



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, November 19, 2024
Eisenhower Junior High 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**
 - 1. **Eisenhower Junior High School Girls Softball Team** - Softball IESA Regional Champions and Sectional Runner-Up
Coaches: Kristin Filip and Keith Bartelmey
Students:
Eva Ceferin, Miranda Cortez, Elizabeth Delgado, Rylee Edwards, Ali Fields, Julianna Flores, Elena Flores, Lily Lach, Mae Litoborski, Alaina McConnell, Raegan McDaniel, Kayla Murphy, Leah Navarro, Emily Posch, Katherine Sanders, Morgan Shepler, Emily Sweeney
 - 2. **Eisenhower Junior High School Cross Country State Qualifiers** -
Coaches: Karen Pudil and Joanna Petersen
Students: Mia Bazon, Anne Kadolph, Samantha Gruberman and Leo Gerardi
 - 3. **Eisenhower Junior High School Art Club** -
Sponsor: Mrs. Liese Hearth along with student representatives

B. Recognition of School Board Members Day

November 15, 2024

- C. Public Comments
- D. Communications/Announcements
- E. FOIA
- IV. Consent Agenda
 - A. Approval of Minutes

- 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
- 4. **Education Fund: \$172,757.55**
- 5. **Operations and Maintenance Fund: \$39,289.88**
- 6. **Transportation Fund: \$98,227.56**
 - F. Student Activity Report
 - G. Approval of Personnel
 - 1. Recommendations of Employment
- 7. William Pennycoff - Long Term Paternity Leave Substitute - P.E. - EJH - Effective Date 11-04-24
 - 2. Resignations
- 8. Roger White - Bus Driver - Effective Date 10-30-24
- 9. Roger Meyer - Food Service Supervisor - Effective Date 11-07-24
- 10. Daniel Mueller - Paraprofessional - EJH - Effective Date 12-20-24
 - 3. Terminations
 - 4. Leaves of Absence
 - 5. Retirements
- 11. Phil Esposito - Teacher - EJH - Effective Date End of 2025-2026 school year
- V. Discussion Items
 - A. Superintendent's Report
 - 1. Enrollment Report
https://lookerstudio.google.com/reporting/11NcVp4yNRP_YhiHrtXe186UXz9L_/page/ExJk
 - 2. Presentation of the FY24 Audit and Communication to those charged with Governance and Management - Macade Thorpe, Lauterbach & Amen, LLP
 - a. 1. Annual Financial Report
 - b. 2. Management Letter
 - c. 3. SAS 114
 - 3. **School Report Card Presentation**
The 2023-2024 School Report Card information and data will be reviewed.
 - 4. **Superintendent/Strategic Plan Goal Update**
An update to the Superintendent goals will be provided to the BOE.

- 5. Draft Tax Levy Discussion
- 6. IASB/LEND/Legislative Updates
 - a. **IASB Resolutions Discussion**
- B. Report of Committees
 - 1. Finance Committee
 - 2. Facilities Committee
 - a. **District Vehicle Purchase Discussion**
 - 3. Policy Committee
 - Scheduled meeting on Tuesday, January 14th, at 6:00 p.m.
 - 4. Darien District #61 Educational Foundation
- C. Unfinished Business
- D. Future BOE Meeting Considerations
- VI. Action Items
 - A. **Approval of the First Reading of Suggested Policy Revisions**
Suggested Policy Revisions
 - B. Intergovernmental Agreement between SASED and Darien SD 61
- VII. **Closed Session**
The setting of a price for sale or lease of property owned by the public body. 5 ILCS 120/2(c)(6).
- VIII. Adjournment

Darien Public Schools District #61

Cash Balances by FUNCTION

Fiscal Year: 2024-2025

Date Range: 10/01/2024 - 10/31/2024

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.1.0101.000.00.0000	Payroll_RepBank_Educ	26,912.35	1,378,191.48	1,318,425.98	86,677.85
20.1.0101.000.00.0000	Payroll_RepBank_O&M	(2,607.97)	48,449.12	45,719.21	121.94
40.1.0101.000.00.0000	Payroll_RepBank_Transportation	(1,656.60)	26,899.04	24,420.73	821.71
50.1.0101.000.00.0000	Payroll_RepBank_IMRF	19.51	15,000.00	14,886.93	132.58
51.1.0101.000.00.0000	Payroll_RepBank_Educ	19.93	11,000.00	10,880.49	139.44
Total FUNCTION:	0101	22,687.22	1,479,539.64	1,414,333.34	87,893.52
10.1.0102.000.00.0000	Financial_RepBank_Education	273,931.20	2,594,970.79	2,017,296.81	851,605.18
20.1.0102.000.00.0000	Financial_RepBank_O&M	126,698.25	123,822.10	151,262.99	99,257.36
30.1.0102.000.00.0000	Financial_RepBank_DebtService	83.81	0.00	0.00	83.81
40.1.0102.000.00.0000	Financial_RepBank_Transportation	71,878.50	100,000.00	108,813.71	63,064.79
50.1.0102.000.00.0000	Financial_RepBank_SS/Med	687.49	19,337.25	15,000.00	5,024.74
51.1.0102.000.00.0000	Financial_RepBank_IMRF	6,488.03	13,000.00	11,000.00	8,488.03
60.1.0102.000.00.0000	Financial_RepBank_CapitalProj	22,443.83	0.00	0.00	22,443.83
70.1.0102.000.00.0000	Financial_RepBank_WorkingCash	12,885.70	0.00	0.00	12,885.70
Total FUNCTION:	0102	515,096.81	2,851,130.14	2,303,373.51	1,062,853.44
10.1.0103.000.00.0000	CASH/BK OF AM.	10,106.75	0.09	0.00	10,106.84
Total FUNCTION:	0103	10,106.75	0.09	0.00	10,106.84
20.1.0121.000.00.0000	PMA BONDS	265,144.50	3,201.97	0.00	268,346.47
30.1.0121.000.00.0000	PMA BONDS	(102.46)	0.00	0.00	(102.46)
60.1.0121.000.00.0000	PMA BONDS	522,302.15	0.00	0.00	522,302.15
Total FUNCTION:	0121	787,344.19	3,201.97	0.00	790,546.16
10.1.0180.000.00.0000	CASH/PMA	14,554,754.16	376,592.55	2,469,000.00	12,462,346.71
20.1.0180.000.00.0000	CASH/PMA	3,379,826.16	41,375.43	100,000.00	3,321,201.59
30.1.0180.000.00.0000	CASH/PMA	829,263.14	7,139.70	0.00	836,402.84
40.1.0180.000.00.0000	CASH/PMA	859,087.25	112,856.90	100,000.00	871,944.15
50.1.0180.000.00.0000	CASH/PMA	658,168.53	538.76	18,000.00	640,707.29
51.1.0180.000.00.0000	CASH/PMA	692,287.89	760.60	13,000.00	680,048.49
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	22,322,439.52	539,263.94	2,700,000.00	20,161,703.46

Darien Public Schools District #61

Cash Balances by FUNCTION

Fiscal Year: 2024-2025

Date Range: 10/01/2024 - 10/31/2024

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
		23,657,674.49	4,873,135.78	6,417,706.85	22,113,103.42

End of Report

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date:10/1/2024

To Date:10/31/2024

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	\$211.15	\$48,112.32	(\$48,112.32)	\$0.00	(\$48,112.32) 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%
10.2.0449.000.00.0000 EE/MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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%
10.2.0454.000.00.0000 EE/MUNICIPAL RETIREME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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%
10.2.0457.000.00.0000 EE/FICA PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date:10/1/2024

To Date:10/31/2024

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
10.2.0459.000.00.0000 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)	\$184.21	(\$111,756.41) 0.00%
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%
10.2.0494.000.00.0000 ER/IMRF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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%
10.2.0496.000.00.0000 ER/FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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%
10.2.0499.000.00.0000 OTHER LIABILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
FUND: 10	\$0.00	\$211.15	\$88,215.25	(\$88,215.25)	\$184.21	(\$88,399.46)

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date:10/1/2024

To Date:10/31/2024

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	(\$8.00)	(\$4,220.47)	\$4,220.47	\$0.00	\$4,220.47 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%
20.2.0494.000.00.0000 ER/IMRF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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	(\$8.00)	\$14,374.11	(\$14,374.11)	\$0.00	(\$14,374.11)

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date:10/1/2024

To Date:10/31/2024

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%
40.2.0454.000.00.0000 EE/MUNICIPAL RETIREME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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%
40.2.0494.000.00.0000 ER/IMRF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 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: 2024-2025

From Date:10/1/2024

To Date:10/31/2024

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

50.2.0449.000.00.0000

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

EE/MEDICARE

0.00%

50.2.0493.000.00.0000

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

ER/MEDICARE

0.00%

FUND: 50

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

Darien Public Schools District #61

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date:10/1/2024

To Date:10/31/2024

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

\$203.15

\$100,691.89

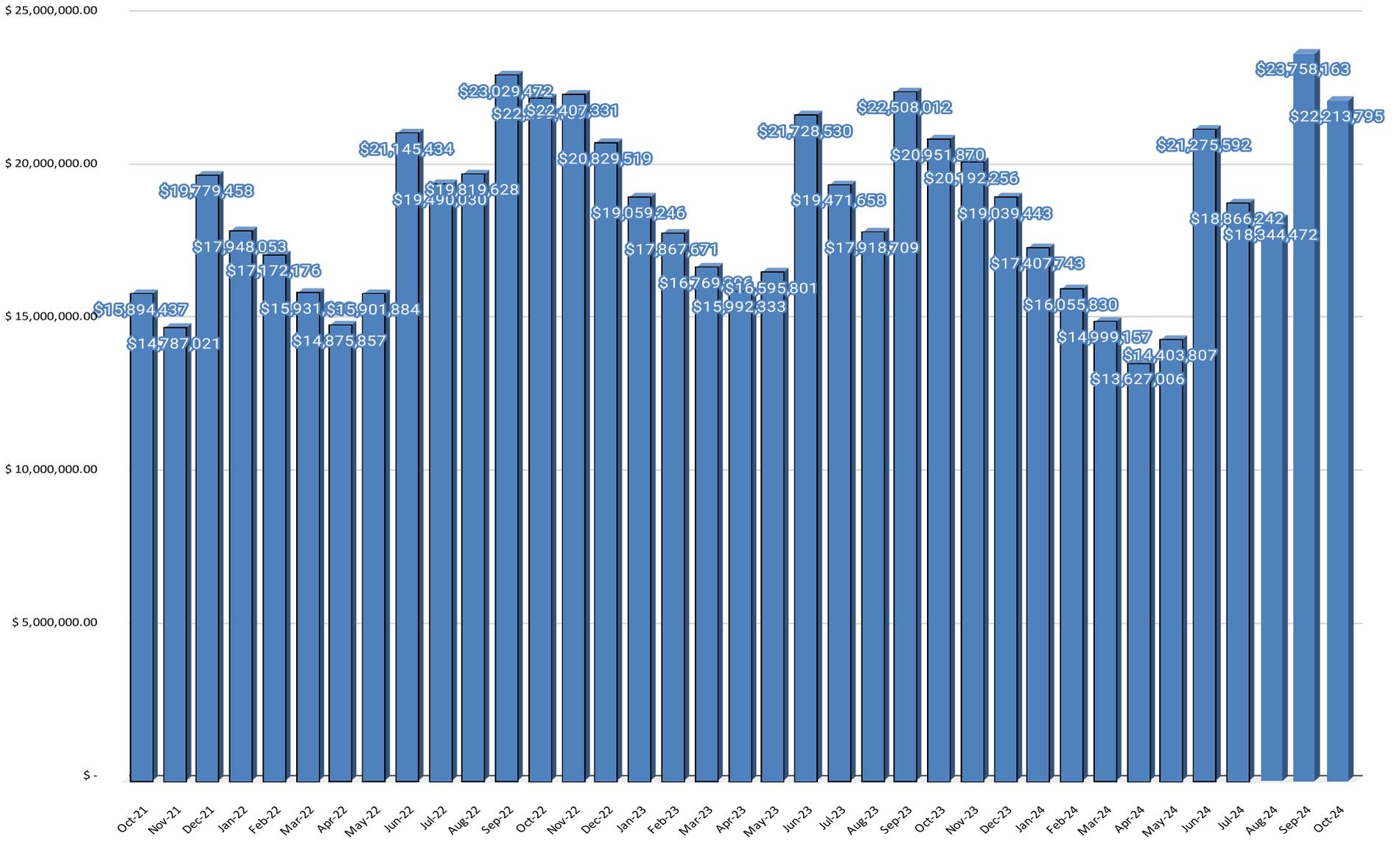
(\$100,691.89)

\$184.21

(\$100,876.10)

End of Report

DISTRICT 61 TOTAL FUND BALANCES



Darien 61 Fund Balance Excluding Debt Service



Darien Public Schools District #61

Fund Balances

Fiscal Year: 2024-2025

Month: October

Year: 2024

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	\$11,374,991.72	\$7,802,363.82	(\$5,678,403.71)	\$0.00	\$13,498,951.83
20	OPERATIONS AND MAINT.	\$3,322,208.30	\$866,609.12	(\$485,515.95)	\$0.00	\$3,703,301.47
30	DEBT SERVICE	\$501,409.87	\$421,149.32	(\$86,175.00)	\$0.00	\$836,384.19
40	TRANSPORTATION	\$981,086.34	\$363,378.59	(\$410,531.75)	\$0.00	\$933,933.18
50	SOCIAL SECURITY	\$653,609.04	\$31,779.81	(\$39,524.24)	\$0.00	\$645,864.61
51	IMRF	\$676,471.30	\$44,865.22	(\$32,660.56)	\$0.00	\$688,675.96
60	CAPITAL PROJECTS	\$1,073,881.45	\$0.00	(\$480,420.80)	\$0.00	\$593,460.65
70	WORKING CASH	\$1,313,223.42	\$0.00	\$0.00	\$0.00	\$1,313,223.42
Grand Total:		\$19,896,881.44	\$9,530,145.88	(\$7,213,232.01)	\$0.00	\$22,213,795.31

End of Report

Darien Public Schools District #61

Revenue Report

Summary Only From Date: 10/1/2024 To Date: 10/31/2024

Fiscal Year: 2024-2025

Account Number / Description	Budget	Range To Date	YTD	Uncollected Balance	% Remaining
Fund: 10 EDUCATION					
Fund 10 Total:	\$19,063,487.00	\$463,932.80	\$7,802,363.82	\$11,261,123.18	59.07%
Fund: 20 OPERATIONS AND MAINT.					
Fund 20 Total:	\$2,121,111.00	\$68,399.50	\$866,609.12	\$1,254,501.88	59.14%
Fund: 30 DEBT SERVICE					
Fund 30 Total:	\$888,350.00	\$7,139.70	\$421,149.32	\$467,200.68	52.59%
Fund: 40 TRANSPORTATION					
Fund 40 Total:	\$1,161,153.00	\$112,856.90	\$363,378.59	\$797,774.41	68.71%
Fund: 50 SOCIAL SECURITY					
Fund 50 Total:	\$76,047.00	\$538.76	\$31,779.81	\$44,267.19	58.21%
Fund: 51 IMRF					
Fund 51 Total:	\$100,000.00	\$760.60	\$44,865.22	\$55,134.78	55.13%
Grand Total:	\$23,410,148.00	\$653,628.26	\$9,530,145.88	\$13,880,002.12	59.29%

End of Report

Darien Public Schools District #61

Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2024

To Date: 10/31/2024

Fiscal Year: 2024-2025

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
Fund: 10 EDUCATION						
Fund 10 Total:	\$19,510,285.00	\$1,918,689.53	\$5,678,403.71	\$13,831,881.29	\$9,511,623.91	\$4,320,257.38 22.14%
Fund: 20 OPERATIONS AND MAINT.						
Fund 20 Total:	\$1,553,280.00	\$148,541.08	\$485,515.95	\$1,067,764.05	\$56,428.00	\$1,011,336.05 65.11%
Fund: 30 DEBT SERVICE						
Fund 30 Total:	\$887,350.00	\$0.00	\$86,175.00	\$801,175.00	\$0.00	\$801,175.00 90.29%
Fund: 40 TRANSPORTATION						
Fund 40 Total:	\$1,340,995.00	\$106,335.40	\$410,531.75	\$930,463.25	\$45,319.19	\$885,144.06 66.01%
Fund: 50 SOCIAL SECURITY						
Fund 50 Total:	\$146,936.00	\$13,549.68	\$39,524.24	\$107,411.76	\$553.46	\$106,858.30 72.72%
Fund: 51 IMRF						
Fund 51 Total:	\$156,240.00	\$10,880.49	\$32,660.56	\$123,579.44	\$691.34	\$122,888.10 78.65%
Fund: 60 CAPITAL PROJECTS						
Fund 60 Total:	\$1,390,000.00	\$0.00	\$480,420.80	\$909,579.20	\$1,536.16	\$908,043.04 65.33%
Grand Total:	\$24,985,086.00	\$2,197,996.18	\$7,213,232.01	\$17,771,853.99	\$9,616,152.06	\$8,155,701.93 32.64%

End of Report

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1052

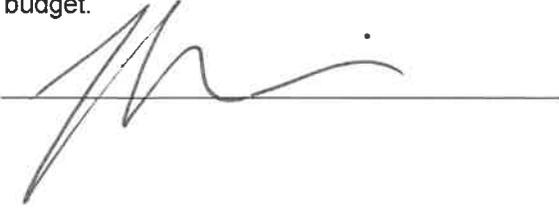
Voucher Date: 10/15/2024

Prepared By: AB

Printed: 11/12/2024 09:43:31 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$29,648.67 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$28,327.51
20	OPERATIONS AND MAINT.	\$853.78
40	TRANSPORTATION	\$467.38
		<hr/> <hr/>
		\$29,648.67

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1053

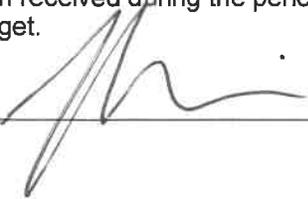
Voucher Date: 10/15/2024

Prepared By: AB

Printed: 11/12/2024 09:42:59 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$392,343.07 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$374,210.74
20	OPERATIONS AND MAINT.	\$11,028.55
40	TRANSPORTATION	\$7,103.78
		<hr/> \$392,343.07

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1054

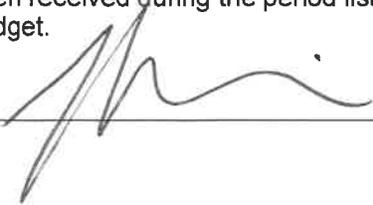
Voucher Date: 10/15/2024

Prepared By: 

Printed: 11/12/2024 09:42:14 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$1,107.81 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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
20	OPERATIONS AND MAINT.	\$1,107.81
		\$1,107.81

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1055

Voucher Date: 10/15/2024

Prepared By: 

Printed: 11/12/2024 09:41:38 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$73,210.20 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$65,727.89
20	OPERATIONS AND MAINT.	\$3,371.11
40	TRANSPORTATION	\$1,690.02
50	SOCIAL SECURITY	\$2,421.18
		<hr/>
		\$73,210.20

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1056

Voucher Date: 10/15/2024

Prepared By: LB

Printed: 11/12/2024 09:41:13 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$23,286.79 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$22,110.47
20	OPERATIONS AND MAINT.	\$756.17
40	TRANSPORTATION	\$420.15
		<hr/> \$23,286.79

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1058

Voucher Date: 10/15/2024

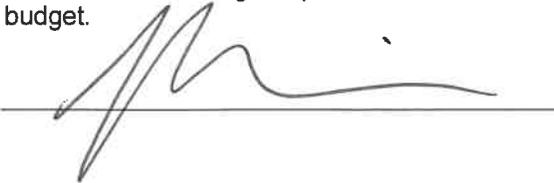
Prepared By:



Printed: 11/12/2024 09:40:42 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$7,562.48 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$7,562.48
		\$7,562.48

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1059

Voucher Date: 10/15/2024

Prepared By: AB

Printed: 11/12/2024 09:40:13 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$354.99 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$354.99
		\$354.99

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1060

Voucher Date: 10/15/2024

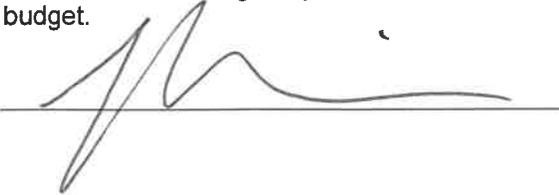
Prepared By:



Printed: 11/12/2024 09:37:09 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$56,700.13 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$56,700.13
		\$56,700.13

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1061

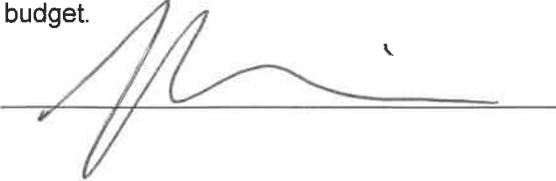
Voucher Date: 10/30/2024

Prepared By: JB

Printed: 11/12/2024 09:49:39 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$29,648.67 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$28,327.51
20	OPERATIONS AND MAINT.	\$855.41
40	TRANSPORTATION	\$465.75
		\$29,648.67

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1062

Voucher Date: 10/30/2024

Prepared By: 

Printed: 11/12/2024 09:49:10 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$72,755.83 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$65,265.32
20	OPERATIONS AND MAINT.	\$3,402.24
40	TRANSPORTATION	\$1,698.75
50	SOCIAL SECURITY	\$2,389.52
		<hr/> \$72,755.83

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1063

Voucher Date: 10/30/2024

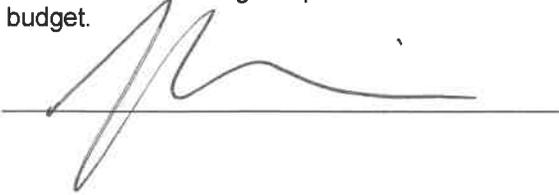
Prepared By:



Printed: 11/12/2024 09:48:35 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$23,156.07 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$21,979.24
20	OPERATIONS AND MAINT.	\$754.46
40	TRANSPORTATION	\$422.37
		\$23,156.07

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1064

Voucher Date: 10/30/2024

Prepared By: 

Printed: 11/12/2024 09:48:02 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$390,861.43 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$371,646.01
20	OPERATIONS AND MAINT.	\$12,185.43
40	TRANSPORTATION	\$7,029.99
		\$390,861.43

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1065

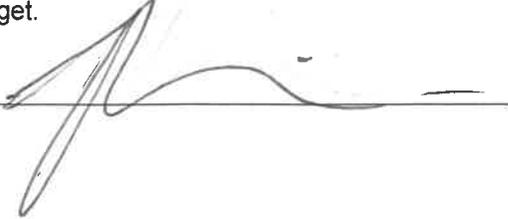
Voucher Date: 10/30/2024

Prepared By: 

Printed: 11/12/2024 09:47:24 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$564.59 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$564.59
		<hr/> \$564.59

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1066

Voucher Date: 10/30/2024

Prepared By:



Printed: 11/12/2024 09:46:49 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$57,220.81 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$57,220.81
	\$57,220.81

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1067

Voucher Date: 10/30/2024

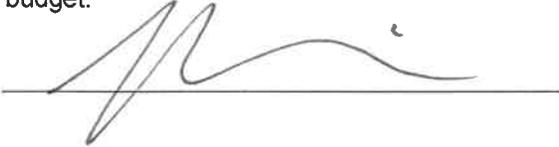
Prepared By:



Printed: 11/12/2024 09:46:20 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$3,175.86 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$2,955.94
20	OPERATIONS AND MAINT.	\$152.14
40	TRANSPORTATION	\$67.78
		\$3,175.86

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1068

Voucher Date: 10/30/2024

Prepared By:


Printed: 11/12/2024 09:44:58 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$182,552.92 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$172,000.86
20	OPERATIONS AND MAINT.	\$7,567.53
40	TRANSPORTATION	\$2,984.53
		\$182,552.92

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1069

Voucher Date: 10/30/2024

Prepared By:


Printed: 11/12/2024 09:44:29 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$20,811.75 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$15,072.94
20	OPERATIONS AND MAINT.	\$3,676.58
40	TRANSPORTATION	\$2,062.23
		<hr/> \$20,811.75

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1070

Voucher Date: 10/30/2024

Prepared By: 

Printed: 11/12/2024 09:44:02 AM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$7,578.48 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$7,562.48
20	OPERATIONS AND MAINT.	\$8.00
40	TRANSPORTATION	\$8.00
		\$7,578.48

DARIEN PUBLIC SCHOOLS DISTRICT #61 VOUCHER

Voucher No: 1071

Voucher Date: 11/21/2024

Prepared By:

Kari Dillard

Printed: 11/13/2024 01:31:15 PM

DARIEN PUBLIC SCHOOLS DISTRICT #61 is hereby authorized to draw warrants against DARIEN PUBLIC SCHOOLS DISTRICT #61 funds for the sum of \$310,274.99 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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	\$172,757.55
20	OPERATIONS AND MAINT.	\$39,289.88
40	TRANSPORTATION	\$98,227.56
		\$310,274.99

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AL WARREN OIL CO., INC.	3924					
Check Group:						
Unleaded Gas 87		236.8 0		W1693648 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$580.87
State Tax/Delivery		1 0		W1693648 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$238.90
Unleaded Gas 87		283.6 0		W1695480 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$648.48
State Tax Delivery		1 0		W1695480 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$261.41
Unleaded Gas 87		278.8 0		W1697139 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$637.25
State Tax/Delivery		1 0		W1697139 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$259.11
Unleaded Gas 87		207 0		W1698982 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$473.89
State Tax/Delivery		1 0		W1698982 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$224.57
Check #: 7415						
PO/Invoice Total:						\$3,324.48
Vendor Total:						\$3,324.48
ALPHA BAKING CO., INC.	594					
Check Group:						
FOOD: Lace		1 0		240020282004 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$48.34
FOOD: EJH		1 0		240020282004 11/19/2024	10.5.2560.410.03.0000 FOOD: EJH	\$48.35
FOOD: MD		1 0		240020282004 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$48.35
FOOD: Lace		1 0		240020289003 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$56.94

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD: EJJ		1	0	240020289003 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$56.93
FOOD: MD		1	0	240020289003 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$56.93
Check #: 7416						
						PO/InvoiceTotal: <u> </u>
						\$315.84
						Vendor Total: <u> </u>
						\$315.84
AMAZON CAPITAL SERVICES						
Check Group:						
CREDIT: Dry Erase Board		1	0	13P1-YM6K-9ND 11/19/2024	10.5.1110.410.02.0000 P MISC. SUPPLIES/WORKBOOKS	(\$275.59)
Replacement Labels		10	0	1C6F-6JGC-T999 11/19/2024	10.5.2225.490.03.0000 MISC. SUPPLIES	\$284.90
Translator Device-Didirection		3	0	1CLR-9GX3-RTL 11/19/2024	10.5.2225.490.03.0000 Q MISC. SUPPLIES	\$852.12
Wireless Mouse		2	0	1WQF-M3K1-93V 11/19/2024	10.5.2225.490.06.0000 W MISC. SUPPLIES	\$139.98
Docking Station and Stand		2	0	1WQF-M3K1-93V 11/19/2024	10.5.2225.490.06.0000 W MISC. SUPPLIES	\$239.98
CREDIT: Dry Erase Board		1	0	1X3R-1VM9-LLW 11/19/2024	10.5.1502.410.03.0000 L-CR MISC. SUPPLIES/SHEET MUSIC	(\$192.90)
Apple Magic Keyboard		2	0	KR101620241 11/19/2024	10.5.2225.490.06.0000 MISC. SUPPLIES	\$349.98
Check #: 7417						
						PO/InvoiceTotal: <u> </u>
						\$1,398.47
Check Group:						
Neenah Paper 49541 Exact Index Card Stock, 110lb, 8 1/2 x 11, Canary, 250 Sheets		5	250209	1G19-CP3P-FP34 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$61.40

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Pendaflex Two-Tone Color File Folders, Letter Size, Red, 1/3 Cut, 100 per box (152 1/3 RED)		5	250209	1G19-CP3P-FP34 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$151.35
File Folder, 1/3 Cut Tab, Letter Size, Yellow, Great for Organizing and Easy File Storage, 100 Per Box		3	250209	1G19-CP3P-FP34 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$62.34
				Check #: 7417		
					PO/InvoiceTotal:	\$275.09
Check Group:						
Bercoor 12 Pack Plastic Art Trays, 6 Colors Activity Crafts Tray Serving Tray Organizer Tray for Kids School Classroom DIY Projects, Painting, Jewelry, Beads, Home Organizing Supply		1	250210	17G4-PJQD-FNP R 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$16.99
Hygloss Products Colored Play Sand - Assorted Colorful Craft Art Bucket O' Sand, 3 lb, Yellow (29306)		1	250210	17G4-PJQD-FNP R 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$10.00
Gamenote 6 Pack Magnetic Small White Board Set - Double Sided Magnet Dry Erase Ruled Lap Boards 9x12 Lined Whiteboard for Kids Student Learning(6)		1	250210	17G4-PJQD-FNP R 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$19.99
4 Pack LCD Writing Tablet for Kids, 8.5 Inch Colorful Doodle Board Drawing Tablet, Educational Learning Toys Birthday Gifts for Boys Girls Age 3 4 5 6 7 8		1	250210	17G4-PJQD-FNP R 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$8.98
				Check #: 7417		
					PO/InvoiceTotal:	\$55.96
Check Group:						
Dunwell Binder w/ Plastic Sleeves 60 Pocket, 3pk, Black, 8.5x11"		1	250211	1R1G-J7HP-CRM X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$40.80
250 Sets, NCR Paper, Collated 2 part (white, Canary), Letter Size Carbonless Paper - Rainbow Brand		1	250211	1R1G-J7HP-CRM X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$39.84
Winrise Chair Tall Office Ergonomic w/ Lumbar Support, Black		1	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$109.99

