

Due to ROE on Friday, October 15, 2021
 Due to ISBE on Monday, November 15, 2021
 SD/JA21

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2021

☒ School District
☐ Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u> ☒ CASH ☐ ACCRUAL	<u>Certified Public Accountant Information</u>			
School District/Joint Agreement Number: 50-082-2030-17		Name of Auditing Firm: DENNIS ROSE & ASSOCIATES, P.C.			
County Name: ST. CLAIR		Name of Audit Manager: DENNIS ROSE			
Name of School District/Joint Agreement: O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203		Address: 1904 STATE STREET			
Address: 600 SOUTH SMILEY STREET	<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File 0	City: ALTON	State: IL	Zip Code: 62002	
City: O'FALLON		Phone Number: 618-465-4999	Fax Number: 618-465-5050		
Email Address: BENWAYD@OTHS.US		IL License Number (9 digit): 065-014552	Expiration Date: 9/30/2021		
Zip Code: 62269		Email Address: DROSECPA@DRA-CPA.COM			
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☒ Adverse ☐ Disclaimer	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information	ISBE Use Only			
☐ Reviewed by District Superintendent/Administrator		☐ Reviewed by Regional Superintendent/Cook ISC			
District Superintendent/Administrator Name (Type or Print): Darcy Benway	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print): Mark Eichenlaub			
Email Address: benwayd@oths.us	Email Address:	Email Address: meichenlaub@sccroe50.org			
Telephone: 618-632-3507 x220	Fax Number: 618-632-9730	Telephone:	Fax Number:	Telephone: 618-825-3935	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/21-version1)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19-19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code* [105 ILCS 5/1A-8].

- ☐ 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].
- ☐ 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- ☐ 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
- ☐ 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- ☐ 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments Date: _____
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

DENNIS ROSE & ASSOCIATES, P.C.
Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2020		Equalized Assessed Valuation (EAV):		1,053,906,307	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.009200	0.002500	0.001200	0.012900	0.000500

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
25,422,453	25,160,895	261,558	13,348,700

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

☒	a. 6.9% for elementary and high school districts,	72,719,535
☐	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	27,345,380

E. Material Impact on Financial Position

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

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

Comments:

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
District Code: 50-082-2030-17
County Name: ST. CLAIR

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	13,348,700.00	0.525	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	25,418,513.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(3,940.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	25,160,895.00	0.990	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	25,418,513.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(3,940.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	13,578,416.00	194.27	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	69,891.38		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	11,556,082.66		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		27,345,380.00	62.39	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		72,719,535.18		Value	0.30
Total Profile Score:					3.90 *

Estimated 2022 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS - CASH - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
JUNE 30, 2021

ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups			
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt		
CURRENT ASSETS (100)															
Cash (Accounts 111 through 115) ¹		2,644,836	3,675,119	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,616	2,815,369					
Investments	120														
Taxes Receivable	130														
Interfund Receivables	140														
Intergovernmental Accounts Receivable	150														
Other Receivables	160														
Inventory	170														
Prepaid Items	180														
Other Current Assets (Describe & Itemize)	190														
Total Current Assets		2,644,836	3,675,119	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,616	2,815,369	0				
CAPITAL ASSETS (200)															
Works of Art & Historical Treasures	210														
Land	220											5,826,600			
Building & Building Improvements	230											77,821,617			
Site Improvements & Infrastructure	240											5,252,804			
Capitalized Equipment	250											7,871,023			
Construction in Progress	260														
Amount Available in Debt Service Funds	340														
Amount to be Provided for Payment on Long-Term Debt	350														
Total Capital Assets												941,090			
												26,404,290			
												96,772,044	27,345,380		
CURRENT LIABILITIES (400)															
Interfund Payables	410														
Intergovernmental Accounts Payable	420														
Other Payables	430														
Contracts Payable	440														
Loans Payable	460														
Salaries & Benefits Payable	470														
Payroll Deductions & Withholdings	480													229,569	147
Deferred Revenues & Other Current Liabilities	490														
Due to Activity Fund Organizations	493														
Total Current Liabilities		229,569	147	0	0	0	0	0	274	0	0				
LONG-TERM LIABILITIES (500)															
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												27,345,380		
Total Long-Term Liabilities													27,345,380		
Reserved Fund Balance	714	278,780	51,567			87,336									
Unreserved Fund Balance	730	2,136,487	3,623,405	941,090	2,239,192	1,599,269	14,712	5,019,269	1,387,342	2,815,369					
Investment in General Fixed Assets												96,772,044			
Total Liabilities and Fund Balance		2,644,836	3,675,119	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,616	2,815,369	0	96,772,044	27,345,380		
ASSETS /LIABILITIES for Student Activity Funds															
CURRENT ASSETS (100) for Student Activity Funds															
Student Activity Fund Cash and Investments	126	791,889													
Total Student Activity Current Assets For Student Activity Funds		791,889													
CURRENT LIABILITIES (400) For Student Activity Funds															
Total Current Liabilities For Student Activity Funds		0													
Reserved Student Activity Fund Balance For Student Activity Funds	715	791,889													
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		791,889													
Total ASSETS /LIABILITIES District with Student Activity Funds															
Total Current Assets District with Student Activity Funds		3,436,725	3,675,119	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,616	2,815,369	0				
Total Capital Assets District with Student Activity Funds												96,772,044	27,345,380		
CURRENT LIABILITIES (400) District with Student Activity Funds															
Total Current Liabilities District with Student Activity Funds		229,569	147	0	0	0	0	0	274	0	0				
LONG-TERM LIABILITIES (500) District with Student Activity Funds															
Total Long-Term Liabilities District with Student Activity Funds													27,345,380		
Reserved Fund Balance District with Student Activity Funds	714	1,070,669	51,567	0	0	87,336	0	0	0	0	0				
Unreserved Fund Balance District with Student Activity Funds	730	2,136,487	3,623,405	941,090	2,239,192	1,599,269	14,712	5,019,269	1,387,342	2,815,369	0				
Investment in General Fixed Assets District with Student Activity Funds												96,772,044			
Total Liabilities and Fund Balance District with Student Activity Funds		3,436,725	3,675,119	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,616	2,815,369	0	96,772,044	27,345,380		

