341
Employee Benefits	116,480	116,480	84,663	31,817
Purchased Services	437,700	437,700	500,851	(63,151)
Supplies and Materials	292,300	292,300	330,821	(38,521)
Capital Outlay	63,800	63,800	29,556	34,244
Total Expenditures	<u>1,553,280</u>	<u>1,553,280</u>	<u>1,457,550</u>	<u>95,730</u>
Net Change in Fund Balance	<u>567,831</u>	<u>567,831</u>	559,263	<u>(8,568)</u>
Fund Balance - Beginning			<u>3,752,469</u>	
Fund Balance - Ending			<u>4,311,732</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 475,653	475,653	586,137	110,484
Earnings on Investments	400,000	400,000	277,841	(122,159)
Other Local Sources	500	500	—	(500)
Total Local Sources	<u>876,153</u>	<u>876,153</u>	<u>863,978</u>	<u>(12,175)</u>
State Sources				
Transportation - Regular/Vocational	60,000	60,000	10,468	(49,532)
Transportation - Special Education	225,000	225,000	391,231	166,231
Total State Sources	<u>285,000</u>	<u>285,000</u>	<u>401,699</u>	<u>116,699</u>
Total Revenues	<u>1,161,153</u>	<u>1,161,153</u>	<u>1,265,677</u>	<u>104,524</u>
Expenditures				
Support Services				
Pupil Transport Services				
Salaries	283,220	283,220	193,472	89,748
Employee Benefits	35,800	35,800	22,684	13,116
Purchased Services	831,975	831,975	852,371	(20,396)
Supplies and Materials	52,000	52,000	48,248	3,752
Capital Outlay	138,000	138,000	—	138,000
Total Expenditures	<u>1,340,995</u>	<u>1,340,995</u>	<u>1,116,775</u>	<u>224,220</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(179,842)	(179,842)	148,902	328,744
Other Financing (Uses)				
Transfers Out	—	—	(137,336)	(137,336)
Net Change in Fund Balance	<u>(179,842)</u>	<u>(179,842)</u>	11,566	<u>191,408</u>
Fund Balance - Beginning			<u>824,091</u>	
Fund Balance - Ending			<u>835,657</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

Municipal Retirement - Special Revenue Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 100,000	100,000	46,758	(53,242)
Personal Property				
Replacement Taxes	—	—	4,577	4,577
Total Revenues	100,000	100,000	51,335	(48,665)
Expenditures				
Instruction				
Regular Programs	16,000	16,000	17,219	(1,219)
Special Education Programs	8,000	8,000	12,343	(4,343)
Special Education Programs Pre-K	2,000	2,000	—	2,000
Remedial & Supplemental Programs K-12	8,000	8,000	2,958	5,042
Interscholastic Programs	1,000	1,000	167	833
Bilingual Programs	2,000	2,000	1,705	295
Total Instruction	37,000	37,000	34,392	2,608
Support Services				
Pupils				
Attendance and Social Work Services	100	100.00	—	100
Health Services	3,200	3,200	1,447	1,753
	3,300	3,300	1,447	1,853
Instructional Staff				
Educational Media Services	15,600	15,600	10,977	4,623
General Administration				
Executive Administration Services	4,200	4,200	3,748	452
School Administration				
Office of the Principal Services	11,440	11,440	8,292	3,148

DARIEN PUBLIC SCHOOL DISTRICT 61

Municipal Retirement - Special Revenue Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business				
Fiscal Services	\$ 16,000	16,000	22,323	(6,323)
Operations and Maintenance of Plant Services	35,100	35,100	26,215	8,885
Pupil Transportation Services	14,000	14,000	10,074	3,926
Food Services	19,600	19,600	12,115	7,485
	<u>84,700</u>	<u>84,700</u>	<u>70,727</u>	<u>13,973</u>
 Total Support Services	 <u>119,240</u>	 <u>119,240</u>	 <u>95,191</u>	 <u>24,049</u>
 Total Expenditures	 <u>156,240</u>	 <u>156,240</u>	 <u>129,583</u>	 <u>26,657</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (56,240)	 (56,240)	 (78,248)	 (75,322)
 Other Financing (Uses)				
Transfers Out	—	—	(383,380)	383,380
 Net Change in Fund Balance	 <u>(56,240)</u>	 <u>(56,240)</u>	 (461,628)	 <u>405,388</u>
 Fund Balance - Beginning			<u>1,059,851</u>	
 Fund Balance - Ending			<u>598,223</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 71,047	71,047	18,019	(53,028)
Personal Property				
Replacement Taxes	5,000	5,000	—	(5,000)
Earnings on Investments	—	—	1,181	1,181
Total Revenues	<u>76,047</u>	<u>76,047</u>	<u>19,200</u>	<u>(56,847)</u>
Expenditures				
Instruction				
Regular Programs	15,950	15,950	10,197	5,753
Special Education Programs	12,186	12,186	15,997	(3,811)
Remedial & Supplemental Programs K-12	7,250	7,250	3,998	3,252
Interscholastic Programs	400	400	191	209
Bilingual Programs	2,500	2,500	2,383	117
Total Instruction	<u>38,286</u>	<u>38,286</u>	<u>32,766</u>	<u>5,520</u>
Support Services				
Pupils				
Health Services	3,700	3,700	1,627	2,073
Instructional Staff				
Educational Media Services	10,400	10,400	11,275	(875)
General Administration				
Executive Administration Services	4,500	4,500	4,735	(235)
School Administration				
Office of the Principal Services	9,900	9,900	10,047	(147)

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business				
Fiscal Services	\$ 10,100	10,100	19,998	(9,898)
Operations and Maintenance of Plant Services	33,800	33,800	36,779	(2,979)
Pupil Transportation Services	14,800	14,800	14,250	550
Food Services	21,450	21,450	17,131	4,319
	<u>80,150</u>	<u>80,150</u>	<u>88,158</u>	<u>(8,008)</u>
 Total Support Services	 <u>108,650</u>	 <u>108,650</u>	 <u>115,842</u>	 <u>(7,192)</u>
 Total Expenditures	 <u>146,936</u>	 <u>146,936</u>	 <u>148,608</u>	 <u>(1,672)</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (70,889)	 (70,889)	 (129,408)	 (55,175)
 Other Financing Sources				
Transfers In	<u>—</u>	<u>—</u>	<u>383,380</u>	<u>(383,380)</u>
 Net Change in Fund Balance	 <u>(70,889)</u>	 <u>(70,889)</u>	 <u>253,972</u>	 <u>(324,861)</u>
 Fund Balance - Beginning			<u>—</u>	
 Fund Balance - Ending			<u><u>253,972</u></u>	

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 Accounts
- Budgetary Comparison Schedule - General Fund 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 and Working Cash Accounts.

SPECIAL REVENUE FUNDS

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

Operations and Maintenance

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, tax increment financing district monies, and personal property replacement 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

The Municipal Retirement Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund.

Social Security

The Social Security Fund is used to account for payments to Medicare and the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund - by Accounts

Combining Balance Sheet

June 30, 2025

	Educational Account	Working Cash Account	Totals
ASSETS			
Cash and Investments	\$ 13,576,003	1,313,224	14,889,227
Receivables - Net of Allowances			
Property Taxes	7,298,426	—	7,298,426
Intergovernmental	128,566	—	128,566
Total Assets	21,002,995	1,313,224	22,316,219
LIABILITIES			
Accounts Payable	53,426	—	53,426
Payroll Deductions Payable	1,288,108	—	1,288,108
Total Liabilities	1,341,534	—	1,341,534
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	7,298,426	—	7,298,426
Other Deferred Revenues	314	—	314
Total Deferred Inflows of Resources	7,298,740	—	7,298,740
Total Liabilities and Deferred Inflows of Resources	8,640,274	—	8,640,274
FUND BALANCES			
Restricted	258,643	—	258,643
Assigned	—	1,313,224	1,313,224
Unassigned	12,104,078	—	12,104,078
Total Fund Balances	12,362,721	1,313,224	13,675,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	21,002,995	1,313,224	22,316,219

DARIEN PUBLIC SCHOOL DISTRICT 61

General Fund - by Accounts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2025

	Education	Working Cash	Totals
Revenues			
Local Sources			
Property Taxes	\$ 15,424,694	—	15,424,694
Earnings on Investments	384,717	—	384,717
Other	704,050	—	704,050
State Sources	2,164,138	—	2,164,138
Federal Sources	1,152,853	—	1,152,853
Total Direct Revenues	19,830,452	—	19,830,452
On-Behalf Payments - State of Illinois	6,201,700	—	6,201,700
Total Revenues	26,032,152	—	26,032,152
Expenditures			
Instruction			
Regular Programs	7,855,188	—	7,855,188
Special Programs	2,902,023	—	2,902,023
Other Instructional Programs	1,534,633	—	1,534,633
Support Services			
Pupils	1,289,444	—	1,289,444
Instructional Staff	1,118,694	—	1,118,694
General Administration	566,473	—	566,473
School Administration	1,192,917	—	1,192,917
Business	769,189	—	769,189
Central	54,098	—	54,098
Payments to Other Districts and			
Government Units	1,689,763	—	1,689,763
Total Direct Expenditures	18,972,422	—	18,972,422
On-Behalf Payments - State of Illinois	6,201,700	—	6,201,700
Total Expenditures	25,174,122	—	25,174,122
Net Change in Fund Balance	858,030	—	858,030
Fund Balances - Beginning	11,504,691	1,313,224	12,817,915
Fund Balances - Ending	12,362,721	1,313,224	13,675,945