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Dunwell Binder w/ Plastic Sleeves 12 pocket, Ruby, Presentation Book, 8.5x11"		3	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$18.39
Dunwell Binder w/ Plastic Sleeves 60 Pocket, Aqua, Presentation Book, 8.5x11"		3	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$45.45
Dunwell Binder w/ Plastic Sleeves 12 Pocket, 6pk, Black, 8.5x11"		1	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$24.65
Vivin Heavy Duty Plastic Folders w/ Clear Front Pocket and 3 Prongs, 10pk, Red		1	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$17.99
Sharpie 1884739 Fine Point Permanent Marker, Black, 36pk		1	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$23.22
Modway Black Office Chair, Mesh, Articulate, Ergonomic		1	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$132.85
Poo-Pourri Before-You-Go Toilet Spray, Travel Size, 10ml		2	250211	1VCV-MPGV-73M T 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$17.50
Check #: 7417						
						PO/InvoiceTotal: <u> </u> \$470.68
Check Group:						
Amazon Basics 1/3 Cut Tab, Manila Folders, PK 100		2	250212	1JXR-17P3-Y4GL 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$33.06
Deziliao Lined Journal Notebooks, Hardcover, 5.7x8.4", Black, Ruled		4	250212	1JXR-17P3-Y4GL 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$39.52
Check #: 7417						
						PO/InvoiceTotal: <u> </u> \$72.58
Check Group:						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Firbon A4 Paper Cutter 12 Inch Titanium Paper Trimmer Scrapbooking Tool with Automatic Security Safeguard and Side Ruler for Craft Paper, Coupon, Label and Cardstock (Black)		1	250213	1LGP-X973-CDY V 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$10.97
Scotch Long Lasting Storage Packaging Tape, 1.88" x 54.6 yd, Designed for Storage and Packing, Stays Sealed in Weather Extremes, 3" Core, Clear, 6 Rolls (3650-6)		1	250213	1LGP-X973-CDY V 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$25.85
VELCRO Brand Dots with Adhesive White 200 Pk 3/4" Circles Sticky Back Round Hook and Loop Closures for Organizing, Arts and Crafts, School Projects, 91824, 200Pk		1	250213	1LGP-X973-CDY V 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$13.98
12 Pack Bright Neon Yellow Green Lanyard with Thick ID Badges Holder, Neon Breakaway Lanyard for ID Badges, Neck Straps for Adult, School, Work (Neon Yellow Green,12Pack)		1	250213	1LGP-X973-CDY V 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$9.99
Check #: 7417						
PO/InvoiceTotal:						\$60.79
Check Group:						
Avalon Coaster Set, Absorbent, 6pc, Mix Grey		1	250214	1QVL-LQLQ-PLW P 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$7.89
Amazon Basics Wide Rule Note Pad, 8.5x11.75", 12ct		1	250214	1QVL-LQLQ-PLW P 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$12.82
Easepres 2 Tier Black Mesh Organizer		1	250214	1QVL-LQLQ-PLW P 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$17.70
Hammermill Colored Paper, 20# Canary, 8.5x11", 500 Sheets, 1 Ream		1	250214	1QVL-LQLQ-PLW P 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$15.22
Check #: 7417						
PO/InvoiceTotal:						\$53.63
Check Group:						

Darren Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
2 pack of Medify Filter Replacements		1	250215	1HY1-HGXR-MD N1 11/19/2024	10.5.2225.490.06.0000 MISC. SUPPLIES	\$92.99
Check #: 7417						
PO/InvoiceTotal:						\$92.99
Check Group:						
HOSL 100pk Badge Lanyards, Blue		2	250216	166D-L6YR-JKG9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$33.98
Masterlock 1500T lock combo, 2 pk, black		5	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$54.95
Vornado Flippi V6 Compact Fan, Plum		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$20.39
MDOZQ 2pc Monitor Memo Board		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$6.98
Pendflex 2 Tone Color File Folders, Assorted Colors, 36pk		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$32.81
Amazon Basics Plastic Folders 2 Pockets, 12 PK, Assorted Colors		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$14.24
Dr. Kbder Fidget Toys		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$17.99
Oncofan Unique Orbit Ball Fidget Toy		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$5.95
Cevioce 5pcs Fidget Toys		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$13.99
HOSL 100pk Badge Lanyards, Black		2	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$31.98
1PC Small Acrylic Tablet Holder		1	250216	19TH-H6XT-6T4X 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$9.97
Check #: 7417						
PO/InvoiceTotal:						\$243.23

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
USI WrapSure Standard Thermal Roll Laminating Film, 1 Inch Core, 3 Mil, 27 Inches x 250 Feet, Clear, Gloss Finish, 2-Pack		8	250217	1DR9-J9TD-3WD G	10.5.1110.490.02.0000	\$656.64
				11/19/2024	MISC. General SUPPLIES Lace	
ScotchBlue Original Painter's Tape, 0.94 Inches x 60 Yards, 3 Rolls, Blue, Protects Surfaces and Removes Easily, For Indoor and Outdoor Use		1	250217	1DR9-J9TD-3WD G	10.5.1110.490.02.0000	\$16.78
				11/19/2024	MISC. General SUPPLIES Lace	
				Check #: 7417		
					PO/InvoiceTotal:	\$673.42
Check Group:						
Panasonic 3 2CR5 6-Volt Photo Lithium Cylinder Batteries 2CR5M		3	250218	1G19-CP3P-DG3 J	20.5.2540.490.04.0000	\$61.95
				11/19/2024	MAINT. SUPPLIES	
				Check #: 7417		
					PO/InvoiceTotal:	\$61.95
Check Group:						
Blue Summit Supplies 50 Two Pocket Folders with Prongs, Designed for Office and Classroom Use, Assorted 5 Colors, 50 Pack Colored 2 Pocket 3 Prong Folders		1	250219	174P-MT6K-DRC H	10.5.1110.490.04.0000	\$25.73
				11/19/2024	MISC. SUPPLIES	
Clipco Paper Fasteners Large 1-Inch Brass Plated (100-Pack)		6	250219	174P-MT6K-DRC H	10.5.1110.490.04.0000	\$35.10
				11/19/2024	MISC. SUPPLIES	
MED PRIDE Nitrile Exam Gloves, Latex & Powder-Free Non-Sterile Food Safe Cleaning Disposable Gloves, Medium, Case/1000 (100 Count (Pack of 10))		1	250219	174P-MT6K-DRC H	10.5.1110.490.04.0000	\$78.79
				11/19/2024	MISC. SUPPLIES	
Amazon Basics 1/3-Cut Tab, Assorted Positions File Folders, Letter Size, Manila - Pack of 100		3	250219	174P-MT6K-DRC H	10.5.1110.490.04.0000	\$49.59
				11/19/2024	MISC. SUPPLIES	
				Check #: 7417		
					PO/InvoiceTotal:	\$189.21
Check Group:						

Darlen Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Inspirational Wall Art, Motivational Quotes, 8x10		1	250220	1MN6-3DJR-3XR H 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$12.82
Upsimples 16x20 Picture Frame		1	250220	1MN6-3DJR-3XR H 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$19.79
Upsimples 11x14 Picture Frame		1	250220	1MN6-3DJR-3XR H 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$6.79
Check #: 7417						
						PO/InvoiceTotal: <u> </u>
						\$39.40
Check Group:						
Band-Aid Brand Flexible Adhesive Bandages, 100Ct		1	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$14.56
Sooez 7 Pocket File Folder, Green		1	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$3.99
ThinkTex Accordion File Organizer , 12 Pockets, Green		1	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$14.39
3 Pack 8" Heavy Duty Scissors		3	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$26.97
Absonic 6x 12mm 0.47" Laminated White Compatible for Brother P Touch Label Tape 12mm 0.47 White		1	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$15.98
Scotch Heavy Duty Packaging Tape 1.88 x 54.6yd, 1 Roll w/ Dispenser		1	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$12.22
Scotch Heavy Duty Shipping Packing Tape, Clear, 1.88" x 54.6yd, 6 Tape Rolls		1	250226	1YW1-XN17-7N9 9 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$24.68
Check #: 7417						
						PO/InvoiceTotal: <u> </u>
						\$112.79

Check Group:

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
VELCRO Brand Dots with Adhesive 250pk, White Small 1/2 Inch Circles Sticky Back Round Dots for Secure Mounting in Office, School or Home (VEL-30867-AMS)		1	250227	1R4M-WMW1-34 VJ	10.5.1110.490.04.0000	\$13.48
				11/19/2024	MISC. SUPPLIES	
Nicpro Dry Erase Whiteboard Sticker Wall Decal, 17.7" X 78.7"(6.5 ft) Self-Adhesive White Board Peel Stick Paper to Do List with 3 Color Water-Based Pens for School, Office, Home, Kids Drawing		1	250227	1R4M-WMW1-34 VJ	10.5.1110.490.04.0000	\$8.09
				11/19/2024	MISC. SUPPLIES	
					Check #: 7417	
					PO/InvoiceTotal:	\$21.57
Check Group:						
MATEIN College Backpack, Extra Large TSA Friendly Carry On 17.3 Inch Laptop Backpack with USB Charging Port, Anti Theft Flight Approved Business Work Travel Computer Backpack Bagfor Women Men, Yellow		1	250228	1R4M-VHQJ-QVV J	10.5.1110.490.04.0000	\$37.90
				11/19/2024	MISC. SUPPLIES	
					Check #: 7417	
					PO/InvoiceTotal:	\$37.90
Check Group:						
VIZ PRO Magnetic Dry Erase Board 6'x4', (72"x48") Silver Aluminium Frame		1	250229	11JG-LXGH-1FH F	10.5.1502.410.03.0000	\$192.90
				11/19/2024	MISC. SUPPLIES/SHEET MUSIC	
VIZ PRO Magnetic Dry Erase Board 6'x4', (72"x48") Silver Aluminium Frame		1	250229	1RTN-PW1J-J49 W	10.5.1502.410.03.0000	\$192.90
				11/19/2024	MISC. SUPPLIES/SHEET MUSIC	
					Check #: 7417	
					PO/InvoiceTotal:	\$385.80
Check Group:						
Zoom (Picture Puffins) paperback book		1	250230	1GKF-1LHL-FY6J	10.5.1650.410.02.0000	\$8.99
				11/19/2024	Gifted Enrichment: Lace	
Re-Zoom Paperback – Picture Book		1	250230	1GKF-1LHL-FY6J	10.5.1650.410.02.0000	\$7.99
				11/19/2024	Gifted Enrichment: Lace	

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
School Specialty Vinyl Gym Tape School Pack - 1 inch x 60 yards - Set of 6 - Assorted Colors		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$34.88
Spice Candy Gum Drops Bulk Candy -Assorted Fruit Flavor - 4 Pounds - Jelly Fruit Gum Drops - Sweet And Spice Drops Candy - Delicious Bulk Pack for Endless Candy Enjoyment - Ideal for Holidays Christmas Candy Tree		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$19.59
Ziploc Gallon Food Storage Bags, Stay Open Design with Stand-Up Bottom, Easy to Fill, 75 Count		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$9.99
Tape, Clear Tape, Transparent Tape for Office, Matte Finish, 3/4 in x 650 in, Dispensered, 12 Packs		2	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$18.18
Tomnk 300pcs 10.3 Inches Plastic Straws, Disposable Drinking Straws Extra Long Assorted Bright Colors		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$8.49
Assorted Colors Jumbo Smoothie Straws, Colorful Disposable Wide-mouthed Large Milkshake Straws 9' Inches High/Tall 100 pack		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$9.89
Scott Paper Towels, Choose-A-Sheet, 6 Double Rolls = 12 Regular Rolls (100 Sheets Per Roll)		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$6.84
X-ACTO Pencil Sharpener, SchoolPro Electric Pencil Sharpener, Heavy Duty Electric Pencil Sharpener for School, Classroom and Teacher Supplies, Perfect Addition to Homeschooling Supplies, Black		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$27.99
PROLOSO 15 Pcs Puzzle Cube Pencil Erasers Kids Party Favors Classroom Student Prizes Brain Teasers		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$12.99
Oxford Twin-Pocket Folders, Textured Paper, Letter Size, Yellow, Holds 100 Sheets, Box of 25 (57509EE)		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$18.04

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BSIRI Fun Puzzle Board Games Gifts of Hanoi Tower (9 Rings) with Wooden Designs for Brain Teasers Logic Games Kids and Adults to Challenges Mastermind Game and Think for Fun Learning Tower Puzzles		5	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$64.45
Two Pocket Folders, PANDRI 30 Pack Two Pocket Folders with Prongs, 3 Prong Folders Designed for Office and Classroom, Letter Size Lightblue		2	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$39.90
Garden Pack 20 Vegetable Seeds Varieties – High Yield Garden Seeds for Planting Vegetables – Over 8,000 Premium, Non-GMO Heirloom Seeds for Outdoor & Indoor Garden		1	250230	1GKF-1LHL-FY6J 11/19/2024	10.5.1650.410.02.0000 Gifted Enrichment: Lace	\$9.99
					Check #: 7417	
					PO/InvoiceTotal:	\$298.20
Check Group:						
Lysol wipes - 4 pack		2	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$29.94
ziplock quart bags		2	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$18.20
kleenex 1600 (8 boxes) 200 sheets		4	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$108.00
HEALTH SERVICES - EJH - Nurse		1	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$11.47
Refresh Lub eye drops - 30 vials		3	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$34.29
Saline solution 3 ml (100)		1	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$12.99
Nutrgrain variety 48 ct		3	250231	14GN-LTTC-K17 G 11/19/2024	10.5.2130.410.03.0000 HEALTH SERVICES - EJH - Nurse	\$67.98

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 7417						
						PO/InvoiceTotal: <u>\$282.87</u>
Check Group:						
Cyber Acoustics (20 Pack) 3.5mm Stereo Headset with Headphones and Noise Cancelling Microphone for PCs, Tablets, and Cell Phones in The Classroom or Home (AC-5002)		1	250232	11G4-9VWR-TML 3	10.5.1800.410.02.4909	\$319.79
				11/19/2024	TITLE III Misc Supplies_Lace	
Check #: 7417						
						PO/InvoiceTotal: <u>\$319.79</u>
Check Group:						
hand2mind Blue Nestable Bucket Balance, Clear Double Bucket Balance Scale for Liquids and Solids, Easy to Assemble Kids Scale, Space Saving Storage Base, Balance Scale for Classroom (Set of 1)		1	250233	1L73-7DH4-31FT	10.5.1110.410.02.0000	\$16.99
				11/19/2024	MISC. SUPPLIES/WORKBOOKS	
Check #: 7417						
						PO/InvoiceTotal: <u>\$16.99</u>
Check Group:						
Amazon Basics Expanding File Folder Organizer with Pockets, Letter Size, 3.5-Inch Expansion, 25-Pack, 9.5 x 11.75 Inches, Brown		4	250234	1RM3-9XMX-1WK N	10.5.2520.410.06.0000	\$116.04
				11/19/2024	MISC. SUPPLIES-CSBO	
Gel Keyboard Wrist Rest Pad - Gel Keyboard Wrist Rest Pad Wrist Rest Support for Office Gaming Computer Laptop Ergonomic Comfortable Pain Relief- Blue		1	250234	1RM3-9XMX-1WK N	10.5.2520.410.06.0000	\$18.99
				11/19/2024	MISC. SUPPLIES-CSBO	
Windex Glass and Window Cleaner Spray Bottle, Packaging Designed to Prevent Leakage and Breaking, Surface Cleaning Spray, Original Blue Scent, 23 Fl Oz		1	250234	1RM3-9XMX-1WK N	10.5.2520.410.06.0000	\$3.48
				11/19/2024	MISC. SUPPLIES-CSBO	
VANRA Sticky Notes 4 x 4-Inches Self-Stick Note Cube Memo Pads Strong Adhesive, 400-Sheets/Cube (Ivory White)		1	250234	1RM3-9XMX-1WK N	10.5.2520.410.06.0000	\$11.97
				11/19/2024	MISC. SUPPLIES-CSBO	

Darlen Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Purell Advanced Hand Sanitizer Naturals with Plant Based Alcohol, Citrus Scent, 12 fl oz Pump Bottle (Pack of 4), 3623-06-EC2		1	250234	1VRK-699Y-41NV 11/19/2024	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO Check #: 7417	\$25.99
PO/InvoiceTotal:						\$176.47
Check Group:						
CleanAide® All Purpose Twist Yarn Microfiber Mop Pads 10 Inches Blue 6 Pack		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$17.92
Duck Color Duct Tape 3-Pack, 1.88 Inches x 30 Yards, 90 Yards Total, 3-Roll Pack, Black, 3 Piece (242913)		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$21.49
toolant 3/16" Concrete Drill Bit Set & Masonry Drill Bit Set, Shockproof Hex Shank Hammer Drill Bit Set for Glass/Brick/Plastic/Cement/Tile, Industrial Strength Carbide Drill Bit Tip 1/4" Box of 10		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$16.89
(200 pcs) Wensilon #10x1"for Sheet Metal Self-Tapping Screws 410 Stainless Steel Truss Head High-Strength Quick Tapping Screws		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$15.99
CONFAST 3/16" x 1" #8-10 Yellow Plastic Ribbed Drywall Anchor, 100/Bag		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$7.09
Wensilon(300pcs)#8x3/4"for Sheet Metal Self-Tapping Screws 410 Stainless Steel Truss Head High-Strength Quick Tapping Screws		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$12.99
#10 x 1 Pan Head Self Tapping Screw, Pan Head Sheet Metal Screws Wood Screws, Stainless Steel 304 (18-8), 100 Pack		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$9.99
Wensilon(200pcs)#8x1"for Sheet Metal Self-Tapping Screws 410 Stainless Steel Truss Head High-Strength Quick Tapping Screws		1	250235	1MMD-3VGJ-6HL 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$12.99

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
San Jamar Classic Element Paper Towel Dispenser Wall-Mounted Commercial Roll Dispenser, Fits All Core Sizes with Lever for Bathroom, Kitchens, and Restaurants, Plastic, Universal Paper, Black Pearl		1	250235	1VFM-V3LY-NLT N 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$48.99
Wensilon(100 PCS) 1/4" * 1-3/4" Slotted Hex Washer Head Concrete Screws Anchor Kit Blue Flat Head for Anchoring to Masonry, Block or Brick Stucco		2	250235	1VFM-V3LY-NLT N 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$19.98
Check #: 7417						PO/InvoiceTotal: \$184.32
Check Group: White Chalk 100PCS, Low Dust Chalks Stick Bulk for Chalkboard Blackboard Non-Toxic		6	250236	1Y4D-1GRJ-G91 C 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$59.94
Check #: 7417						PO/InvoiceTotal: \$59.94
Check Group: Corbin Russwin ED5000 Series Satin Satainless Steel Rim		1	250237	1XVV-P7N7-RH6 F 11/19/2024	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$1,232.38
Check #: 7417						PO/InvoiceTotal: \$1,232.38
Check Group: Safety Glasses: Bulk Protective Eyewear		2	250239	1R4M-WMW1-D WTC 11/19/2024	10.5.1110.410.02.0000 MISC. SUPPLIES/WORKBOOKS	\$166.58
Check #: 7417						PO/InvoiceTotal: \$166.58
Check Group: Tampax Regular, 500 Piece/Carton		1	250244	1YHJ-4T3H-R7YN 11/19/2024	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$74.00
Check #: 7417						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$74.00</u>
						Vendor Total: <u>\$7,057.00</u>
AMERICAN BOTTLING COMPANY	3569					
Check Group:						
FOOD: Juice - EJJ		1 0		4660607024 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$291.50
CREDIT: Juice - EJJ		1 0		4660607025-CR 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	(\$6.00)
						Check #: 7418
						PO/InvoiceTotal: <u>\$285.50</u>
						Vendor Total: <u>\$285.50</u>
ANDERSEN, COLLEEN M						
Check Group:						
Positiave Paws Pick me up		1 0		V282390 11/19/2024	10.5.1110.490.04.0007 PBIS_ Mark Delay	\$19.43
Positive Paws Pick me up		1 0		V625742 11/19/2024	10.5.1110.490.04.0007 PBIS_ Mark Delay	\$102.59
						Check #: 7419
						PO/InvoiceTotal: <u>\$122.02</u>
						Vendor Total: <u>\$122.02</u>
ANDERSON PEST CONTROL	66					
Check Group:						
Pest Control Services: Lace		1 0		70271071 11/19/2024	20.5.2540.323.02.0000 REPAIR/MAINTENANCE LACE	\$71.92
Pest Control Services: EJJ		1 0		70271071 11/19/2024	20.5.2540.323.03.0000 REPAIR/MAINTENANCE EJJ	\$71.92
Pest Control Services: MD		1 0		70271071 11/19/2024	20.5.2540.323.04.0000 REPAIR MAINTENANCE MD	\$71.93
						Check #: 7420
						PO/InvoiceTotal: <u>\$215.77</u>

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
APPLE COMPUTER, INC._81	81					\$215.77
Check Group:						
Charger		10 0		MB29672033 11/19/2024	10.5.2225.490.06.0000 MISC. SUPPLIES	\$490.00
USB- C Power Adapter		10 0		MB29672033 11/19/2024	10.5.2225.490.06.0000 MISC. SUPPLIES	\$590.00
						Check #: 7421
						PO/InvoiceTotal: <u>\$1,080.00</u>
						Vendor Total: <u>\$1,080.00</u>
AT&T - INTERNET	3661					
Check Group:						
Internet 10/19-11/18: Lace		1 0		9515094904 11/19/2024	20.5.2540.390.02.0000 PURCHASE SERVICE	\$805.86
Internet 10/19-11/18: EJJ		1 0		9515094904 11/19/2024	20.5.2540.390.03.0000 PURCHASE SERVICE	\$805.86
Internet 10/19-11/18: MD		1 0		9515094904 11/19/2024	20.5.2540.390.04.0000 PURCHASE SERVICE	\$805.86
Internet 10/19-11/19: Dist		1 0		9515094904 11/19/2024	20.5.2540.390.06.0000 PURCHASE SERVICE	\$805.86
						Check #: 7422
						PO/InvoiceTotal: <u>\$3,223.44</u>
						Vendor Total: <u>\$3,223.44</u>
BABINCSAK, ANDREA LEIGH						
Check Group:						
PBIS Positive Paws		1 0		V654664 11/19/2024	10.5.1110.490.04.0007 PBIS_ Mark Delay	\$75.01
Positive Paws		1 0		V763243 11/19/2024	10.5.1110.490.04.0007 PBIS_ Mark Delay	\$74.38
						Check #: 7423

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$149.39
						Vendor Total: \$149.39
BEHAVIORAL PERSPECTIVE INC						
Check Group:						
Consultation performed by Dr. Winnega		1 0		9180027 11/19/2024	10.5.2210.390.06.4457 IDEA ARP Professional Development	\$2,000.00
						Check #: 7424
						PO/InvoiceTotal: \$2,000.00
						Vendor Total: \$2,000.00
BENCHMARK EDUCATION COMPANY 3702						
Check Group:						
Hello! Gr. 3-5 Student Package Print Package Consumables 1-Year		10	250224	552739 11/19/2024	10.5.1800.410.02.4909 TITLE III Misc Supplies_Lace	\$198.00
						Check #: 7425
						PO/InvoiceTotal: \$198.00
						Vendor Total: \$198.00
BMO HARRIS _ 9674						
Check Group:						
Flowers for Funeral		1 0		V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$97.18
Flowers for Funeral		1 0		V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$79.99
IASB - BOE Conference		1 0		V881859 11/19/2024	10.5.2310.690.06.0000 CONFERENCES/SEMIN.-School Board	\$232.00
The Patio - BOE Dinner		1 0		V881859 11/19/2024	10.5.2310.410.06.0000 MISC. SUPPLIES-School Board	\$107.22
Nothing Bundt Cake - Appreciation day		1 0		V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$6.00
Form Publisher		1 0		V881859 11/19/2024	10.5.2310.410.06.0000 MISC. SUPPLIES-School Board	\$79.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Jewel - Snacks for Board Meeting		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$81.31
IASB - BOE Conference		1	0	V881859 11/19/2024	10.5.2310.690.06.0000 CONFERENCES/SEMIN.-School Board	\$180.25
IASB - BOE Conference		1	0	V881859 11/19/2024	10.5.2310.690.06.0000 CONFERENCES/SEMIN.-School Board	\$721.00
IASB - BOE Conference		1	0	V881859 11/19/2024	10.5.2310.690.06.0000 CONFERENCES/SEMIN.-School Board	\$360.50
IASB - BOE Conference		1	0	V881859 11/19/2024	10.5.2310.690.06.0000 CONFERENCES/SEMIN.-School Board	\$360.50
Nothing Bundt Cake - Apprec. Day		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$46.50
Walmart - Alice Training		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$139.66
Walmart - Alice Training		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$52.12
Flowers for Funeral		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$137.93
Flowers for Funeral		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$97.18
Indeed Jobs		1	0	V881859 11/19/2024	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$282.53
Bass Pro Shop		1	0	V881859 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$124.72
Walmart.com - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$34.72
Walmart.com - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$33.98
Walmart.com - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$70.31

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Walmart.com - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$30.94
Jewl Osce - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$8.63
Amazon - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$17.26
Walmart.com - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$95.81
Walmart.com - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$104.84
Target - Home Ec Supplies		1	0	V881859 11/19/2024	10.5.1400.402.03.0000 HOME EC. SUPPLIES EJJ	\$17.46
Lastpass.com		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$48.00
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.02.0000 MISC. SUPPLIES	\$41.00
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.03.0000 MISC. SUPPLIES	\$41.02
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.04.0000 MISC. SUPPLIES	\$41.00
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.02.0000 MISC. SUPPLIES	\$117.25
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.03.0000 MISC. SUPPLIES	\$117.25
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.04.0000 MISC. SUPPLIES	\$117.25
CCSA Fax - Dist		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$15.00
CCSI Fax - EJJ		1	0	V881859 11/19/2024	10.5.2225.390.03.0000 PURCHASE SERVICE	\$49.99

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
CCSI Fax - MD		1	0	V881859 11/19/2024	10.5.2225.390.04.0000 PURCHASE SERVICE	\$49.99
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.02.0000 MISC. SUPPLIES	\$114.84
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.03.0000 MISC. SUPPLIES	\$114.84
The Home Depot - Mounting Supplies		1	0	V881859 11/19/2024	10.5.2225.490.04.0000 MISC. SUPPLIES	\$114.84
GoDaddy Subscription		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$44.34
CCSI Fax - Lace		1	0	V881859 11/19/2024	10.5.2225.390.02.0000 PURCHASE SERVICE	\$49.99
GoogleSuite		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$36.00
Grokability - Inventory Renewal		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$299.99
OpenAi CDhatGpt		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$20.00
DYN DYN.COM		1	0	V881859 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$55.00
Check #: 7426						
						PO/InvoiceTotal: <u>\$5,087.13</u>
						Vendor Total: <u>\$5,087.13</u>
BMO HARRIS _ 9682						
Check Group:						
Hair Butterflies		1	0	V577476 11/19/2024	10.5.2900.490.04.4300 Title I: Homeless Supplies	\$206.00
IASBO Conference		1	0	V577476 11/19/2024	10.5.2520.690.06.0000 SEMIN. AND CONFERENCES-CSBO	\$285.00
Parallels Subscription		1	0	V577476 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$1,499.90

Darren Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Great Lakes Coaches Clinic		1 0		V577476 11/19/2024	10.5.1501.643.06.0000 ATHLETIC/DUES & FEES DIS	\$135.00
CheckDepot		1 0		V577476 11/19/2024	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$69.66
Paddle.net Crashplan		1 0		V577476 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$49.95
Totally Promotional		1 0		V577476 11/19/2024	10.5.2520.410.06.0000 MISC. SUPPLIES-CSBO	\$177.00
Amazon Web Services		1 0		V577476 11/19/2024	10.5.2225.390.06.0000 PURCHASE SERVICE	\$0.34
Pearon Assessment		1 0		V577476 11/19/2024	10.5.2140.410.06.0000 MISC. SUPPLIES	\$4.00

Check #: 7427

PO/InvoiceTotal: \$2,426.85

Vendor Total: \$2,426.85

BOB'S DAIRY SERVICE

Check Group:

FOOD: Milk 1%		100 0		335784 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$28.50
FOOD: Chocolate Milk Skim		600 0		335784 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$174.00
FOOD: Milk 1%		150 0		335785 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$42.75
FOOD: Chocolate Milk Skim		700 0		335785 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$203.00
FOOD: Milk 1%		50 0		335786 11/19/2024	10.5.2560.410.03.0000 FOOD: EJV	\$14.25
FOOD: Chocolate Milk Skim		300 0		335786 11/19/2024	10.5.2560.410.03.0000 FOOD: EJV	\$87.00
FOOD: Milk 1%		100 0		336548 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$28.50