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	11,192,735	2,601,419	5,050,633	1,216,970	1,046,168	1	509,308	1,563,598	507,277
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	7,508,786	0	0	599,526	0	0	0	0	0
FEDERAL SOURCES	4000	1,793,709	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		20,495,230	2,601,419	5,050,633	1,816,496	1,046,168	1	509,308	1,563,598	507,277
Receipts/Revenues for "On Behalf" Payments ²	3998	12,130,788								
Total Receipts/Revenues		32,626,018	2,601,419	5,050,633	1,816,496	1,046,168	1	509,308	1,563,598	507,277
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	14,663,754				351,406			128,834	
Support Services	2000	5,368,856	3,189,883		1,362,411	506,692	0		1,357,421	713,598
Community Services	3000	1,254	0		0	0			0	
Payments to Other Districts & Governmental Units	4000	574,737	0	0	0	0	0		0	0
Debt Service	5000	0	0	5,138,230	0	0			0	0
Total Direct Disbursements/Expenditures		20,608,601	3,189,883	5,138,230	1,362,411	858,098	0		1,486,255	713,598
Disbursements/Expenditures for "On Behalf" Payments ²	4180	12,130,788	0	0	0	0	0		0	0
Total Disbursements/Expenditures		32,739,389	3,189,883	5,138,230	1,362,411	858,098	0		1,486,255	713,598
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(113,371)	(588,464)	(87,597)	454,085	188,070	1	509,308	77,343	(206,321)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110	1,000,000								
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			43,390						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			3,940						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds		1,000,000	0	47,330	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹²	8110							1,000,000		
Transfer of Working Cash Fund Interest ¹²	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	43,390								
Taxes Pledged to Pay Interest on Capital Leases	8510	3,940								
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		47,330	0	0	0	0	0	1,000,000	0	0
Total Other Sources/Uses of Funds		952,670	0	47,330	0	0	0	(1,000,000)	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		839,299	(588,464)	(40,267)	454,085	188,070	1	(490,692)	77,343	(206,321)
Fund Balances without Student Activity Funds - July 1, 2020		1,575,968	4,263,436	981,357	1,785,107	1,498,535	14,711	5,509,961	1,309,999	3,021,690
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2021		2,415,267	3,674,972	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,342	2,815,369
Student Activity Fund Balance - July 1, 2020		955,618								
RECEIPTS/REVENUES - Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	418,211								
DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	581,940								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(163,729)								
Student Activity Fund Balance - June 30, 2021		791,889								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	11,610,946	2,601,419	5,050,633	1,216,970	1,046,168	1	509,308	1,563,598	507,277
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	7,508,786	0	0	599,526	0	0	0	0	0
FEDERAL SOURCES	4000	1,793,709	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		20,913,441	2,601,419	5,050,633	1,816,496	1,046,168	1	509,308	1,563,598	507,277
Receipts/Revenues for "On Behalf" Payments ²	3998	12,130,788	0	0	0	0	0		0	0
Total Receipts/Revenues		33,044,229	2,601,419	5,050,633	1,816,496	1,046,168	1	509,308	1,563,598	507,277
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	15,245,694				351,406				
Support Services	2000	5,368,856	3,189,883		1,362,411	506,692	0		1,357,421	713,598
Community Services	3000	1,254	0		0	0				
Payments to Other Districts & Governmental Units	4000	574,737	0	0	0	0	0		0	0
Debt Service	5000	0	0	5,138,230	0	0			0	0
Total Direct Disbursements/Expenditures		21,190,541	3,189,883	5,138,230	1,362,411	858,098	0		1,486,255	713,598
Disbursements/Expenditures for "On Behalf" Payments ²	4180	12,130,788	0	0	0	0	0		0	0
Total Disbursements/Expenditures		33,321,329	3,189,883	5,138,230	1,362,411	858,098	0		1,486,255	713,598
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(277,100)	(588,464)	(87,597)	454,085	188,070	1	509,308	77,343	(206,321)
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		1,000,000	0	47,330	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		47,330	0	0	0	0	0	1,000,000	0	0
Total Other Sources/Uses of Funds		952,670	0	47,330	0	0	0	(1,000,000)	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2021		3,207,156	3,674,972	941,090	2,239,192	1,686,605	14,712	5,019,269	1,387,342	2,815,369