DARIEN PUBLIC SCHOOL DISTRICT 61

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 15,017,500	15,017,500	15,270,721	253,221
Special Education Levy	152,330	152,330	153,973	1,643
Regular Tuition	25,000	25,000	14,599	(10,401)
Summer School tuition	5,000	5,000	—	(5,000)
Earnings on Investments	400,000	400,000	384,717	(15,283)
Sales to Pupils - Lunch	97,000	97,000	120,517	23,517
Sales to Pupils - Breakfast	13,000	13,000	17,767	4,767
Sales to Pupils - a la carte	38,000	38,000	32,211	(5,789)
Sales to Pupils - Other	5,000	5,000	4,082	(918)
Sales to Adults	700	700	3,016	2,316
Other Food Service	—	—	(47,045)	(47,045)
Admissions - Other	7,000	7,000	4,770	(2,230)
Fees	101,200	101,200	82,314	(18,886)
Other Pupil Activity Revenue	7,000	7,000	331,307	324,307
Rentals - Regular Textbooks	70,000	70,000	61,242	(8,758)
Refund of Prior Years' Expenses	—	—	23,445	23,445
Other Local Revenues	60,000	60,000	55,825	(4,175)
	<u>15,998,730</u>	<u>15,998,730</u>	<u>16,513,461</u>	<u>514,731</u>
State Sources				
Evidence Based Funding	2,055,257	2,055,257	2,039,159	(16,098)
Special Education				
Private Facility Tuition	30,000	30,000	121,837	91,837
Orphanage - Individual	15,000	15,000	—	(15,000)
State Fee Lunch and Breakfast	3,000	3,000	2,098	(902)
Other	—	—	1,044	1,044
	<u>2,103,257</u>	<u>2,103,257</u>	<u>2,164,138</u>	<u>60,881</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues - Continued				
Federal Sources				
National School Lunch Program	\$ 210,000	210,000	168,106	(41,894)
School Breakfast Program	33,000	33,000	32,865	(135)
Title I - Low Income	180,000	180,000	227,964	47,964
Title IV - Safe and Drug Free Schools	10,000	10,000	43,304	33,304
Federal - Special Education Preschool Flow-Through	10,000	10,000	15,508	5,508
Federal - Special Education IDEA Flow-Through	390,000	390,000	446,887	56,887
Federal - Special Education IDEA Room and Board	10,000	10,000	—	(10,000)
Title III - English Language Acquisition	16,500	16,500	14,854	(1,646)
Title II - Teacher Quality	20,000	20,000	4,845	(15,155)
Medicaid Matching Funds Administrative Outreach	80,000	80,000	40,951	(39,049)
Fee-For-Service Program	—	—	157,569	157,569
	<u>959,500</u>	<u>959,500</u>	<u>1,152,853</u>	<u>193,353</u>
Total Direct Revenues	19,061,487	19,061,487	19,830,452	768,965
On-Behalf Payments - State of Illinois	—	—	6,201,700	6,201,700
Total Revenues	<u>19,061,487</u>	<u>19,061,487</u>	<u>26,032,152</u>	<u>6,970,665</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures				
Instruction				
Regular Programs				
Salaries	\$ 6,378,500	6,378,500	6,551,174	(172,674)
Employee Benefits	1,066,940	1,066,940	961,572	105,368
Purchased Services	173,200	173,200	82,385	90,815
Supplies and Materials	652,700	652,700	257,357	395,343
Capital Outlay	24,000	24,000	933	23,067
Other Objects	1,600	1,600	1,767	(167)
	<u>8,296,940</u>	<u>8,296,940</u>	<u>7,855,188</u>	<u>441,752</u>
Special Education Programs				
Salaries	1,820,100	1,820,100	1,837,235	(17,135)
Employee Benefits	280,300	280,300	260,843	19,457
Purchased Services	45,100	45,100	43,248	1,852
Supplies and Materials	11,600	11,600	9,383	2,217
Capital Outlay	3,600	3,600	—	3,600
	<u>2,160,700</u>	<u>2,160,700</u>	<u>2,150,709</u>	<u>9,991</u>
Special Education Programs Pre-K				
Salaries	10,000	10,000	—	10,000
Supplies and Materials	900	900	911	(11)
Capital Outlay	900	900	—	900
	<u>11,800</u>	<u>11,800</u>	<u>911</u>	<u>10,889</u>
Remedial and Supplemental Programs K-12				
Salaries	262,200	262,200	156,323	105,877
Employee Benefits	29,070	29,070	28,963	107
Purchased Services	3,100	3,100	7,660	(4,560)
Supplies and Materials	43,800	43,800	100,164	(56,364)
	<u>338,170</u>	<u>338,170</u>	<u>293,110</u>	<u>45,060</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Remedial and Supplemental Programs Pre-K				
Salaries	\$ 128,000	128,000	126,840	1,160
Employee Benefits	12,270	12,270	13,271	(1,001)
Purchased Services	400	400	—	400
Supplies and Materials	1,900	1,900	1,612	288
	<u>142,570</u>	<u>142,570</u>	<u>141,723</u>	<u>847</u>
CTE Programs				
Purchased Services	1,000	1,000	870	130
Supplies and Materials	5,000	5,000	7,599	(2,599)
Capital Outlay	3,000	3,000	—	3,000
	<u>9,000</u>	<u>9,000</u>	<u>8,469</u>	<u>531</u>
Interscholastic Programs				
Salaries	247,000	247,000	201,814	45,186
Employee Benefits	39,950	39,950	32,721	7,229
Purchased Services	10,500	10,500	17,008	(6,508)
Supplies and Materials	19,500	19,500	5,268	14,232
Capital Outlay	2,000	2,000	1,375	625
Other Objects	11,500	11,500	12,245	(745)
	<u>330,450</u>	<u>330,450</u>	<u>270,431</u>	<u>60,019</u>
Summer School Programs				
Salaries	—	—	25,603	(25,603)
Supplies and Materials	—	—	702	(702)
	<u>—</u>	<u>—</u>	<u>26,305</u>	<u>(26,305)</u>
Gifted Programs				
Salaries	215,800	215,800	212,207	3,593
Employee Benefits	33,800	33,800	24,615	9,185
Supplies and Materials	1,700	1,700	1,282	418
Other Objects	500	500	—	500
	<u>251,800</u>	<u>251,800</u>	<u>238,104</u>	<u>13,696</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Bilingual Programs				
Salaries	\$ 642,480	642,480	577,490	64,990
Employee Benefits	113,525	113,525	97,365	16,160
Supplies and Materials	4,000	4,000	3,135	865
Other Objects	2,000	2,000	865	1,135
	<u>762,005</u>	<u>762,005</u>	<u>678,855</u>	<u>83,150</u>
Special Education Programs Pre - K				
Private Tuition				
Other Objects	220,000	220,000	315,570	(95,570)
Student Activity Fund				
Other Objects	—	—	312,469	(312,469)
	<u>12,523,435</u>	<u>12,523,435</u>	<u>12,291,844</u>	<u>231,591</u>
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	517,400	517,400	338,457	178,943
Employee Benefits	80,100	80,100	48,406	31,694
Purchased Services	2,150	2,150	360	1,790
Supplies and Materials	900	900	201	699
	<u>600,550</u>	<u>600,550</u>	<u>387,424</u>	<u>213,126</u>
Guidance Services				
Salaries	72,000	72,000	74,010	(2,010)
Employee Benefits	5,650	5,650	5,341	309
	<u>77,650</u>	<u>77,650</u>	<u>79,351</u>	<u>(1,701)</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Pupils - Continued				
Health Services				
Salaries	\$ 241,800	241,800	164,496	77,304
Employee Benefits	36,365	36,365	22,300	14,065
Purchased Services	500	500	9,708	(9,208)
Supplies and Materials	6,400	6,400	5,752	648
Capital Outlay	1,500	1,500	291	1,209
Other Objects	900	900	—	900
	<u>287,465</u>	<u>287,465</u>	<u>202,547</u>	<u>84,918</u>
Psychological Services				
Salaries	261,250	261,250	317,998	(56,748)
Employee Benefits	67,100	67,100	79,437	(12,337)
Purchased Services	51,200	51,200	78,449	(27,249)
Supplies and Materials	4,000	4,000	995	3,005
Other Objects	2,000	2,000	445	1,555
	<u>385,550</u>	<u>385,550</u>	<u>477,324</u>	<u>(91,774)</u>
Speech Pathology and Audiology Services				
Salaries	—	—	127,713	(127,713)
Employee Benefits	—	—	15,085	(15,085)
	<u>—</u>	<u>—</u>	<u>142,798</u>	<u>(142,798)</u>
Total Pupils	<u>1,351,215</u>	<u>1,351,215</u>	<u>1,289,444</u>	<u>61,771</u>
Instructional Staff				
Improvement of Instructional Services				
Salaries	32,100	32,100	31,942	158
Employee Benefits	17,655	17,655	6,062	11,593
Purchased Services	39,000	39,000	23,193	15,807
Supplies and Materials	5,900	5,900	5,320	580
Other Objects	12,070	12,070	18,446	(6,376)
	<u>106,725</u>	<u>106,725</u>	<u>84,963</u>	<u>21,762</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Instructional Staff - Continued				
Educational Media Services				
Salaries	\$ 450,500	450,500	427,176	23,324
Employee Benefits	62,500	62,500	73,818	(11,318)
Purchased Services	252,200	252,200	286,322	(34,122)
Supplies and Materials	39,500	39,500	46,447	(6,947)
Capital Outlay	206,200	206,200	159,972	46,228
Other Objects	1,000	1,000	1,223	(223)
	<u>1,011,900</u>	<u>1,011,900</u>	<u>994,958</u>	<u>16,942</u>
Assessment and Testing				
Purchased Services	36,000	36,000	38,773	(2,773)
	<u>1,154,625</u>	<u>1,154,625</u>	<u>1,118,694</u>	<u>35,931</u>
General Administration				
Board of Education Services				
Purchased Services	224,300	224,300	180,861	43,439
Supplies and Materials	6,000	6,000	5,431	569
Other Objects	23,000	23,000	17,019	5,981
	<u>253,300</u>	<u>253,300</u>	<u>203,311</u>	<u>49,989</u>
Executive Administration Services				
Salaries	268,200	268,200	269,163	(963)
Employee Benefits	95,700	95,700	80,814	14,886
Purchased Services	6,000	6,000	1,354	4,646
Supplies and Materials	7,000	7,000	8,767	(1,767)
Other Objects	13,000	13,000	3,064	9,936
	<u>389,900</u>	<u>389,900</u>	<u>363,162</u>	<u>26,738</u>
Total General Administration	<u>643,200</u>	<u>643,200</u>	<u>566,473</u>	<u>76,727</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
School Administration				
Office of the Principal Services				
Salaries	\$ 829,510	829,510	837,275	(7,765)
Employee Benefits	363,900	363,900	353,022	10,878
Purchased Services	3,600	3,600	72	3,528
Supplies and Materials	3,600	3,600	—	3,600
Capital Outlay	4,500	4,500	—	4,500
Other Objects	3,750	3,750	2,548	1,202
Total School Administration	1,208,860	1,208,860	1,192,917	15,943
Business				
Fiscal Services				
Salaries	298,700	298,700	295,860	2,840
Employee Benefits	90,650	90,650	72,006	18,644
Purchased Services	10,700	10,700	2,621	8,079
Supplies and Materials	3,100	3,100	4,548	(1,448)
Capital Outlay	25,000	25,000	—	25,000
Other Objects	2,200	2,200	1,780	420
Total Business	430,350	430,350	376,815	53,535
Food Services				
Salaries	245,300	245,300	227,093	18,207
Employee Benefits	20,700	20,700	11,442	9,258
Purchased Services	6,100	6,100	6,345	(245)
Supplies and Materials	144,100	144,100	147,494	(3,394)
Capital Outlay	2,000	2,000	—	2,000
Total Business	418,200	418,200	392,374	25,826
Total Business	848,550	848,550	769,189	79,361