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD: Chocolate Milk Skim		550	0	336548 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$159.50
FOOD: Milk 1%		100	0	336549 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$28.50
FOOD: Chocolate Milk Skim		700	0	336549 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$203.00
FOOD: Milk 1%		100	0	336550 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$28.50
FOOD: Chocolate Milk Skim		500	0	336550 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$145.00
FOOD: Milk 1%		150	0	337358 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$42.75
FOOD: Chocolate Milk Skim		600	0	337358 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$174.00
FOOD: Milk 1%		150	0	337359 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$42.75
FOOD: Chocolate Milk Skim		650	0	337359 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$188.50
FOOD: Milk 1%		50	0	337360 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$14.25
FOOD: Chocolate Milk Skim		450	0	337360 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$130.50
FOOD: Chocolate Milk Skim		400	0	338100 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$119.20
FOOD: Milk 1%		50	0	338101 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$14.50
FOOD: Chocolate Milk Skim		200	0	338101 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$59.60
FOOD: Milk 1%		100	0	338102 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$29.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD: Chocolate Milk Skim		400	0	338102 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$119.20
					Check #: 7428	
					PO/InvoiceTotal:	\$2,076.75
					Vendor Total:	\$2,076.75
BOOM LEARNING						
Check Group:						
Boom Learning Licenses for DeLay staff (14)		1	250199	240918-23135 11/19/2024	10.5.2225.390.04.0000 PURCHASE SERVICE	\$699.86
Boom Learning points (5000)		10	250199	240918-23135 11/19/2024	10.5.2225.390.04.0000 PURCHASE SERVICE	\$500.00
					Check #: 7429	
					PO/InvoiceTotal:	\$1,199.86
					Vendor Total:	\$1,199.86
CALIBRANT ENERGY						
Check Group:						
Electricity: Lace Solar Power		1	0	900465 11/19/2024	20.5.2540.466.02.0000 ELECTRICITY - LACE	\$2,094.31
					Check #: 7430	
					PO/InvoiceTotal:	\$2,094.31
					Vendor Total:	\$2,094.31
CATAPULT						
Check Group:						
FSA Administration		53	0	00156359 11/19/2024	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$265.00
File Feed Surcharge Fee		1	0	00156359 11/19/2024	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$10.00
					Check #: 7431	
					PO/InvoiceTotal:	\$275.00
					Vendor Total:	\$275.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
CDW GOVERNMENT, INC.	2968					
Check Group:						
Gopher Pack S		1 0		ZR00562585 11/19/2024	10.5.2225.540.02.0000 TECHNOLOGY EQUIPMENT: LACE	\$540.00
Gopher Pack S		1 0		ZR00562585 11/19/2024	10.5.2225.540.03.0000 TECHNOLOGY EQUIPMENT: EJJ	\$540.00
Gopher Pack S		1 0		ZR00562585 11/19/2024	10.5.2225.540.04.0000 TECHNOLOGY EQUIPMENT: MD	\$540.00
Local Hero S		1 0		ZR00562586 11/19/2024	10.5.2225.540.02.0000 TECHNOLOGY EQUIPMENT: LACE	\$166.66
Local Hero S		1 0		ZR00562586 11/19/2024	10.5.2225.540.03.0000 TECHNOLOGY EQUIPMENT: EJJ	\$166.67
Local Hero S		1 0		ZR00562586 11/19/2024	10.5.2225.540.04.0000 TECHNOLOGY EQUIPMENT: MD	\$166.67
Little SIS for Classroom		1 0		ZR00562587 11/19/2024	10.5.2225.540.02.0000 TECHNOLOGY EQUIPMENT: LACE	\$416.66
Little SIS for Classroom		1 0		ZR00562587 11/19/2024	10.5.2225.540.03.0000 TECHNOLOGY EQUIPMENT: EJJ	\$416.67
Little SIS for Classroom		1 0		ZR00562587 11/19/2024	10.5.2225.540.04.0000 TECHNOLOGY EQUIPMENT: MD	\$416.67
Cisco WebEx/Spark Flex		1 0		ZR00568084 11/19/2024	10.5.2225.540.02.0000 TECHNOLOGY EQUIPMENT: LACE	\$4,036.00
Cisco WebEx/Spark Flex		1 0		ZR00568084 11/19/2024	10.5.2225.540.03.0000 TECHNOLOGY EQUIPMENT: EJJ	\$4,036.00
Cisco WebEx/Spark Flex		1 0		ZR00568084 11/19/2024	10.5.2225.540.04.0000 TECHNOLOGY EQUIPMENT: MD	\$4,036.00
Cisco Voice		1 0		ZR00568085 11/19/2024	10.5.2225.540.02.0000 TECHNOLOGY EQUIPMENT: LACE	\$670.00
Cisco Voice		1 0		ZR00568085 11/19/2024	10.5.2225.540.03.0000 TECHNOLOGY EQUIPMENT: EJJ	\$670.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Cisco Voice		1	0	ZR00568085 11/19/2024	10.5.2225.540.04.0000 TECHNOLOGY EQUIPMENT: MD	\$670.00
Cisco Voice		1	0	ZR00579475 11/19/2024	10.5.2225.540.02.0000 TECHNOLOGY EQUIPMENT: LACE	\$288.17
Cisco Voice		1	0	ZR00579475 11/19/2024	10.5.2225.540.03.0000 TECHNOLOGY EQUIPMENT: EJV	\$288.18
Cisco Voice		1	0	ZR00579475 11/19/2024	10.5.2225.540.04.0000 TECHNOLOGY EQUIPMENT: MD	\$288.18
Check #: 7432						
						PO/InvoiceTotal: <u>\$18,352.53</u>
						Vendor Total: <u>\$18,352.53</u>
CENTRAL STATES BUS SALES, INC.	3847					
Check Group:						
Inspection 26/LOF/Brake pull		1	0	IN634623 11/19/2024	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$628.73
Supplies: Coolant		6	0	IN634957 11/19/2024	40.5.2554.390.06.0000 BUS REPAIR SERVICE	\$118.74
Brake Pull/Inspection		1	0	IN635800 11/19/2024	40.5.2554.390.06.0000 BUS REPAIR SERVICE	\$252.00
Camera Issue Maintenance		1	0	IN636329 11/19/2024	40.5.2554.390.06.0000 BUS REPAIR SERVICE	\$105.95
Check #: 7433						
						PO/InvoiceTotal: <u>\$1,105.42</u>
						Vendor Total: <u>\$1,105.42</u>
CINTAS						
Check Group:						
Laundry Bag/Dust Mop		1	0	4208789915 11/19/2024	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$108.26
Check #: 7434						
						PO/InvoiceTotal: <u>\$108.26</u>

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$108.26
CITY OF DARIEN	1282					
Check Group:						
False Alarm Fines		1 0		081 11/19/2024	20.5.2540.390.03.0000 PURCHASE SERVICE	\$50.00
False Alarm		1 0		106 11/19/2024	20.5.2540.390.04.0000 PURCHASE SERVICE	\$25.00
Elevator Inspection		1 0		18513 11/19/2024	20.5.2540.390.03.0000 PURCHASE SERVICE	\$50.00
Premium Gas		99.7 0		18552 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$289.13
Diesel		27.5 0		18552 11/19/2024	40.5.2550.464.06.0000 BUS GAS AND OIL DIST.	\$89.93
						Check #: 7435
						PO/InvoiceTotal: \$504.06
						Vendor Total: \$504.06
CODE COMBAT						
Check Group:						
Semester licenses for Code Combat for EJJ Computer Education		100	250243	F031X479-0006 11/19/2024	10.5.2225.390.03.0000 PURCHASE SERVICE	\$2,000.00
						Check #: 7436
						PO/InvoiceTotal: \$2,000.00
						Vendor Total: \$2,000.00
COMED	329					
Check Group:						
Electricity: EJJ		1 0		V203115 11/19/2024	20.5.2540.466.03.0000 ELECTRICITY - EJJ	\$8,064.23
Electricity:EJJ		1 0		V542329 11/19/2024	20.5.2540.466.03.0000 ELECTRICITY - EJJ	\$3,600.91

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Electricity: MD		1 0		V776775 11/19/2024	20.5.2540.466.04.0000 ELECTRICITY - M.D.	\$4,621.56
Check #: 7437						
PO/InvoiceTotal:						\$16,286.70
Vendor Total:						\$16,286.70
COMMERCIAL FOOD SYSTEMS, INC.	4586					
Check Group:						
FOOD: Lace		1 0		568935 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$334.31
FOOD: EJH		1 0		568935 11/19/2024	10.5.2560.410.03.0000 FOOD: EJH	\$393.64
FOOD: MD		1 0		568935 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$334.31
NON FOOD SUPPLIES: Lace		1 0		568935 11/19/2024	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$22.00
NON FOOD SUPPLIES: EJH		1 0		568935 11/19/2024	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJH	\$22.00
NON FOOD SUPPLIES: MD		1 0		568935 11/19/2024	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$22.00
Check #: 7438						
PO/InvoiceTotal:						\$1,128.26
Vendor Total:						\$1,128.26
COMMUNICATIONS DIRECT INC.	1782					
Check Group:						
Two-Way Radio		10 0		IN181830 11/19/2024	10.5.1110.410.03.0000 MISC. SUPPLIES/ WORKBOOKS	\$2,500.00
Two-Way Radio		6 0		IN181830 11/19/2024	10.5.1110.410.02.0000 MISC. SUPPLIES/WORKBOOKS	\$1,410.00
Two-Way Radio		6 0		IN181830 11/19/2024	10.5.1110.410.04.0000 MISC. SUPPLIES/WORKBOOKS	\$1,410.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Airtime for Italk Radio		5 0		RN182653 11/19/2024	20.5.2540.490.06.0000 MAINT. SUPPLIES	\$115.00
					Check #: 7439	
						PO/InvoiceTotal: \$5,435.00
						Vendor Total: \$5,435.00
COMPASS HEALTH CENTER OAKBROOK PLLC						
Check Group:						
Tutoring Services: AW		22 0		1141941 11/19/2024	10.5.1110.390.03.0000 PURCHASE SERVICE: EJJ	\$745.36
					Check #: 7440	
						PO/InvoiceTotal: \$745.36
						Vendor Total: \$745.36
CULLIGAN OF BOLINGBROOK						
Check Group:						
Misc. Supplies: Office Water		1 0		0162802 11/19/2024	10.5.2320.410.06.0000 MISC. SUPPLIES-Superintendent	\$92.48
					Check #: 7441	
						PO/InvoiceTotal: \$92.48
						Vendor Total: \$92.48
DAVE SOLTWISCH PLUMBING, INC.	3993					
Check Group:						
Maintenance: Rodding Machinew		1 0		4781102 11/19/2024	20.5.2540.390.02.0000 PURCHASE SERVICE	\$1,060.00
					Check #: 7442	
						PO/InvoiceTotal: \$1,060.00
						Vendor Total: \$1,060.00
DIANE NELSON	4345					
Check Group:						
Milage from MD to EJJ		13.5 0		V766609 11/19/2024	10.5.1110.332.04.0000 TRAVEL/REIMB	\$9.05

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 7443						
						PO/InvoiceTotal: <u> </u> \$9.05
						Vendor Total: <u> </u> \$9.05
EXTRA PACKAGING, LLC	4697					
Check Group:						
Take home Communicator- Basic color Green		200	250207	133021 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$290.00
Check #: 7444						
						PO/InvoiceTotal: <u> </u> \$290.00
						Vendor Total: <u> </u> \$290.00
FOCUS CONSULTING & TRAINING LLC						
Check Group:						
Student Check in and IEP Meeting, Met w/Case Manager		1	0	1090 11/19/2024	10.5.2210.390.06.4457 IDEA ARP Professional Development	\$615.00
Check #: 7445						
						PO/InvoiceTotal: <u> </u> \$615.00
						Vendor Total: <u> </u> \$615.00
FOX VALLEY FIRE & SAFETY CO.	450					
Check Group:						
Fire ALarm System Service		1	0	IN00719332 11/19/2024	20.5.2540.521.04.0000 LIFE SAFETY	\$1,104.50
Check #: 7446						
						PO/InvoiceTotal: <u> </u> \$1,104.50
						Vendor Total: <u> </u> \$1,104.50
GORDON FOOD SERVICE	4429					
Check Group:						
CREDIT: Juice - EJJ		1	0	9014736678-CR 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	(\$21.56)
FOOD: Lace		1	0	9014901906 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$352.09

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
FOOD: EJJ		1	0	9014901906 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$523.79
FOOD: MD		1	0	9014901906 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$352.10
FOOD: Lace		1	0	9014995840 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$251.03
FOOD: EJJ		1	0	9014995840 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$386.53
FOOD: MD		1	0	9014995840 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$251.03
NON FOOD SUPPLIES: Lace		1	0	9014995840 11/19/2024	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$17.68
NON FOOD SUPPLIES: EJJ		1	0	9014995840 11/19/2024	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$17.67
NON FOOD SUPPLIES: MD		1	0	9014995840 11/19/2024	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$17.67
FOOD: Lace		1	0	9015148734 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$191.89
FOOD: EJJ		1	0	9015148734 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$292.70
FOOD: MD		1	0	9015148734 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$191.90
NON FOOD SUPPLIES: Lace		1	0	9015148734 11/19/2024	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$8.55
NON FOOD SUPPLIES: EJJ		1	0	9015148734 11/19/2024	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$8.56
NON FOOD SUPPLIES: MD		1	0	9015148734 11/19/2024	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$8.56
NON FOOD SUPPLIES: Lace		1	0	9015240356 11/19/2024	10.5.2560.490.02.0000 NON FOOD SUPPLIES: LACE	\$46.69

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
NON FOOD SUPPLIES: EJJ		1	0	9015240356 11/19/2024	10.5.2560.490.03.0000 NON FOOD SUPPLIES: EJJ	\$46.69
NON FOOD SUPPLIES: MD		1	0	9015240356 11/19/2024	10.5.2560.490.04.0000 NON FOOD SUPPLIES: MD	\$46.69
FOOD: Lace		1	0	9015240356 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$409.74
FOOD: EJJ		1	0	9015240356 11/19/2024	10.5.2560.410.03.0000 FOOD: EJJ	\$411.14
FOOD: MD		1	0	9015240356 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$409.73
Check #: 7447						
						PO/InvoiceTotal: <u>\$4,220.87</u>
						Vendor Total: <u>\$4,220.87</u>
GRAND PRAIRIE TRANSIT WS	1213					
Check Group:						
Pupil Transportation: Lace		1	0	RTINV1006691 11/19/2024	40.5.2550.331.02.0000 PUPIL TRANSPORTATION LACE	\$13,447.71
Pupil Transportation: EJJ		1	0	RTINV1006691 11/19/2024	40.5.2550.331.03.0000 PUPIL TRANSPORTATION EJJ	\$32,040.35
Pupil Transportation: MD		1	0	RTINV1006691 11/19/2024	40.5.2550.331.04.0000 PUPIL TRANSPORTATION MD	\$35,349.85
1 Route, 15 Days		15	0	RTINV1006706 11/19/2024	40.5.2550.331.06.0001 TRANSPORTATION OUTSOURCE DRIVER	\$5,616.00
Check #: 7448						
						PO/InvoiceTotal: <u>\$86,453.91</u>
						Vendor Total: <u>\$86,453.91</u>
HELPING HAND CENTER						
Check Group:						
School Tuition: AD		20	0	PS-INV107559 11/19/2024	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$7,673.40

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 7449						
						PO/InvoiceTotal: <u>\$7,673.40</u>
						Vendor Total: <u>\$7,673.40</u>
HOME DEPOT	2126					
Check Group:						
Lace - Tools for Repair		1 0		1075102 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$19.94
Buses supplies		1 0		1075102 11/19/2024	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$39.33
Gaga Pit Top Cap Replacement		1 0		3050291 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$63.13
Delivery Fee for supplies		1 0		5902374.1 11/19/2024	20.5.2540.490.06.0000 MAINT. SUPPLIES	\$13.99
Bus Barn Supplies		1 0		6074763 11/19/2024	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$24.86
EJH Front Door Repair		1 0		6074763 11/19/2024	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$32.49
Playground Swing/Drinking fountain		1 0		9064981 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$38.34
Buses supplies		1 0		9064981 11/19/2024	40.5.2550.490.06.0000 TRANSP. SUPPLIES & MATER	\$109.13
Check #: 7450						
						PO/InvoiceTotal: <u>\$341.21</u>
Check Group:						
4" L Steel heavy Duty Hasp Latch		2 250161		4901257 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$19.55
Heavy Duty Outdoor Padlock with key, 2"wide, 1 1/2" shackle, 2 pack		1 250161		4901257 11/19/2024	20.5.2540.490.02.0000 MAINT. SUPPLIES	\$29.38
Check #: 7450						
						PO/InvoiceTotal: <u>\$48.93</u>

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
32-Watt 4 ft. Cool White Linear T8 Fluorescent Tube Light Bulb (30-Pack)		3	250203	1576261 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$211.94
Nashua Tape 1.89 in. x 120 yd. 300 Heavy-Duty Duct Tape in Silver (2-Pack)		2	250203	2767194 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$28.53
Check #: 7450						
						PO/InvoiceTotal: <u>\$240.47</u>
						Vendor Total: <u>\$630.61</u>
HOMER JUNIOR HIGH						
Check Group:						
Homer Mustang Invitational Saturday, December 21, 2024, 1st-5th Place Medals/Trophies Ind;1st-3rd Place Team -> \$350 payable to Homer Junior High		1	250222	V809322 11/19/2024	10.5.1501.413.03.0000 ATHLETIC SUPPLIES	\$350.00
Check #: 7451						
						PO/InvoiceTotal: <u>\$350.00</u>
						Vendor Total: <u>\$350.00</u>
ILLINOIS ASSN OF SCHOOL BOARDS 513						
Check Group:						
Board Governance Review - In-District Workshop		1	0	455084 11/19/2024	10.5.2310.640.06.0000 DUES AND FEES-School Board	\$400.00
Check #: 7452						
						PO/InvoiceTotal: <u>\$400.00</u>
						Vendor Total: <u>\$400.00</u>
ILLINOIS SCIENCE OLYMPIAD						
Check Group:						
Illinois Science Olympiad Registration Fee -> Varsity Team, B Division, 6th-8th Grade		1	250208	1012024 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$350.00
Check #: 7453						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$350.00
						Vendor Total: \$350.00
ILLINOIS STATE POLICE	3792					
Check Group:						
Background Checks		6 0		20241004536 11/19/2024	10.5.2310.390.06.0000 PURCHASE SERVICE-School Board	\$169.50
						Check #: 7454
						PO/InvoiceTotal: \$169.50
						Vendor Total: \$169.50
ILMEA STATE OFFICE	4549					
Check Group:						
Registration for Music Education Conference		1 0		V807210 11/19/2024	10.5.1502.640.03.0000 MUSIC DUES/FEES	\$100.00
						Check #: 7455
						PO/InvoiceTotal: \$100.00
						Vendor Total: \$100.00
INGRID MUELLER						
Check Group:						
Vocal Accompanist		8 0		V269205 11/19/2024	10.5.1502.390.03.0000 Music PURCHASE SERVICE	\$197.12
Vocal Accompanist		3 0		V524773 11/19/2024	10.5.1502.390.03.0000 Music PURCHASE SERVICE	\$73.92
						Check #: 7456
						PO/InvoiceTotal: \$271.04
						Vendor Total: \$271.04
INTEGRATED SYSTEMS CORPORATION	4348					
Check Group:						
Purchase Service: Skyward System Hosting: Lace		1 0		0742963 11/19/2024	10.5.2660.390.02.0000 PURCHASE SERVICE: LACE	\$200.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Purchase Service: Skyward System Hosting: EJH		1 0		0742963 11/19/2024	10.5.2660.390.03.0000 PURCHASE SERVICE: EJH	\$200.00
Purchase Service: Skyward System Hosting: MD		1 0		0742963 11/19/2024	10.5.2660.390.04.0000 PURCHASE SERVICE: MD	\$200.00
					Check #: 7457	
						PO/InvoiceTotal: \$600.00
						Vendor Total: \$600.00
INTERPRENET						
Check Group:						
Interpreter-MD		1 0		147297 11/19/2024	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$254.84
Interpreter-MD		1 0		148928 11/19/2024	10.5.1110.390.04.0000 PURCHASE SERVICE: MD	\$163.50
					Check #: 7458	
						PO/InvoiceTotal: \$418.34
						Vendor Total: \$418.34
JAMF SOFTWARE, LLC	4174					
Check Group:						
Jamf Pro for macOS		1 0		90071094 11/19/2024	10.5.2225.390.02.0000 PURCHASE SERVICE	\$743.54
					Check #: 7459	
						PO/InvoiceTotal: \$743.54
						Vendor Total: \$743.54
JORIE KLIP	3797					
Check Group:						
Milage to/from IAASE Conference		125.2 0		V236916 11/19/2024	10.5.1110.332.02.0000 TRAVEL/REIMB	\$83.88
					Check #: 7460	
						PO/InvoiceTotal: \$83.88
						Vendor Total: \$83.88

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
KATERI QUINONEZ						
Check Group:						
Milage Sept/Oct		98 0		V353531 11/19/2024	10.5.2140.332.06.0000 TRAVEL/REIMB	\$65.66
					Check #: 7461	
					PO/InvoiceTotal:	\$65.66
					Vendor Total:	\$65.66
KELLY SILARSKI						
Check Group:						
Early Childhood Evaluations October 3,7,8,17		1 0		V188783 11/19/2024	10.5.2140.390.06.0000 Psychologist Services	\$480.00
					Check #: 7462	
					PO/InvoiceTotal:	\$480.00
					Vendor Total:	\$480.00
KONICA MINOLTA BUSINESS SOLUTIONS						
Check Group:						
Printing Services: EJJ		1 0		296703559 11/19/2024	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$168.03
Printing Services: Lace		1 0		296703560 11/19/2024	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$70.53
Printing Services: MD		1 0		296703830 11/19/2024	10.5.2225.360.04.0000 PRINTING SERVICE - MD	\$2,677.72
Printing Services: Lace		1 0		296704025 11/19/2024	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$301.70
Printing Services: EJJ		1 0		296704213 11/19/2024	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$385.63
Printing Services: EJJ		1 0		296704215 11/19/2024	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$1,200.51
Printing Service: Dist		1 0		296704399 11/19/2024	10.5.2225.360.06.0000 PRINTING SERVICE - DIST	\$14.64

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Printing Services: Lace		1	0	9010179567 11/19/2024	10.5.2225.360.02.0000 PRINTING SERVICE - LACE	\$142.04
Printing Services: EJJ		1	0	9010179567 11/19/2024	10.5.2225.360.03.0000 PRINTING SERVICE - EJJ	\$52.98
Printing Services: MD		1	0	9010179567 11/19/2024	10.5.2225.360.04.0000 PRINTING SERVICE - MD	\$217.31
Check #: 7463						
PO/InvoiceTotal:						\$5,231.09
Vendor Total:						\$5,231.09
KRIHA BOUCEK						
Check Group:						
Board Legal Services		1	0	7486 11/19/2024	10.5.2310.318.06.0000 BOARD - LEGAL SERVICES-School Board	\$297.00
Check #: 7464						
PO/InvoiceTotal:						\$297.00
Vendor Total:						\$297.00
LAKESHORE LEARNING MATERIALS	1973					
Check Group:						
9x12 Construction paper Blue		2	250202	230853102324 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$147.00
9x12 Construction paper White		2	250202	230853102324 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$147.00
9x12 Construction paper Yellow		2	250202	230853102324 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$147.00
12x18 Construction paper white		2	250202	230853102324 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$147.00
9x12 Construction paper Red		2	250202	230853102324 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES	\$147.00
Check #: 7465						
PO/InvoiceTotal:						\$735.00

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
LANTER DISTRIBUTING LLC	448					\$735.00
Check Group:						
FOOD: Lace - Delivery		1 0		S274295 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$16.42
FOOD: EJH - Delivery		1 0		S274295 11/19/2024	10.5.2560.410.03.0000 FOOD: EJH	\$16.43
FOOD: MD - Delivery		1 0		S274295 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$16.43
FOOD: Lace - Delivery		1 0		S275521 11/19/2024	10.5.2560.410.02.0000 FOOD: LACE	\$28.16
FOOD: EJH - Delivery		1 0		S275521 11/19/2024	10.5.2560.410.03.0000 FOOD: EJH	\$28.16
FOOD: MD - Delivery		1 0		S275521 11/19/2024	10.5.2560.410.04.0000 FOOD: MD	\$28.16
						Check #: 7466
						PO/InvoiceTotal:
						\$133.76
						Vendor Total:
						\$133.76
LITTLE FRIENDS, INC.	3494					
Check Group:						
Private School: JP		21 0		160568 11/19/2024	10.5.1912.670.02.0000 PRIVATE FACILITY TUITION: LACE PUPILS	\$5,962.32
						Check #: 7467
						PO/InvoiceTotal:
						\$5,962.32
						Vendor Total:
						\$5,962.32
MCGRAW-HILL SCHOOL EDUCATION HOLDING LLC	4289					
Check Group:						
Corrective Reading Decoding Level A, Workbook		3	250206	134833255001 11/19/2024	10.5.1250.410.06.0000 MISC. SUPPLES/WORKBOOKS	\$56.55

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
Corrective Reading Decoding Level B1, Workbook		3	250206	134833255001 11/19/2024	10.5.1250.410.06.0000 MISC. SUPPLES/WORKBOOKS	\$50.29	
Corrective Reading Decoding Level A, Presentation Book 1		1	250206	134833255001 11/19/2024	10.5.1250.410.06.0000 MISC. SUPPLES/WORKBOOKS	\$255.69	
Corrective Reading Decoding Level A, Teacher Guide		1	250206	134833255001 11/19/2024	10.5.1250.410.06.0000 MISC. SUPPLES/WORKBOOKS	\$41.52	
Corrective Reading Decoding Level B1, Teacher Presentation Book		1	250206	134833255001 11/19/2024	10.5.1250.410.06.0000 MISC. SUPPLES/WORKBOOKS	\$299.17	
Check #: 7468							
						PO/InvoiceTotal: <u>\$703.22</u>	
						Vendor Total: <u>\$703.22</u>	
NICOR	643						
Check Group:							
Natural Gas: Lace		1	0	V228609 11/19/2024	20.5.2540.465.02.0000 NATURAL GAS - LACE	\$362.96	
Natural Gas: EJV		1	0	V290762 11/19/2024	20.5.2540.465.03.0000 NATURAL GAS - EJV	\$579.27	
Natural Gas: Bus Barn		1	0	V341919 11/19/2024	40.5.2550.465.06.0000 NATURAL GAS - BUS BARN	\$32.26	
Natural Gas: MD		1	0	V550520 11/19/2024	20.5.2540.465.04.0000 NATURAL GAS - M.D.	\$757.12	
Check #: 7469							
						PO/InvoiceTotal: <u>\$1,731.61</u>	
						Vendor Total: <u>\$1,731.61</u>	
NORTH DUPAGE SPECIAL ED. COOPERATIVE	4690						
Check Group:							
Quarterly Tuition Bill: LS		1	0	061EstFY25NOV2 4 11/19/2024	10.5.4120.391.06.0000 LADSE TUITION CHARGE	\$49,331.43	
Check #: 7470							

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$49,331.43
						Vendor Total: \$49,331.43
OCCUPATIONAL HEALTH CENTERS OF ILLINOIS	4092					
Check Group:						
Bus Driver Exam		1	0	1015912992 11/19/2024	40.5.2550.319.06.0000 BUS DRIVERS PHYSICAL EXA	\$149.00
						Check #: 7471
						PO/InvoiceTotal: \$149.00
						Vendor Total: \$149.00
OFFICE DEPOT INC.	2301					
Check Group:						
Office Depot® Brand Binder Clips, Medium, 1-1/4" Wide, 5/8" Capacity, Black, Pack Of 144 (12 Boxes Of 12 Clips)		2	250204	388870754001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$18.20
Office Depot® Brand Ruled Index Cards, 4" x 6", White, Pack Of 300		5	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$11.95
Office Depot® Brand Side-Application Correction Tape, 1 Line x 392", Assorted Colors, Pack Of 6		2	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$13.58
Office Depot® Brand Carabiner-Style ID Card Reels, Assorted Colors, Pack Of 4		5	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$16.40
Office Depot® Brand File Folders, 1/3 Cut, Letter Size, 30% Recycled, Manila, Pack Of 100 Folders		2	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$13.98
Paper Mate® Flair® Porous-Point Pens, Medium Point, 0.7 mm, Red Barrel, Red Ink, Pack Of 12		1	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$12.54
Master Caster® Big Foot® Doorstops, 1-1/4"H x 2"W x 4-3/4"D, Brown, Pack Of 2		2	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$16.98
Office Depot® Brand Envelopes, 4-1/8" x 9-1/2", Gummed Seal, White, Box Of 500		1	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$10.74

Darlen Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Business Source Fold-back Binder Clips - Small - 0.8" Width - 0.38" Size Capacity - for Paper - 144 / Box - Black		1	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$12.99
Alliance Rubber Pale Crepe Gold® Rubber Bands, #64, 3 1/2" x 1/4", 1 Lb, Box Of 490		1	250204	388870755001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$4.93
TOPS™ Second Nature® 100% Recycled Writing Pads, 5" x 8", Legal Ruled, 50 Sheets, White, Pack Of 12 Pads		1	250204	388870755002 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$17.70
Paper Mate® Flair® Porous-Point Pens, Medium Point, 0.7 mm, Black Barrel, Black Ink, Pack Of 36 Pens		1	250204	392596377001 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$32.89
Office Depot® Brand Liquid Ink Highlighters With Chisel Tips, Assorted Colors, Pack Of 12		2	250204	V106357 11/19/2024	10.5.1110.490.02.0000 MISC. General SUPPLIES Lace	\$6.16
Check #: 7472						
PO/InvoiceTotal:						\$189.04
Vendor Total:						\$189.04
PEARSON	3124					
Check Group:						
GFTA-# Q-Global Manual (Digital)		1	250164	27061158 11/19/2024	10.5.1220.490.06.0000 SPED: MISC. Supplies	\$135.70
GFTA-3 Q-Global Stimulus Book (Digital)		1	250164	27061158 11/19/2024	10.5.1220.490.06.0000 SPED: MISC. Supplies	\$287.80
GFTA-# Record Forms QTY 25		1	250164	27068458 11/19/2024	10.5.1220.490.06.0000 SPED: MISC. Supplies	\$56.25
Check #: 7473						
PO/InvoiceTotal:						\$479.75
Vendor Total:						\$479.75
PITNEY BOWES_674	674					
Check Group:						
Postage: Leasing charges for postage		1	0	3106917334 11/19/2024	10.5.2310.340.06.0000 POSTAGE-School Board	\$190.20