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) ⁷		9,298,273	2,526,722	5,049,393	1,212,855	585,197		505,319	1,562,516	505,353
Leasing Purposes Levy ⁸	1130	453,787	51,567							
Special Education Purposes Levy	1140	202,137								
FICA/Medicare Only Purposes Levies	1150					424,481				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		9,954,197	2,578,289	5,049,393	1,212,855	1,009,678	0	505,319	1,562,516	505,353
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230	160,615				35,257				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		160,615	0	0	0	35,257	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311									
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321	8,870								
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		8,870								
TRANSPORTATION FEES	1400									
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415				2,546					
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					2,546					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	1,713	3,080	1,240	1,569	1,233	1	3,989	1,082	1,924
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		1,713	3,080	1,240	1,569	1,233	1	3,989	1,082	1,924
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	163								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690	30								
Total Food Service		193								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711									
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	170,667								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	178,265								
Student Activity Funds Revenues	1799	418,211								
Total District/School Activity Income (without Student Activity Funds)		348,932	0							
Total District/School Activity Income (with Student Activity Funds)		767,143								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	360,305								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbook Income		360,305								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910	450	19,550							
Contributions and Donations from Private Sources	1920	1,732								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	259,881								
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	65,779								
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	4,727								
Other Local Revenues (Describe & Itemize)	1999	25,341	500							
Total Other Revenue from Local Sources		357,910	20,050	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	11,192,735	2,601,419	5,050,633	1,216,970	1,046,168	1	509,308	1,563,598	507,277
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	11,610,946								

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	7,121,860								
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		7,121,860	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	126,431								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	104,698								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		231,129	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200	1,000								
CTE - Secondary Program Improvement (CTEI)	3220	85,712								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		86,712	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	1,166								
School Breakfast Initiative	3365									
Driver Education	3370	64,264								
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				75,531					
Transportation - Special Education	3510				523,995					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		599,526	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,655								
Total Restricted Grants-In-Aid		386,926	0	0	599,526	0	0	0	0	0
Total Receipts from State Sources	3000	7,508,786	0	0	599,526	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001	186,817								
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		186,817	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
		133,067								
Total Restricted Grants-In-Aid Received Directly from Federal Govt		133,067	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	648								
Special Milk Program	4215									
School Breakfast Program	4220	212								
Summer Food Service Program	4225	272,185								
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	11,114								
Total Food Service		284,159				0				
TITLE I										
Title I - Low Income	4300	270,340								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		270,340	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	632								
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		632	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600									
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620	409,484								
Fed - Spec Education - IDEA - Room & Board	4625	9,656								
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		419,140	0		0	0				

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
CTE - PERKINS										
CTE - Perkins - Title III E - Tech Prep	4770	47,836								
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		47,836	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4860									
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	42,281								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	28,067								
Medicaid Matching Funds - Fee-for-Service Program	4992	20,964								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	360,406								
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,473,825	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	1,793,709	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		20,495,230	2,601,419	5,050,633	1,816,496	1,046,168	1	509,308	1,563,598	507,277
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		20,913,441	2,601,419	5,050,633	1,816,496	1,046,168	1	509,308	1,563,598	507,277