DARIEN PUBLIC SCHOOL DISTRICT 61

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Central				
Data Processing Services				
Purchased Services	\$ 65,300	65,300	54,098	11,202
Supplies and Materials	1,100	1,100	—	1,100
Capital Outlay	4,000	4,000	—	4,000
Total Central	70,400	70,400	54,098	16,302
Total Support Services	5,276,850	5,276,850	4,990,815	286,035
Payments to Other Districts and Governmental Units				
Payments for Special Education Programs				
Purchased Services	1,710,000	1,710,000	1,689,763	20,237
Total Direct Expenditures	19,510,285	19,510,285	18,972,422	537,863
On-Behalf Payments - State of Illinois	—	—	6,201,700	(6,201,700)
Total Expenditures	19,510,285	19,510,285	25,174,122	(5,663,837)
Net Change in Fund Balance	<u>(448,798)</u>	<u>(448,798)</u>	858,030	<u>1,306,828</u>
Fund Balance - Beginning			<u>11,504,691</u>	
Fund Balance - Ending			<u>12,362,721</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

Debt Service Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 887,350	887,350	904,082	16,732
Earnings on Investments	1,000	1,000	—	(1,000)
Total Revenues	<u>888,350</u>	<u>888,350</u>	<u>904,082</u>	<u>15,732</u>
Expenditures				
Debt Service				
Principal Retirement	801,175	801,175	848,401	(47,226)
Interest and Fiscal Charges	86,175	86,175	176,585	(90,410)
Total Expenditures	<u>887,350</u>	<u>887,350</u>	<u>1,024,986</u>	<u>(137,636)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	1,000	(120,904)	(121,904)
Other Financing Sources				
Transfers In	—	—	137,336	137,336
Net Change in Fund Balance	<u>1,000</u>	<u>1,000</u>	16,432	<u>15,432</u>
Fund Balance - Beginning			<u>521,742</u>	
Fund Balance - Ending			<u>538,174</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

Capital Projects Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Earnings on Investments	\$ —	—	—	—
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction				
Purchased Services	—	—	35,741	(35,741)
Capital Outlay	1,390,000	1,390,000	438,919	951,081
Total Expenditures	1,390,000	1,390,000	474,660	915,340
Net Change in Fund Balance	<u>(1,390,000)</u>	<u>(1,390,000)</u>	(474,660)	<u>915,340</u>
Fund Balance - Beginning			<u>931,952</u>	
Fund Balance - Ending			<u><u>457,292</u></u>	

SUPPLEMENTAL SCHEDULE

DARIEN PUBLIC SCHOOL DISTRICT 61

**Operating Cost and Tuition Charge
June 30, 2025**

	2024	2025
Operating Cost Per Pupil		
Average Daily Attendance (ADA):	1,108	1,159
Operating Costs:		
Educational	\$ 18,267,422	18,659,953
Operations and Maintenance	1,241,542	1,457,550
Debt Service	1,012,786	1,024,986
Transportation	1,064,949	1,116,775
Municipal Retirement/Social Security	245,714	278,191
Subtotal:	21,832,413	22,537,455
Less Revenues/Expenditures of Nonregular Programs		
Tuition	152,943	142,700
Pre-K Programs	133,059	315,570
Capital Outlay	21,022	29,556
Debt Principal Retired	129,578	848,401
Payments to Other Districts and Governmental Units	2,051,164	1,689,763
Subtotal:	2,487,766	3,025,990
Operating Costs	19,344,647	19,511,465
Operating Cost Per Pupil - Based on ADA	17,459	16,812
Tuition Charge		
Operating Costs	19,344,647	19,485,160
Less Revenues from Specific Programs, Such as Special Education or Lunch Programs	3,177,690	2,499,800
Net Operating Costs	16,166,957	16,985,360
Depreciation/amortization Allowance	775,113	857,332
Allowable Tuition Costs	16,942,070	17,842,692
Tuition Charge per Pupil - Based on ADA	15,291	15,395

DARIEN PUBLIC SCHOOL
DISTRICT NO. 61, ILLINOIS

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

DARIEN PUBLIC SCHOOL DISTRICT NO. 61, ILLINOIS

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DARIEN PUBLIC SCHOOLS DISTRICT NO. 61, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

Cluster Name/ Federal Grantor		Pass-Through Grantor	Program Title	Assistance Listing Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Child Nutrition Cluster							
United States Department of Agriculture	Illinois State Board of Education	National School Lunch Program	10.555	2024-4210	\$ 24,525	-	
			10.555	2025-4210	141,606	-	
			10.555	2024-4210-SC	1,975	-	
			10.553	School Breakfast Program	2024-4220	4,041	-
					2025-4220	28,824	-
			10.555	N/A	14,953	-	
			10.555	N/A	13,846	-	
			Total Child Nutrition Cluster				
Special Education (IDEA) Cluster							
Department of Education	Illinois State Board of Education	IDEA - Pre-School Flow Through IDEA - Flow Through	84.027A	2025-4600	15,508	-	
			84.027A	2025-4620	371,334	-	
			Total IDEA Cluster		<u>386,842</u>	<u>-</u>	
Medicaid Cluster							
Department of Health and Human Services	Illinois Department of Health and Family Services	Medical Assistance Program	93.778	2023-4991	<u>42,589</u>	-	
Other Programs							
Department of Education	Illinois State Board of Education	Title I - Low Income	84.010A	2025-4300	<u>227,964</u>	<u>*</u>	
Department of Education	Illinois State Board of Education	Title III - Lang Inst Prog- Limited Eng LIPLEP	84.365	2024-4909-00	294	-	
			84.365	2025-4909-00	14,560	-	
			Total 84.365		<u>14,854</u>	<u>-</u>	
Department of Education	Illinois State Board of Education	Title II - Teacher Quality	84.367	2025-4932	<u>4,803</u>	-	
Department of Education	Illinois State Board of Education	Title IVA Student Support and Academic Enrichment	84.424A	2024-4400	<u>43,304</u>	-	
TOTAL FEDERAL AWARDS EXPENDED					<u><u>950,126</u></u>	<u>-</u>	

*Denotes major federal program

DARIEN PUBLIC SCHOOL DISTRICT NO. 61, ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards June 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Pass-Through Entities

Pass-through entity identifying numbers are presented on the Schedule where available.

NOTE 3 – 10% DE MINIMIS INDIRECT COST RATE

The District has selected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

NOTE 4 – NONCASH TRANSACTIONS

The District received \$28,799 of Federal non-cash commodities passed through the Illinois State Board of Education.

NOTE 5 – SUBRECIPIENT RELATIONSHIPS

The District did not remit any funds to subrecipients.



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

March 5, 2026

Members of the Board of Education
Darien Public School District No. 61
Darien, 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 Darien Public School District No. 61, Illinois (District), 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 March 5, 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

Darien Public School District No. 61, Illinois
March 5, 2026

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM
GUIDANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

March 5, 2026

Members of the Board of Education
Darien Public School District No. 61
Darien, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Darien Public School District No. 61, Illinois' (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompany schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Darien Public School District No. 61, 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. We issued our report thereon dated March 5, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Darien Public School District No. 61, Illinois
March 5, 2026

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance - Continued

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

DARIEN PUBLIC SCHOOL DISTRICT NO. 61, ILLINOIS

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on the financial statements:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified:	No
Significant deficiencies identified:	No
Noncompliance material to the financial statements noted:	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified:	No
Significant deficiencies identified:	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a):	No

Major programs identified:

<u>ALN Number(s)</u>	<u>Name of Federal Program/Cluster</u>
84.010A	Title I

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as a low-risk auditee:	Yes
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DARIEN PUBLIC SCHOOL DISTRICT NO. 61, ILLINOIS

**Schedule of Findings and Questioned Costs – Continued
Year Ended June 30, 2025**

SECTION 2 – FINANCIAL STATEMENT AUDIT FINDINGS

None

DARIEN PUBLIC SCHOOL DISTRICT NO. 61, ILLINOIS

**Schedule of Findings and Questioned Costs – Continued
Year Ended June 30, 2025**

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

DARIEN PUBLIC SCHOOL DISTRICT NO. 61, ILLINOIS

**Schedule of Findings and Questioned Costs – Continued
Year Ended June 30, 2025**

SECTION 4 – PRIOR YEAR AUDIT FINDINGS

None

DARIEN PUBLIC SCHOOL DISTRICT 61, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

7414 Cass Avenue
Darien, IL 60561
Phone: 630.968.7505
www.darien61.org



March 5, 2026

Members of the Board of Education
Darien Public School District 61
Darien, Illinois

In planning and performing our audit of the financial statements of the Darien Public School District 61 (the District), Illinois, for the year ended June 30, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Education and senior management of the Darien Public School District 61, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for school districts. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local governments in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at school districts due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in school districts occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the District continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring of cyber security trends affecting local governments.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the District can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

2. OUTSTANDING CHECK WRITE-OFF POLICY

Comment

During our current year-end audit procedures, we noted that the District does not have a formal policy for following up and processing old outstanding checks, which has resulted in several old outstanding checks being included in the bank reconciliations.

Recommendation

We recommend the District develop and implement an outstanding check policy that includes procedures to follow-up and subsequently how to process the outstanding checks. This policy should be in written form and should set specific instructions for these procedures including steps to be in compliance with State unclaimed property statutes. State unclaimed property statutes note that all checks that are greater than three years old are to be sent to the State of Illinois Treasurer along with the required forms.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS

1. COMMINGLED CASH

Comment

Previously and during our current year-end audit procedures, we noted that the District's commingled cash allocations between various funds resulted in significant positive and negative cash balances. There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each funds' percentage ownership of the cash balance.

Recommendation

We recommend that the District review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

2. STUDENT ACTIVITY ACCOUNTS

Comment

Previously and during our current year-end audit procedures, we noted individual schools are tracking and approving cash receipts and disbursements on a timely basis. However, we noted there are inconsistencies in the process of approvals and reviews, as well as bank reconciliations. Further, we noted schools are on different accounting software systems, which results in differences and inconsistencies in the accounting and internal control processes from school to school. The student activity information is also not being included in the District office books, resulting in insufficient District-wide financial data. We noted 1 school that was not properly tracking the Student Activities by individual activity liability.