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 7474						
						PO/InvoiceTotal: <u>\$190.20</u>
						Vendor Total: <u>\$190.20</u>
PLANSOURCE						
Check Group:						
Purchase Service - ACA OCT 2024		237 0		IN344886 11/19/2024	10.5.2520.390.06.0000 PURCHASE SERVICE-CSBO	\$156.42
Check #: 7475						
						PO/InvoiceTotal: <u>\$156.42</u>
						Vendor Total: <u>\$156.42</u>
PM MUSIC CENTER	657					
Check Group:						
Reeds for Sax/Clarinet		1 0		2352149 11/19/2024	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$156.96
Supplies; Disinfectant Spray		1 0		2352159 11/19/2024	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$9.98
Supplies; Bari Sax Gold-Gilded Ligature & Plastic Cup		1 0		2366149 11/19/2024	10.5.1502.410.03.0000 MISC. SUPPLIES/SHEET MUSIC	\$89.99
Yamaha HD300 Harmony Director		1 0		2372157 11/19/2024	10.5.1502.542.03.0000 NEW EQUIPMENT	\$699.99
Flush and Clean Service		1 0		2376055 11/19/2024	10.5.1502.323.03.0000 REPAIR/MAINTENANCE	\$178.00
Flush and Clean		1 0		2376063 11/19/2024	10.5.1502.323.03.0000 REPAIR/MAINTENANCE	\$103.00
Flush and Clean		1 0		2376069 11/19/2024	10.5.1502.323.03.0000 REPAIR/MAINTENANCE	\$153.00
Check #: 7476						
						PO/InvoiceTotal: <u>\$1,390.92</u>
						Vendor Total: <u>\$1,390.92</u>
PUDIL, KAREN						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Milage for State Meet		250	0	V351405 11/19/2024	10.5.1110.332.03.0000 TRAVEL/REIMB	\$167.50
					Check #: 7477	
						PO/InvoiceTotal: \$167.50
						Vendor Total: \$167.50
QUINLAN SECURITY SYSTEMS						
Check Group:						
Changed batteries in remotes		1	0	20526 11/19/2024	20.5.2540.390.03.0000 PURCHASE SERVICE	\$433.00
					Check #: 7478	
						PO/InvoiceTotal: \$433.00
						Vendor Total: \$433.00
S.E.A.L. SOUTH INC						
Check Group:						
Private School: VE		6	0	8832 11/19/2024	10.5.1912.670.03.0000 PRIVATE FACILITY TUITION: EJM PUPILS	\$1,477.02
					Check #: 7479	
						PO/InvoiceTotal: \$1,477.02
						Vendor Total: \$1,477.02
SAVVAS LEARNING COMPANY						
Check Group:						
Quick Reads Level C Book 1---6 pack		1	250193	4027270260 11/19/2024	10.5.1250.410.02.4300 TITLE I_Supplies	\$91.80
Quick Reads Level C Book 2---6 pack		1	250193	4027270260 11/19/2024	10.5.1250.410.02.4300 TITLE I_Supplies	\$91.80
Quick Reads Level D Book 1--6 pack		1	250193	4027270260 11/19/2024	10.5.1250.410.02.4300 TITLE I_Supplies	\$91.80
Quick Reads Level D Book 2--6 pack		1	250193	4027270260 11/19/2024	10.5.1250.410.02.4300 TITLE I_Supplies	\$91.80

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 7480						
						PO/InvoiceTotal: <u> </u>
						\$367.20
						Vendor Total: <u> </u>
						\$367.20
SCHOOL DATEBOOKS, INC.	3914					
Check Group:						
Stedent Handbooks		500	0	C24-0285815 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES	\$3,478.75
Check #: 7481						
						PO/InvoiceTotal: <u> </u>
						\$3,478.75
						Vendor Total: <u> </u>
						\$3,478.75
SCHOOL FIX CATALOG						
Check Group:						
Safety Orange Weighted Sign Student Crosswalk		1	250221	598428A 11/19/2024	20.5.2540.490.04.0000 MAINT. SUPPLIES	\$158.79
Check #: 7482						
						PO/InvoiceTotal: <u> </u>
						\$158.79
						Vendor Total: <u> </u>
						\$158.79
SCHOOL HEALTH CORPORATION	739					
Check Group:						
6 in applicators		8	250118	CINV000140862 11/19/2024	10.5.2130.410.04.0000 HEALTH SERVICES - MD - Nurse	\$7.28
Check #: 7483						
						PO/InvoiceTotal: <u> </u>
						\$7.28
Check Group:						
Pelican Pen lights		1	250119	CINV000149086 11/19/2024	10.5.2130.410.04.0000 HEALTH SERVICES - MD - Nurse	\$25.99
Check #: 7483						
						PO/InvoiceTotal: <u> </u>
						\$25.99
Check Group:						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Soul Shoppe Programs- Posters Bundle Reinforce key Soul Shoppe communication tools and positive messages by posting these posters in the classroom. Each set of 8.5? x 11? tool posters includes 10 "I Message," 10 "Clean-Up," 10 "Stop & Breathe," and 10 "You're Amazing".		2	250099	2024-02	10.5.2113.410.02.0000	\$94.52
				11/19/2024	MISC. SUPPLIES/WORKBOOKS Social Work Check #: 7486	
					PO/InvoiceTotal:	\$200.85
					Vendor Total:	\$200.85
SPECIALIZED EDUCATION OF ILLINOIS INC Check Group: Tuition: AD		21	0	INV205373 11/19/2024	10.5.4120.391.03.0000 LADSE TUITION_ EJH Check #: 7487	\$7,212.87
					PO/InvoiceTotal:	\$7,212.87
					Vendor Total:	\$7,212.87
STAPLES Check Group: White copier paper		50	250225	6015846306 11/19/2024	10.5.1110.490.04.0000 MISC. SUPPLIES Check #: 7488	\$2,124.50
					PO/InvoiceTotal:	\$2,124.50
Check Group: White Copy Paper		40	250238	6015846307 11/19/2024	10.5.1110.490.03.0000 MISC. SUPPLIES Check #: 7488	\$1,699.61
					PO/InvoiceTotal:	\$1,699.61
					Vendor Total:	\$3,824.11
SUBURBAN DOOR CHECK Check Group:	783					

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071 11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Electric Strike/Rekey		1	0	IN574834 11/19/2024	20.5.2540.490.03.0000 MAINT. SUPPLIES	\$932.25
					Check #: 7489	
						PO/InvoiceTotal: \$932.25
						Vendor Total: \$932.25
SUNBELT STAFFING						
Check Group:						
School Nurse		33.83	0	21048447 11/19/2024	10.5.2140.390.06.0000 Psychologist Services	\$2,774.06
School Nurse		28.16	0	21053198 11/19/2024	10.5.2140.390.06.0000 Psychologist Services	\$2,309.12
School Nurse		34	0	21058601 11/19/2024	10.5.2140.390.06.0000 Psychologist Services	\$2,788.00
School Nurse		34.42	0	21063350 11/19/2024	10.5.2140.390.06.0000 Psychologist Services	\$2,822.44
					Check #: 7490	
						PO/InvoiceTotal: \$10,693.62
						Vendor Total: \$10,693.62
TURNING POINTE AUTISM FOUNDATION						
Check Group:						
Private Tuition: AW		22	0	12676 11/19/2024	10.5.1912.670.03.0000 PRIVATE FACILITY TUITION: EJM PUPILS	\$12,833.26
					Check #: 7491	
						PO/InvoiceTotal: \$12,833.26
						Vendor Total: \$12,833.26
ULINE						
	4215					
Check Group:						
Slip Guard Mat - 2 x 3'		2	250205	184585128 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$129.16
					Check #: 7492	

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$129.16
						Vendor Total: \$129.16
UNIQUE PRODUCTS & SERV. CORP.	1420					
Check Group:						
CLEAN BY PROXY (4/1GALS)		2	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$203.36
BLEACH 6% 6-GALLONS/CASE *THIS IS A FULL CASE OF 6 GAL*		1	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$22.54
TB CIDE QUAT CLEANER 12 QTS/CS		2	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$86.78
WINNING HANDS FOAM SOAP 4/1		1	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$67.89
Industrial Strength Glass Clea ner With Ammonia, 1 Gal Bottle		2	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$68.00
LINER 24X32 500/CS .35 ML BLK 1050'S		10	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$213.90
LINER-33X39 1.2 ML 150/ BLK 6 ROLLS/25 PER ROLL		10	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$246.40
LINER-38X58 1.35ML 100/CS BLK 10/10'S		10	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$300.00
GP NITRILE GLOVE PWDR-FREE LRG 100/DP		20	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$116.00
ROLL TOWEL WHITE 8" X800' 6/CS (BEDHWTW552)		16	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$515.04
TOILET TISSUE 2 PLY 96/CS 4.5" x 3.75" (UP6120,SBT503)		5	250201	473785 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$299.00
WINNING HANDS FOAM SOAP 4/1		5	250201	473785-1 11/19/2024	20.5.2540.410.02.0000 CUSTODIAL SUPPLIES	\$339.45

Check #: 7493

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071

11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$2,478.36
Check Group:						
TOILET TISSUE 2 PLY 96/CS		6	250223	473926 11/19/2024	20.5.2540.410.03.0000 CUSTODIAL SUPPLIES	\$358.80
						Check #: 7493
						PO/InvoiceTotal: \$358.80
						Vendor Total: \$2,837.16
UNITE PRIVATE NETWORKS	4111					
Check Group:						
Purchase Service: Building : Lace		1	0	SI-24-038661 11/19/2024	20.5.2540.390.02.0000 PURCHASE SERVICE	\$525.87
Purchase Service: Building: EJM		1	0	SI-24-038661 11/19/2024	20.5.2540.390.03.0000 PURCHASE SERVICE	\$525.90
Purchase Service: Building: MD		1	0	SI-24-038661 11/19/2024	20.5.2540.390.04.0000 PURCHASE SERVICE	\$525.87
Purchase Service: Building: Dist		1	0	SI-24-038661 11/19/2024	20.5.2540.390.06.0000 PURCHASE SERVICE	\$525.87
						Check #: 7494
						PO/InvoiceTotal: \$2,103.51
						Vendor Total: \$2,103.51
UNITED DISPATCH						
Check Group:						
Transportation: LS		14	0	77396 11/19/2024	40.5.2550.331.04.0000 PUPIL TRANSPORTATION MD	\$1,819.30
Transportation: LS		36	0	77559 11/19/2024	40.5.2550.331.04.0000 PUPIL TRANSPORTATION MD	\$4,678.20
						Check #: 7495
						PO/InvoiceTotal: \$6,497.50
						Vendor Total: \$6,497.50
VOYAGER SOPRIS LEARNING						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071 11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
TransMath 3E Level 1 Developing Number Sense Print and Digital Student SET		0	250166	8203734.1 11/19/2024	10.5.1220.490.06.0000 SPED: MISC. Supplies	\$6.60
					Check #: 7496	
						PO/InvoiceTotal: <u>\$6.60</u>
						Vendor Total: <u>\$6.60</u>
WASTE MANAGEMENT	3995					
Check Group:						
Rubbish Removal: Lace		1	0	3771816-2009-9 11/19/2024	20.5.2540.321.02.0000 RUBBISH REMOVAL: LACE	\$491.67
Rubbish Removal: EJH		1	0	3771816-2009-9 11/19/2024	20.5.2540.321.03.0000 RUBBISH REMOVAL: EJH	\$612.70
Rubbish Removal: MD		1	0	3771816-2009-9 11/19/2024	20.5.2540.321.04.0000 RUBBISH REMOVAL - M.D.	\$574.37
Rubbish Removal: Bus Barn		1	0	3771816-2009-9 11/19/2024	40.5.2550.390.06.0000 PURCHASE SERVICE	\$112.61
					Check #: 7497	
						PO/InvoiceTotal: <u>\$1,791.35</u>
						Vendor Total: <u>\$1,791.35</u>
WILLOW-RIDGE GLASS, INC.	846					
Check Group:						
Clear Lami With Seamed Edges		1	0	DAR-11072024 11/19/2024	20.5.2540.390.03.0000 PURCHASE SERVICE	\$85.00
					Check #: 7498	
						PO/InvoiceTotal: <u>\$85.00</u>
						Vendor Total: <u>\$85.00</u>
WINKLER'S TREE SERVICE						
Check Group:						

Darien Public Schools District #61

Voucher Detail Listing

Voucher Batch Number: 1071 11/21/2024

Fiscal Year: 2024-2025

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Tree/Stump Removal and Storm Damage		1	0	4130 11/19/2024	20.5.2540.323.04.0000 REPAIR MAINTENANCE MD	\$2,890.00
					Check #: 7499	

PO/Invoice Total:	\$2,890.00
Vendor Total:	\$2,890.00
Grand Total:	\$310,274.99

End of Report

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
		10/14/2024		3186	Julie Kowalski	Library	Library	OBOS Supplies	68.53		72,445.35
		10/14/2024		3187	Carol Neville	Student Council	Student Council	Student Council Supplies	134.53		72,310.82
		10/14/2024		3188	Stacey Welton	Administrative	Administrative	Staff Appreciation/Recognition	27.15		72,283.67
		10/14/2024		3189	Keith Bartelmey	Box Tops	Box Tops	Softball Refreshments	60.00		72,223.67
		10/14/2024		3190	Tami Fitzgerald	PBIS	PBIS	PBIS Reward Purchases	60.00		72,163.67
		10/14/2024		3191	Emily Polacek	Music Boosters	Music Boosters	Car Wash Supplies	578.30		71,585.37
		10/14/2024		3192	Jostens	Yearbook	Yearbook	Customer #1075472	460.00		71,125.37
		10/14/2024		3193	Aramark	Administrative	Administrative	Customer #6062-44741	135.69		70,989.68
		10/22/2024		3195	Paramount Theatre	Music Boosters	Music Boosters	Choir Field Trip Deposit	260.00		70,729.68
		10/25/2024		3194	Jacob Buck	Yearbook	Yearbook	CryptoClub TE and License Reimbursement	58.33		70,671.35
		10/29/2024		3196	Aramark	Administrative	Administrative	Customer #6062-44741	92.43		70,578.92
		10/29/2024		3197	City Cruises	8th Grade Field Trip	8th Grade Field Trip	Order Number 45881302 Deposit	3,100.50		67,478.42
		10/29/2024		3198	Karen Pudil	Sports Booster Club	Sports Booster Club	XC State Plaque	40.00		67,438.42
		10/29/2024		3199	IAJHSC	Student Council	Student Council	Student Council Leadership Workshop	180.00		67,258.42
		10/31/2024			Interest Earned	Administrative	Administrative	Interest		213.80	67,472.22

Total Account Inflows: \$213.80

Total Account Outflows: -\$5,255.46

Net Account Total: -\$5,041.66

Transaction Detail For: DeLay Activity Account

This Month, Any Type, Any Status

Scheduled	Split	Date	Check #	Payee	Category	Transfer	Clr	Amount	Balance	Memo/Notes
		10/21/2024	7422	Fox Valley Park District	General Fund	General Fund	R	-1,080.00	2,058.68	2nd Grade Field trip
		10/21/2024	7423	Konow's corn Maze	General Fund	General Fund	R	-1,803.00	255.68	kdg Field trip
		10/22/2024		Deposit	General Fund	General Fund	R	1,947.00	2,202.68	Kdg Field Trip
		10/22/2024		Deposit	General Fund	General Fund	R	1,180.00	3,382.68	2nd Grade Field Trip
		10/24/2024	7424	Maree Edwards	General Fund	General Fund	R	-10.00	3,372.68	Field Trip Reimbursement
		10/31/2024		Interest	General Fund	General Fund	R	11.46	3,384.14	Interest

Total Account Inflows: \$3,138.46

Total Account Outflows: -\$2,893.00

Net Account Total: \$245.46

Transaction Detail For: Lace School Checking

Last Month, Any Type, Any Status

Scheduled	Split	Date	Check #	Payee	Category	Tags	Transfer	Payment	Clr	Deposit	Balance	Memo/Notes
		10/31/2024		General Fund	Transfer: [General Fund]		General Fund		R	82.35	24,106.00	Interest

Total Account Inflows: \$82.35

Total Account Outflows: \$0.00

Net Account Total: \$82.35

DARIEN PUBLIC SCHOOL DISTRICT 61, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	1
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS	4
MANAGEMENT'S DISCUSSION AND ANALYSIS	7
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	19
Fund Financial Statements	
Balance Sheet - Governmental Funds	21
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities	23
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	25
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities	27
Notes to Financial Statements	28
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer Contributions	
Teacher's Health Insurance Security Fund	60
Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability	
Teacher's Health Insurance Security Fund	63
Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Teachers' Retirement System	65
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	67
Schedule of Changes in the Employer's Net Pension Liability/(Asset)	
Illinois Municipal Retirement Fund	69
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual Education Fund	71

DARIEN PUBLIC SCHOOL DISTRICT 61

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

REQUIRED SUPPLEMENTARY INFORMATION - Continued

Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual	
Operations and Maintenance - Special Revenue Fund	79
Transportation - Special Revenue Fund	80
Municipal Retirement/Social Security - Special Revenue Fund	81

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet - General Fund - By Accounts	85
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	86
General Fund - by Accounts	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual	
Educational Account - General Fund	87
Debt Service Fund	96
Capital Projects Fund	97
Consolidated Year-End Financial Report	98

SUPPLEMENTAL SCHEDULE

Operating Cost and Tuition Charge	100
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FINANCIAL SECTION

This section includes:

Independent Auditor's Reports

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

October 24, 2024

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2024, 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 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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



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

October 24, 2024

Members of the Board of Education
Darien Public School District 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 61, Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated October 24, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2024

The discussion and analysis of Darien Public School District 61 (the District) financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2024. The management of the District encourages readers to consider the information presented herein in conjunction with the 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 decreased by \$6,844,463, due to a decrease in operating grants and contributions.
- General revenues accounted for \$20,833,710 in revenue or 68.1% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$9,742,118 or 31.9% of total revenues of \$30,575,828.
- The District had \$37,420,291 in expenses related to government activities. However, only \$9,742,118 of these expenses were offset by program specific charges and grants.
- Revenues for fiscal year 2024 (FY24), as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$30,575,828, inclusive of on-behalf payments to the Teacher's Retirement System. Expenditures for FY24 were \$31,141,736, 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 FY24, \$6,751,186 was included in the total revenues and expenditures of the District representing the State of Illinois contributions.
- Actual revenues received in FY24 for the General Fund, exclusive of the State of Illinois on-behalf payment to TRS and THIS, was \$19,478,480. Actual expenditures exclusive of on-behalf contributions were \$18,548,452 in FY24.
- The District decreased the total outstanding long-term debt by 15.3%. As of June 30, 2024, total outstanding debt was \$4,788,401.

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, 2024

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 six 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/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, 2024

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 \$9,289,753.

	Net Position	
	2024	2023
Current Assets	\$ 30,029,787	30,168,104
Capital Assets	15,917,712	14,664,308
Total Assets	45,947,499	44,832,412
Deferred Outflows	3,921,761	5,203,105
Total Assets/Deferred Outflows	49,869,260	50,035,517
Long-Term Debt	8,364,105	11,526,441
Other Liabilities	2,597,922	2,551,376
Total Liabilities	10,962,027	14,077,817
Deferred Inflows	29,617,480	19,823,484
Total Liabilities/Deferred Inflows	40,579,507	33,901,301
Net Position		
Net Investment in Capital Assets	11,688,188	11,557,525
Restricted	6,331,601	5,488,442
Unrestricted (Deficit)	(8,730,036)	(911,751)
Total Net Position	9,289,753	16,134,216

A large portion of the District's net position, \$11,688,188, 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, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

An additional portion, \$6,331,601, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$8,730,036, 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>2024</u>	<u>2023</u>
Revenues		
Program Revenues		
Charges for Services	\$ 846,638	635,313
Operating Grants/Contributions	8,895,480	18,608,685
General Revenues		
Taxes	17,923,357	17,227,748
General State Aid	2,014,956	1,993,854
Other General Revenues	895,397	876,106
Total Revenues	<u>30,575,828</u>	<u>39,341,706</u>
Expenses		
Instruction	22,792,030	10,760,860
Support Services	7,777,481	7,235,104
Interest and Fees	99,594	122,222
State Retirement Contribution	6,751,186	16,428,418
Total Expenses	<u>37,420,291</u>	<u>34,546,604</u>
Change in Net Position	(6,844,463)	4,795,102
Net Position - Beginning	<u>16,134,216</u>	<u>11,339,114</u>
Net Position - Ending	<u>9,289,753</u>	<u>16,134,216</u>

Net position of the District's governmental activities decreased by 42.4% (\$9,289,753 in 2024 compared to a \$16,134,216 in 2023). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$8,730,036 at June 30, 2024.

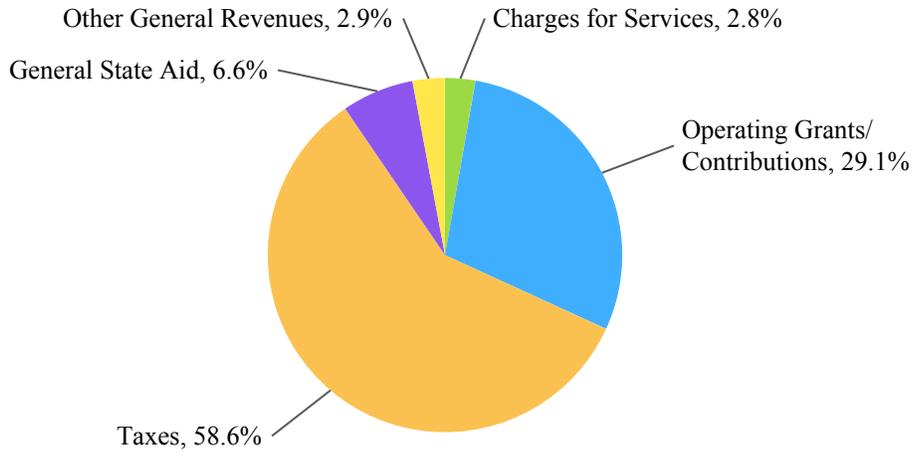
DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

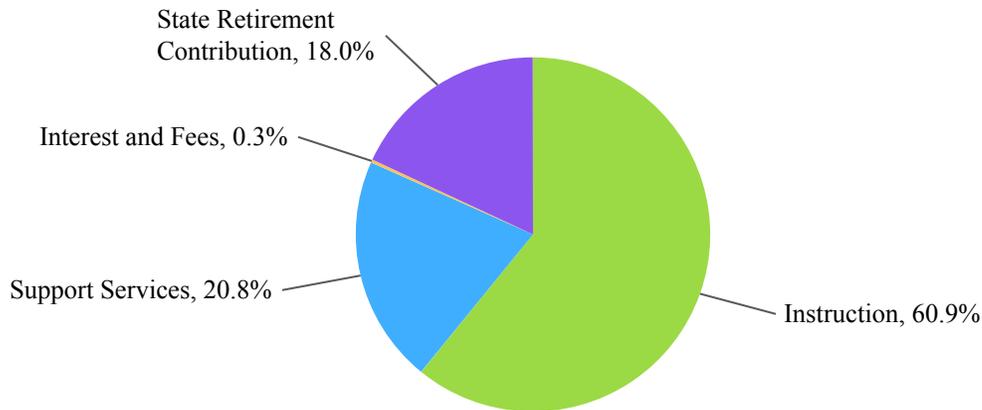
June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

District-Wide Revenues by Source



District-Wide Expenses by Function



Revenues for governmental activities totaled \$30,575,828, while the cost of all governmental functions totaled \$37,420,291. This results in a decrease in net position of \$6,844,463. In 2023, revenues of \$39,341,706 exceeded expenses of \$34,546,604, resulting in an increase in net position of \$4,795,102. The decrease in FY24 is due primarily to a decrease in revenues of \$8,765,878 during the fiscal year.

DARIEN PUBLIC SCHOOL DISTRICT 61

Management's Discussion and Analysis

June 30, 2024

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 \$19,908,020, which is a decreased of \$565,908, or 2.8%, from last year's total of \$20,473,928. Of the \$19,908,020 total, \$11,259,430, or 56.6%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY24 were \$23,824,642 and actual expenditures, excluding on-behalf payments, totaled \$24,390,550. Expenditures were monitored closely during the year, which resulted in the fund expenditures all being below budget, except in the Transportation and Debt Service funds. Property taxes accounted for the largest portion of the District's revenues, contributing 74.7% of total revenues. The remainder of revenues came from other local, state, and federal grant sources.

The General Fund increased \$930,028 to an ending fund balance of \$12,817,915. This increase is due to an increase in property taxes and state revenue sources for the current fiscal year.

The Operations and Maintenance Fund increased \$1,099,246 to an ending fund balance of \$3,752,469. This increase is due to an increase in general levy, earnings on investment, and rental income.

The Transportation Fund decreased \$266,386 to an ending fund balance of \$824,091. This decrease is due to a transfers out to the Debt Service Fund for debt retirement payments.

The Municipal Retirement/Social Security Fund decreased \$65,280 to an ending fund balance of \$1,059,851. This decrease is due to a decrease of total revenues during the fiscal year.

The Debt Service Fund increased \$13,591 to an ending fund balance of \$521,742. This increase is due to an increase in general levy receipts and a decrease in debt retirement payments from the prior year.

The Capital Projects Fund decreased \$2,277,107 to an ending fund balance of \$931,952. This decrease is due an increase in capital outlay expenditures.

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, 2024

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 \$19,478,480 by \$1,061,759. Actual expenditures, exclusive of on behalf payments, of \$18,548,452, were less than budgeted expenditures, exclusive of on-behalf payments, of \$18,551,965 by \$3,513.

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, 2024 was \$15,917,712 (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	
	2024	2023
Land	\$ 1,658,656	1,658,656
Construction in Progress	315,000	1,230,195
Land Improvements	596,898	615,162
Buildings	12,978,936	10,656,515
Equipment	238,602	244,548
Leased Equipment	129,620	259,232
Total	<u>15,917,712</u>	<u>14,664,308</u>

This year's major additions included:

Construction in Progress	\$ 1,981,423
Equipment	<u>47,094</u>
	<u>2,028,517</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, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

The District decreased debt by \$814,578 during the fiscal year with a total outstanding debt of \$4,788,401. At the end of FY24, the District had a debt limit of \$40,921,105.

	Long-Term Debt Outstanding	
	2024	2023
General Obligation Bonds Payable	\$ 4,655,000	5,340,000
Leases Payable	133,401	262,979
	<u>4,788,401</u>	<u>5,602,979</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 2023 CPI of 3.4% the District will have access to a 3.4% 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 2024 at an average of 5%, 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, 2024

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

Statement of Net Position

June 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 21,469,738
Receivables - Net of Allowances	
Property Taxes	8,523,695
Intergovernmental	36,354
Total Current Assets	<u>30,029,787</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,973,656
Depreciable/Amortizable	33,782,436
Accumulated Depreciation/Amortization	<u>(19,838,380)</u>
Total Noncurrent Assets	<u>15,917,712</u>
Total Assets	<u>45,947,499</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - THIS	756,462
Deferred Items - TRS	2,132,794
Deferred Items - IMRF	1,032,505
Total Deferred Outflows of Resources	<u>3,921,761</u>
Total Assets and Deferred Outflows of Resources	<u>49,869,260</u>

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 98,144
Intergovernmental Accounts Payable	110,430
Payroll Deductions Payable	1,389,081
Accrued Interest Payable	71,813
Current Portion of Long-Term Debt	928,454
Total Current Liabilities	<u>2,597,922</u>
Noncurrent Liabilities	
Total OPEB Liability - THIS	2,821,724
Net Pension Liability - TRS	914,268
Net Pension Liability - IMRF	287,848
General Obligation Bonds - Net	4,340,265
Total Noncurrent Liabilities	<u>8,364,105</u>
Total Liabilities	<u>10,962,027</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	8,523,695
Other Deferred Revenues	417
Deferred Items - THIS	18,750,704
Deferred Items - TRS	2,342,664
Total Deferred Inflows of Resources	<u>29,617,480</u>
Total Liabilities and Deferred Inflows of Resources	<u>40,579,507</u>
NET POSITION	
Net Investment in Capital Assets	11,688,188
Restricted	
Student Activities	245,261
Operations and Maintenance	3,752,469
Student Transportation	824,091
Retirement Benefits	1,059,851
Debt Service	449,929
Unrestricted (Deficit)	<u>(8,730,036)</u>
Total Net Position	<u>9,289,753</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Statement of Activities

For the Fiscal Year Ended June 30, 2024

	Program Revenues			Net (Expenses)/ Revenues
	Expenses	Charges for Services	Operating Grants/ Contributions	
Governmental Activities				
Instruction				
Regular Programs	\$ 16,481,873	520,030	—	(15,961,843)
Special Programs	4,777,589	—	1,465,307	(3,312,282)
Other Instructional Programs	1,532,568	—	20,396	(1,512,172)
State Retirement Contributions	6,751,186	—	6,751,186	—
Support Services				
Pupils	1,007,658	—	17,615	(990,043)
Instructional Staff	1,117,257	—	48,131	(1,069,126)
General Administration	597,155	—	—	(597,155)
School Administration	1,189,809	—	—	(1,189,809)
Business	1,151,073	131,158	244,921	(774,994)
Central	74,739	—	—	(74,739)
Transportation	1,281,981	—	347,924	(934,057)
Operations and Maintenance	1,357,809	195,450	—	(1,162,359)
Interest and Fees	99,594	—	—	(99,594)
Total Governmental Activities	37,420,291	846,638	8,895,480	(27,678,173)
General Revenues				
Taxes				
Real Estate Taxes, Levied for General Purposes				14,765,343
Real Estate Taxes, Levied for Specific Purposes				2,130,935
Real Estate Taxes, Levied for Debt Service				889,041
Intergovernmental - Unrestricted				
Personal Property Replacement Taxes				138,038
State Aid-Formula Grants				2,014,956
Earnings on Investments				887,075
Other General Revenues				8,322
				<u>20,833,710</u>
Change in Net Position				(6,844,463)
Net Position - Beginning				<u>16,134,216</u>
Net Position - Ending				<u>9,289,753</u>

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

DARIEN PUBLIC SCHOOL DISTRICT 61

Balance Sheet - Governmental Funds

June 30, 2024

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

Balance Sheet - Governmental Funds

June 30, 2024

	General	Operations and Maintenance
ASSETS		
Cash and Investments	\$ 14,187,521	3,749,485
Receivables - Net of Allowances		
Property Taxes	7,084,078	718,699
Other	36,354	—
Total Assets	<u>21,307,953</u>	<u>4,468,184</u>
LIABILITIES		
Accounts Payable	54,406	11,445
Intergovernmental Accounts Payable	—	—
Payroll Deductions Payroll	1,351,137	(14,429)
Total Liabilities	<u>1,405,543</u>	<u>(2,984)</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	7,084,078	718,699
Unavailable Revenue	417	—
Total Deferred Inflows of Resources	<u>7,084,495</u>	<u>718,699</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,490,038</u>	<u>715,715</u>
FUND BALANCES		
Restricted	245,261	3,752,469
Assigned	1,313,224	—
Unassigned	11,259,430	—
Total Fund Balances	<u>12,817,915</u>	<u>3,752,469</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>21,307,953</u>	<u>4,468,184</u>