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	7,286,469	1,654,226	58,095	340,340	76,495	9,101			9,424,726	9,743,085
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200-1220)	1200	2,396,102	546,882	21,747	19,748	2,781	502			2,987,762	3,551,354
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250	120,452	43,904	19,000	26,048	90,839				300,243	181,159
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400	692,345	200,400	12,331	47,230	23,195				975,501	1,158,197
Interscholastic Programs	1500	556,920	41,193	38,086	86,213		23,725			746,137	841,300
Summer School Programs	1600	10,498	1,211							11,709	8,900
Gifted Programs	1650									0	0
Driver's Education Programs	1700	177,379	26,363	6,039	7,895					217,676	213,650
Bilingual Programs	1800									0	0
Truant Alternative & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
Student Activity Fund Expenditures	1999						581,940			581,940	950,000
Total Instruction ¹⁰ (without Student Activity Funds)	1000	11,240,165	2,514,179	155,298	527,474	193,310	33,328	0	0	14,663,754	15,697,645
Total Instruction ¹⁰ (with Student Activity Funds)	1000	11,240,165	2,514,179	155,298	527,474	193,310	615,268	0	0	15,245,694	16,647,645
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	485,891	117,813	61	86					603,851	744,411
Guidance Services	2120	595,027	144,785	3,739	8,606		50			752,207	802,025
Health Services	2130	103,585	19,016	11,809	9,202	1,649	60			145,321	149,400
Psychological Services	2140	49,951	6,302		181	1,069	345			57,848	75,294
Speech Pathology & Audiology Services	2150	107,259	23,887	26,633						157,779	153,850
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100	1,341,713	311,803	42,242	18,075	2,718	455	0	0	1,717,006	1,924,980
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	126,461	22,253	61,552	10,496		5,482			226,244	319,221
Educational Media Services	2220	367,768	50,780	75,763	32,929	13,396	718			541,354	530,602
Assessment & Testing	2230	126,177	24,085	6,276	372					156,910	155,700
Total Support Services - Instructional Staff	2200	620,406	97,118	143,591	43,797	13,396	6,200	0	0	924,508	1,005,523
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			88,485	1,565		9,475			99,525	146,200
Executive Administration Services	2320	218,410	52,740	1,050	209		5,858			278,267	300,000
Special Area Administration Services	2330	174,514	33,766	283	1,354	2,194				212,111	217,582
Tort Immunity Services	2361, 2365									0	0
Total Support Services - General Administration	2300	392,924	86,506	89,818	3,128	2,194	15,333	0	0	589,903	663,782
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	753,234	206,997	17,329	10,256		3,061			990,877	1,204,300
Other Support Services - School Admin (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	753,234	206,997	17,329	10,256	0	3,061	0	0	990,877	1,204,300

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	93,295	24,884		18		340			118,537	116,090
Fiscal Services	2520	106,485	10,604	5,504	686		25			123,304	146,500
Operation & Maintenance of Plant Services	2540				44,055	4,731				48,786	6,125
Pupil Transportation Services	2550									0	5,200
Food Services	2560			259,348	398	5,389				265,135	437,500
Internal Services	2570									0	0
Total Support Services - Business	2500	199,780	35,488	264,852	45,157	10,120	365	0	0	555,762	711,415
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660	321,300	62,719	80,770	118,319	7,692				590,800	1,043,910
Total Support Services - Central	2600	321,300	62,719	80,770	118,319	7,692	0	0	0	590,800	1,043,910
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	3,629,357	800,631	638,602	238,732	36,120	25,414	0	0	5,368,856	6,553,910
COMMUNITY SERVICES (ED)	3000			784	470					1,254	5,695
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110						4,526			4,526	2,000
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units (In-State)	4100			0			4,526			4,526	2,000
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220						530,175			530,175	430,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units	4290						40,036			40,036	35,000
Total Payments to Other Govt Units -Tuition (In State)	4200						570,211			570,211	465,000
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	0
Total Payments to Other Govt Units	4000			0			574,737			574,737	467,000
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt	5150									0	0
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200									0	0
Total Debt Services	5000						0			0	0

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
PROVISIONS FOR CONTINGENCIES (ED)	6000										300,000
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		14,869,522	3,314,810	794,684	766,676	229,430	633,479	0	0	20,608,601	23,024,250
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		14,869,522	3,314,810	794,684	766,676	229,430	1,215,419	0	0	21,190,541	23,974,250
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(113,371)	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(277,100)	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0
Facilities Acquisition & Construction Services	2530			245,063		1,091,775				1,336,838	1,298,000
Operation & Maintenance of Plant Services	2540	840,922	170,101	248,700	569,223	24,099				1,853,045	2,111,000
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Total Support Services - Business	2500	840,922	170,101	493,763	569,223	1,115,874	0	0	0	3,189,883	3,409,000
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	840,922	170,101	493,763	569,223	1,115,874	0	0	0	3,189,883	3,409,000
COMMUNITY SERVICES (O&M)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										200,000
Total Direct Disbursements/Expenditures		840,922	170,101	493,763	569,223	1,115,874	0	0	0	3,189,883	3,609,000
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(588,464)	
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,054,840			1,054,840	1,050,900
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,083,390			4,083,390	4,040,000
Total Debt Services	5000			0			5,138,230			5,138,230	5,090,900
PROVISION FOR CONTINGENCIES (DS)	6000										50,000
Total Disbursements/ Expenditures				0			5,138,230			5,138,230	5,140,900
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(87,597)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	40,592	8,460	1,137,462	99,136	76,352	409			1,362,411	1,541,500
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	40,592	8,460	1,137,462	99,136	76,352	409	0	0	1,362,411	1,541,500
COMMUNITY SERVICES (TR)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										100,000
Total Disbursements/ Expenditures		40,592	8,460	1,137,462	99,136	76,352	409	0	0	1,362,411	1,641,500
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										454,085	