Recommendation

We recommended the District move all schools to one accounting software system to further strengthen access to real-time District-wide financial data and heighten the level of oversight of data. We also recommended the District implement a consistent process for daily cash deposits, disbursement requests, and bank reconciliations performed at each school. Reconciliations should be reviewed for accuracy and compared to the General Ledger by District office staff on a monthly basis and all schools should be tracking by individual liability account.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS - Continued

3. CAPITAL ASSET POLICY

Comment

Previously and during our current year-end audit procedures, we noted the District does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset for each asset class. Stewardship issues include the physical custody of capital assets.

Recommendation

We recommended that the District adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the District undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

4. FUND BALANCE POLICY

Comment

Previously and during our current year-end audit procedures, we noted that the District does not have a formal fund balance policy. A fund balance policy establishes a minimum level at which the projected end-of-year fund balance should be maintained, taking into account the constraints imposed upon the resources reported by the governmental funds. A fund balance policy assists in providing financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

It is essential to maintain adequate levels of funds balance to mitigate current and future risks and to ensure tax rates. Fund balance levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the District's continued creditworthiness.

Recommendation

We recommended the District create and adopt a fund balance policy to be in compliance with GASB Statement No. 54. The District should address fund balance reporting categories (nonspendable, restricted, committed, assigned, and unassigned) as well as review minimum fund balance policies.

PRIOR RECOMMENDATIONS - Continued

4. **FUND BALANCE POLICY - Continued**

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

5. **FUNDS OVER BUDGET**

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	6/30/24	6/30/25
Transportation	\$ 194,849	—
Social Security	—	1,672
Debt Service	136,836	137,636

Recommendation

We recommended the District investigate the causes of the fund over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the District's financial statements for the year ended June 30, 2025.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the District's financial statements for the year ended June 30, 2026.

3. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the District's financial statements for the year ended June 30, 2026.



March 5, 2026

Members of the Board of Education
Darien Public School District 61
Darien, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Darien Public School District 61 (the District), Illinois for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2025, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements are noted below.

Management's estimates of the:

- Depreciation/amortization expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary
- Net OPEB related accounts are based on estimated assumptions used by the actuary

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Significant Audit Findings - Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 5, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters - Continued

We were engaged to report on the other supplementary information and supplemental schedule, as listed in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

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

We wish to express our gratitude to the Board of Education and staff (in particular the Finance Department) of the Darien Public School District 61, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

KIDS CLUB Program History Report														
FY 2026														
REVENUE	JULY	AUGUST	SEPT	OCTOBER	NOV	DECEMBER	JANUARY	FEB	MARCH	APRIL	MAY	JUNE	YR TOTAL	BUDGET
	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026	2026	2026	YR 2026
ENROLLMENT	0	112	112	112	112	112	112	112						
Kids CLUB _ TUITION	\$372	\$22,311	\$15,084	\$17,964	\$10,272	\$30,898	\$22,668	\$20,120					\$139,691	\$271,000
TOTAL REVENUE	\$372	\$22,311	\$15,084	\$17,964	\$10,272	\$30,898	\$22,668	\$20,120	\$0	\$0	\$0	\$0	\$139,691	\$271,000
EXPENSE	JULY	AUGUST	SEPT	OCTOBER	NOV	DECEMBER	JANUARY	FEB	MARCH	APRIL	MAY	JUNE		
	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026	2026		
SALARIES	\$3,549	\$3,626	\$10,539	\$15,601	\$17,161	\$13,461	\$10,410	\$12,282					\$86,629	\$145,200
BENEFITS	\$1,427	\$1,391	\$2,620	\$3,331	\$3,547	\$3,032	\$2,555	\$2,549					\$20,452	\$34,500
OTHER	\$0	\$0	\$0	\$0	\$369	\$165	\$0	\$0					\$534	\$600
FOOD	\$0	\$1,523	\$1,615	\$1,137	\$920	\$974	\$1,370	\$1,420					\$8,959	\$16,100
SUPPLIES	\$0	\$779	\$505	\$425	\$0	\$1,044	\$0	\$0					\$2,753	\$5,200
DUE TO 61	\$0	\$0	\$0	\$0	\$4,892	\$0	\$0	\$10,500					\$15,392	\$31,500
TOTAL EXPENSE	\$4,976	\$7,319	\$15,280	\$20,493	\$26,888	\$18,677	\$14,336	\$26,751	\$0	\$0	\$0	\$0	\$134,719	\$233,100
TOTAL REVENUE	\$372	\$22,311	\$15,084	\$17,964	\$10,272	\$30,898	\$22,668	\$20,120	\$0	\$0	\$0	\$0	\$139,691	\$271,000
TOTAL EXPENSE	\$4,976	\$7,319	\$15,280	\$20,493	\$26,888	\$18,677	\$14,336	\$26,751	\$0	\$0	\$0	\$0	\$134,719	\$233,100
DIFFERENCE	-\$4,604	\$14,993	-\$195	-\$2,529	-\$16,616	\$12,222	\$8,332	-\$6,630	\$0	\$0	\$0	\$0	\$4,972	\$37,900

DATE: 3/24/2026

TO: Board of Education

FROM: Frank Brendlinger
Chief School Financial Officer

SUBJECT: Audit Engagement Letter

Background:

The last few years Lauterbach & Amen has conducted the Darien School District #61 financial audit. Illinois school districts are required to conduct a financial audit to ensure fiscal accountability, State and Federal regulations, and part of the District's transparency.

Lauterbach & Amen has conducted a quality audit while also educating and keeping the District in compliance with upcoming regulations. Renewing the audit contract will ensure a smooth process and continue the quality audit the district requires.

Recommendation:

It is moved that the Board of Education approve the purchase contract with Lauterbach & Amen for June 30, 2026 in the amount of \$23,100.



January 12, 2026

Members of the Board of Education
Darien Public School District 61
Darien, Illinois

We are pleased to confirm our understanding of the services we are to provide the Darien Public School District 61, Illinois for the fiscal year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the District as of and for fiscal year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management’s discussion and analysis, the budgetary comparison schedules, GASB-required pension reporting and GASB-required other post-employment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the District’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor’s report on the financial statements: combining fund statements, individual fund statements, budgetary comparison schedules and other information as supplemental schedules.

Audit Scope and Objectives - Continued

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit - Continued

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, increased regulations by oversight bodies or granting agencies, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Controls

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Audit Procedures – Internal Controls - Continued

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance and requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

We will assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, and required audit adjustments, if any, of the District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Other Services - Continued

You agree to assume all management responsibilities for the financial statement preparation services, schedule of expenditures of federal awards and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Responsibilities of Management for the Financial Statements and Single Audit - Continued

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be made available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date of schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Responsibilities of Management for the Financial Statements and Single Audit - Continued

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lauterbach & Amen, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the cognizant agency or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lauterbach & Amen, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Engagement Administration, Fees, and Other - Continued

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant agency, oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fees for the fiscal year ended June 30, 2026 audit will be:

Services Provided	Fiscal Year Ended 06/30/2026
• AFR (Audit Report)	\$23,100 Annual
• Single Audit	\$5,000 Annual
Annual Total Costs of Services	\$28,100

* L&A notes charge is for 1 Major Program testing. Additional \$1,500 per additional program tested.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen’s client portal is used solely as a method of exchanging information and is not intended to store the District’s information. At the end of the engagement, we will provide the District with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months.

The District agrees that during the term of this agreement and for a period of twelve months thereafter, the District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person’s annual compensation.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Reporting - Continued

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Darien Public School District 61, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Cordially,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Darien Public School District 61, Illinois.

By: _____

Title: _____

Board of Education Action Item

Subject: Approval of Mark DeLay Elementary School Courtyard Playground Project (Preschool For All Grant Funded)

Date: March 24, 2026

Department: Facilities/Operations / Student Services

Recommendation: It is recommended that the Board of Education authorize the District to enter into an agreement with **Team REIL Inc.** for the Mark DeLay Elementary School Courtyard Playground project. The Board further authorizes the District to expend an amount **not to exceed \$169,135.18**, which represents the base proposal of \$153,759.25 plus a 10% contingency for unforeseen construction costs.

Background: This project is designed to enhance the outdoor learning and play environment specifically for the preschool program at Mark DeLay. The scope includes site preparation, installation of concrete curbing and flatwork, and the assembly of nature-themed Miracle playground equipment. To ensure full accessibility for the preschool population, the project includes "Lake Blue" poured-in-place rubber surfacing and specific concrete ramps for PFA playground access, as prioritized in district facility planning. This proposal utilizes a Sourcewell cooperative purchasing discount of \$6,673.00.

Financial Impact: The total project cost is not to exceed **\$169,135.18**, which will be fully funded through the **Preschool For All (PFA) Grant**. These funds are strictly reserved for preschool-specific enhancements, including the playground equipment and accessibility improvements necessary for program compliance. To remain eligible for this funding, the grant must be utilized by **June 30, 2026**. Board approval at this time ensures the District can finalize construction schedules and guarantee project completion prior to the fiscal deadline.