Special Revenue				
Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Totals
858,281	1,078,827	521,742	1,073,882	21,469,738
221,906	79,609	419,403	—	8,523,695
—	—	—	—	36,354
1,080,187	1,158,436	941,145	1,073,882	30,029,787
32,293	—	—	—	98,144
—	—	—	110,430	110,430
1,897	18,976	—	31,500	1,389,081
34,190	18,976	—	141,930	1,597,655
221,906	79,609	419,403	—	8,523,695
—	—	—	—	417
221,906	79,609	419,403	—	8,524,112
256,096	98,585	419,403	141,930	10,121,767
824,091	1,059,851	521,742	—	6,403,414
—	—	—	931,952	2,245,176
—	—	—	—	11,259,430
824,091	1,059,851	521,742	931,952	19,908,020
1,080,187	1,158,436	941,145	1,073,882	30,029,787

DARIEN PUBLIC SCHOOL DISTRICT 61

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

June 30, 2024

Total Governmental Fund Balances	\$ 19,908,020
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.	15,917,712
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - THIS	(17,994,242)
Deferred Items - TRS	(209,870)
Deferred Items - IMRF	1,032,505
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Total OPEB Liability - THIS	(2,821,724)
Net Pension Liability - TRS	(914,268)
Net Pension Liability - IMRF	(287,848)
General Obligation Bonds - Net	(5,135,318)
Leases Payable	(133,401)
Accrued Interest Payable	(71,813)
Net Position of Governmental Activities	<u>9,289,753</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2024**

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, 2024**

	General	Operations and Maintenance
Revenues		
Local Sources		
Property Taxes	\$ 14,765,343	1,494,192
Personal Property Replacement Taxes	—	131,136
Earnings on Investments	243,615	520,010
Other Revenue from Local Sources	696,175	195,450
State Sources	2,083,542	—
Federal Sources	1,689,805	—
On-Behalf Payments - State of Illinois	6,751,186	—
Total Revenues	<u>26,229,666</u>	<u>2,340,788</u>
Expenditures		
Instruction		
Regular Programs	7,803,906	—
Special Programs	2,617,406	—
Other Instructional Programs	1,528,829	—
Support Services		
Pupils	994,355	—
Instructional Staff	1,050,487	—
General Administration	551,027	—
School Administration	1,134,843	—
Business	741,696	—
Central	74,739	—
Transportation	—	—
Operations and Maintenance of Plant Services	—	1,241,542
Payments to Other Districts and Govt. Units	2,051,164	—
Debt Service		
Principal Retirement	—	—
Interest and Fiscal Charges	—	—
On-Behalf Expenditures	6,751,186	—
Total Expenditures	<u>25,299,638</u>	<u>1,241,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>930,028</u>	<u>1,099,246</u>
Other Financing Sources (Uses)		
Transfers In	—	—
Transfers Out	—	—
	<u>—</u>	<u>—</u>
Net Change in Fund Balances	930,028	1,099,246
Fund Balances - Beginning	<u>11,887,887</u>	<u>2,653,223</u>
Fund Balances - Ending	<u><u>12,817,915</u></u>	<u><u>3,752,469</u></u>

Special Revenue				
Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Totals
463,211	173,532	889,041	—	17,785,319
—	6,902	—	—	138,038
123,450	—	—	—	887,075
1,314	—	—	—	892,939
347,924	—	—	—	2,431,466
—	—	—	—	1,689,805
—	—	—	—	6,751,186
935,899	180,434	889,041	—	30,575,828
—	39,036	—	—	7,842,942
—	31,507	—	—	2,648,913
—	3,739	—	—	1,532,568
—	5,552	—	—	999,907
—	20,264	—	—	1,070,751
—	7,373	—	—	558,400
—	16,211	—	—	1,151,054
—	122,032	—	2,277,107	3,140,835
—	—	—	—	74,739
1,064,949	—	—	—	1,064,949
—	—	—	—	1,241,542
—	—	—	—	2,051,164
—	—	814,578	—	814,578
—	—	198,208	—	198,208
—	—	—	—	6,751,186
1,064,949	245,714	1,012,786	2,277,107	31,141,736
(129,050)	(65,280)	(123,745)	(2,277,107)	(565,908)
—	—	137,336	—	137,336
(137,336)	—	—	—	(137,336)
(137,336)	—	137,336	—	—
(266,386)	(65,280)	13,591	(2,277,107)	(565,908)
1,090,477	1,125,131	508,151	3,209,059	20,473,928
824,091	1,059,851	521,742	931,952	19,908,020

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, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ (565,908)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

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

Capital Outlays	2,028,517
Depreciation/Amortization Expense	(775,113)

Changes in Deferred Items Related to Pensions.

Change in Deferred Items - THIS	(9,047,356)
Change in Deferred Items - TRS	(1,256,862)
Change in Deferred Items - IMRF	(374,815)

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 Total OPEB Liability - THIS	(91,001)
Change in Net Pension Liability - TRS	1,482,199
Change in Net Pension Liability/(Asset) - IMRF	842,684
Retirement of Long-Term Debt	814,578
Amortization on Bond Premium	91,198

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.

7,416

Changes in Net Position of Governmental Activities (6,844,463)

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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 two 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, 2024

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 three major special revenue funds. The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes. The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants. The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

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, 2024

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.

Notes to the Financial Statements

June 30, 2024

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 NET POSITION OR EQUITY

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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - 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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - 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, 2024.
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, 2024

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
Transportation	\$ 194,849
Debt Service	136,836

ON-BEHALF PAYMENTS

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.

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 \$13,469,738 and the bank balances totaled \$14,085,356. In addition, the has \$8,000,000 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, 2024

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, 2024, the bank balance of the District's deposits with financial institutions totaled \$14,085,356; 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 2023 levy resolution was approved during the December 2023 Board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of 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, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES - Continued

The 2023 property tax levy is recognized as a receivable in fiscal 2024, net of estimated uncollectible amounts less amounts already received. The District considers that the first installment of the 2023 levy is to be used to finance operations in fiscal 2024. The District has determined that the second installment of the 2023 levy is to be used to finance operations in fiscal 2023 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
Debt Service	Transportation	\$ 137,336

Transfers are used to debt principal and interest payments out of the Transportation Fund to the Debt Service Fund as payments are due.

CAPITAL ASSETS

Governmental Activities

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

Regular Programs	\$ 193,780
Special Programs	77,512
Pupils	7,751
Instructional Staff	46,506
General Administration	38,755
School Administration	38,755
Business	38,755
Transportation	217,032
Operations and Maintenance	116,267
	<u>775,113</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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	1,230,195	1,981,423	2,896,618	315,000
	<u>2,888,851</u>	<u>1,981,423</u>	<u>2,896,618</u>	<u>1,973,656</u>
Depreciable/Amortizable Capital Assets				
Land Improvements	1,636,928	—	—	1,636,928
Buildings	25,243,350	2,896,618	—	28,139,968
Equipment	3,521,991	47,094	—	3,569,085
Vehicles	47,611	—	—	47,611
Leased Equipment	388,844	—	—	388,844
	<u>30,838,724</u>	<u>2,943,712</u>	<u>—</u>	<u>33,782,436</u>
Less Accumulated Depreciation/Amortization				
Land Improvements	1,021,766	18,264	—	1,040,030
Buildings	14,586,835	574,197	—	15,161,032
Equipment	3,277,443	53,040	—	3,330,483
Vehicles	47,611	—	—	47,611
Leased Equipment	129,612	129,612	—	259,224
	<u>19,063,267</u>	<u>775,113</u>	<u>—</u>	<u>19,838,380</u>
Total Net Depreciable/Amortizable Capital Assets	<u>11,775,457</u>	<u>2,168,599</u>	<u>—</u>	<u>13,944,056</u>
Total Net Capital Assets	<u>14,664,308</u>	<u>4,150,022</u>	<u>2,896,618</u>	<u>15,917,712</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

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 2015 - Due in annual installments of \$550,000 to \$790,000 plus semi-annual interest at 2.00% - 2.50% through February 1, 2024.	\$ 550,000	—	550,000	—
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.	4,790,000	—	135,000	4,655,000
	<u>5,340,000</u>	<u>—</u>	<u>685,000</u>	<u>4,655,000</u>

Leases Payable

The District has the following leases outstanding at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
Providence Capital Network, LLC	3 Years	July 11, 2022	\$137,336 Per Year	2.95%

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities	
	Principal	Interest
2025	<u>\$ 133,401</u>	<u>3,935</u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

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
2025	\$ 715,000	172,350
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>4,655,000</u>	<u>608,850</u>

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					
Total OPEB Liability - THIS	\$ 2,730,723	91,001	—	2,821,724	—
Net Pension Liability - TRS	2,396,467	—	1,482,199	914,268	—
Net Pension Liability/(Asset) - IMRF	1,130,532	—	842,684	287,848	—
General Obligation Bonds	5,340,000	—	685,000	4,655,000	715,000
Unamortized Bond Premium	571,516	—	91,198	480,318	80,053
Leases Payable	262,979	—	129,578	133,401	133,401
	<u>12,432,217</u>	<u>91,001</u>	<u>3,230,659</u>	<u>9,292,559</u>	<u>928,454</u>

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

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

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 - 2023	<u>\$ 593,059,493</u>
Legal Debt Limit - 6.9% of Assessed Value	40,921,105
Amount of Debt Applicable to Limit	<u>(4,655,000)</u>
Legal Debt Margin	<u>36,266,105</u>

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation/amortization	\$ 15,917,712
Plus: Unspent Bond Proceeds	1,039,195
Less Capital Related Debt:	
General Obligation Limited Tax School Bonds of 2021	(4,655,000)
Unamortized Premium	(480,318)
Leases Payable	<u>(133,401)</u>
Net Investment in Capital Assets	<u>11,688,188</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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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.

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

	General	Special Revenue				Capital Projects	Totals
		Operations and Maintenance	Transportation	Municipal Retirement/Social Security	Debt Service		
Fund Balances							
Restricted							
Student Activities	\$ 245,261	—	—	—	—	—	245,261
Operations and Maintenance	—	3,752,469	—	—	—	—	3,752,469
Student Transportation	—	—	824,091	—	—	—	824,091
Retirement Benefits	—	—	—	1,059,851	—	—	1,059,851
Debt Service	—	—	—	—	521,742	—	521,742
	245,261	3,752,469	824,091	1,059,851	521,742	—	6,403,414
Assigned							
Working Cash	1,313,224	—	—	—	—	—	1,313,224
Capital Projects	—	—	—	—	—	931,952	931,952
	1,313,224	—	—	—	—	931,952	2,245,176
Unassigned							
	11,259,430	—	—	—	—	—	11,259,430
Total Fund Balances	12,817,915	3,752,469	824,091	1,059,851	521,742	931,952	19,908,020

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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.

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.

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

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.

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 THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2024. State of Illinois contributions were \$102,957, 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, 2023 was 0.90 percent of pay and State contributions on behalf of District employees were \$99,354.

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, 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. The employer THIS Fund contribution was 100.00 percent during the year ended June 30, 2023. For the year ended June 30, 2023 the District paid \$73,964 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, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Actuarial Assumptions - Continued.

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 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.

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, 2022 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 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022.

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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 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 (4.86%)	Current Discount Rate (3.86%)	1% Increase (2.86%)
Employer's Proportionate Share of the OPEB Liability	\$ 3,150,778	2,821,724	2,531,453

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, 2023, 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 2024, 8.00% in 2025, decreasing to an ultimate trend rate of 4.25% in plan year end 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	\$ 2,401,681	2,821,724	3,336,327

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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

At June 30, 2024, 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, 2023, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2022. 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, 2023, the District's proportion was 0.000396 percent, which was a decrease of 0.000003 from its proportion measured as of June 30, 2022. 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	\$ 2,821,724
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>2,821,731</u>
 Total	 <u><u>5,643,455</u></u>

For the year ending June 30, 2024, the District recognized OPEB revenue and expense of \$102,957 for support provided by the State. For the year ending June 30, 2024, the District recognized OPEB expense of \$9,215,003. At June 30, 2024, 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	\$ —	(1,575,710)	(1,575,710)
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(5,508,814)	(5,508,814)
Changes of Assumptions	1,138	(15)	1,123
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	<u>678,678</u>	<u>(11,666,165)</u>	<u>(10,987,487)</u>
Total Pension Expense to be Recognized in Future Periods	679,816	(18,750,704)	(18,070,888)
Employer Contributions Subsequent to the Measurement Date	<u>76,646</u>	<u>—</u>	<u>76,646</u>
 Totals	 <u><u>756,462</u></u>	 <u><u>(18,750,704)</u></u>	 <u><u>(17,994,242)</u></u>

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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

\$76,646 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, 2025. 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
2025	\$ (3,307,681)
2026	(2,951,964)
2027	(2,858,308)
2028	(2,822,171)
2029	(2,603,015)
Thereafter	<u>(3,527,749)</u>
Total	<u><u>(18,070,888)</u></u>

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, 2024.

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

The aggregate amounts recognized for the two pension plans are:

	Pension Expense/ (Revenue)	Net Pension Liability	Deferred Outflows	Deferred Inflows
TRS	\$ (158,987)	914,268	2,132,794	(2,342,664)
IMRF	(355,305)	287,848	1,032,505	—
	(514,292)	1,202,116	3,165,299	(2,342,664)

Teachers' Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

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

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

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, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2024, 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 \$6,648,229 in pension contributions from the State. For the year ended June 30, 2023, the employer recognized revenue and expenditures of \$16,329,064 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, 2024 were \$66,350 and are deferred because they were paid after the June 30, 2023 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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the fiscal 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. The June 30, 2024 contributions are deferred because they were paid after the June 30, 2023 measurement date. For the year ended June 30, 2023 salaries totaling \$208,237 were paid from federal and special trust funds that required employer contributions of \$21,844, 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, 2024, the employer paid \$— to TRS for employer contributions due on salary increases in excess of 6 percent, \$3,165 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, 2023, the District paid \$— to TRS for employer contributions due on salary increases in excess of 6 percent and made \$— for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2023, 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	\$ 914,268
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>78,901,788</u>
Total	<u><u>79,816,056</u></u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the employer's proportion was 0.0011%, which was a decrease of 0.0018% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the employer recognized pension expense of \$6,648,229 and revenue of \$6,648,229 for support provided by the state. At June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 3,800	(3,686)	114
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(26)	(26)
Changes of Assumptions	3,119	(804)	2,315
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,036,504	(2,338,148)	(301,644)
Total Pension Expense to be Recognized in Future Periods	2,043,423	(2,342,664)	(299,241)
Employer Contributions Subsequent to the Measurement Date	89,371	—	89,371
Totals	2,132,794	(2,342,664)	(209,870)

\$89,371 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, 2025. 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
2025	\$ (162,195)
2026	(81,567)
2027	111,046
2028	(6,888)
2029	(159,637)
Thereafter	—
Total	(299,241)

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions

The total pension liability in the June 30, 2023 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, 2023 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 MP-2020. In the June 30, 2022 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 table MP-2020.

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%	5.4%
Private Equity	15.0%	8.0%
Income	26.0%	4.3%
Real Assets	18.0%	4.6%
Diversifying Strategies	4.0%	3.4%
Total	100.0%	

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2022 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, 2023 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.

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	\$ 1,125,335	914,268	739,104

TRS Fiduciary Net Position

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

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

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).

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, 2023, the measurement date, the following employees were covered by the benefit terms:

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Inactive Plan Members Currently Receiving Benefits	186
Inactive Plan Members Entitled to but not yet Receiving Benefits	291
Active Plan Members	<u>64</u>
 Total	 <u><u>541</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, 2024, the District’s contribution was 5.69% of covered payroll.

Net Pension Liability. The District’s net pension liability was measured as of December 31, 2023. 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, 2023, 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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Actuarial Assumptions - Continued. 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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

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.

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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)	\$ 1,979,078	287,848	(1,122,298)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2022	\$ 18,208,678	17,078,146	1,130,532
Changes for the Year:			
Service Cost	193,197	—	193,197
Interest on the Total Pension Liability	1,277,052	—	1,277,052
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	363,908	—	363,908
Changes of Assumptions	(16,233)	—	(16,233)
Contributions - Employer	—	110,996	(110,996)
Contributions - Employees	—	97,309	(97,309)
Net Investment Income	—	1,879,606	(1,879,606)
Benefit Payments, Including Refunds of Employee Contributions	(1,381,541)	(1,381,541)	—
Other (Net Transfer)	—	572,697	(572,697)
Net Changes	436,383	1,279,067	(842,684)
Balances at December 31, 2023	18,645,061	18,357,213	287,848

DARIEN PUBLIC SCHOOL DISTRICT 61

Notes to the Financial Statements

June 30, 2024

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, 2024, the District recognized pension revenue of \$355,305. At June 30, 2024, 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	980,573	—	980,573
Total Pension Expense to be Recognized in Future Periods	980,573	—	980,573
Pension Contributions Made Subsequent to the Measurement Date	51,932	—	51,932
Total Deferred Amounts Related to Pensions	<u>1,032,505</u>	—	<u>1,032,505</u>

\$51,932 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, 2025. 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
2025	\$ 76,347
2026	330,988
2027	705,880
2028	(132,642)
2029	—
Thereafter	—
Total	<u>152 980,573</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
- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Operations and Maintenance - Special Revenue Fund
Transportation - Special Revenue Fund
Municipal Retirement/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, 2024**

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
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%

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, 2024**

Notes to the Schedule of Employer Contributions

Valuation Date	6/30/2022
Measurement Date	6/30/2023
Sponsor's Fiscal Year End	6/30/2024

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, 2023, 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	Fair 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 June 30, 2021, actuarial valuation.
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 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
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, 2022

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, 2024

	<u>6/30/2018</u>
Employer's Proportion of the Net OPEB Liability	0.043407%
Employer's Proportionate Share of the Net OPEB Liability	\$ 11,263,860
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>14,792,247</u>
Total	<u><u>26,056,107</u></u>
Employer's Covered-Employee Payroll	\$ N/A
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered-Employee Payroll	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)

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.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
0.039210%	0.044625%	0.041585%	0.040181%	0.039895%	0.039590%
10,330,122	12,351,065	11,118,025	8,861,977	2,730,723	2,821,724
13,871,126	16,724,880	15,061,836	12,015,575	2,730,727	2,821,731
24,201,248	29,075,945	26,179,861	20,877,552	5,461,450	5,643,455
9,947,137	10,026,276	10,613,417	10,440,528	11,011,443	11,039,341
103.85%	123.19%	104.75%	84.88%	24.80%	25.56%
(0.07%)	0.25%	0.70%	1.40%	5.24%	6.21%

DARIEN PUBLIC SCHOOL DISTRICT 61

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2024**

	6/30/2015	6/30/2016	6/30/2017
Employer's Proportion of the Net Pension Liability	0.0022%	0.0020%	0.0027%
Employer's Proportionate Share of the Net Pension Liability	\$ 1,329,738	1,320,774	2,114,332
State's Proportionate Share of the Net Pension Liability Associated with the Employer	56,386,678	59,949,096	73,312,916
Total	57,716,416	61,269,870	75,427,248
Employer's Covered Payroll	\$ N/A	N/A	9,258,695
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll	N/A	N/A	22.84%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.00%	41.50%	36.40%
Contractually-Required Contribution	\$ 77,401	97,617	76,396
Contributions in Relation to the Contractually Required Contribution	82,081	103,740	102,285
Contribution Deficiency (Excess)	(4,680)	(6,123)	(25,889)
Employer's Covered Payroll	\$ N/A	9,258,695	9,765,584
Contributions as a % of Covered Payroll	N/A	1.05%	0.78%

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 2023 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 September 30, 2021.

For the 2022-2018 measurement years, 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. 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.

6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
0.0023%	0.0032%	0.0016%	0.0017%	0.0030%	0.0029%	0.0011%
1,778,446	2,471,402	1,314,923	1,441,664	2,303,859	2,396,497	914,268
82,284,732	169,301,399	93,581,628	112,918,601	192,453,447	207,877,639	78,901,788
84,063,178	171,772,801	94,896,551	114,360,265	194,757,306	210,274,136	79,816,056
9,765,584	9,947,137	10,026,276	10,613,417	10,440,528	11,011,443	11,039,341
18.21%	24.85%	13.11%	13.58%	22.07%	21.76%	8.28%
39.30%	40.00%	39.60%	37.80%	45.10%	42.80%	43.00%
58,152	68,066	134,867	76,546	83,165	85,872	80,458
135,703	150,945	173,217	236,367	188,934	86,048	89,371
(77,551)	(82,879)	(38,350)	(159,821)	(105,769)	(176)	(8,913)
9,947,137	10,026,276	10,613,417	10,440,528	11,011,443	11,039,341	11,439,705
0.58%	0.68%	1.27%	0.73%	0.76%	0.78%	0.70%

DARIEN PUBLIC SCHOOL DISTRICT 61

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
June 30, 2024**

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
2015	\$ 250,812	\$ 260,467	\$ 9,655	\$ 2,118,344	12.30%
2016	222,963	218,965	(3,998)	1,962,701	11.16%
2017	209,815	209,814	(1)	1,960,887	10.70%
2018	213,143	213,142	(1)	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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 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, 2024

See Following Page

DARIEN PUBLIC SCHOOL DISTRICT 61

Illinois Municipal Retirement Fund

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

June 30, 2024

	12/31/2014	12/31/2015	12/31/2016
Total Pension Liability			
Service Cost	\$ 258,238	235,416	215,223
Interest	1,047,832	1,104,660	1,139,048
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(189,011)	114,291	(10,049)
Change of Assumptions	686,778	15,565	(15,832)
Benefit Payments, Including Refunds of Member Contributions	(1,110,089)	(959,331)	(1,002,784)
Net Change in Total Pension Liability	693,748	510,601	325,606
Total Pension Liability - Beginning	14,397,016	15,090,764	15,601,365
Total Pension Liability - Ending	15,090,764	15,601,365	15,926,971
Plan Fiduciary Net Position			
Contributions - Employer	\$ 260,467	218,965	209,814
Contributions - Members	104,913	88,322	96,251
Net Investment Income	866,238	72,509	991,046
Benefit Payments, Including Refunds of Member Contributions	(1,110,089)	(959,331)	(1,002,784)
Other (Net Transfer)	133,402	161,238	29,939
Net Change in Plan Fiduciary Net Position	254,931	(418,297)	324,266
Plan Net Position - Beginning	14,572,982	14,827,913	14,409,616
Plan Net Position - Ending	14,827,913	14,409,616	14,733,882
Employer's Net Pension Liability/(Asset)	\$ 262,851	1,191,749	1,193,089
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.26%	92.36%	92.51%
Covered Payroll	\$ 2,118,344	1,962,701	1,960,887
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	12.41%	60.72%	60.84%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014, 2017 and 2023.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
221,325	197,554	199,339	216,167	185,345	193,869	193,197
1,163,354	1,144,411	1,178,480	1,223,204	1,227,216	1,271,119	1,277,052
—	—	—	—	—	—	—
(16,165)	374,947	379,407	(4,036)	420,536	(71,577)	363,908
(534,637)	386,474	—	(164,359)	—	—	(16,233)
(1,052,497)	(1,096,637)	(1,119,751)	(1,177,761)	(1,222,679)	(1,240,941)	(1,381,541)
(218,620)	1,006,749	637,475	93,215	610,418	152,470	436,383
15,926,971	15,708,351	16,715,100	17,352,575	17,445,790	18,056,208	18,208,678
15,708,351	16,715,100	17,352,575	17,445,790	18,056,208	18,208,678	18,645,061
213,142	216,651	175,552	223,360	214,123	173,947	110,996
99,628	92,287	92,986	95,163	101,654	95,627	97,309
2,690,508	(977,075)	2,885,570	2,463,167	3,181,842	(2,719,715)	1,879,606
(1,052,497)	(1,096,637)	(1,119,751)	(1,177,761)	(1,222,679)	(1,240,941)	(1,381,541)
(692,004)	529,128	85,127	(67,105)	145,693	(64,726)	572,697
1,258,777	(1,235,646)	2,119,484	1,536,824	2,420,633	(3,755,808)	1,279,067
14,733,882	15,992,659	14,757,013	16,876,497	18,413,321	20,833,954	17,078,146
15,992,659	14,757,013	16,876,497	18,413,321	20,833,954	17,078,146	18,357,213
(284,308)	1,958,087	476,078	(967,531)	(2,777,746)	1,130,532	287,848
101.81%	88.29%	97.26%	105.55%	115.38%	93.79%	98.46%
1,991,989	1,934,619	2,042,954	1,978,379	1,969,849	2,022,955	1,997,136
(14.27%)	101.21%	23.30%	(48.91%)	(141.01%)	55.89%	14.41%

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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 14,227,575	14,227,575	14,617,063	389,488
Special Education Levy	144,788	144,788	148,280	3,492
Regular Tuition	25,000	25,000	20,259	(4,741)
Summer School tuition	5,000	5,000	—	(5,000)
Earnings on Investments	225,000	225,000	243,615	18,615
Sales to Pupils - Lunch	93,500	93,500	86,904	(6,596)
Sales to Pupils - Breakfast	7,000	7,000	12,308	5,308
Sales to Pupils - a la carte	31,000	31,000	33,206	2,206
Sales to Pupils - Other	8,500	8,500	5,194	(3,306)
Sales to Adults	700	700	(699)	(1,399)
Other Food Service	—	—	(5,755)	(5,755)
Admissions - Other	7,100	7,100	6,090	(1,010)
Fees	101,300	101,300	88,629	(12,671)
Other Pupil Activity Revenue	9,800	9,800	339,592	329,792
Rentals - Regular Textbooks	72,000	72,000	65,460	(6,540)
Refund of Prior Year's Expenditures	—	—	8,322	8,322
Other Local Revenues	101,000	101,000	36,665	(64,335)
	<u>15,059,263</u>	<u>15,059,263</u>	<u>15,705,133</u>	<u>645,870</u>
State Sources				
Evidence Based Funding	2,014,958	2,014,958	2,014,956	(2)
Special Education				
Private Facility Tuition	30,000	30,000	53,217	23,217
Orphanage - Individual	15,000	15,000	11,147	(3,853)
State Fee Lunch and Breakfast	2,000	2,000	3,159	1,159
Other	—	—	1,063	1,063
	<u>2,061,958</u>	<u>2,061,958</u>	<u>2,083,542</u>	<u>21,584</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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues - Continued				
Federal Sources				
National School Lunch Program	\$ 190,000	190,000	203,896	13,896
School Breakfast Program	32,000	32,000	37,866	5,866
Title I - Low Income	180,000	180,000	218,828	38,828
Title IV - Safe and Drug Free Schools	10,000	10,000	17,615	7,615
Federal - Special Education Preschool Flow-Through	15,000	15,000	15,491	491
Federal - Special Education IDEA Flow-Through	390,000	390,000	591,890	201,890
Federal - Special Education IDEA Room and Board	20,000	20,000	—	(20,000)
Title III - English Language Acquisition	16,500	16,500	20,396	3,896
Title II - Teacher Quality	12,000	12,000	48,131	36,131
Medicaid Matching Funds Administrative Outreach	80,000	80,000	37,688	(42,312)
Fee-For-Service Program	350,000	350,000	498,004	148,004
	1,295,500	1,295,500	1,689,805	394,305
Total Direct Revenues	18,416,721	18,416,721	19,478,480	1,061,759
On-Behalf Payments	—	—	6,751,186	6,751,186
Total Revenues	18,416,721	18,416,721	26,229,666	7,812,945
Expenditures				
Instruction				
Regular Programs				
Salaries	6,013,400	6,013,400	6,167,184	(153,784)
Employee Benefits	1,071,400	1,071,400	1,069,315	2,085
Purchased Services	197,400	197,400	148,900	48,500
Supplies and Materials	607,600	607,600	409,072	198,528
Capital Outlay	24,000	24,000	—	24,000
Other Objects	1,600	1,600	9,435	(7,835)
	7,915,400	7,915,400	7,803,906	111,494