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		130,563							130,563	1,000,000
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200-1220)	1200		169,199							169,199	0
Special Education Programs - Pre-K	1225									0	0
Remedial and Supplemental Programs - K-12	1250		1,609							1,609	0
Remedial and Supplemental Programs - Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400		13,522							13,522	0
Interscholastic Programs	1500		33,695							33,695	0
Summer School Programs	1600		152							152	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700		2,666							2,666	0
Bilingual Programs	1800									0	0
Truants' Alternative & Optional Programs	1900									0	0
Total Instruction	1000		351,406							351,406	1,000,000
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		44,118							44,118	0
Guidance Services	2120		15,273							15,273	0
Health Services	2130		21,664							21,664	0
Psychological Services	2140		750							750	0
Speech Pathology & Audiology Services	2150		5,378							5,378	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100		87,183							87,183	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		4,764							4,764	0
Educational Media Services	2220		44,856							44,856	0
Assessment & Testing	2230		4,471							4,471	0
Total Support Services - Instructional Staff	2200		54,091							54,091	0
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									0	0
Executive Administration Services	2320		15,409							15,409	0
Special Area Administration Services	2330		14,017							14,017	0
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365		7,379							7,379	0
Total Support Services - General Administration	2300		36,805							36,805	0
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		36,679							36,679	0
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400		36,679							36,679	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510		1,544							1,544	0
Fiscal Services	2520		19,515							19,515	0
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		210,861							210,861	0
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Internal Services	2570									0	0
Total Support Services - Business	2500		231,920							231,920	0
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660		60,014							60,014	0
Total Support Services - Central	2600		60,014							60,014	0

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000		506,692							506,692	0
COMMUNITY SERVICES (MR/SS)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other (Describe & Itemize)	5150									0	0
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
Total Disbursements/Expenditures			858,098				0			858,098	1,000,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										188,070	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530									0	14,700
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	0	0	0	0	0	0	0	14,700
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	14,700
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)	1000										
Regular Programs	1100	51,895	11,926							63,821	0
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200 - 1220)	1200	11,209	3,431							14,640	0
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250									0	0
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400	30,798	8,590							39,388	0
Interscholastic Programs	1500	840	81	850						1,771	0
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700	8,261	953							9,214	0
Bilingual Programs	1800									0	0
Truant Alternative & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Regular K-12 Programs Private Tuition	1911									0	0
Special Education Programs K-12 Private Tuition	1912									0	0
Special Education Programs Pre-K Tuition	1913									0	0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
Adult/Continuing Education Programs Private Tuition	1916									0	0
CTE Programs Private Tuition	1917									0	0
Interscholastic Programs Private Tuition	1918									0	0
Summer School Programs Private Tuition	1919									0	0
Gifted Programs Private Tuition	1920									0	0
Bilingual Programs Private Tuition	1921									0	0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
Total Instruction¹⁴	1000	103,003	24,981	850	0	0	0	0	0	128,834	0
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110	18,518	4,360							22,878	0
Guidance Services	2120									0	0
Health Services	2130	16,743	5,413		7,194					29,350	0
Psychological Services	2140	8,253	940							9,193	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupil	2100	43,514	10,713	0	7,194	0	0	0	0	61,421	0
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220	312								312	0
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200	312	0	0	0	0	0	0	0	312	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
Board of Education Services	2310			54,203						54,203	0
Executive Administration Services	2320	39,452	8,081							47,533	0
Special Area Administration Services	2330	74,360	17,647							92,007	0
Claims Paid from Self Insurance Fund	2361									0	1,430,000
Risk Management and Claims Services Payments	2365			276,371						276,371	0
Total Support Services - General Administration	2300	113,812	25,728	330,574	0	0	0	0	0	470,114	1,430,000
Support Services - School Administration	2400										
Office of the Principal Services	2410	240,989	60,435							301,424	0
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	240,989	60,435	0	0	0	0	0	0	301,424	0
Support Services - Business	2500										
Direction of Business Support Services	2510	23,324	6,109							29,433	0
Fiscal Services	2520									0	0
Operation & Maintenance of Plant Services	2540	355,627	70,151	28,058	948	1,600				456,384	0
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Internal Services	2570									0	0
Total Support Services - Business	2500	378,951	76,260	28,058	948	1,600	0	0	0	485,817	0
Support Services - Central	2600										
Direction of Central Support Services	2610									0	0
Planning, Research, Development & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660	20,101	2,842		15,390					38,333	0
Total Support Services - Central	2600	20,101	2,842	0	15,390	0	0	0	0	38,333	0
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	797,679	175,978	358,632	23,532	1,600	0	0	0	1,357,421	1,430,000
COMMUNITY SERVICES (TF)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
Payments to Other Dist & Govt Units (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0	0
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (TF)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
Other Interest or Short-Term Debt	5150									0	0
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										100,000
Total Disbursements/Expenditures		900,682	200,959	359,482	23,532	1,600	0	0	0	1,486,255	1,530,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										77,343	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530									0	100,000
Operation & Maintenance of Plant Services	2540			50,627		662,971				713,598	950,000
Total Support Services - Business	2500	0	0	50,627	0	662,971	0	0	0	713,598	1,050,000
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	50,627	0	662,971	0	0	0	713,598	1,050,000
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Payments to Regular Programs	4110									0	0
Payments to Special Education Programs	4120									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units	4000						0			0	0
DEBT SERVICES (FP&S)	5000										
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										200,000
Total Disbursements/Expenditures		0	0	50,627	0	662,971	0	0	0	713,598	1,250,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(206,321)	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF AD VALOREM TAX RECEIPTS
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
			(Column B - C)		(Column E - C)
Educational	9,298,273		9,298,273	9,695,938	9,695,938
Operations & Maintenance	2,526,722		2,526,722	2,634,766	2,634,766
Debt Services **	5,049,393		5,049,393	5,146,225	5,146,225
Transportation	1,212,855		1,212,855	1,264,688	1,264,688
Municipal Retirement	585,197		585,197	400,484	400,484
Capital Improvements	0		0		0
Working Cash	505,319		505,319	526,953	526,953
Tort Immunity	1,562,516		1,562,516	1,701,005	1,701,005
Fire Prevention & Safety	505,353		505,353	526,953	526,953
Leasing Levy	505,354		505,354	526,953	526,953
Special Education	202,137		202,137	210,781	210,781
Area Vocational Construction	0		0		0
Social Security/Medicare Only	424,481		424,481	500,606	500,606
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	22,377,600	0	22,377,600	23,135,352	23,135,352

* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF SHORT-TERM AND LONG-TERM DEBT
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE OF SHORT-TERM DEBT				
Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANS	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
2014 GENERAL OBLIGATION BONDS	08/28/14	9,570,000	6	8,845,000			1,140,000	7,705,000	7,705,000
2015 GENERAL OBLIGATION REFUNDING BONDS	05/15/15	9,040,000	3	8,680,000			60,000	8,620,000	8,620,000
2016A GENERAL OBLIATION BONDS	02/18/16	8,930,000	3	8,400,000			1,790,000	6,610,000	6,610,000
2017 GENERAL OBLIGATION REFUNDING BONDS	01/05/18	7,450,000	3	5,350,000			1,050,000	4,300,000	3,469,290
XEROX LEASE	11/15/19	69,924	7	62,296		4,661	13,736	53,221	
XEROX LEASE	05/15/19	69,811	7	55,559			13,571	41,988	
XEROX LEASE	05/24/17	77,913	7	31,254			16,083	15,171	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		35,207,648		31,424,109	0	4,661	4,083,390	27,345,380	26,404,290

- Each type of debt issued must be identified separately with the amount:

- | | | |
|----------------------------|---|--------------------------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other <u>LEASE PURCHASE</u> |
| 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other _____ |
| 3. Refunding Bonds | 6. Building Bonds | 9. Other _____ |

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES
SCHEDULE OF TORT IMMUNITY EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2020		1,309,999	0			0
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,562,516	202,137			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	1,082				
Drivers' Education Fees	10-1970					102,832
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		1,563,598	202,137	0	0	102,832
DISBURSEMENTS:						
Instruction	10 or 50-1000		202,137			102,832
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	1,486,255				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		1,486,255	202,137	0	0	102,832
Ending Cash Basis Fund Balance as of June 30, 2021		1,387,342	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	1,387,342	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes ☐ No ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	1,486,255
Total Reserve Remaining:	1,387,342

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	46,876
Unemployment Insurance Act	1,279
Insurance (Regular or Self-Insurance)	228,215
Risk Management and Claims Service	1,124,962
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	84,923
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 40 tab	0
Total	0
C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

55 ILCS 5/5-1006.7

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

CARES, CRRSA, and ARP SCHEDULE - FY 2021

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:

<https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf>

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?

X

Yes

No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0
Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	319,076									319,076
CARES Act -Nutrition Funding (Insert FY21 recognized revenue from link below)	link in cell A22	860									860
https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	41,330									41,330
Total Revenue Section B		361,266	0		0	0	0			0	361,266

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	360,406	0		0	0	0		0	360,406
Total Other Federal Revenue from Revenue Tab	4998	360,406	0		0	0	0		0	360,406
Difference (must equal 0)		0	0		0	0	0		0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS								
ESSER I EXPENDITURES		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000			27,174	81,322	53,415				161,911
SUPPORT SERVICES Total Expenditures	2000	17,823	4,284		13,630	3,075				38,812
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				11,985	3,075				15,060
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			27,174	81,322	53,415				161,911
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			27,174	81,322	53,415		0		161,911
Expenditure Section B:		DISBURSEMENTS								
CARES ACT -Nutrition Funding EXPENDITURES		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000					860				860
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560					860				860