Board of Education

Karen Buckels
Allyson Renell
Travis Myers
Dana Pavlu
Dr. Anthony Ramos
Gabriela Ceferin
Katherine Fujiura

District Office

Robert Langman, Ed.D.- Superintendent
Frank Brendlinger-
Chief Financial Official
Kateri Quinonez- Ph.D. -
Director of Student Services

Mark DeLay School

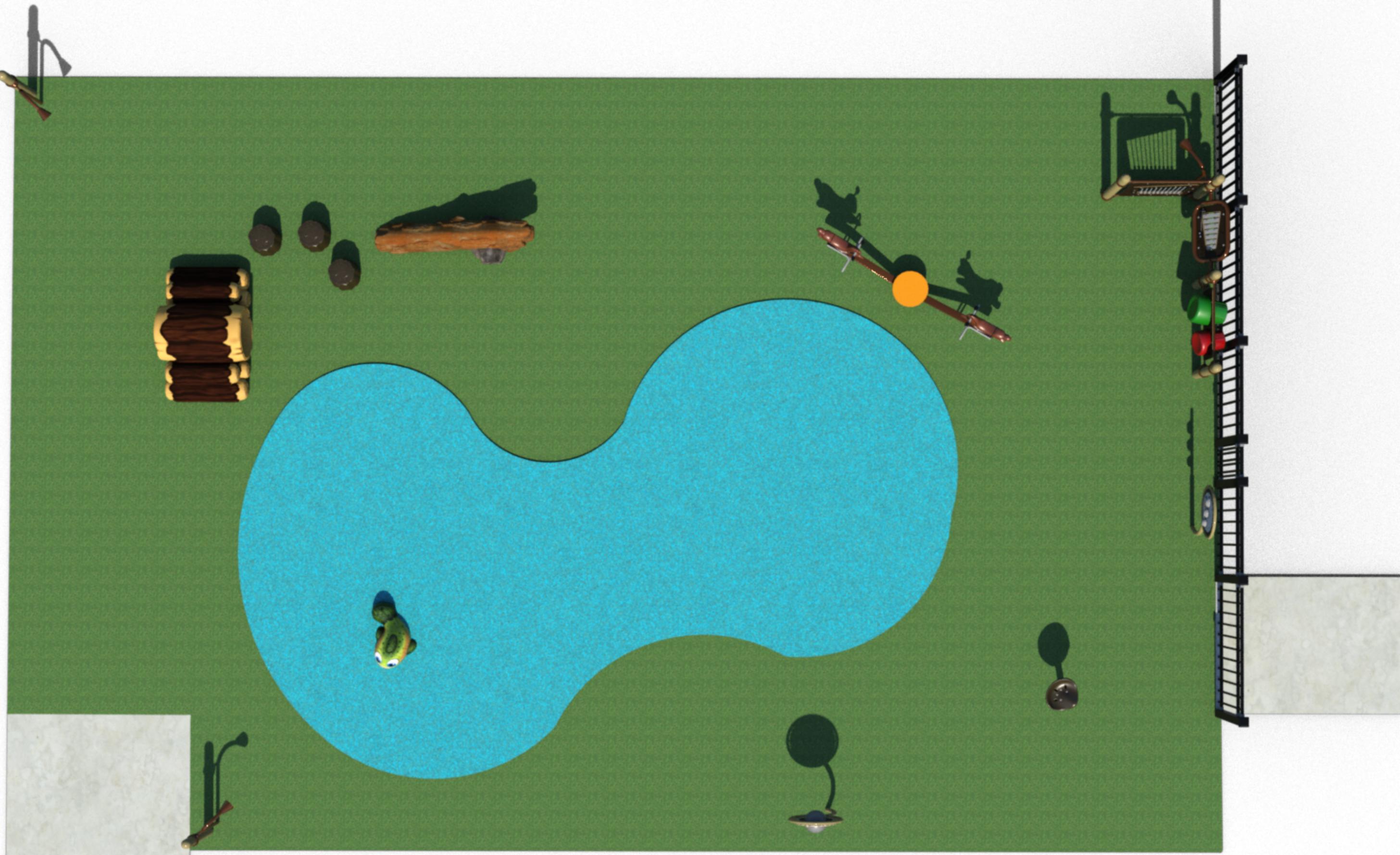
Lisa Kompare- Principal
Matthew Etherington - Assistant
Principal

Lace School

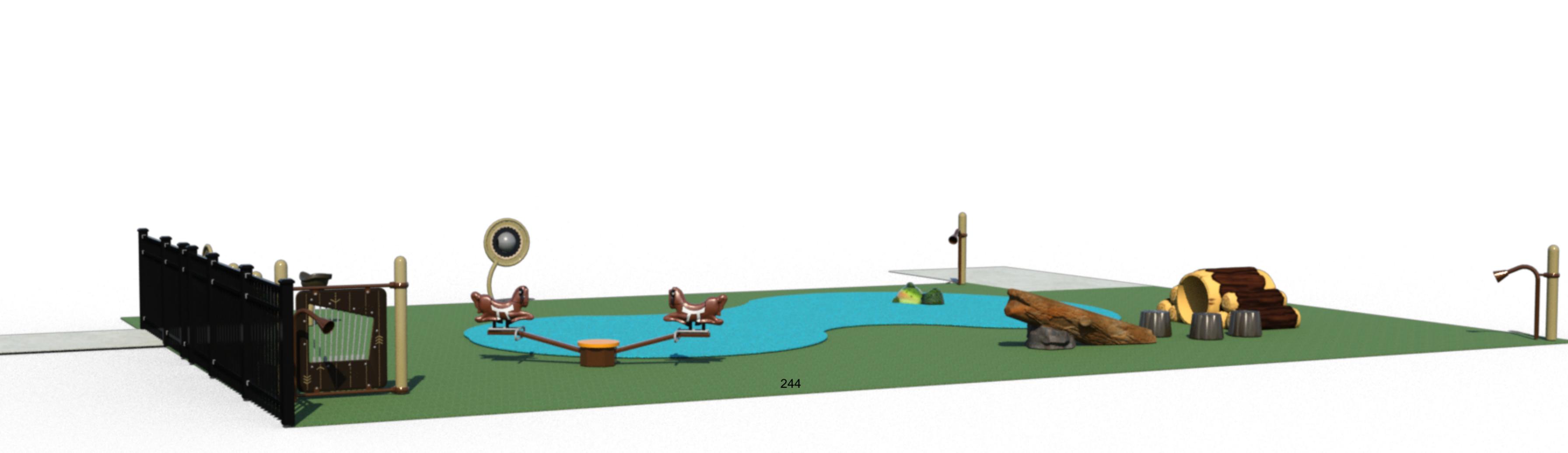
Arzaya Kubilius - Principal
Ronda Cross- Assistant Principal

Eisenhower Junior High School

Jacob Buck, Ed.D.- Principal
Stacey Welton- Assistant Principal









245

EQUIPMENT QUOTATION



Quote No	Quote Date
169281-3	3/16/2026

Salesperson
Mike Cederlund

17421 Marengo Rd. Union, IL 60180
 Ph: 888-GET-REIL Fax: 815-923-4303

Bill To:	Site Location:
Darien SD #61 7414 Cass Avenue Darien, IL 60561 Contact: <u>Robert Langman</u> Phone: <u>(630) 968-7505</u> Fax: _____ Email: <u>blangman@darien61.org</u>	_____ Scope of Work Miracle Equipment with Lake and Nature Theme Mark DeLay Elementary School

Notes:

Description	Qty	Rate/Unit	Amount
Site Prep and excavation of soils	1.00	9,950.00	9,950.00
Removal of sidewalk and curb	1.00	4,850.00	4,850.00
Concrete Curb	24.00	250.00	6,000.00
Concrete Flatwork	72.00	50.00	3,600.00
Compacted Stone Base	1,799.00	3.00	5,397.00
No Fault Poured in Place Rubber Lake Blue	450.00	35.00	15,750.00
Playsafe 50 Artificial Turf	1,349.00	21.50	29,003.50
Miracle_Drum Panel, Xylophone, Washer panel and 3 Fun Fones	1.00	10,667.00	10,667.00
Miracle_Angled Log	1.00	14,400.00	14,400.00
Miracle_Log Pod Hoppers	3.00	322.00	966.00
Miracle_Fish Climber	1.00	2,640.00	2,640.00
Miracle_Lumber Jack Hollow Log	1.00	12,518.00	12,518.00
Miracle_Saddle Spinning Seat	1.00	994.00	994.00
Miracle_2 way animal see saw	1.00	4,502.00	4,502.00
Miracle_Buried Insert with Lollipop	1.00	2,648.00	2,648.00
Miracle_3 Bell Insert with Lollipop	1.00	1,563.00	1,563.00
Freight Charges	1.00	3,755.00	3,755.00
Installation of Playground Equipment	1.00	21,850.00	21,850.00
Sourcewell Coop Discount	1.00	-6,673.00	-6,673.00
5' Ornamental Fence with 1 gate	1.00	9,378.75	9,378.75

EQUIPMENT QUOTATION



Quote No	Quote Date
169281-3	3/16/2026

Salesperson
Mike Cederlund

17421 Marengo Rd. Union, IL 60180
 Ph: 888-GET-REIL Fax: 815-923-4303

Bill To:	Site Location:
Darien SD #61 7414 Cass Avenue Darien, IL 60561 Contact: <u>Robert Langman</u> Phone: <u>(630) 968-7505</u> Fax: _____ Email: <u>blangman@darien61.org</u>	_____ Scope of Work Miracle Equipment with Lake and Nature Theme Mark DeLay Elementary School

Notes:

Description	Qty	Rate/Unit	Amount
		Subtotal:	153,759.25
		Sales Tax (If Applicable)	0.00
		Quote Total: \$	153,759.25

Due to the volatile manufacturing market, the above equipment prices are only valid for 7 days

Lead Times are now extended due to manufacturing delays

Unless otherwise specified the above prices do not include installation or Sales Tax.

TERMS: For those who have established credit with us
 Terms are full payment within 30 days, no retainage, from the date of shipment. Should payment not be received within 30 days, we agree to pay 1 1/2% per month interest on the unpaid balance.

For those who do not have established credit at time of order,
 Orders under \$3,000 require payment in full at time of order, all other orders will be 50% down payment with order and balance prior to shipping.

Should the payment not be received within the above terms, we agree to pay all attorneys' fees and other collection costs, which the seller may incur to ensure that this account, including any accrued interest is collected in full.

Accepted by:

MEMO

DATE: 3/24/2026

TO: Darien Board of Education

FROM: Frank Brendlinger
 Chief School Financial Officer

SUBJECT: Lace School: Parking Lot Sealcoating

Background:

As part of the District’s summer maintenance program, one of the parking lots is sealcoated each year, placing all District parking lots on a three-year maintenance schedule.