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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Special Education Programs				
Salaries	\$ 1,916,500	1,916,500	1,663,283	253,217
Employee Benefits	261,370	261,370	246,005	15,365
Purchased Services	158,800	158,800	116,343	42,457
Supplies and Materials	13,400	13,400	12,345	1,055
Capital Outlay	3,600	3,600	—	3,600
	<u>2,353,670</u>	<u>2,353,670</u>	<u>2,037,976</u>	<u>315,694</u>
Special Education Programs Pre-K				
Salaries	20,000	20,000	—	20,000
Supplies and Materials	300	300	225	75
Capital Outlay	300	300	—	300
	<u>20,600</u>	<u>20,600</u>	<u>225</u>	<u>20,375</u>
Remedial and Supplemental Programs K-12				
Salaries	152,100	152,100	219,601	(67,501)
Employee Benefits	23,840	23,840	27,860	(4,020)
Purchased Services	2,100	2,100	1,415	685
Supplies and Materials	11,100	11,100	44,552	(33,452)
	<u>189,140</u>	<u>189,140</u>	<u>293,428</u>	<u>(104,288)</u>
Remedial and Supplemental Programs Pre-K				
Salaries	125,000	125,000	118,373	6,627
Employee Benefits	11,610	11,610	13,137	(1,527)
Purchased Services	400	400	—	400
Supplies and Materials	1,600	1,600	1,324	276
	<u>138,610</u>	<u>138,610</u>	<u>132,834</u>	<u>5,776</u>
CTE Programs				
Purchased Services	1,000	1,000	988	12
Supplies and Materials	5,000	5,000	4,601	399
Capital Outlay	3,000	3,000	—	3,000
	<u>9,000</u>	<u>9,000</u>	<u>5,589</u>	<u>3,411</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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Interscholastic Programs				
Salaries	\$ 245,100	245,100	211,473	33,627
Employee Benefits	40,115	40,115	48,182	(8,067)
Purchased Services	10,400	10,400	4,356	6,044
Supplies and Materials	14,000	14,000	15,648	(1,648)
Capital Outlay	2,000	2,000	—	2,000
Other Objects	10,600	10,600	11,468	(868)
	<u>322,215</u>	<u>322,215</u>	<u>291,127</u>	<u>31,088</u>
Gifted Programs				
Salaries	204,000	204,000	200,998	3,002
Employee Benefits	32,200	32,200	31,145	1,055
Supplies and Materials	1,400	1,400	1,087	313
Other Objects	500	500	—	500
	<u>238,100</u>	<u>238,100</u>	<u>233,230</u>	<u>4,870</u>
Bilingual Programs				
Salaries	614,880	614,880	610,386	4,494
Employee Benefits	98,715	98,715	104,076	(5,361)
Supplies and Materials	2,000	2,000	2,561	(561)
Other Objects	2,000	2,000	830	1,170
	<u>717,595</u>	<u>717,595</u>	<u>717,853</u>	<u>(258)</u>
Special Education Programs Pre - K				
Other Objects	140,000	140,000	152,943	(12,943)
Student Activity Fund				
Other Objects	—	—	281,030	(281,030)
Total Instruction	<u>12,044,330</u>	<u>12,044,330</u>	<u>11,950,141</u>	<u>94,189</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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	\$ 483,500	483,500	425,633	57,867
Employee Benefits	79,480	79,480	58,085	21,395
Purchased Services	2,250	2,250	—	2,250
Supplies and Materials	900	900	—	900
	<u>566,130</u>	<u>566,130</u>	<u>483,718</u>	<u>82,412</u>
Guidance Services				
Salaries	65,000	65,000	69,345	(4,345)
Employee Benefits	5,500	5,500	5,214	286
	<u>70,500</u>	<u>70,500</u>	<u>74,559</u>	<u>(4,059)</u>
Health Services				
Salaries	229,500	229,500	180,006	49,494
Employee Benefits	38,055	38,055	23,342	14,713
Purchased Services	500	500	410	90
Supplies and Materials	5,400	5,400	5,807	(407)
Capital Outlay	1,500	1,500	—	1,500
Other Objects	900	900	1,057	(157)
	<u>275,855</u>	<u>275,855</u>	<u>210,622</u>	<u>65,233</u>
Psychological Services				
Salaries	115,500	115,500	161,840	(46,340)
Employee Benefits	52,930	52,930	57,394	(4,464)
Purchased Services	90,800	90,800	1,616	89,184
Supplies and Materials	3,000	3,000	4,606	(1,606)
Other Objects	2,000	2,000	—	2,000
	<u>264,230</u>	<u>264,230</u>	<u>225,456</u>	<u>38,774</u>
Total Pupils	<u>1,176,715</u>	<u>1,176,715</u>	<u>994,355</u>	<u>182,360</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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Instructional Staff				
Improvement of Instructional Services				
Salaries	\$ 25,800	25,800	29,493	(3,693)
Employee Benefits	6,840	6,840	5,994	846
Purchased Services	27,000	27,000	49,472	(22,472)
Supplies and Materials	900	900	—	900
Other Objects	4,070	4,070	18,192	(14,122)
	<u>64,610</u>	<u>64,610</u>	<u>103,151</u>	<u>(38,541)</u>
Educational Media Services				
Salaries	488,200	488,200	375,502	112,698
Employee Benefits	78,080	78,080	71,103	6,977
Purchased Services	196,700	196,700	237,172	(40,472)
Supplies and Materials	27,000	27,000	128,235	(101,235)
Capital Outlay	202,500	202,500	—	202,500
Other Objects	1,100	1,100	99,618	(98,518)
	<u>993,580</u>	<u>993,580</u>	<u>911,630</u>	<u>81,950</u>
Assessment and Testing				
Purchased Services	36,000	36,000	35,706	294
	<u>1,094,190</u>	<u>1,094,190</u>	<u>1,050,487</u>	<u>43,703</u>
General Administration				
Board of Education Services				
Purchased Services	214,200	214,200	165,384	48,816
Supplies and Materials	6,000	6,000	3,915	2,085
Other Objects	18,000	18,000	26,362	(8,362)
	<u>238,200</u>	<u>238,200</u>	<u>195,661</u>	<u>42,539</u>
Executive Administration Services				
Salaries	258,000	258,000	255,546	2,454
Employee Benefits	73,600	73,600	75,940	(2,340)
Purchased Services	7,900	7,900	3,079	4,821
Supplies and Materials	6,000	6,000	9,719	(3,719)

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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
General Administration - Continued				
Other Objects	\$ 10,500	10,500	11,082	(582)
	356,000	356,000	355,366	634
Total General Administration	594,200	594,200	551,027	43,173
School Administration				
Office of the Principal Services				
Salaries	799,900	799,900	782,811	17,089
Employee Benefits	302,400	302,400	347,598	(45,198)
Purchased Services	3,600	3,600	65	3,535
Supplies and Materials	6,000	6,000	1,105	4,895
Capital Outlay	5,100	5,100	—	5,100
Other Objects	3,300	3,300	3,264	36
Total School Administration	1,120,300	1,120,300	1,134,843	(14,543)
Business				
Fiscal Services				
Salaries	265,000	265,000	260,556	4,444
Employee Benefits	84,600	84,600	86,406	(1,806)
Purchased Services	10,700	10,700	2,601	8,099
Supplies and Materials	3,100	3,100	1,545	1,555
Capital Outlay	2,500	2,500	—	2,500
Other Objects	2,000	2,000	1,030	970
	367,900	367,900	352,138	15,762
Food Services				
Salaries	237,000	237,000	230,379	6,621
Employee Benefits	20,530	20,530	18,297	2,233
Purchased Services	6,100	6,100	4,221	1,879
Supplies and Materials	147,400	147,400	136,661	10,739
Capital Outlay	5,000	5,000	—	5,000
	416,030	416,030	389,558	26,472
Total Business	783,930	783,930	741,696	42,234

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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Central				
Data Processing Services				
Purchased Services	\$ 73,200	73,200	74,739	(1,539)
Supplies and Materials	1,100	1,100	—	1,100
Capital Outlay	4,000	4,000	—	4,000
Total Central	78,300	78,300	74,739	3,561
Total Support Services	4,847,635	4,847,635	4,547,147	300,488
Payments to Other Districts and Governmental Units				
Payments for Special Education Programs				
Purchased Services	1,660,000	1,660,000	2,051,164	(391,164)
Total Direct Expenditures	18,551,965	18,551,965	18,548,452	3,513
On-Behalf Payments	—	—	6,751,186	(6,751,186)
Total Expenditures	18,551,965	18,551,965	25,299,638	(6,747,673)
Net Change in Fund Balance	<u>(135,244)</u>	<u>(135,244)</u>	930,028	<u>1,065,272</u>
Fund Balances - Beginning			<u>11,887,887</u>	
Fund Balance - Ending			<u>12,817,915</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

Operations and Maintenance Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 1,451,325	1,451,325	1,494,192	42,867
Personal Property Replacement Taxes	160,000	160,000	131,136	(28,864)
Earnings on Investments	250,000	250,000	520,010	270,010
Rentals	90,000	90,000	195,450	105,450
State Sources				
Other Restricted Revenue from State Sources	50,000	50,000	—	(50,000)
Federal Sources				
Other Restricted Revenues from Federal Sources	150,000	150,000	—	(150,000)
Total Revenues	<u>2,151,325</u>	<u>2,151,325</u>	<u>2,340,788</u>	<u>189,463</u>
Expenditures				
Support Services				
Operation and Maintenance of Plant Services				
Salaries	598,000	598,000	437,319	160,681
Employee Benefits	116,740	116,740	78,630	38,110
Purchased Services	487,200	487,200	412,640	74,560
Supplies and Materials	250,900	250,900	291,931	(41,031)
Capital Outlay	37,000	37,000	21,022	15,978
Total Expenditures	<u>1,489,840</u>	<u>1,489,840</u>	<u>1,241,542</u>	<u>248,298</u>
Net Change in Fund Balance	<u>661,485</u>	<u>661,485</u>	1,099,246	<u>437,761</u>
Fund Balance - Beginning			<u>2,653,223</u>	
Fund Balance - Ending			<u>3,752,469</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, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 452,092	452,092	463,211	11,119
Earnings on Investments	1,000	1,000	123,450	122,450
Other Local Sources	500	500	1,314	814
Total Local Sources	<u>453,592</u>	<u>453,592</u>	<u>587,975</u>	<u>134,383</u>
State Sources				
Transportation - Regular/Vocational	60,000	60,000	51,760	(8,240)
Transportation - Special Education	250,000	250,000	296,164	46,164
Total State Sources	<u>310,000</u>	<u>310,000</u>	<u>347,924</u>	<u>37,924</u>
Total Revenues	<u>763,592</u>	<u>763,592</u>	<u>935,899</u>	<u>172,307</u>
Expenditures				
Support Services				
Pupil Transport Services				
Salaries	201,000	201,000	180,227	20,773
Employee Benefits	23,000	23,000	15,269	7,731
Purchased Services	459,100	459,100	821,260	(362,160)
Supplies and Materials	49,600	49,600	48,193	1,407
Capital Outlay	137,400	137,400	—	137,400
Total Expenditures	<u>870,100</u>	<u>870,100</u>	<u>1,064,949</u>	<u>(194,849)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,508)	(106,508)	(129,050)	(22,542)
Other Financing (Uses)				
Transfers Out	—	—	(137,336)	(137,336)
Net Change in Fund Balance	<u>(106,508)</u>	<u>(106,508)</u>	<u>(266,386)</u>	<u>(159,878)</u>
Fund Balance - Beginning			<u>1,090,477</u>	
Fund Balance - Ending			<u>824,091</u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

Municipal Retirement/Social Security - Special Revenue Fund

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

For the Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Taxes				
General Levy	\$ 177,383	177,383	173,532	(3,851)
Personal Property				
Replacement Taxes	8,000	8,000	6,902	(1,098)
Total Revenues	<u>185,383</u>	<u>185,383</u>	<u>180,434</u>	<u>(4,949)</u>
Expenditures				
Instruction				
Regular Programs	38,862	38,862	39,036	(174)
Special Education Programs	16,400	16,400	22,470	(6,070)
Special Education Programs Pre-K	2,000	2,000	—	2,000
Remedial & Supplemental Programs K-12	26,250	26,250	9,037	17,213
Interscholastic Programs	1,050	1,050	229	821
Bilingual Programs	4,470	4,470	3,510	960
Total Instruction	<u>89,032</u>	<u>89,032</u>	<u>74,282</u>	<u>14,750</u>
Support Services				
Pupils				
Health Services	8,600	8,600	5,552	3,048
Instructional Staff				
Educational Media Services	28,775	28,775	20,264	8,511
General Administration				
Executive Administration Services	8,800	8,800	7,373	1,427
School Administration				
Office of the Principal Services	20,800	20,800	16,211	4,589

DARIEN PUBLIC SCHOOL DISTRICT 61

Municipal Retirement/Social Security - Special Revenue Fund

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

For the Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Business				
Fiscal Services	\$ 20,400	20,400	17,208	3,192
Operations and Maintenance of Plant				
Services	66,700	66,700	53,488	13,212
Pupil Transportation Services	31,000	31,000	22,625	8,375
Food Services	40,950	40,950	28,711	12,239
	<u>159,050</u>	<u>159,050</u>	<u>122,032</u>	<u>37,018</u>
Total Support Services	<u>226,025</u>	<u>226,025</u>	<u>171,432</u>	<u>54,593</u>
Total Expenditures	<u>315,057</u>	<u>315,057</u>	<u>245,714</u>	<u>69,343</u>
Net Change in Fund Balance	<u>(129,674)</u>	<u>(129,674)</u>	(65,280)	<u>64,394</u>
Fund Balance - Beginning			<u>1,125,131</u>	
Fund Balance - Ending			<u><u>1,059,851</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
- Consolidated Year-End Financial Report

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/Social Security

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

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, 2024

	Educational Account	Working Cash Account	Totals
ASSETS			
Cash and Investments	\$ 12,874,297	1,313,224	14,187,521
Receivables - Net of Allowances			
Property Taxes	7,084,078	—	7,084,078
Intergovernmental	36,354	—	36,354
Total Assets	<u>19,994,729</u>	<u>1,313,224</u>	<u>21,307,953</u>
LIABILITIES			
Accounts Payable	54,406	—	54,406
Payroll Deductions Payable	1,351,137	—	1,351,137
Total Liabilities	<u>1,405,543</u>	<u>—</u>	<u>1,405,543</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	7,084,078	—	7,084,078
Other Deferred Revenues	417	—	417
Total Deferred Inflows of Resources	<u>7,084,495</u>	<u>—</u>	<u>7,084,495</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,490,038</u>	<u>—</u>	<u>8,490,038</u>
FUND BALANCES			
Restricted	245,261	—	245,261
Assigned	—	1,313,224	1,313,224
Unassigned	11,259,430	—	11,259,430
Total Fund Balances	<u>11,504,691</u>	<u>1,313,224</u>	<u>12,817,915</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>19,994,729</u>	<u>1,313,224</u>	<u>21,307,953</u>

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, 2024

	Education	Working Cash	Totals
Revenues			
Local Sources			
Property Taxes	\$ 14,765,343	—	14,765,343
Earnings on Investments	243,615	—	243,615
Other	696,175	—	696,175
State Sources	2,083,542	—	2,083,542
Federal Sources	1,689,805	—	1,689,805
Total Direct Revenues	19,478,480	—	19,478,480
On-Behalf Payments - State of Illinois	6,751,186	—	6,751,186
Total Revenues	26,229,666	—	26,229,666
Expenditures			
Instruction			
Regular Programs	7,803,906	—	7,803,906
Special Programs	2,617,406	—	2,617,406
Other Instructional Programs	1,528,829	—	1,528,829
Support Services			
Pupils	994,355	—	994,355
Instructional Staff	1,050,487	—	1,050,487
General Administration	551,027	—	551,027
School Administration	1,134,843	—	1,134,843
Business	741,696	—	741,696
Central	74,739	—	74,739
Payments to Other Districts and			
Government Units	2,051,164	—	2,051,164
Total Direct Expenditures	18,548,452	—	18,548,452
On-Behalf Expenditures	6,751,186	—	6,751,186
Total Expenditures	25,299,638	—	25,299,638
Net Change in Fund Balance	930,028	—	930,028
Fund Balances - Beginning	10,574,663	1,313,224	11,887,887
Fund Balances - Ending	11,504,691	1,313,224	12,817,915

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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 14,227,575	14,227,575	14,617,063	389,488
Special Education Levy	144,788	144,788	148,280	3,492
Regular Tuition	25,000	25,000	20,259	(4,741)
Summer School tuition	5,000	5,000	—	(5,000)
Earnings on Investments	225,000	225,000	243,615	18,615
Sales to Pupils - Lunch	93,500	93,500	86,904	(6,596)
Sales to Pupils - Breakfast	7,000	7,000	12,308	5,308
Sales to Pupils - a la carte	31,000	31,000	33,206	2,206
Sales to Pupils - Other	8,500	8,500	5,194	(3,306)
Sales to Adults	700	700	(699)	(1,399)
Other Food Service	—	—	(5,755)	(5,755)
Admissions - Other	7,100	7,100	6,090	(1,010)
Fees	101,300	101,300	88,629	(12,671)
Other Pupil Activity Revenue	9,800	9,800	339,592	329,792
Rentals - Regular Textbooks	72,000	72,000	65,460	(6,540)
Refund of Prior Years' Expenses	—	—	8,322	8,322
Other Local Revenues	101,000	101,000	36,665	(64,335)
	<u>15,059,263</u>	<u>15,059,263</u>	<u>15,705,133</u>	<u>645,870</u>
State Sources				
Evidence Based Funding	2,014,958	2,014,958	2,014,956	(2)
Special Education				
Private Facility Tuition	30,000	30,000	53,217	23,217
Orphanage - Individual	15,000	15,000	11,147	(3,853)
State Fee Lunch and Breakfast	2,000	2,000	3,159	1,159
Other	—	—	1,063	1,063
	<u>2,061,958</u>	<u>2,061,958</u>	<u>2,083,542</u>	<u>21,584</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues - Continued				
Federal Sources				
National School Lunch Program	\$ 190,000	190,000	203,896	13,896
School Breakfast Program	32,000	32,000	37,866	5,866
Title I - Low Income	180,000	180,000	218,828	38,828
Title IV - Safe and Drug Free Schools	10,000	10,000	17,615	7,615
Federal - Special Education Preschool Flow-Through	15,000	15,000	15,491	491
Federal - Special Education IDEA Flow-Through	390,000	390,000	591,890	201,890
Federal - Special Education IDEA Room and Board	20,000	20,000	—	(20,000)
Title III - English Language Acquisition	16,500	16,500	20,396	3,896
Title II - Teacher Quality	12,000	12,000	48,131	36,131
Medicaid Matching Funds Administrative Outreach	80,000	80,000	37,688	(42,312)
Fee-For-Service Program	350,000	350,000	498,004	148,004
	<u>1,295,500</u>	<u>1,295,500</u>	<u>1,689,805</u>	<u>394,305</u>
Total Direct Revenues	18,416,721	18,416,721	19,478,480	1,061,759
On-Behalf Payments	—	—	6,751,186	6,751,186
Total Revenues	<u>18,416,721</u>	<u>18,416,721</u>	<u>26,229,666</u>	<u>7,812,945</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures				
Instruction				
Regular Programs				
Salaries	\$ 6,013,400	6,013,400	6,167,184	(153,784)
Employee Benefits	1,071,400	1,071,400	1,069,315	2,085
Purchased Services	197,400	197,400	148,900	48,500
Supplies and Materials	607,600	607,600	409,072	198,528
Capital Outlay	24,000	24,000	—	24,000
Other Objects	1,600	1,600	9,435	(7,835)
	<u>7,915,400</u>	<u>7,915,400</u>	<u>7,803,906</u>	<u>111,494</u>
Special Education Programs				
Salaries	1,916,500	1,916,500	1,663,283	253,217
Employee Benefits	261,370	261,370	246,005	15,365
Purchased Services	158,800	158,800	116,343	42,457
Supplies and Materials	13,400	13,400	12,345	1,055
Capital Outlay	3,600	3,600	—	3,600
	<u>2,353,670</u>	<u>2,353,670</u>	<u>2,037,976</u>	<u>315,694</u>
Special Education Programs Pre-K				
Salaries	20,000	20,000	—	20,000
Supplies and Materials	300	300	225	75
Capital Outlay	300	300	—	300
	<u>20,600</u>	<u>20,600</u>	<u>225</u>	<u>20,375</u>
Remedial and Supplemental Programs K-12				
Salaries	152,100	152,100	219,601	(67,501)
Employee Benefits	23,840	23,840	27,860	(4,020)
Purchased Services	2,100	2,100	1,415	685
Supplies and Materials	11,100	11,100	44,552	(33,452)
	<u>189,140</u>	<u>189,140</u>	<u>293,428</u>	<u>(104,288)</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Remedial and Supplemental Programs Pre-K				
Salaries	\$ 125,000	125,000	118,373	6,627
Employee Benefits	11,610	11,610	13,137	(1,527)
Purchased Services	400	400	—	400
Supplies and Materials	1,600	1,600	1,324	276
	<u>138,610</u>	<u>138,610</u>	<u>132,834</u>	<u>5,776</u>
CTE Programs				
Purchased Services	1,000	1,000	988	12
Supplies and Materials	5,000	5,000	4,601	399
Capital Outlay	3,000	3,000	—	3,000
	<u>9,000</u>	<u>9,000</u>	<u>5,589</u>	<u>3,411</u>
Interscholastic Programs				
Salaries	245,100	245,100	211,473	33,627
Employee Benefits	40,115	40,115	48,182	(8,067)
Purchased Services	10,400	10,400	4,356	6,044
Supplies and Materials	14,000	14,000	15,648	(1,648)
Capital Outlay	2,000	2,000	—	2,000
Other Objects	10,600	10,600	11,468	(868)
	<u>322,215</u>	<u>322,215</u>	<u>291,127</u>	<u>31,088</u>
Gifted Programs				
Salaries	204,000	204,000	200,998	3,002
Employee Benefits	32,200	32,200	31,145	1,055
Supplies and Materials	1,400	1,400	1,087	313
Other Objects	500	500	—	500
	<u>238,100</u>	<u>238,100</u>	<u>233,230</u>	<u>4,870</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Instruction - Continued				
Bilingual Programs				
Salaries	\$ 614,880	614,880	610,386	4,494
Employee Benefits	98,715	98,715	104,076	(5,361)
Supplies and Materials	2,000	2,000	2,561	(561)
Other Objects	2,000	2,000	830	1,170
	<u>717,595</u>	<u>717,595</u>	<u>717,853</u>	<u>(258)</u>
Special Education Programs Pre - K				
Private Tuition				
Other Objects	140,000	140,000	152,943	(12,943)
Student Activity Fund				
Other Objects	—	—	281,030	(281,030)
	<u>12,044,330</u>	<u>12,044,330</u>	<u>11,950,141</u>	<u>94,189</u>
Support Services				
Pupils				
Attendance and Social Work Services				
Salaries	483,500	483,500	425,633	57,867
Employee Benefits	79,480	79,480	58,085	21,395
Purchased Services	2,250	2,250	—	2,250
Supplies and Materials	900	900	—	900
	<u>566,130</u>	<u>566,130</u>	<u>483,718</u>	<u>82,412</u>
Guidance Services				
Salaries	65,000	65,000	69,345	(4,345)
Employee Benefits	5,500	5,500	5,214	286
	<u>70,500</u>	<u>70,500</u>	<u>74,559</u>	<u>(4,059)</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Pupils - Continued				
Health Services				
Salaries	\$ 229,500	229,500	180,006	49,494
Employee Benefits	38,055	38,055	23,342	14,713
Purchased Services	500	500	410	90
Supplies and Materials	5,400	5,400	5,807	(407)
Capital Outlay	1,500	1,500	—	1,500
Other Objects	900	900	1,057	(157)
	<u>275,855</u>	<u>275,855</u>	<u>210,622</u>	<u>65,233</u>
Psychological Services				
Salaries	115,500	115,500	161,840	(46,340)
Employee Benefits	52,930	52,930	57,394	(4,464)
Purchased Services	90,800	90,800	1,616	89,184
Supplies and Materials	3,000	3,000	4,606	(1,606)
Other Objects	2,000	2,000	—	2,000
	<u>264,230</u>	<u>264,230</u>	<u>225,456</u>	<u>38,774</u>
Total Pupils	<u>1,176,715</u>	<u>1,176,715</u>	<u>994,355</u>	<u>182,360</u>
Instructional Staff				
Improvement of Instructional Services				
Salaries	25,800	25,800	29,493	(3,693)
Employee Benefits	6,840	6,840	5,994	846
Purchased Services	27,000	27,000	49,472	(22,472)
Supplies and Materials	900	900	—	900
Other Objects	4,070	4,070	18,192	(14,122)
	<u>64,610</u>	<u>64,610</u>	<u>103,151</u>	<u>(38,541)</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Instructional Staff - Continued				
Educational Media Services				
Salaries	\$ 488,200	488,200	375,502	112,698
Employee Benefits	78,080	78,080	71,103	6,977
Purchased Services	196,700	196,700	237,172	(40,472)
Supplies and Materials	27,000	27,000	128,235	(101,235)
Capital Outlay	202,500	202,500	—	202,500
Other Objects	1,100	1,100	99,618	(98,518)
	<u>993,580</u>	<u>993,580</u>	<u>911,630</u>	<u>81,950</u>
Assessment and Testing				
Purchased Services	36,000	36,000	35,706	294
	<u>1,094,190</u>	<u>1,094,190</u>	<u>1,050,487</u>	<u>43,703</u>
General Administration				
Board of Education Services				
Purchased Services	214,200	214,200	165,384	48,816
Supplies and Materials	6,000	6,000	3,915	2,085
Other Objects	18,000	18,000	26,362	(8,362)
	<u>238,200</u>	<u>238,200</u>	<u>195,661</u>	<u>42,539</u>
Executive Administration Services				
Salaries	258,000	258,000	255,546	2,454
Employee Benefits	73,600	73,600	75,940	(2,340)
Purchased Services	7,900	7,900	3,079	4,821
Supplies and Materials	6,000	6,000	9,719	(3,719)
Other Objects	10,500	10,500	11,082	(582)
	<u>356,000</u>	<u>356,000</u>	<u>355,366</u>	<u>634</u>
Total General Administration	<u>594,200</u>	<u>594,200</u>	<u>551,027</u>	<u>43,173</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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
School Administration				
Office of the Principal Services				
Salaries	\$ 799,900	799,900	782,811	17,089
Employee Benefits	302,400	302,400	347,598	(45,198)
Purchased Services	3,600	3,600	65	3,535
Supplies and Materials	6,000	6,000	1,105	4,895
Capital Outlay	5,100	5,100	—	5,100
Other Objects	3,300	3,300	3,264	36
Total School Administration	1,120,300	1,120,300	1,134,843	(14,543)
Business				
Fiscal Services				
Salaries	265,000	265,000	260,556	4,444
Employee Benefits	84,600	84,600	86,406	(1,806)
Purchased Services	10,700	10,700	2,601	8,099
Supplies and Materials	3,100	3,100	1,545	1,555
Capital Outlay	2,500	2,500	—	2,500
Other Objects	2,000	2,000	1,030	970
Total Business	367,900	367,900	352,138	15,762
Food Services				
Salaries	237,000	237,000	230,379	6,621
Employee Benefits	20,530	20,530	18,297	2,233
Purchased Services	6,100	6,100	4,221	1,879
Supplies and Materials	147,400	147,400	136,661	10,739
Capital Outlay	5,000	5,000	—	5,000
Total Business	416,030	416,030	389,558	26,472
Total Business	783,930	783,930	741,696	42,234

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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures - Continued				
Support Services - Continued				
Central				
Data Processing Services				
Purchased Services	\$ 73,200	73,200	74,739	(1,539)
Supplies and Materials	1,100	1,100	—	1,100
Capital Outlay	4,000	4,000	—	4,000
Total Central	78,300	78,300	74,739	3,561
Total Support Services	4,847,635	4,847,635	4,547,147	300,488
Payments to Other Districts and Governmental Units				
Payments for Special Education Programs				
Purchased Services	1,660,000	1,660,000	2,051,164	(391,164)
Total Direct Expenditures	18,652,886	18,652,886	16,317,241	2,335,645
On-Behalf Payments	—	—	6,751,186	(6,751,186)
Total Expenditures	18,551,965	18,551,965	25,299,638	(6,747,673)
Net Change in Fund Balance	<u>(135,244)</u>	<u>(135,244)</u>	930,028	<u>1,065,272</u>
Fund Balance - Beginning			<u>10,574,663</u>	
Fund Balance - Ending			<u><u>11,504,691</u></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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
General Levy	\$ 875,150	875,150	889,041	13,891
Earnings on Investments	3,000	3,000	—	(3,000)
Total Revenues	<u>878,150</u>	<u>878,150</u>	<u>889,041</u>	<u>10,891</u>
Expenditures				
Debt Service				
Principal Retirement	685,000	685,000	814,578	(129,578)
Interest and Fiscal Charges	190,950	190,950	198,208	(7,258)
Total Expenditures	<u>875,950</u>	<u>875,950</u>	<u>1,012,786</u>	<u>(136,836)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,200	2,200	(123,745)	(125,945)
Other Financing Sources				
Transfers In	—	—	137,336	137,336
Net Change in Fund Balance	<u>2,200</u>	<u>2,200</u>	13,591	<u>11,391</u>
Fund Balance - Beginning			<u>508,151</u>	
Fund Balance - Ending			<u><u>521,742</u></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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Earnings on Investments	\$ —	—	—	—
Expenditures				
Support Services				
Business				
Facilities Acquisition and Construction				
Purchased Services	225,000	225,000	98,788	126,212
Capital Outlay	2,740,000	2,740,000	2,178,319	561,681
Total Expenditures	<u>2,965,000</u>	<u>2,965,000</u>	<u>2,277,107</u>	<u>687,893</u>
Net Change in Fund Balance	<u>(2,965,000)</u>	<u>(2,965,000)</u>	(2,277,107)	<u>687,893</u>
Fund Balance - Beginning			<u>3,209,059</u>	
Fund Balance - Ending			<u><u>931,952</u></u>	

DARIEN PUBLIC SCHOOL DISTRICT 61

**Consolidated Year-End Financial Report
June 30, 2024**

CSFA #	Program Name	State	Federal	Other	Totals
478-00-0251	Medical Assistance Program	\$ —	37,688	—	37,688
586-18-0407	National School Lunch Program	—	203,897	—	203,897
586-18-0406	School Breakfast Program	—	37,866	—	37,866
586-44-0414	Title I Grants to Local Educational Agencies	—	218,828	—	218,828
586-44-1588	Title IV Student Support and Academic Enrichment (SSAE)	—	17,615	—	17,615
586-64-0417	Special Education - IDEA Flow Through	—	377,702	—	377,702
586-57-0420	Special Education - IDEA Pre-School Flow Through	—	15,491	—	15,491
586-43-0430	Title II - Teacher Quality	—	48,131	—	48,131
586-18-0428	Title III Lang Inst Program-Limited Eng	—	17,300	—	17,300
586-53-2590	ARP-LEA-IDEA	—	9,659	—	9,659
586-62-2578	ARP-LEA and COOP American Rescue Plan (ESSER III)	—	474,411	—	474,411
586-18-2330	Non-Cash Commodity	—	38,689	—	38,689
	Other Grants Programs and Activities	—	11,856	—	11,856
	Totals	—	1,509,133	—	1,509,133

