

Due to ROE on Friday, October 14, 2022
 Due to ISBE on Tuesday, November 15, 2022
 SD/JA22

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, 2022

☒ 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: 50082203017				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 (use drop-down arrow to locate district, RCDT will populate): O Fallon Twp HSD 203		School District Lookup Tool School District Directory		Address: 1904 STATE STREET	
Address: 600 SOUTH SMILEY STREET		<u>Filing Status:</u> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions		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: 9/30/2024	
Zip Code: 62269		0		Email Address: DROSECPA@DRA-CPA.COM	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☐ Unqualified ☒ Adverse ☐ Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
		Single Audit Questions 217-782-5630 or GATA@isbe.net			
☐ Reviewed by District Superintendent/Administrator		☐ Reviewed by Township Treasurer (Cook County only) Name of Township: _____		☐ Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	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 (05/22-version1)

50-082-2030-17_AFR22 O Fallon Twp HSD 203

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.
- 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 School District Financial Reports system in IWAS 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.**
[IWAS](#)
 - 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.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 9 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 FY21 AFR (ISBE FORM 50-35), FY21 Annual Statement of Affairs (ISBE Form 50-37) and FY22 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 FY 2022, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, 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 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

02/10/2023
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 2021		Equalized Assessed Valuation (EAV):		1,112,722,040	
	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
28,682,600	29,572,008	(889,408)	12,412,362

* 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,	76,777,821
☐	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	23,192,207

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

[Financial Profile Website](#)

District Name: O Fallon Twp HSD 203
District Code: 50082203017
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)	12,412,362.00	0.433	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	28,635,670.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(46,930.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	29,572,008.00	1.033	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	28,635,670.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(46,930.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				Value	1.05
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	12,582,812.00	153.17	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	82,144.47		Value	0.30
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	12,200,997.17		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		23,192,207.00	69.79	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		76,777,820.76		Value	0.30
Total Profile Score:					3.45 *

Estimated 2023 Financial Profile Designation: REVIEW

* 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
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CERTIFIED PUBLIC ACCOUNTANTS

DENNIS ROSE & ASSOCIATES, P.C.

DENNIS ROSE, CPA • DONNA HOGGATT, CPA

PRINCIPALS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
O'Fallon Township High School District No. 203
O'Fallon, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of O'Fallon Township High School District No. 203, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the O'Fallon Township High School District No. 203's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion on Regulatory Basis of Accounting paragraph, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of O'Fallon Township High School District No. 203, as of June 30, 2022, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the O'Fallon Township High School District No. 203, as of June 30, 2022, or changes in net position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the O'Fallon Township High School District No. 203 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The District's financial statements do not disclose all of the disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment*

Benefits Other than Pensions. In our opinion, disclosure of this information is required by accounting principles generally accepted in the United States of America.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by O’Fallon Township High School District No. 203, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the O’Fallon Township High School District No. 203’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of O’Fallon Township High School District No. 203’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the O'Fallon Township High School District No. 203's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the O'Fallon Township High School District No. 203's basic financial statements. The schedules listed in the table of contents as supplementary schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The consolidated year-end financial report is presented to purposes of additional analysis as required by the Illinois Grant Accountability and Transparency Act (GATA) and is also not a required part of the basic financial statements. Such information, as well as the information on pages 1 through 5, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Schedules, the schedule of expenditures of federal awards, and the GATA consolidated year-end financial report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The 2021 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by us, and our report dated November 19, 2021, expressed an unqualified opinion that such information was fairly stated in all material respects in relation to the 2021 financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2023, on our consideration of O'Fallon Township High School District No. 203's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of O'Fallon Township High School District No. 203's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering O'Fallon Township High School District No. 203's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dennis Rose & Associates, P.C.", with a stylized flourish at the end.

Dennis Rose & Associates, P.C.
Certified Public Accountants
Alton, Illinois
February 10, 2023



CERTIFIED PUBLIC ACCOUNTANTS

DENNIS ROSE & ASSOCIATES, P.C.