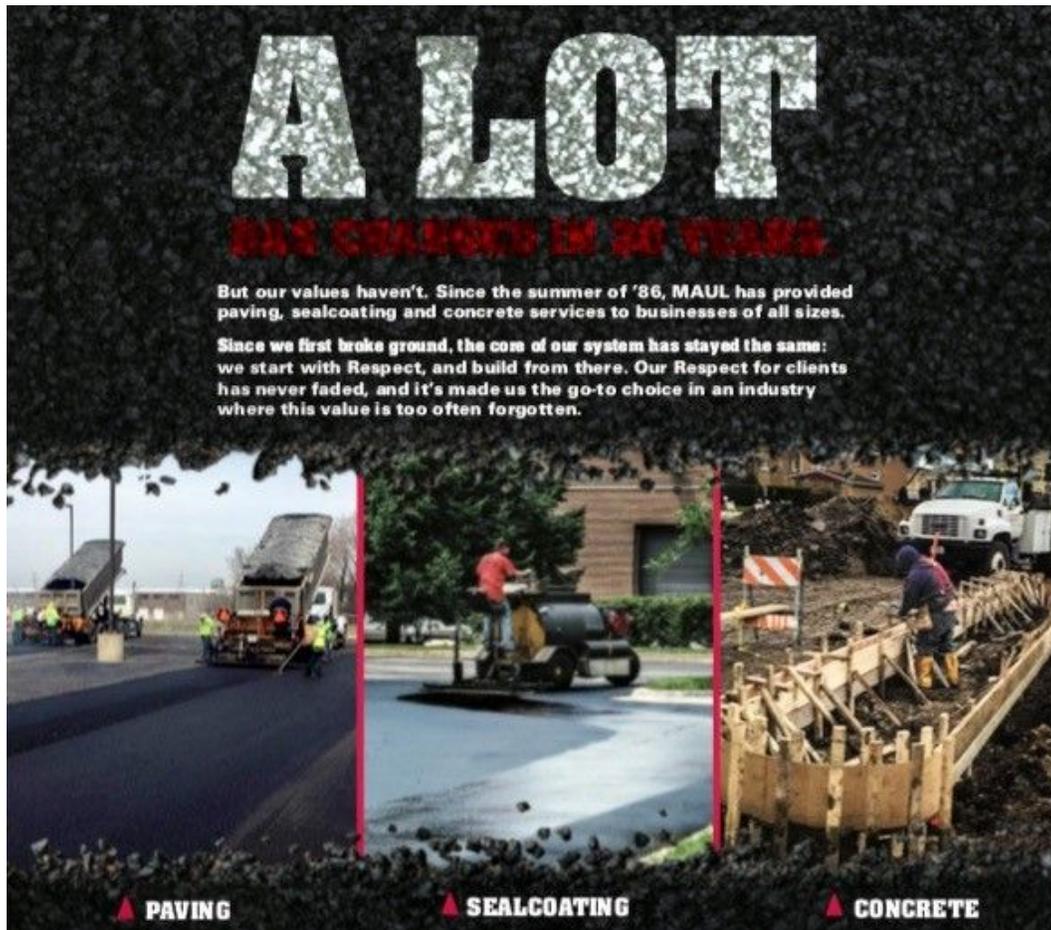
Sealcoating asphalt is an important preventative maintenance practice that helps preserve the integrity and longevity of the pavement. The process protects the asphalt from weather exposure, traffic wear, and long-term deterioration, while also improving the overall appearance of the lot. In short, regular sealcoating helps protect and extend the District’s investment in its parking facilities.

Please see attached three reputable vendor quotes.

Company	Price
MAUL: 2 coat spray	\$13,265
Last Top Coasts: 2 coat spray	\$18,892
Newline: 2 coat spray	\$26,542

Recommendation:

It is recommended that the Board of Education approve the proposal provided by MAUL at the amount of \$13,265.



Lace Elementary School Proposal

Submitted to

Kurt Stadtler
Darien District 61
(630) 650-7509
kstadtler@darien61.org

Contact

Joe Ruffolo
(630) 803-5916
joeruffolo@maulasphalt.com



Lace Elementary School Proposal

Submitted to
Darien District 61
Kurt Stadtler
(630) 650-7509
kstadtler@darien61.org

Proposal Date 3/10/2026
Project ID 26-0094
Job Site 7414 Cass Ave
Darien, IL 60561

Contact
Joe Ruffolo
(630) 803-5916
joeruffolo@maulasphalt.com

About us

"Let Maul Give Your Parking Lot the Respect it Deserves!"

Maul Paving / Concrete / Sealcoating Is a full-service asphalt and concrete company located in Naperville, IL since 1986. Our service area includes the entire Chicagoland area, Northwest Indiana, and Southern Wisconsin.

Each and every one of our projects is completed by a highly trained and professional staff of Maul employees. We pride ourselves in performing all our work with equipment that represents the latest technology available. When you hire Maul your work is planned, managed and completed by our experienced project management team. Our ultimate goal is to deliver a quality product, with no interruption to your business, and in a timely manner.

Please feel free to visit our website(s) to learn more about us.

[Maulasphalt](#)
[MaulPaving/Facebook](#)
[Maul-Paving/Linkedin](#)
[Maulnational](#)

Services

7414 Cass Ave Estimate

Asphalt Grinding

\$800.00

1. Grind 3' x 3' section of asphalt by exit door.
2. Number of Mobilizations 1 days (Weekday)

Striping

\$1,050.00

1. We propose to stripe the parking lot in the designated color meeting or exceeding Illinois State Specifications M-122-96. with the following quantities:
2. 98 Yellow Stripes / 720 linear feet of yellow striping / 2 Handicap blue box(s) / 2 Van Access / 2 crosswalks. Addition 4 arrows & 300 linear feet of yellow striping
3. Our firm will complete this project in 1 days . In the event that cars are not moved, sprinklers are left on or any other reason we are not able to complete the work on the scheduled day, there will be an addition trip charge of \$500.00 per required trip. (We will not wait for cars etc. to be move or for the pavement to dry due to sprinklers).
4. All work will be performed so that there is minimal interruption to your facility.
5. Number of Mobilizations 1 days (**Weekday**)

Crackfill

\$825.00

1. The area under consideration for hot pour crack sealing comprises approx. 1,500 feet Linear of cracks to be sealed.
2. Clean all dirt, loose gravel and weeds from cracks in preparation.
3. Material will be heated with oil jacketed crack sealing system. Material is then applied into base of the crack by speed bander to ensure material seals the base of the crack (material may potentially bend over the top / surface of the pavement).
4. Includes major transverse and reflective cracks 1/4" wide and greater. NO FAILED PAVEMENT AREAS / Alligatored or Spidered Areas (INCLUDES NEW PAVING SEAMS) / driveway surfaces only / no joints.
5. **Material Design:** Sealmaster TM Supreme or comparable product.
6. Estimated linear footage of cracksealing will provide a thorough coverage: Not every crack will be sealed.
7. Number of Mobilizations 1 days (**Weekday**)

Sealcoating / Asphalt Based

\$10,590.00

1. The area under consideration comprises approx. 88,254 sq ft.
2. It is the owner's responsibility to have all material, cars, equipment etc. removed from the area where the work will take place.
3. Power blow parking surface with power blowers to remove dirt / debris prior to sealcoating. Remove vegetation from cracks.
4. **Oil Spots** will be wire broomed and treated with Petro Seal to help prevent oil & gas bleeding up through the freshly applied sealant if necessary.
5. **Sealant Material:** Our firm will install premium grade sealer made by Sealmaster Chicago meeting federal specifications RP-355e. Product mix includes Sealmaster Masterseal Asphalt Based Sealer, curing and bonding additives, and fortified with 2-4 lbs. silica sand.
6. We will install your sealant by **2 coats spray or 1 coat squeegee** application.

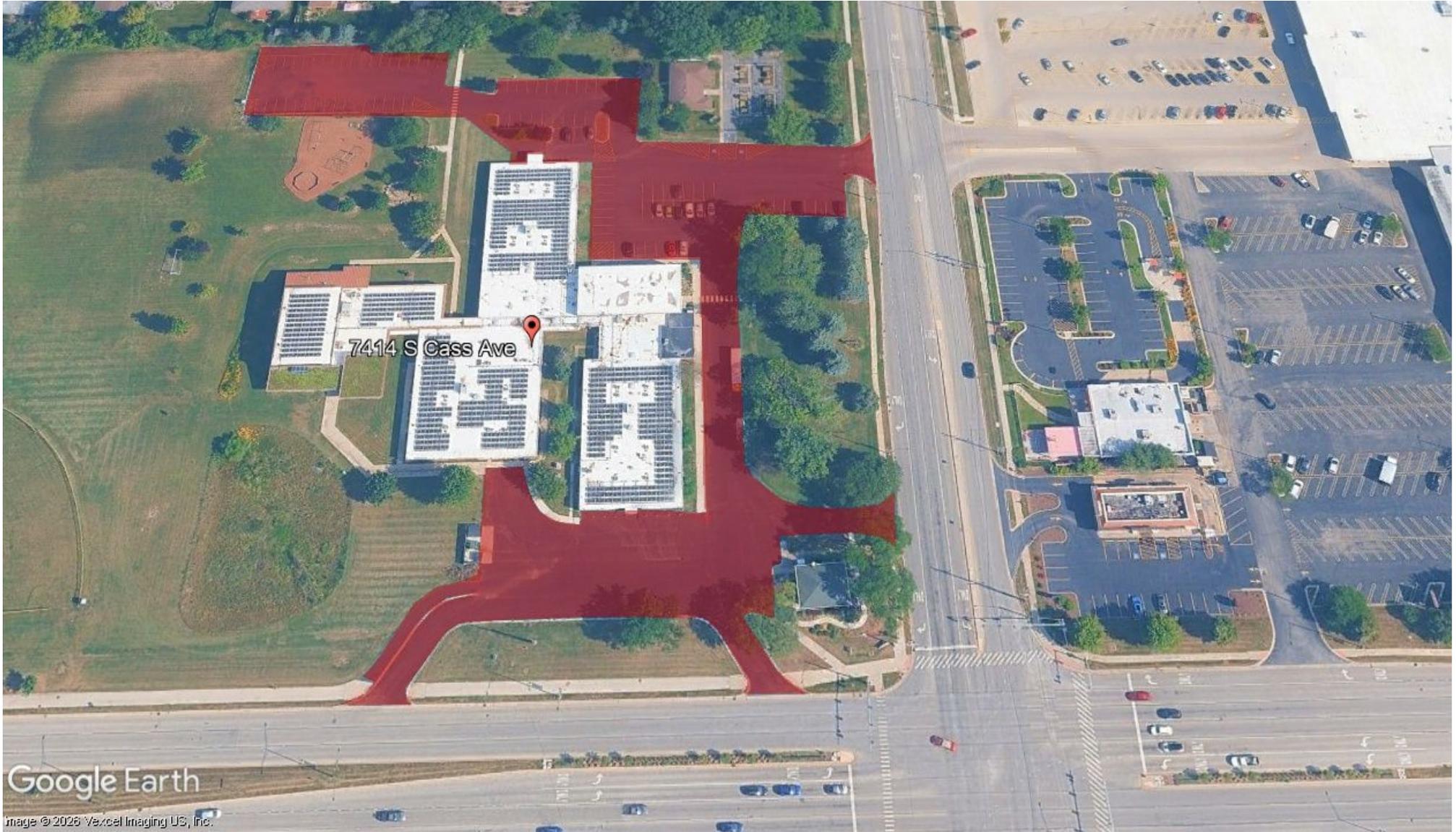


Lace Elementary School Proposal

- 7. Blockade newly sealed areas.
- 8. Number of Mobilizations 1 days **(Weekday)**

NOTE: This is a Prevailing Wage Job

Total: \$13,265.00





Authorization

For this project Lace Elementary School I Project # 26-0094 , we agree to pay the total sum of \$13,265.00 or balance in full 15 days after the completion of work.