SUPPLEMENTAL SCHEDULE

DARIEN PUBLIC SCHOOL DISTRICT 61

**Operating Cost and Tuition Charge
June 30, 2024**

	2023	2024
Operating Cost Per Pupil		
Average Daily Attendance (ADA):	1,113	1,108
Operating Costs:		
Educational	\$ 16,414,331	18,267,422
Operations and Maintenance	1,299,090	1,241,542
Debt Service	1,432,084	1,012,786
Transportation	1,191,405	1,064,949
Municipal Retirement/Social Security	266,820	245,714
Subtotal:	20,603,730	21,832,413
Less Revenues/Expenditures of Nonregular Programs		
Tuition	192,635	152,943
Pre-K Programs	126,461	133,059
Capital Outlay	557,293	21,022
Debt Principal Retired	1,192,354	129,578
Payments to Other Districts and Governmental Units	1,392,767	2,051,164
Subtotal:	3,461,510	2,487,766
Operating Costs	17,142,220	19,344,647
Operating Cost Per Pupil - Based on ADA	15,402	17,459
Tuition Charge		
Operating Costs	17,142,220	19,344,647
Less Revenues from Specific Programs, Such as Special Education or Lunch Programs	3,117,322	3,177,690
Net Operating Costs	14,024,898	16,166,957
Depreciation/amortization Allowance	919,864	775,113
Allowable Tuition Costs	14,944,762	16,942,070
Tuition Charge per Pupil - Based on ADA	13,427	15,291

2023-2024 School Report Card

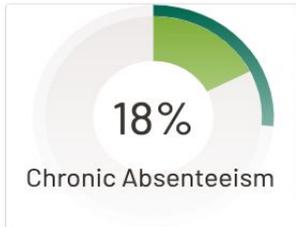
Fun With Data With Bob



2023-2024 District Snapshot

District Snapshot

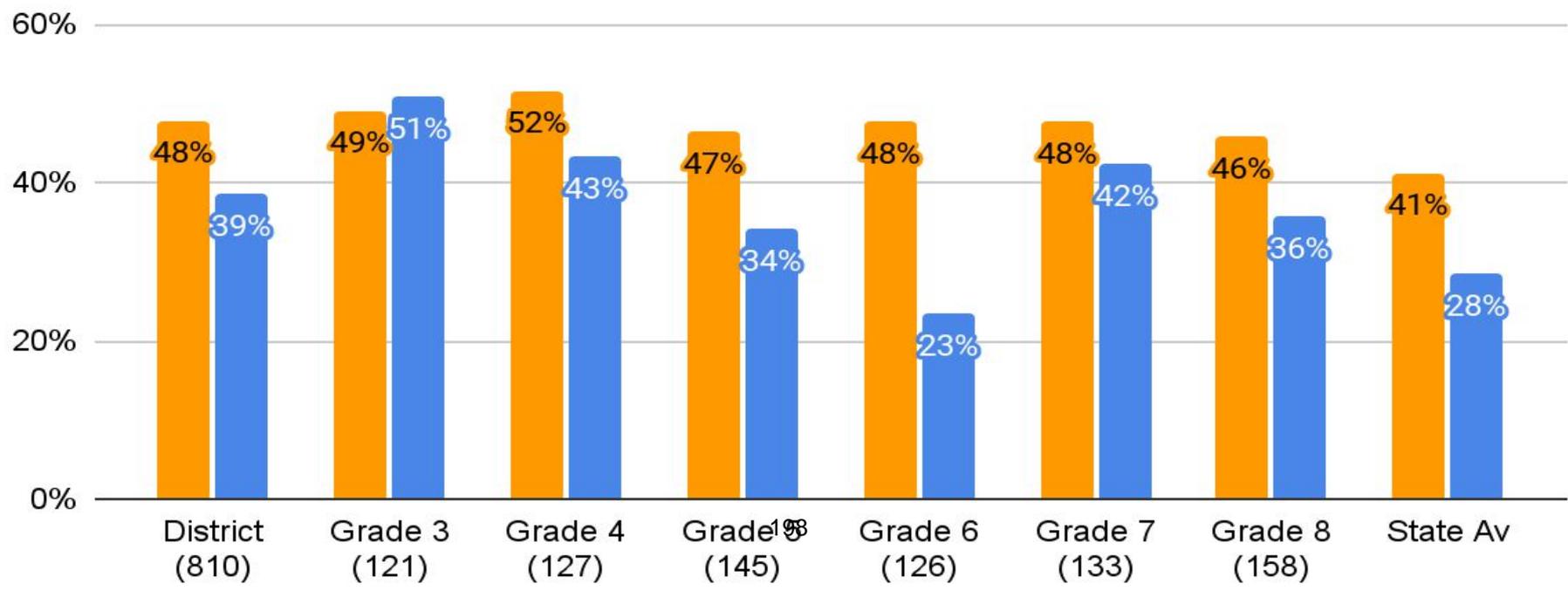
■ District ■ State



- ### Takeaways From Snapshot
- **3 schools rated Commendable**
 - **Academics-** Performance is above Pre-pandemic levels.
 - **Chronic Absenteeism-** Less than the previous 2 school years. 10% less than state average.
 - **Teacher Retention Rate-** Higher than previous years (88%-89%)
 - **Student Mobility-** Slightly down from the previous year (7% in 2022-2023)
 - **School Finances-** District is now considered Tier 3 (Tier 2 in previous years.) with an increase to 92% adequacy.

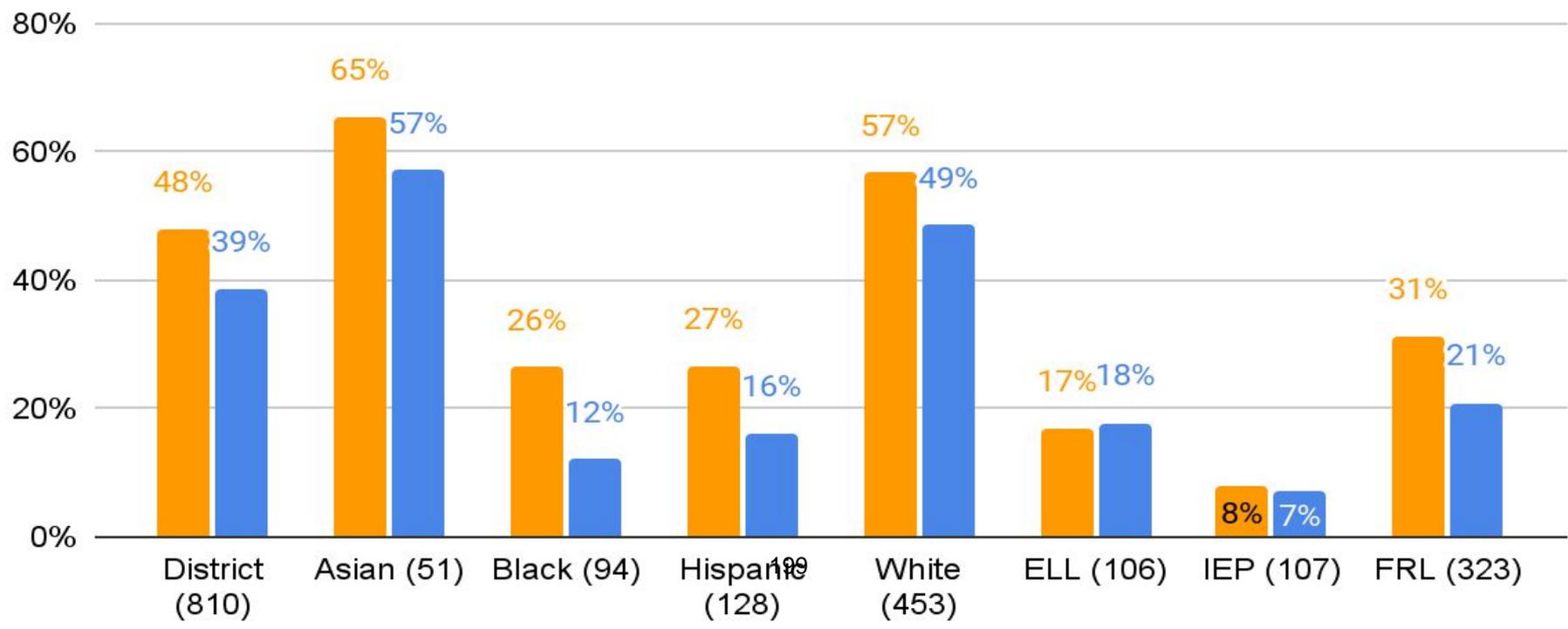
Spring 2023-2024 IAR % of Students Meeting or Exceeding Standards- by Grade Level

■ ELA ■ Mathematics



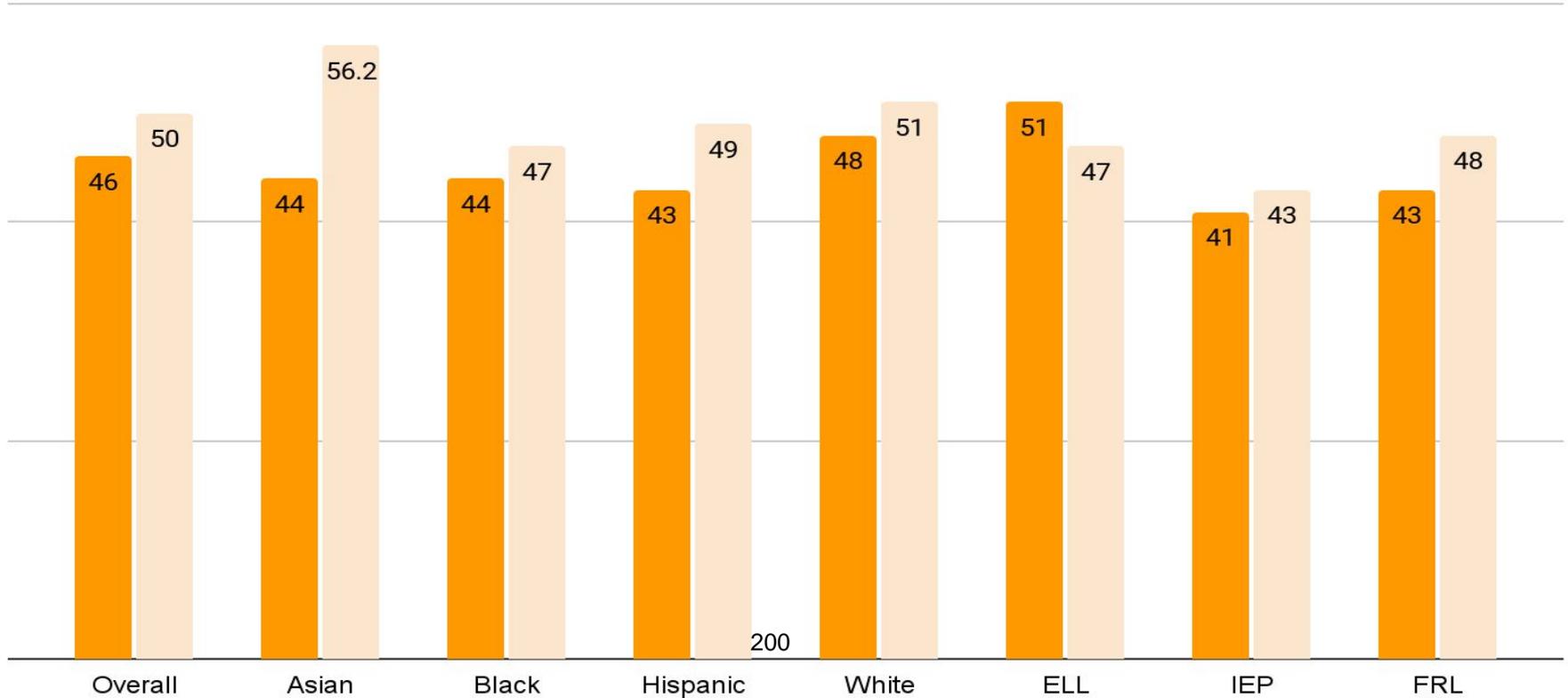
Spring 2023-2024 IAR % of Students Meeting or Exceeding Standards- by Student Group

■ ELA ■ Mathematics



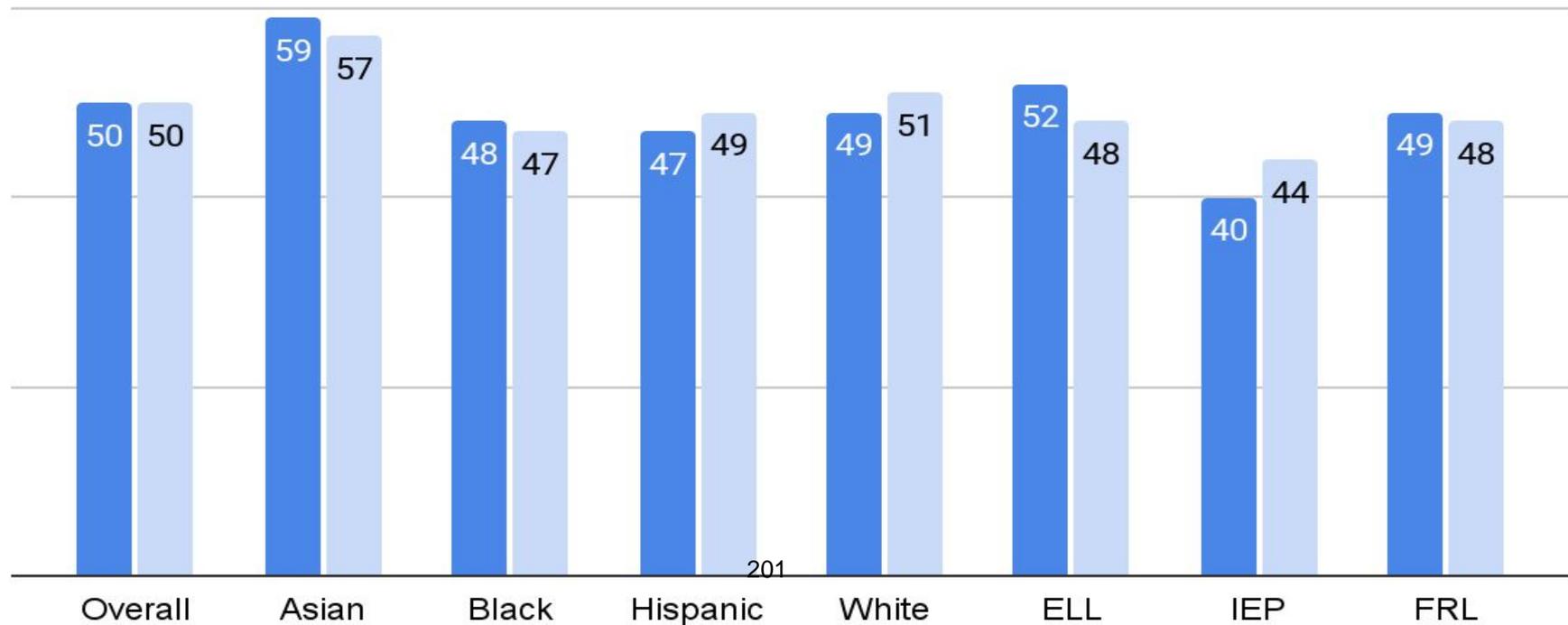
2023-2024 Student Growth Percentile as Measured by IAR- ELA

D61 State



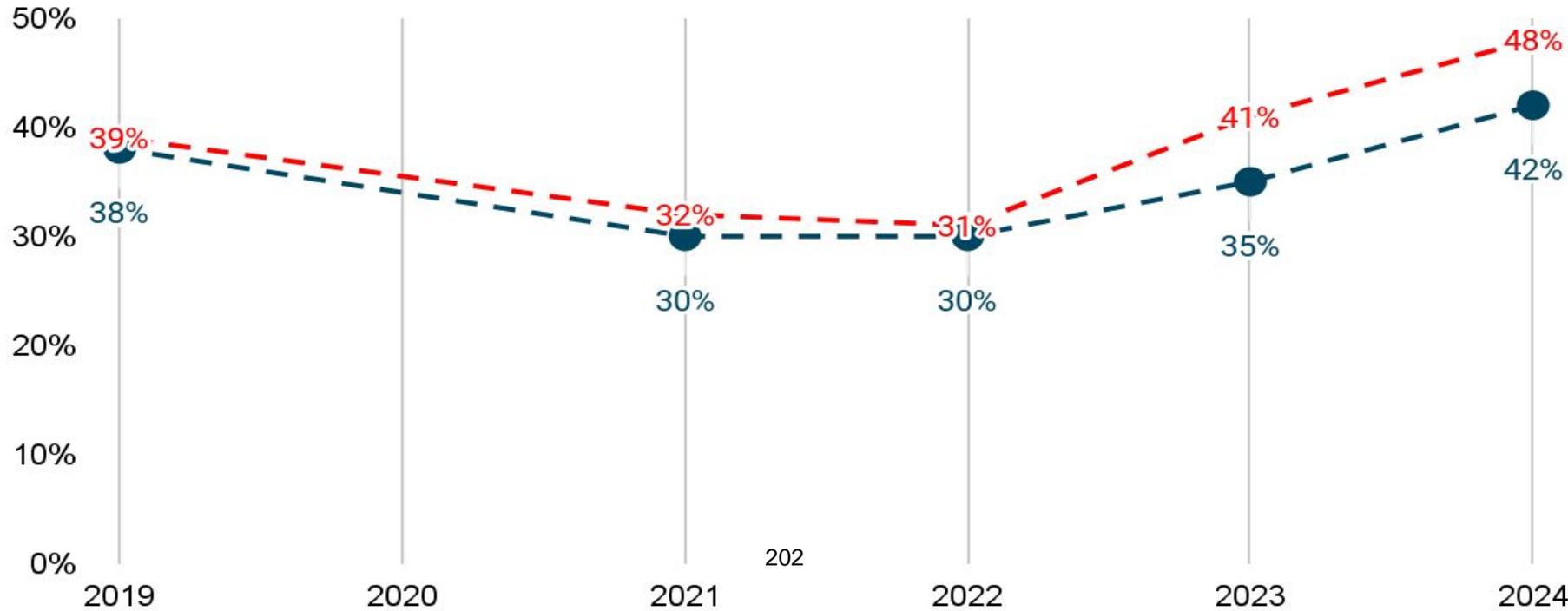
2023-2024 Student Growth Percentile as Measured by IAR-Math

■ D61 ■ State



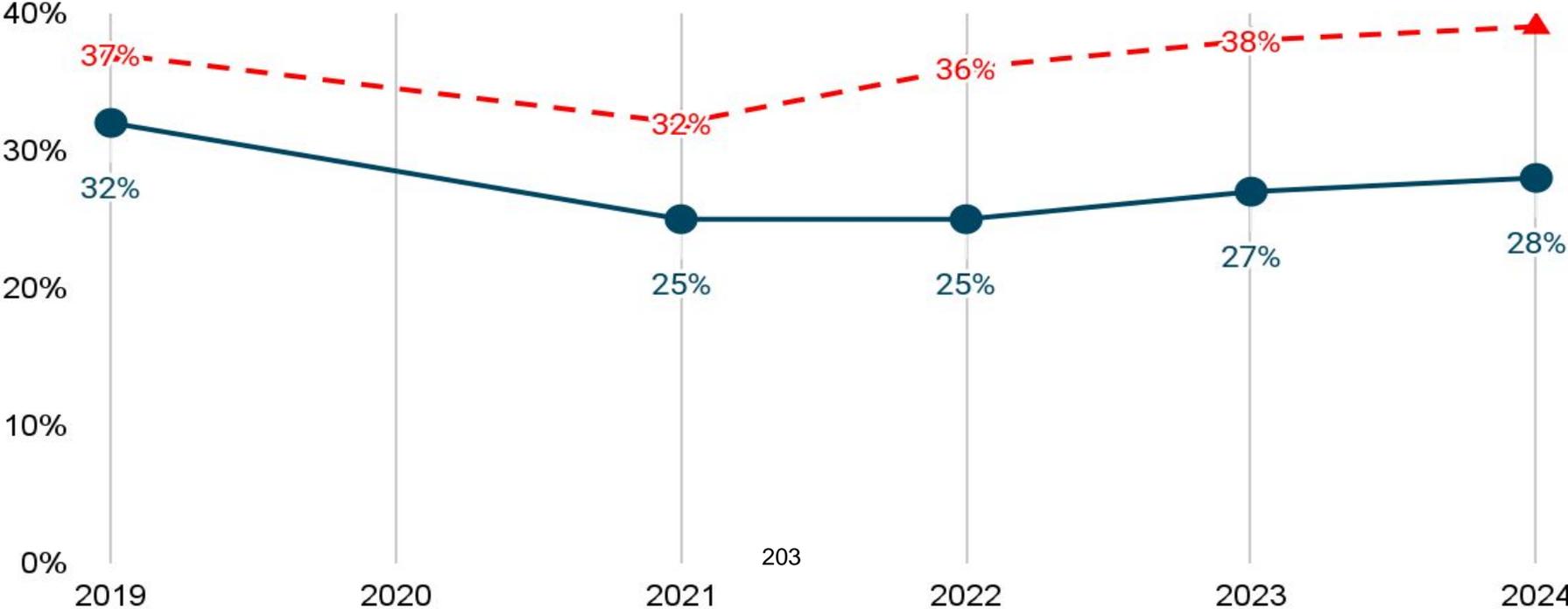
IAR ELA Percentage of Students Meeting or Exceeding Standards 2019-2024

— Darien 61 ● State

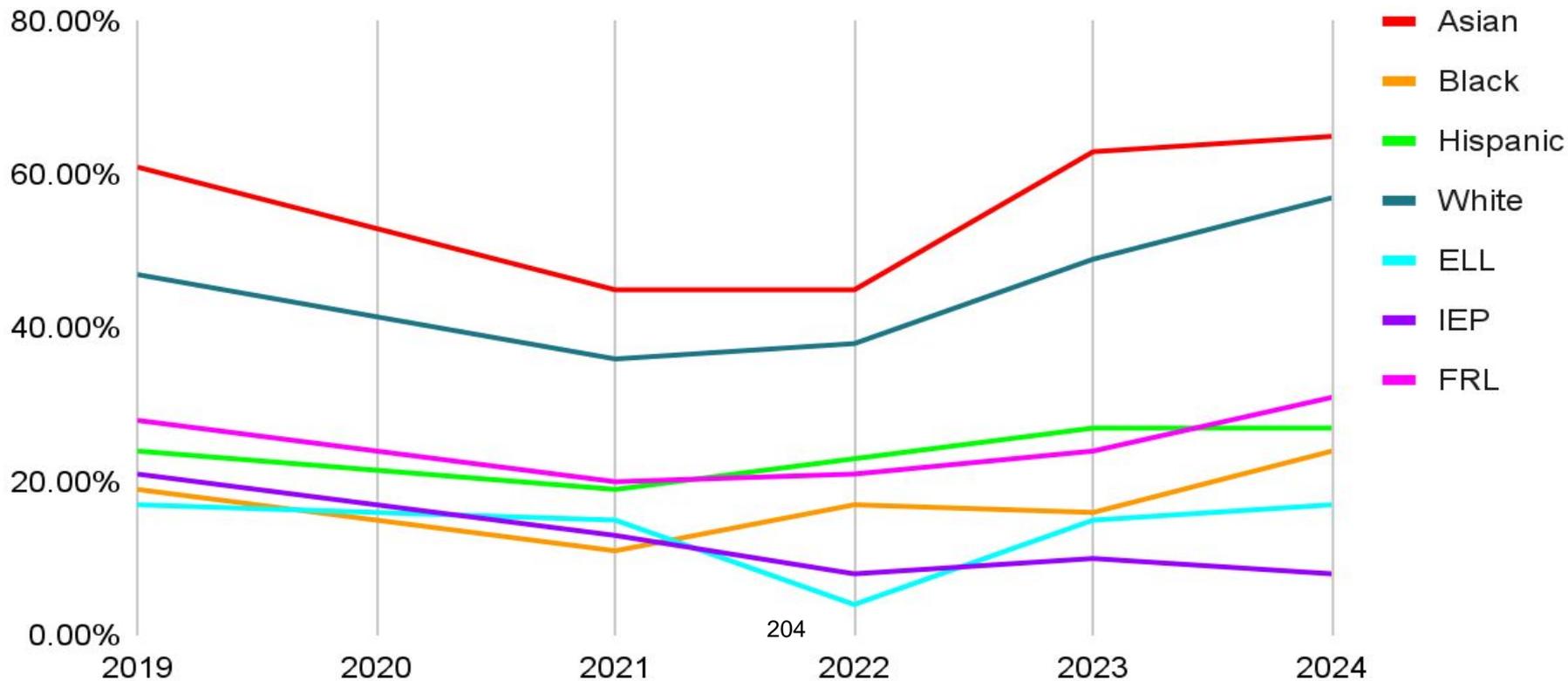


IAR Math Percentage of Students Meeting or Exceeding Standards 2019-2024

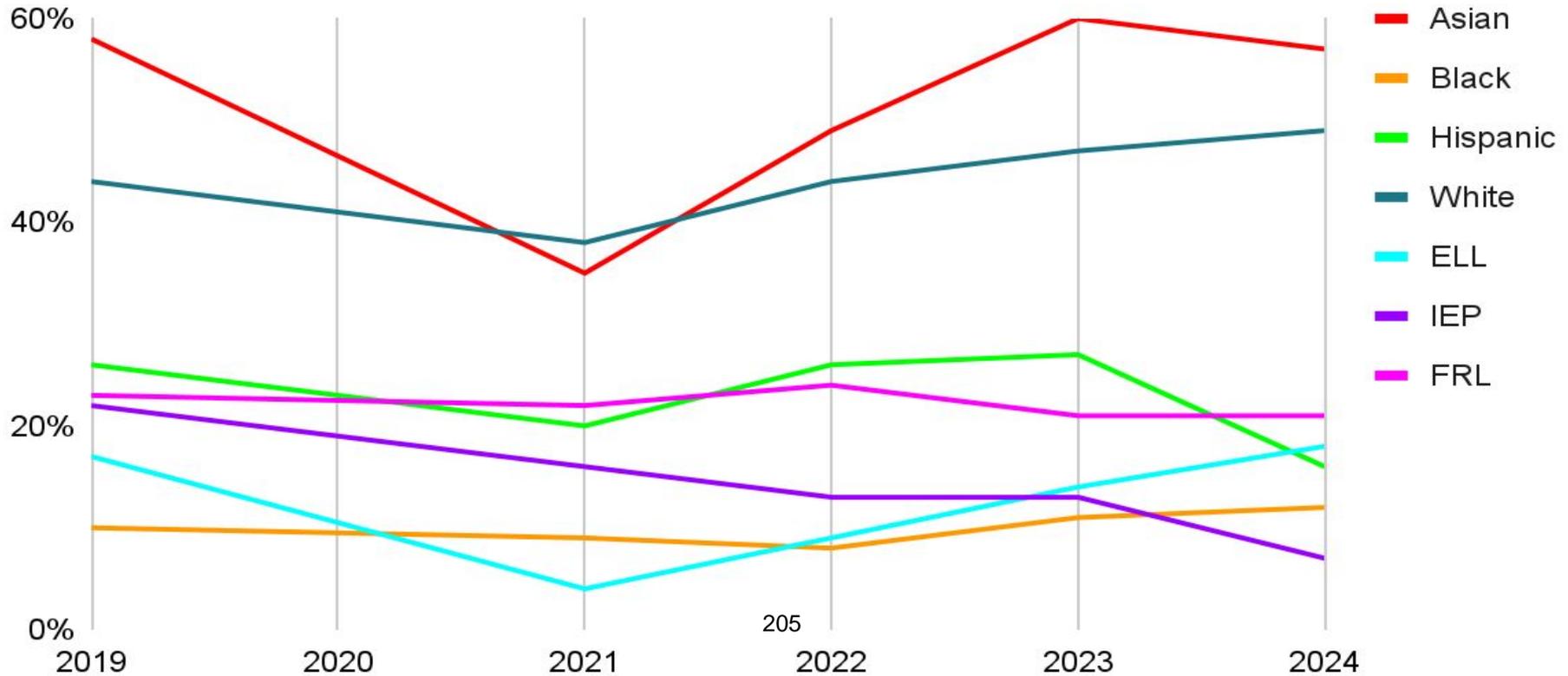
▲ Darien 61 ● State



IAR ELA Percentage of Students Meeting or Exceeding Standards 2019-2024- By Student Group



IAR Math Percentage of Students Meeting or Exceeding Standards 2019-2024- By Student Group

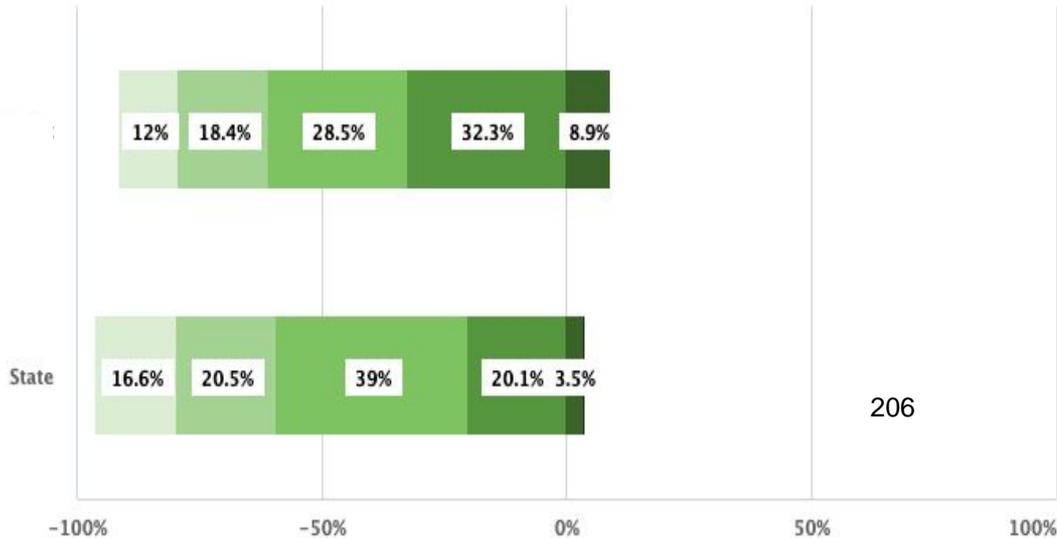


English Language Learners (ELL) English Language Proficiency and Performance on ACCESS test. (Grades K-8)

English Language Proficiency Levels

■ Entering
 ■ Beginning
 ■ Developing
 ■ Expanding
 ■ Bridging
 ■ Reaching

Year Domain % of Students Achieving Performance Levels



Percentage of Students Performing at Proficient Level Per ACCESS test (4.8)

Overall (29 students)	16%
K (1 students)	6%
1 (2 students)	10%
2 (0 students)	-
3 (1 students)	5%
4 (10 students)	50%
5 (9 students)	53%
6 (1 students)	9%
7 (1 students)	5%
8 (2 students)	12%

Local Feeder District/State Comparisons

District	# of Students	% FRL	% EL	% IEP	IAR- ELA % Meet or Exceed	IAR- Math % Meet or Exceed	Per Pupil Spending
Center Cass 66	1122	15%	8%	12%	55%	47%	\$15,429.00
Darien 61	1253	37%	15%	16%	48%	39%	\$15,596.00
Cass 63	777	27%	11%	10%	62%	44%	\$16,591.00
Gower 62	929	12%	11%	15%	73%	56%	\$17,419.00
Downers Grove 58	4770	7%	6%	16%	62%	55%	\$17,841.00
Maercker 60	1387	45%	26%	10%	52%	48%	\$18,204.00
Woodridge 68	2747	46%	21%	17%	62%	41%	\$18,891.00
Hinsdale CCSD 181	3531	2%	5%	12%	83%	77%	\$21,016.00
Butler 53	468	0%	10%	12%	81%	75%	\$26,591.00
Burr Ridge 180	477	68%	6%	20%	30%	16%	\$28,202.00
State		50%	16%	16%	39%	28%	\$24,000.00

Summative School Designations

Each Illinois school is receives a Summative Designation, a measure of progress in academic performance and student success. Multiple measures determine which one of five Summative Designations is appropriate for this school.