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0		0	
Expenditure Section C:									
ESSER II EXPENDITURES									
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000								
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0		0	
Expenditure Section D:									
GEER I EXPENDITURES									
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000								
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0			0
Expenditure Section E:									
Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES									
FUNCTION									
1. List the total expenditures for the Functions 1000 and 2000 below									
INSTRUCTION Total Expenditures	1000								
SUPPORT SERVICES Total Expenditures	2000								
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
Facilities Acquisition and Construction Services (Total)	2530								
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								
FOOD SERVICES (Total)	2560								
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0			0
Expenditure Section F:									
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)									
FUNCTION									
INSTRUCTION	1000	0	0	27,174	81,322	53,415	0	0	161,911
SUPPORT SERVICES	2000	17,823	4,284	0	14,490	3,075	0	0	39,672
TOTAL EXPENDITURES									201,583
Expenditure Section G:									
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)									
FUNCTION									
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			27,174	81,322	53,415		0	161,911

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	5,391,154	435,446		5,826,600						5,826,600
Depreciable Land	222				0					0	0
Buildings	230										
Permanent Buildings	231	76,997,817	823,800		77,821,617	50	33,131,274	1,584,074		34,715,348	43,106,269
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	4,757,304	495,500		5,252,804	20	3,289,235	240,272		3,529,507	1,723,297
Capitalized Equipment	250					10					
10 Yr Schedule	251	8,105,119	331,481	565,577	7,871,023		7,662,522	145,723	565,577	7,242,668	628,355
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	95,251,394	2,086,227	565,577	96,772,044		44,083,031	1,970,069	565,577	45,487,523	51,284,521
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								1,970,069			

See Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ESTIMATED OPERATING EXPENSE PER PUPIL/PER CAPITA TUITION CHARGE COMPUTATIONS
FOR THE YEAR ENDED JUNE 30, 2021

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)			
<i>This schedule is completed for school districts only.</i>			
Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 20,608,601
O&M	Expenditures 16-24, L155	Total Expenditures	3,189,883
DS	Expenditures 16-24, L178	Total Expenditures	5,138,230
TR	Expenditures 16-24, L214	Total Expenditures	1,362,411
MR/SS	Expenditures 16-24, L299	Total Expenditures	858,098
TORT	Expenditures 16-24, L429	Total Expenditures	1,486,255
Total Expenditures			\$ 32,643,478
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	11,709
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	1,254
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	574,737
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	229,430
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	1,115,874
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	4,083,390
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	- Capital Outlay	76,352
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	152
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	0
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125 Pre-K Programs	0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs	0
Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition	0
Tort	Expenditures 16-24, L394, Col K - (G+I)	3000 Community Services	0
Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	- Capital Outlay	1,600
Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 6,094,498
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			26,548,980
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			2,368.00
Estimated OEPP (Line 97 divided by Line 98)			\$ 11,211.56

See Independent Auditor's Reports

OFALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ESTIMATED OPERATING EXPENSE PER PUPIL/PER CAPITA TUITION CHARGE COMPUTATIONS
FOR THE YEAR ENDED JUNE 30, 2021

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	2,546
TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600 Total Food Service	193
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	348,932
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	360,305
ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	20,000
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	4,727
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	231,129
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	86,712
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	1,166
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education	64,264
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	599,526
ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	3,655
ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	133,067
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	284,159
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	270,340
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	632
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	409,484
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	9,656
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700 Total CTE - Perkins	47,836
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800 Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901 Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality	42,281
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	28,067
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	20,964
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	360,406
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	741,878
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	1,298
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 4,073,223
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			22,475,757
Total Depreciation Allowance (from page 32, Line 18, Col I)			1,970,069
Total Allowance for PCTC Computation (Line 196 plus Line 197)			24,445,826
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			2,368.00
Total Estimated PCTC (Line 198 divided by Line 199) *			\$ 10,323.41

***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**

**** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.**

Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.

Evidence Based Funding Link: [FY 2021 Student Population Funding Allocation - Summary](#)

Illinois State Board of Education
School Business Services Department

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

1. The contract must be coded to one of the combinations listed on the icon below called "Fund-Function-Object Chart"
2. The contract must meet the qualifications on the icons below: the "Indirect Cost Plan" (Page 12 & 13 - Sub-agreement for Services) and the "Subaward & Subcontract Guidance"
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Fund-Function-Object Chart

Indirect Cost Plan
(double click to
view)

Subaward &
Subcontract
Guidance

2. Double click icons to the left for the qualifications of Sub-agreement for Services.

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2023.