I am authorized to approve and sign this project as described in this proposal as well as identified below with our payment terms and options.

Acceptance

You are hereby authorized to proceed with the work as identified in this contract. By signing and returning this contract, you are authorized to proceed with the work as stated.

We understand that if any additional work is required different than stated in this proposal/contract it must be in a new contract or added to this contract.

I am authorized to approve and sign this project as described in this proposal as well as identified below with our payment terms and options.

We agree to pay the total sum or balance in full 15 days after the completion of work.

Please see all attachments for special conditions that may pertain to aspects of this project.

****COMPLETE INVOICE/BILLING INFORMATION BELOW****

Company Name: _____

Billing Address: _____

Billing E-Mail: _____

Billing Contact/Phone: _____

Kurt Stadtler
Darien District 61
kstadtler@darien61.org

Date

Joe Ruffolo
Maul Paving Inc / Maul Enterprises Inc
joeruffolo@maulasphalt.com

PORTILLO'S

???, IL

▶ **PAVING**

▶ **STRIPING**



PORTILLO'S

???, IL

- ▶ SEALCOATING
- ▶ STRIPING





Luis Salas
 Chicago, IL 60617
 773-875-8697
 lasttop-coats@outlook.com

Proposal & Contract

Date: 2/10/2026
Job No.: 26-008
Job Site: SD 61 Lace Elementary School
 7414 S Cass Ave
 Darien, IL 60561
Contact: Kurt Stadtler
 630-650-7509
 kstadtler@darien61.org

We hereby to propose to furnish all material and perform all the labor necessary for the completion of work as follow:

DESCRIPTION OF SERVICE TO BE PROVIDED:	TOTAL
SEALCOATING: Prior sealcoating the entire area will be swept and cleaned of all dirt and debris with hand brooms and blowers. Oil spots that require priming will be cleaned and primed as necessary with a latex primer. An area of approximately 85,365 square feet will be sealed with 2 coat of sealer, sprayed.	\$14,841
CRACKFILL: Clean and fill up to 858 linear feet of cracks from 1/4" to 1" in width with rubberized hot tar. Rout and fill up to 630 linear feet of cracks from 1/4" to 1" in width with rubberized hot tar.	\$1,220
STRIPING: Restripe with one coat of traffic marking paint. 101 Regular stalls, yellow 4 Handicap with blue box 99 linear feet of cross walk bar (24"), white 2,295 square feet cross hatch area, yellow 234 linear feet of 8" line, yellow 217 linear feet of 4", red	\$2,414
Miscellaneous: Grind up to 1/2" of asphalt surface of an approximate area of 24 square feet. Note: We will not be responsible for possible water entering the doorway.	\$417
Total:	\$18,892

Note: Work to be done in 2 mobilizations and on weekdays.

This is an estimate on the goods and services listed above.

Thank You For Your Business

General Specifications

Some or all of the services offered may be included in your specific proposal. There also may be differences in your proposal which would supersede these specifications.

Crackfilling

Prior to crackfilling, areas will be prepared as necessary for application.

The cracks will be filled with hot rubberized sealant in a reasonable amount preventing the material from being removed by snow shovel blades. Material will be heated in an oil-jacketed melter applicator equipped with an agitator and a separate thermometer for the oil bath and melting tank. Air temperature of 40° and higher is recommended for application. Material will be applied to cracks from ¼ to 1 inch in width and from ½ to 1 inch depth to ensure a good bond. Material reaches or exceeds federal specifications. Note: In a short period of time, a decolorization of the cracks will be noticed after applying sealer to the asphalt surface. This is because there are 2 different types of material, one hardens, and the other is flexible.

Sealcoating

The sealcoating process consists of cleaning the area of dirt and the debris with hand brooms and blowers. The use of a sweeper truck will be according to the project requirements and will have an additional cost. Sealer will meet all requirements of federal specifications. Sand and E.L.A. (Enhanced Latex Additive) will be added, creating a surface, more resistant to skid and wear. The application process is recommended in two coats, since water-based products cure better this way, resulting in a layer of equal or greater thickness than when using single coat.

Note: Sealer is not a compound to cover cracks. Only surface pores will be covered, for proper crack repair use rubberized materials specifically designed for sealing cracks.

Pavement Markings (Striping)

For striping, a clear area of dirt and debris is required, provided by the owner or person in charge of the project. The traffic marking paint will be applied at a rate of 100 square feet per gallon, producing a wet film thickness of approximately 15 mils per coat. The recommended application conditions are 40°F minimum and a 90°F maximum. Paint meets or exceeds federal specifications.

Asphalt Patching-Remove and Replace

For this procedure, areas will be cut as necessary. The asphalt will be removed to the depth indicated in the proposal. Primer will be used on the walls of the patch for better adhesion. The area will be resurfaced with plant mix asphalt and compacted.

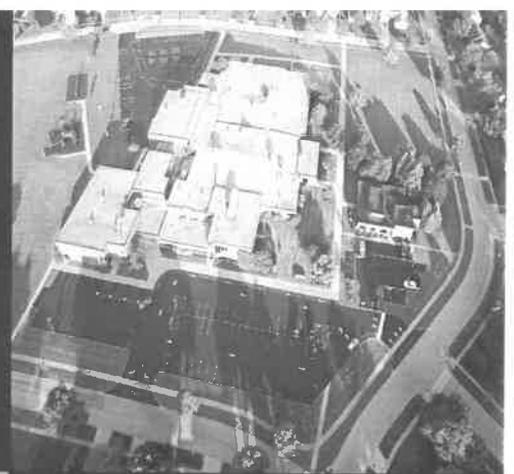
Note: If extra work is required, such as repairing the stone base or asphalt depth greater than stated in the proposal will result in an extra charge.

Asphalt Potholes Skin- Hot Mix

This process is carried out by cleaning and priming the areas. Following with a thin layer of hot mix, applied and compacted. The edges will be feathered into the existing surface. Note: This process is only temporary because it is a cosmetic and superficial fix.

Asphalt Potholes Skin-Cold Patch Bags

This process is done by cleaning the areas, followed by filling them with cold asphalt material. Note: This type of patch is only a temporary fix because material does not harden completely.



WE SOLVE PROBLEMS & MAKE PAVEMENT MAINTENANCE SIMPLE

Project proposal: **Lace Elementary 2026 Pavement Plan**

Client: **Darien School District 61**

Delivered on: **March 03, 2026**

Submitted by: **Matt Hillebold**



NEWLINE
PAVING SERVICES

YOUR CONTACTOR

Company Info:

Newline Paving Services Matt Hillebold
6817 Hobson Valley Drive, Suite 120 President | Founder
Woodridge, IL 60517. Matt@newlinepaving.com
P: 630-888-4121 Cell: 630-805-4944
<http://www.newlinepaving.com>

Contact Person:

About Us

Newline Paving Services provides comprehensive pavement design, maintenance, and construction services for residential, commercial, and industrial markets in the greater Chicagoland area and Southwest Florida.

With over 18 years of experience, we strive to be the premier paving contractor for projects of all sizes. From school districts and major shopping centers to apartment communities, we are committed to delivering professional asphalt paving services on time and within budget. Our core values of honesty and integrity drive us to set our standards at the highest levels, benefiting our clients, community, and the environment.

Our use of the most advanced technologies enables speed and accuracy in providing price quotes as well as pavement maintenance plans that will ensure you receive the services you need, when you need them. We have close working relationships with our suppliers, which allows us to confidently guarantee the quality of the materials we use. Our highly qualified team provides consistency in delivering our promise of unparalleled service to all of our customers with each job we complete!

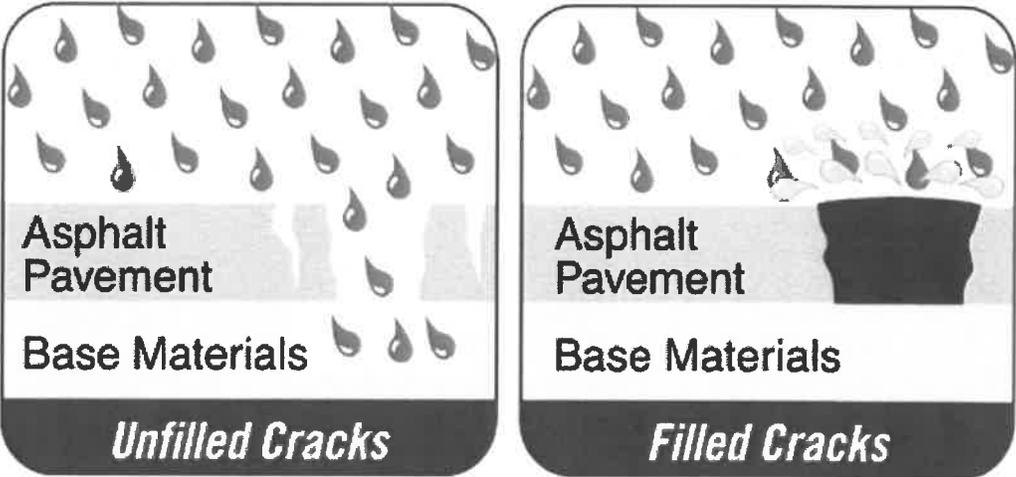
Please find the enclosed proposal and do not hesitate to call us with any questions.



HOT RUBBERIZED CRACK SEALING

The area under consideration crack sealing is approx 600 lineal Feet of crack

- Crack Sealing shall be limited to 1/4" to 1" in width only.
- Clean all dirt, loose gravel and weeds from cracks in preparation to apply a hot-rubberized non-tracking sealant
- There will be a slightly elevated band not to exceed 3" in width on the pavement of the sealed crack.
- Based on the situation, we may lightly sprinkle sand on top of the crack sealant to prevent tracking when areas required to be open to foot traffic.
- *Note: Crack fill will only be allied to Longitudinal, Transverse, and Block Cracking
- *Note: Crack fill will not be added to Alligating, Fatigue, Reflective, Slippage or Edge Cracking as it will add no value to the client.