Types of Summative Designations

Exemplary – Schools performing in the top 10 percent of schools statewide with no underperforming student groups.

Commendable – A school that has no underperforming student groups, a graduation rate greater than 67 percent, and whose performance is not in the top 10 percent of schools statewide.

Targeted – A school in which one or more student groups is performing at or below the level of the “all students” group in the lowest performing 5 percent of schools.

Comprehensive – A school that is in the lowest-performing 5 percent of schools in Illinois and any high school with a graduation rate of 67 percent or less.

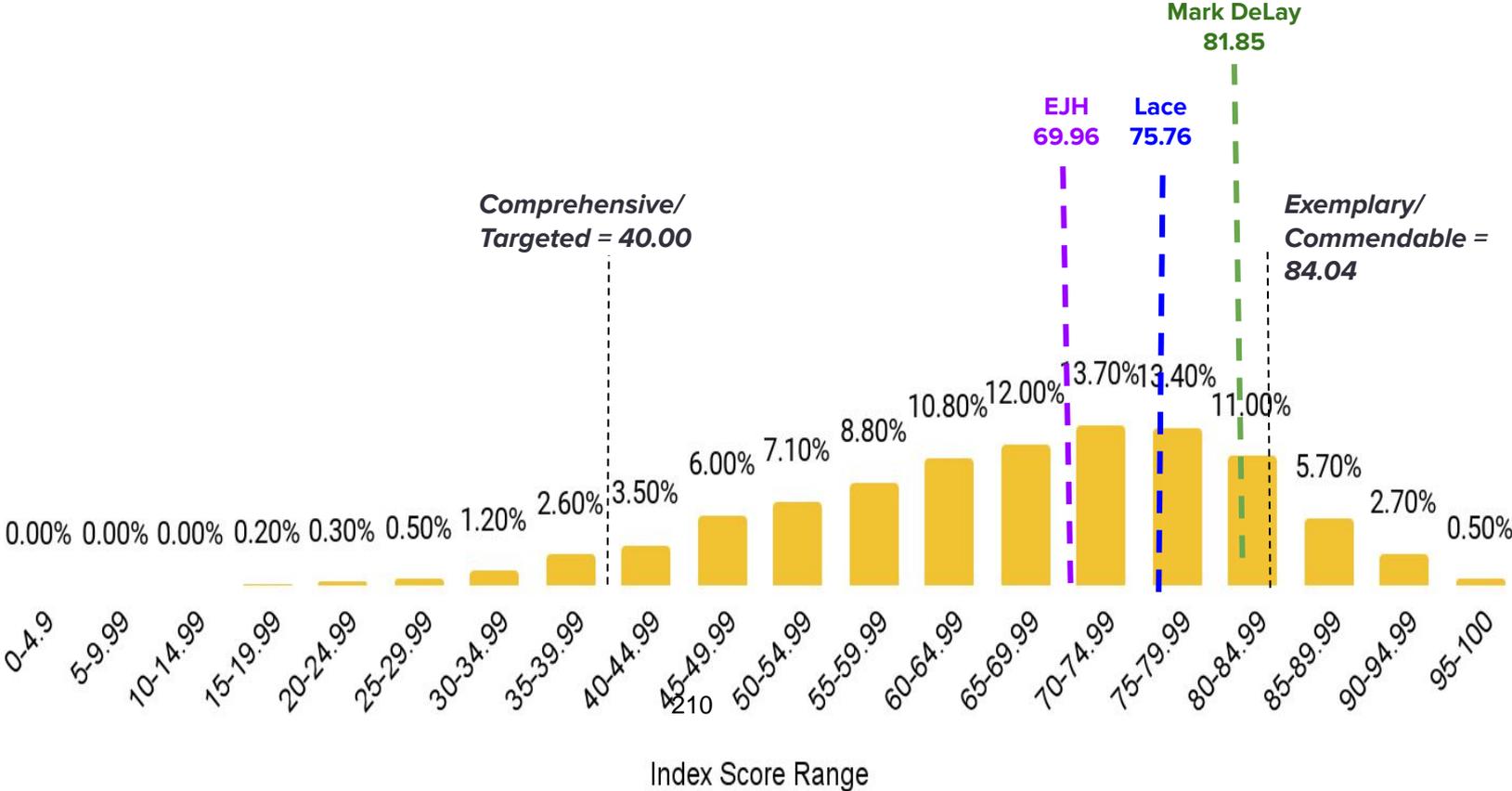
What goes into the Summative Designation?

Mark DeLay- Commendable
Lace- Commendable
Eisenhower Commendable

Academic Indicators= 75%			School Quality/ Student Success
ELA Proficiency- 7.5% (IAR + DLM)	ELA Growth - 25% (IAR + DLM)	English Learner Progress Towards Proficiency- 5% (ACCESS)	<ul style="list-style-type: none"> - Chronic Absenteeism- 10% - Climate Survey- 5% (<i>Student portion of 5-essentials grades 4-8 only</i>) - P-2 Indicator- 5%- Still no indicator established - Elementary/Middle Indicator- 5%- Still no indicator established - Fine Arts- still to be determined
MATH Proficiency- 7.5% (IAR + DLM)	MATH Growth- 25% (IAR + DLM)	Science Proficiency- 5% (Illinois Science Assessment)	

State of Illinois Overall Index Score Indicators

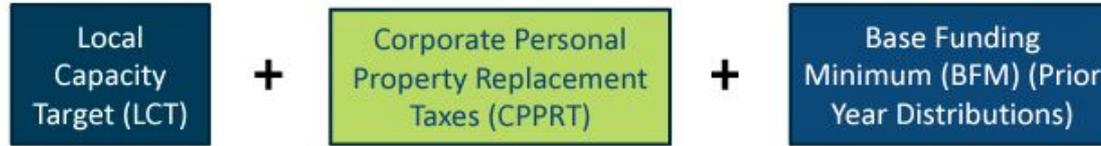
Percentage of Schools with that Index Score



State EBF Funding

Determining Local Resources

EBF defines a district's resources as the sum of:



Dividing a district's resources by its **Adequacy Target** determines the district's **Adequacy Level**:



Increasing any element of the numerator (resources) means a district appears closer to its Adequacy Target, resulting in less state funding.

Over the Past 2 years Darien 61 has seen the following increases-

LCT- this has gone up slightly due to CPI and capturing of new construction in the 2024 Levy.

CPPRT- The state increased this amount for all school districts in excess during the previous 2 school years. This year they are decreasing the funding to make up for the overage. But the increase the last 2 years still counts towards our calculations.

State EBF Funding

Determining State Contribution – Tier Assignments

A district's final Percent of Adequacy determines its assignment into one of the four tiers.

A low Percent of Adequacy means the district is distant from meeting adequacy and **needs and receives more state assistance**.

A higher Percent of Adequacy means the district is closer to adequacy and therefore **requires and receives less state assistance**.

Tier	Target Ratio	State Assistance
Tier 1	< 78.0% (FY 25)	Furthest away from adequacy, more state assistance
Tier 2	≥ 78.0% and < 90%	
Tier 3	≥90% <100%	
Tier 4	≥100%	Greater than adequacy, least amount of state assistance.

Darien 61 has hovered around 87-89% Adequacy per EBF calculations the past few years.

With the increase in Levy the past 2 years, and State CPPRT, our adequacy has now gone to 91.6% per State EBF calculations.

What does a change from Tier 2 to Tier 3 Mean for Darien 61?

Approximately 1% decrease in any NEW State Funding (approx \$20,000)

Expected to be back to Tier 2 in next 2-3 years.

- State continues to correct CPPRT overage and lower amount received.
- CPI is expected to be lower than previous 2 years.
- These factors will decrease our LCT

Takeaways/ Next Steps

214

Takeaways

- All 3 schools performed well, and reached commendable status.
- District academic performance on State assessments is above pre-pandemic levels
- Achievement gaps continue for some student groups (IEP, Black, ELL)
- ELL- High percentage of students Exiting via ACCESS, but still under performing on IAR.
- Academic growth displayed less gaps for most student groups, but should be looked at further.

Next Steps

- District will utilize same ELA/Math Goals for 2024-2025 (70%)
- IAR growth and achievement becoming more of a focus for SIP teams and goals.
- Utilize insights from MTSS teams and Late start conversations to find opportunities to meet the needs of student groups.
- Focus on 2nd year of implementation of new ELA program, and differentiating learning for all students.
- Schools monitor progress towards goals through the year and adjust as necessary.

? 's



217



Darien Public Schools
District#61

2024 Tax Levy

—

November 19, 2024

Levy Calendar

October - Develop initial levy request projections

November - Present tentative tax levy and related information to the Board of Education

December - Prepare notice and conduct public hearing, if required, and present final levy to the Board of Education for approval

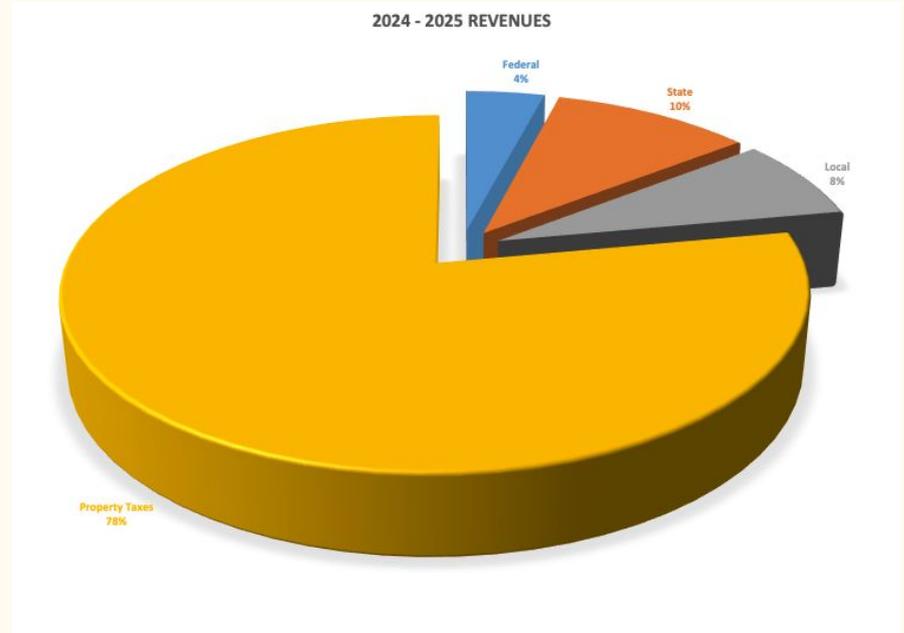
Prior to December 31, 2024 - Levy is filed with DuPage County Clerk

March/April - Clerk uses finalized EAV and new property numbers to provide extension amounts to District

May/June - District receives first receipts of property taxes from 2024 levy

Levy Importance

- The purpose of the local property tax is to access funding to maintain and enhance the programs associated with providing all Darien 61 students with a high-quality education experience
- Local property taxes represent approximately 78% of the total school district revenue

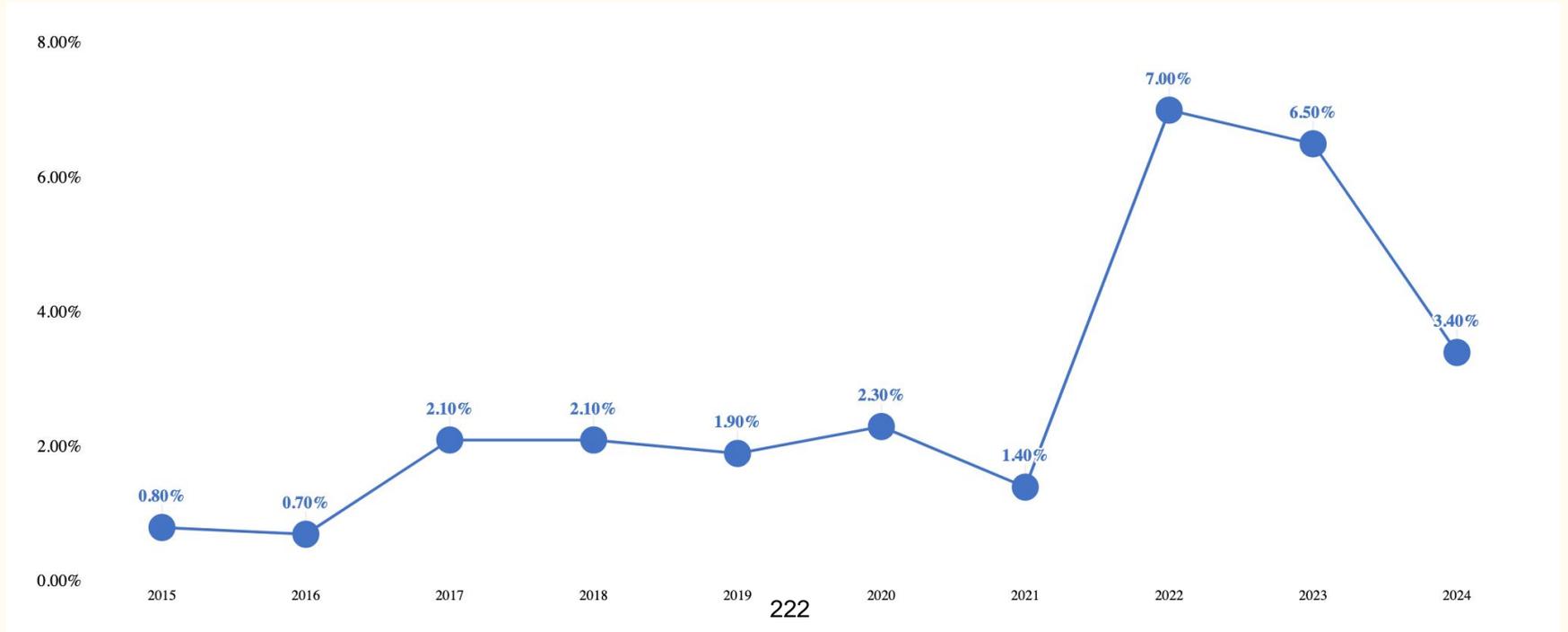


Property Tax Extension Limitation Law - PTELL

(Tax Caps)

- Enacted in DuPage County in 1992
- Limits the increase in property tax extension to 5% of the increase in the “Consumer Price Index - All Urban Consumers” (CPI-U), whichever is less.
- Allows district the flexibility to continue to extend bonds (DSEB) to a level equal to its 1994 debt extension. Annually DSEB limit now increases by CPI each year.

Consumer Price Index (CPI) History



Consumer Price Index (CPI) Average

3-Year Average
5.63%

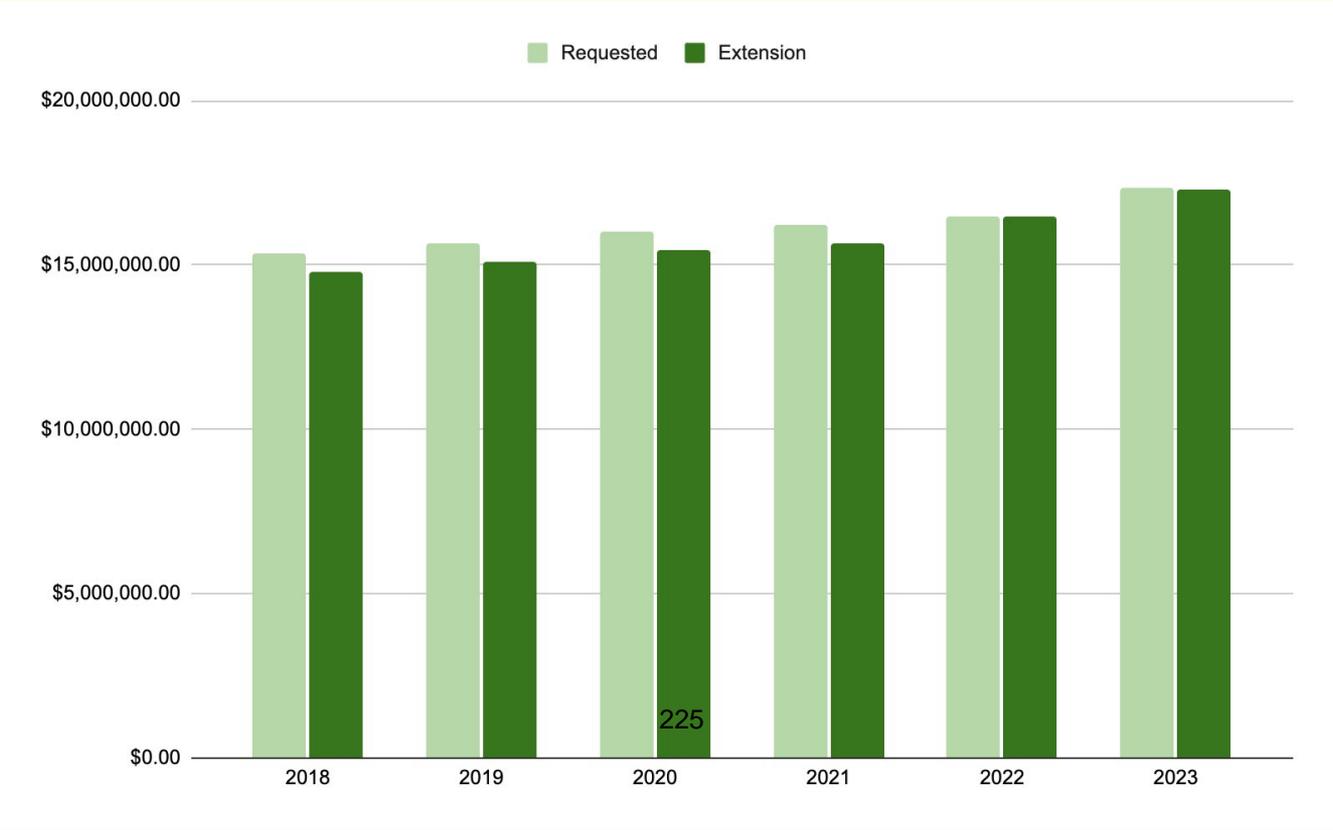
5-Year Average
4.12%

10-Year Average
2.82%

Proposed vs. Estimated?

- We submit a proposed levy to the county
 - This is not the amount we estimate we will receive
- In order to ensure that we do not lose revenue relating to the “tax cap” formula we levy a larger amount than what we will be entitled
- The maximum revenue growth from existing taxpayers is limited to the rate of CPI. The District will also receive additional revenue from any new construction within the district boundaries
- CPI for the 2024 levy is at 3.4%
- Tentative new construction is at \$895,280

Tax Levy: Request vs Extension



Proposed 2024 Tax Levy

ANNUAL LEVY - PROPOSED NUMBERS				
Table A				
	2023	2024	VARIANCE	
FUNDS	TAX EXTENSION	TAX LEVY	IN DOLLARS	IN PERCENTAGE
EDUCATION FUND	14,955,774.29	15,700,000.00	744,225.71	4.98%
O & M FUND	1,536,617.15	1,600,000.00	63,382.85	4.12%
IMRF FUND	99,633.99	10.00	-99,623.99	-99.99%
TRANSPORTATION FUND	474,447.59	693,000.00	218,552.41	46.06%
SPECIAL EDUCATION	151,823.23	157,300.00	5,476.77	3.61%
SOCIAL SECURITY	70,574.08	10.00	-70,564.08	-99.99%
TOTAL CAP FUND	17,288,870.33	18,150,320.00	861,449.67	4.98%
TOTAL NON-CAP FUNDS	896,705.95	900,900.00	4,194.05	0.47%
TOTAL CAP & NON-CAP FUNDS	18,185,576.28	19,051,220.00	865,643.72	4.52%

Public Act 103-0394 Report

Public Act 103-0394 Report

Annual Expenses				
Operational Funds	FY 2022 Audit	FY 2023 Audit	FY 2024 Unaudited	3-Year Average
Education (10)	\$16,479,118	\$16,414,331	\$18,436,949	\$17,110,133
Operations & Maintenance (20)	\$1,375,975	\$1,299,090	\$1,278,587	\$1,317,884
Transportation (40)	\$716,661	\$1,191,405	\$1,257,383	\$1,055,150
Total	\$18,571,754	\$18,904,826	\$20,972,919	\$19,483,166

Unaudited Fund Balances - June 30, 2024	
Operational Funds	Fund Balance
Education (10)	\$12,744,504
Operations & Maintenance (20)	\$3,322,208
Transportation (40)	\$981,086
Total	\$17,047,798

Fund Balance / Average Expense	
Operational Fund Balance	\$17,047,798
Three-Year Expense Average	\$19,483,166
Fund Balance/Average Expense	87.50%

Fund Balance

Darien Public Schools District #61

Fund Balances

Fiscal Year: 2024-2025

Month: July
 Year: 2024
 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	\$11,374,991.72	\$186,227.28	(\$595,374.07)	\$0.00	\$10,965,844.93
20	OPERATIONS AND MAINT.	\$3,322,208.30	\$37,933.84	(\$117,221.76)	\$0.00	\$3,242,920.38
30	DEBT SERVICE	\$501,409.87	\$7,113.90	(\$86,175.00)	\$0.00	\$422,348.77
40	TRANSPORTATION	\$981,086.34	\$19,964.98	(\$216,297.83)	\$0.00	\$784,753.49
50	SOCIAL SECURITY	\$1,330,080.34	\$536.81	(\$5,572.45)	\$0.00	\$1,325,044.70
51	IMRF	\$0.00	\$757.85	(\$4,952.05)	\$0.00	(\$4,194.20)
60	CAPITAL PROJECTS	\$1,073,881.45	\$0.00	(\$257,580.00)	\$0.00	\$816,301.45
70	WORKING CASH	\$1,313,223.42	\$0.00	\$0.00	\$0.00	\$1,313,223.42
Grand Total:		\$19,896,881.44	\$252,534.66	(\$1,283,173.16)	\$0.00	\$18,866,242.94

End of Report

Reference Information

- **Aggregate Levy (tax levy)** – The amount of tax revenue requested (actual dollars)
- **Consumer Price Index (CPI)** - Inflation factor used for determining extension of tax levy
- **Debt Service** –The fund used to make principal and interest payments on the bonds previous sold by the District
- **Debt Service Levy** – Those levies made to retire the principal or pay interest on bonds or to make payments due under public building commission leases
- **Equalized Assessed Valuation (EAV)** - (1/3 of Property Market Value)
- **New Property** –New improvements or additions to existing property on any parcel of real property that increased the assessed value of that real property. This is not subject to PTELL
- **Property Tax Extension Limitation Law (PTELL or “Tax Caps”)** - limits the increase over prior year extension on existing property to 5% or CPI whichever is lower
- **Tax Cap** – The tax cap is a state law that limits property taxes extended to a maximum percentage increase over the prior year’s extension
- **Tax Extension** – Amount of tax revenue collected by the county on behalf of the district
- **Tax Levy** - The amount of money a school district requests to be raised from property tax
- **Tax Rate** –Percentage Applied to EAV to Calculate Tax Extension



Darien Public Schools
District#61

Thank you.

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November 19, 2024

		LUNCH PROGRAM REVENUE/EXPENSE FY 2025													
CODES	REVENUE	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YR TOTAL	BUDGET
		2024	2024	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	2025
10.4.1611.000.00.0000	STUDENT LUNCH SALES	\$214	\$3,515	\$11,515	\$14,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,256	\$97,000
10.4.1612.000.00.0000	STUDENT BREAKFAST	\$0	\$201	\$1,431	\$1,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,508	\$13,000
10.4.1613.000.00.0000	A LA CARTE SALES	\$0	\$748	\$3,702	\$3,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,282	\$38,000
10.4.1614.000.00.0000	MILK SALES	\$0	\$124	\$444	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,001	\$5,000
10.4.1620.000.00.0000	ADULT LUNCH SALES	\$0	\$0	\$2,873	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,892	\$700
10.4.3360.000.00.0000	STATE/FREE LUNCH & Breakfast	\$242	\$0	\$417	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719	\$3,000
10.4.4210.000.00.0000	NATIONAL SCHOOL LUNCH	\$0	\$0	\$1,975	\$24,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,500	\$210,000
10.4.42XX.000.00.0000	SCHOOL BREAKFAST PROG.	\$0	\$0	\$0	\$4,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,041	\$33,000
	TOTAL REVENUE	\$456	\$4,588	\$22,358	\$48,797	\$0	\$76,198	\$399,700							
CODES	EXPENSE	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE		
		2024	2024	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025		
10.5.2560.116.06.0000	Food Service Director	\$6,572	\$6,572	\$6,572	\$6,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,288	\$80,000
10.5.2560.118.02.0000	Food Service/Salaries (Lace)	\$0	\$0	\$2,194	\$3,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,619	\$19,800
10.5.2560.118.03.0000	Food Service/Salaries (EJH)	\$0	\$0	\$10,193	\$12,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,370	\$106,000
10.5.2560.118.04.0000	Food Service/Salaries (MD)	\$0	\$0	\$2,152	\$3,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,469	\$38,500
10.5.2560.118.06.0000	Food Service/Salaries (District)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
10.5.2560.221.0X.0000	Food Service Life ins	\$4	\$4	\$4	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$100
10.5.2560.222.0X.0000	Food Service Health	\$685	\$685	\$948	\$1,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,951	\$20,000
10.5.2560.223.0X.0000	Food Service Dental Ins	\$23	\$23	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119	\$300
10.5.2560.323.0X.0000	Repair and Maint	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
10.5.2560.332.0X.0000	Travel Reimburs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
10.5.2560.390.0X.0000	Purchase Service	\$0	\$2,153	\$0	\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,743	\$4,000
10.5.2560.410.0X.0000	Food Supplies	\$0	\$0	\$13,303	\$12,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,662	\$125,200
10.5.2560.490.0X.0001	Food Service Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
10.5.2560.490.0X.0000	Non Food Supplies	\$0	\$0	\$1,652	\$1,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,898	\$18,400
10.5.2560.541.0X.0000	Replacement of Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
10.5.2560.542.0X.0000	Food Service New Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
5x.5.2560.xxx.xx.xxxx	Fund 5x: Food Service IMRF/SS	\$826	\$0	\$2,602	\$3,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,589	\$41,050
	TOTAL EXPENSE	\$8,110	\$9,436	\$39,656	\$44,526	\$0	\$101,728	\$458,950							
														Outstanding Lunch (as of latest date posted to this document):	\$25,508
	TOTAL REVENUE	\$456	\$4,588	\$22,358	\$48,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,198	\$399,700
	TOTAL EXPENSE	\$8,110	\$9,436	\$39,656	\$44,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,728	\$458,950
	DIFFERENCE	-\$7,654	-\$4,849	-\$17,298	\$4,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$25,531	-\$59,250

KIDS CLUB Program History Report														
FY 2025														
REVENUE	JULY	AUGUST	SEPT	OCTOBER	NOV	DECEMBER	JANUARY	FEB	MARCH	APRIL	MAY	JUNE	YR TOTAL	BUDGET
	2024	2024	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	YR 2025
ENROLLMENT	0	139	142	142	0	0	0	0	0	0	0	0		
Kids CLUB _ TUITION	\$312	\$31,304	\$15,078	\$34,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,228	\$232,500
TOTAL REVENUE	\$312	\$31,304	\$15,078	\$34,535	\$0	\$81,228	\$232,500							
EXPENSE	JULY	AUGUST	SEPT	OCTOBER	NOV	DECEMBER	JANUARY	FEB	MARCH	APRIL	MAY	JUNE		
	2024	2024	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025		
SALARIES	\$3,111	\$3,111	\$11,051	\$15,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,466	\$137,500
BENEFITS	\$1,264	\$1,264	\$3,040	\$3,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,808	\$34,300
OTHER	\$0	\$0	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202	\$450
FOOD	\$0	\$1,533	\$2,398	\$1,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,497	\$16,600
SUPPLIES	\$17	\$261	\$219	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$954	\$4,500
DUE TO 61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,500
TOTAL EXPENSE	\$4,392	\$6,168	\$16,910	\$20,456	\$0	\$47,926	\$224,850							
TOTAL REVENUE	\$312	\$31,304	\$15,078	\$34,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,228	\$232,500
TOTAL EXPENSE	\$4,392	\$6,168	\$16,910	\$20,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,926	\$224,850
DIFFERENCE	-\$4,080	\$25,136	-\$1,833	\$14,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,302	\$7,650