[illegible]

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CURRENT YEAR PAYMENT ON CONTRACTS FOR INDIRECT COST RATE COMPUTATION
FOR THE YEAR ENDED JUNE 30, 2021

[illegible]

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ESTIMATED INDIRECT COST RATE DATA
FOR THE YEAR ENDED JUNE 30, 2021

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>	259,746
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	11,114
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		14,950,684		14,950,684
Support Services:					
Pupil	2100		1,862,892		1,862,892
Instructional Staff	2200		965,515		965,515
General Admin.	2300		1,094,628		1,094,628
School Admin	2400		1,328,980		1,328,980
Business:					
Direction of Business Spt. Srv.	2510	149,514	0	149,514	0
Fiscal Services	2520	142,819	0	142,819	0
Oper. & Maint. Plant Services	2540		2,538,646	2,538,646	0
Pupil Transportation	2550		1,286,059		1,286,059
Food Services	2560		0		0
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	681,455	0	681,455	0
Other:	2900		0		0
Community Services	3000		1,254		1,254
Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(1,382,445)		(1,382,445)
Total		973,788	22,646,213	3,512,434	20,107,567
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	973,788	Total Indirect Costs:	3,512,434
		Total Direct Costs:	22,646,213	Total Direct Costs:	20,107,567
		= 4.30%		= 17.47%	

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2021

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

O'FALLON TOWNSHIP HIGH
50-082-2030-17

	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
☐ Check box if this schedule is not applicable..... Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs	X	X		REGIONAL OFFICE - BILINGUAL PROGRAM
Employee Benefits				
Energy Purchasing				
Food Services	X	X		OUTSOURCED FOOD SERVICE - O'FALLON CENTRAL DISTRICT 104
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives				
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation				
Vocational Education Cooperatives	X	X		ST. CLAIR CO/BAC REGION VOCATIONAL SYSTEM
All Other Joint/Cooperative Agreements	X	X		IL HIGH SCHOOL ASSOCIATION, SOUTHWESTERN CONFERENCE
Other				

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
FOR THE YEAR ENDED JUNE 30, 2021

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT
RCDT Number: 50-082-2030-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	278,267		47,533	325,800	297,200		220,000	517,200
2. Special Area Administration Services	2330	212,111		92,007	304,118	228,507			228,507
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	118,537	0	29,433	147,970	125,500			125,500
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		608,915	0	168,973	777,888	651,207	0	220,000	871,207
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									12%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☒ The district will amend their budget to become in compliance with the limitation.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ITEMIZATION SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. R 10-15 A/C 1690 ED FUND - MISCELLANEOUS
2. R 10-15 A/C 1790 ED FUND - MISCELLANEOUS
3. R 10-15 A/C 3999 ED FUND - MISCELLANEOUS
4. R 10-15 A/C 4998 ED FUND - MISCELLANEOUS

See Independent Auditor's Reports

NAME
REFERENCE PAGES
FOR THE YEAR ENDED JUNE 30, 2021

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

See Independent Auditor's Reports

NAME
OPINION-NOTES
FOR THE YEAR ENDED JUNE 30, 2021

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	20,495,230	2,601,419	1,816,496	509,308	25,422,453
Direct Expenditures	20,608,601	3,189,883	1,362,411		25,160,895
Difference	(113,371)	(588,464)	454,085	509,308	261,558
Fund Balance - June 30, 2021	2,415,267	3,674,972	2,239,192	5,019,269	13,348,700

Balanced - no deficit reduction plan is required.

See Independent Auditor's Reports

FY 2021 Audit Checklist

RCDT: 50-082-2030-17
School District/Joint Agreement Name: O'FALLON
TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
Auditor Name: DENNIS ROSE
License #: 065-014552 License Expiration Date (below): 9/30/2021
(ISBE Use) Date Received:
(ISBE Use) Revised: Revised Loaded:

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 22 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK

Description:	Error Message
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 are required to complete the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx

The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Instructions for the Consolidated Year End Financial Report (one of the GATA reporting requirements) are included below, and a full walkthrough of all the GATA reporting requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year that lists the expenditures for each state, federal pass-through grant during the period covered by the organization's financial statements. The report will also list all other programs and activities of the organization by the source of funding as direct federal funding or all other expenditures. The CYEFR is used to assist in the facilitation of tracing grant expenditures reported expenditures to state agency records and make reconciliations from periodic reporting and year end reporting. **All grantees are required to complete and submit a CYEFR through the grantee portal.**

How do I complete the CYEFR?

Login to the grantee portal at <https://grants.illinois.gov/portal/> and follow the steps shown in ISBE's FY21 Audit Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Requirements training can be found to the right of this text box. Additional training materials can be found at <https://www.isbe.net/gata> under the red, "What's New?" banner.

DOUBLE CLICK ON THE PICTURE TO THE RIGHT FOR ISBE'S FY21 AUDIT REQUIREMENTS TRAINING

What is a CYEFR 'In-Relation To' opinion?

An 'In Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYEFR is fairly stated, in all material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' opinion is required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit package will not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Therefore, it is advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompanying 'In-Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.**

GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT (GATA)
REPORTING REQUIREMENTS
FOR FY21 AUDITS