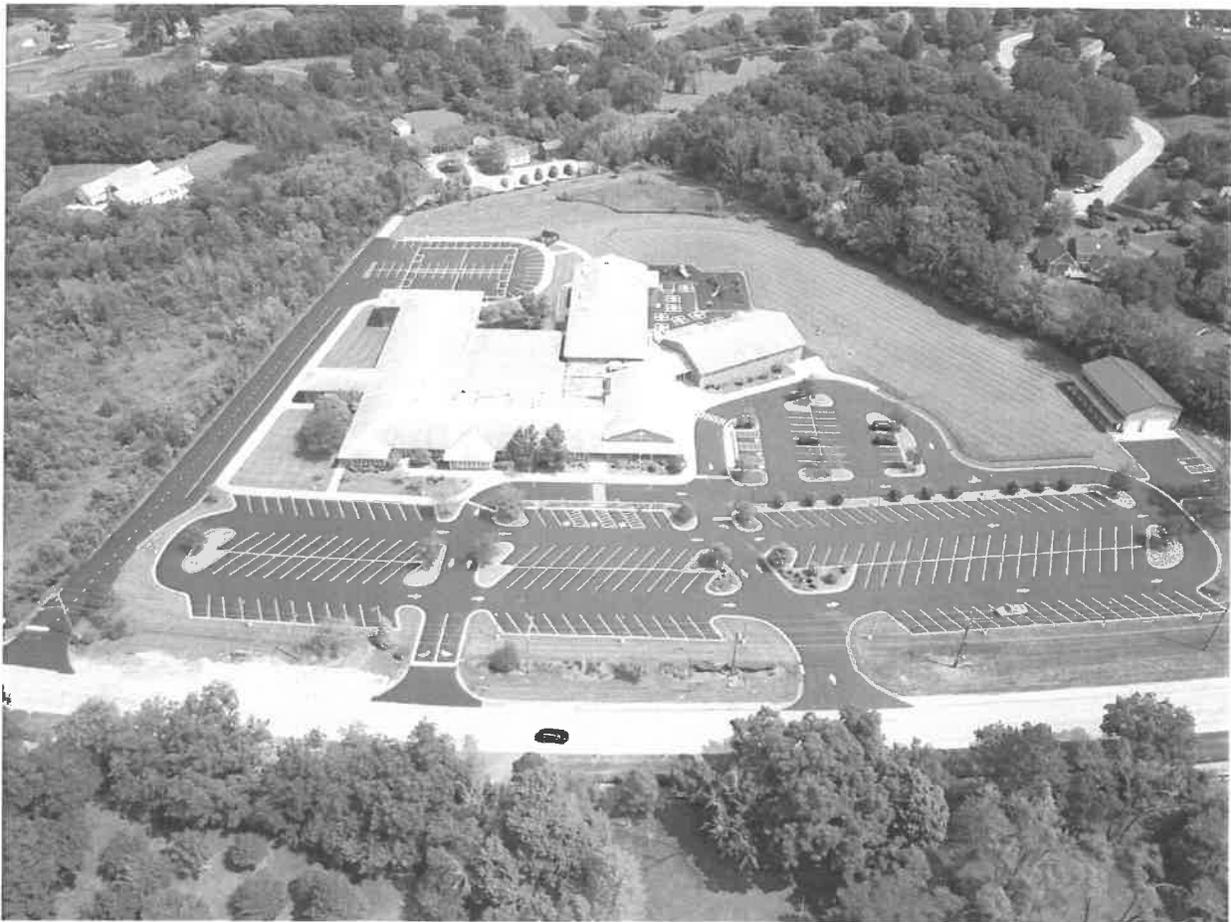
SEALCOATING SPECIFICATIONS

Total Area is Comprised of 83,587 SQFT

- Our firm will complete this project in (2) trips.
- It is the owners responsibility to have all material, cars, equipment etc removed from the area where the work will take place
- Our team will clean all surfaces of all loose material, weeds, grass and dirt so that the material will adhere to the existing surface.
- **Oil Spots** will be wire broomed and treated with Petro Seal to help prevent oil & gas from bleeding up through the freshly applied sealant.
- **Sealant Material:** Our firm will install (2) coats of high performance Sealmaster "Ultra-Blend". 1st coat will be installed at a rate of 65 SQFT per gallon via broom application. 2nd coat will be installed at a rate of 85 SQFT per gallon via stray creating a long lasting cohesive finish.
Sealing Process: The team will apply the first coat of sealer using rubber squeegee and horse hair brooms. For a durable and even finish the second coat will be applied via a spray coat with a 50% overlap on all passes.
- **Additive:** We will be using silica sand along with 2% polymer latex additive as per the manufacturers specification. By introducing silica sand to the sealcoat we are providing a surface that is safer for pedestrians as the surface has superior traction and has a much longer life span due to the added solids. In addition the latex additive provides flexibility to the sealcoat as our season change.

PAVEMENT MARKINGS

- If sealcoating, we will stripe parking area after the sealcoating material has cured.
- Our firm will restripe the parking lot area as per the existing layout.
- The pavement marking team will use chalk lines to mark the lot prior to striping to ensure all markings are straight and true.
- All paint applied at the property will be RAE Fast Dry 100% latex acrylic traffic paint. This high performance traffic paint will be applied a minimum of 16 MILS exceeding the manufacture specifications.
- All work will be performed so that there is minimal interruption to your facility.



YOUR INVESTMENT

*Note: If there are multiple options please check or uncheck the box of the option that you would like and the price will be adjusted automatically. It's that easy!

DESCRIPTION	PRICE	QTY	SUBTOTAL
<input checked="" type="checkbox"/> Hot Mix Asphalt Repair at Door - Remove existing asphalt and all base material. - Install new substrate material and compact below frost line. - Install 2" of compacted binder and 2" of compacted surface. - Grinding could only create a trip issue.	\$3,450	1	\$3,450
<input checked="" type="checkbox"/> Hot Rubber Crack Fill Approx. 600 LNFT of Crack Fill	\$450	1	\$450
<input checked="" type="checkbox"/> Ultra-Blend Sealcoating 2 Coats Approx. 83,587 SQFT	\$18,351	1	\$18,351
<input checked="" type="checkbox"/> Pavement Markings Per Existing Layout	\$2,805	1	\$2,805
<input checked="" type="checkbox"/> Marking Changes - Black out 2 handicaps with oil based black marking paint - Install 2 lanes that guide for student pickup	\$1,486	1	\$1,486
Total			\$26,542

LEGAL TERMS

- The person signing the name of any party hereto, by himself, as agent or attorney in fact represents that such signing is done with full knowledge and authority and direction to by the person(s) for whom such act is performed.
- All prior negotiations, verbal or written are void and of no value unless merged in this instrument.
- All improvements placed upon the land by the contractor shall constitute a lien running with the land as well as a contractual obligation of the owner until said obligation be fully discharged.
- If this agreement is not to be consummated within one paving season, renegotiation of the lump sum price and / or unit prices may be initiated to cover changes in material, labor, or construction costs or prices.
- If it is not possible to complete the surface course immediately following completion of the base course or if it becomes necessary to defer construction of the surface course until the following paving season, the contractor shall be entitled to an extra for re- pairing the base to receive the surface. This will also include any demolition work that is in contract.
- Any contaminates, I.E. Asbestos, chemicals, petroleum, fuels, minerals, or any related type contaminates, decayed objects or entities, etc. To be removed, and or hauled away, and labor to complete this task, will be charged as an extra, over and above original and existing contract. Also, any contractual work stoppage or hindrance that may occur due to owner's fault, an extra charge will be billed.
- Payments not made within the contractual due date shall bear interest at two per cent (2%) per month for a true A.P.R. Rate of twenty-four (24%). Cost of collection, including attorney's fees and court costs of any balance shall be paid by owner. Also, any law suits that stem from original job from outside entities will be paid by owner and signatory of contract.
- All material to be as specified. All work to be done in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the original estimate. Newline Paving Services, Inc. does pay prevailing wages when notified prior to submitting bid and acknowledged in writing; no exceptions. All agreements contingent upon strikes, accidents, material shortages, or delays beyond our control. Any below grade work involving excavation furnished by contractor is based upon normal soil conditions being free of debris, fill, underground pipes, conduits, wires, of water and not involving unusual soil conditions such, as but not limited to, blue clay, peat, quicksand, foundations, etc. Removal of excess soil shall be the responsibility of owner.



- Exclusions: Permits and Associated Fees, Obstructions, Conflicts with existing utilities, Layout & Engineering, Existing Sub Standard Grades, Undercutting, Impact fees, Lab and Field testing, Structure adjustments, traffic control. And anything not included in bid. This job does not include the removal and disposal of any paving fabric of any kind. No Undercutting of Unsuitable Base / Subgrade Material. Contractor is not responsible for poor sub-base, any correction to this will be an additional cost.
- Note: Additional costs will occur for the trucking, labor & dumps for proper disposal. Asphalt depth and square footage over and above scope of contract and theoretical tonnage, will be billed and charged on a per tonnage/square footage basis. Due to existing grades and conditions, we will not be responsible for 100% drainage of surface water following paving.
- Warranty: Any labor or material furnished and installed by contractor is warranted for one (1) year from date of installation against defects in material and/or installation, except items beyond the control of the contractor such as settling cracks, hairline cracks, scaling or flaking of asphalt, improper base, damage or misuse by owner. Contractor liability is limited to replacement of defective material and or labor where applicable and shall not include any additional resulting or consequential liability.
- Estimate Expiration: This estimate is valid for 30 days from above date.
- Sales Tax: Prices include the applicable Illinois sales tax on materials and other related taxable items to be used on the above stated project(s).
- Due to volatile oil prices, asphalt prices may change at any time due to increases of liquid asphalt from the plant. If this happens notification will be made to owner prior to commencement of work and cost adjustments will be made.
- Understand that if any additional work is required different than stated in this proposal/contract it must be in a new contract or added to this contract.
- Please see all attachments for special conditions that may pertain to aspects of this project.

NEXT STEPS

1. Please read the contract on the previous page to make sure you understand all the details involved with us working together. It's really important to us that everything is transparent and understood from the beginning so that we lay a solid foundation for a great working relationship.
2. If you have any questions at all, please let us know. We're happy to clarify any points and there may be some items that we can sort out together. We're committed to finding the best way to work together.
3. Once you feel confident about everything and are ready to move forward, please click the 'sign here' button below.
4. Sign in the box that pops up to make the acceptance official.
5. Once we receive notification of your acceptance, you will receive an email with our W-9, workers comp, and general liability insurance documents. In addition, we'll contact you shortly to sort out the next steps and get the project rolling.
6. We'll email you a separate copy of the signed contract for your records.
7. If you'd like to speak to us by phone, don't hesitate to call



Matt Hillebold



Kurt Stadler

Matt Hillebold
Owner

Kurt Stadler
Darien School District 61