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

To the Board of Education
O'Fallon Township High School District No. 203
O'Fallon, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of O'Fallon Township High School District No. 203, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise O'Fallon Township High School District No. 203's basic financial statements, and have issued our report thereon dated February 10, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. Additionally, our opinion on the regulatory basis financial statements was qualified for the effects of the disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions* not being disclosed.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered O'Fallon Township High School District No. 203's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of O'Fallon Township High School District No. 203's internal control. Accordingly, we do not express an opinion on the effectiveness of O'Fallon Township High School District No. 203's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether O'Fallon Township High School District No. 203's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

A handwritten signature in black ink that reads "Dennis Rose & Associates, P.C.".

Dennis Rose & Associates, P.C.
Certified Public Accountants
Alton, Illinois
February 10, 2023



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education
O'Fallon Township High School District No. 203
O'Fallon, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited O'Fallon Township High School District No. 203's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of O'Fallon Township High School District No. 203's major federal programs for the year ended June 30, 2022. O'Fallon Township High School District No. 203's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, O'Fallon Township High School District No. 203 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of O'Fallon Township High School District No. 203 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of O'Fallon Township High School District No. 203's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to O'Fallon Township High School District No. 203's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on O'Fallon Township High School District No. 203's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about O'Fallon Township High School District No. 203's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding O'Fallon Township High School District No. 203's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of O'Fallon Township High School District No. 203's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of O'Fallon Township High School District No. 203's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

A handwritten signature in black ink that reads "Dennis Rose & Associates, P.C.".

Dennis Rose & Associates, P.C.
Certified Public Accountants
Alton, Illinois
February 10, 2023

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, 2022

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		2,351,158	2,371,879	915,578	2,307,238	1,793,914	4,712	5,552,537	1,491,152	3,235,984												
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		2,351,158	2,371,879	915,578	2,307,238	1,793,914	4,712	5,552,537	1,491,152	3,235,984	0											
CAPITAL ASSETS (200)																						
Works of Art & Historical Treasures	210																					
Land	220											5,826,600										
Building & Building Improvements	230											79,738,016										
Site Improvements & Infrastructure	240											5,252,804										
Capitalized Equipment	250											8,273,876										
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																						99,091,296
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													133,455	40		1,287		4,291			
Deferred Revenues & Other Current Liabilities	490													26,133								
Due to Activity Fund Organizations	493													10,822								
Total Current Liabilities		170,410	40	0	0	1,287	0	0	4,291	0	0											
LONG-TERM LIABILITIES (500)																						
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												23,192,207									
Total Long-Term Liabilities													23,192,207									
Reserved Fund Balance	714												33,550	575,602		181,396						
Unreserved Fund Balance	730												2,147,198	1,796,237	915,578	2,307,238	1,611,231	4,712	5,552,537	1,486,861	3,235,984	
Investment in General Fixed Assets																						99,091,296
Total Liabilities and Fund Balance		2,351,158	2,371,879	915,578	2,307,238	1,793,914	4,712	5,552,537	1,491,152	3,235,984	0	99,091,296	23,192,207									
ASSETS /LIABILITIES for Student Activity Funds																						
CURRENT ASSETS (100) for Student Activity Funds																						
Student Activity Fund Cash and Investments	126	824,181																				
Total Student Activity Current Assets For Student Activity Funds		824,181																				
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	824,181																				
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		824,181																				
Total ASSETS /LIABILITIES District with Student Activity Funds																						
Total Current Assets District with Student Activity Funds		3,175,339	2,371,879	915,578	2,307,238	1,793,914	4,712	5,552,537	1,491,152	3,235,984	0											
Total Capital Assets District with Student Activity Funds												99,091,296	23,192,207									
CURRENT LIABILITIES (400) District with Student Activity Funds																						
Total Current Liabilities District with Student Activity Funds		170,410	40	0	0	1,287	0	0	4,291	0	0											
LONG-TERM LIABILITIES (500) District with Student Activity Funds																						
Total Long-Term Liabilities District with Student Activity Funds													23,192,207									
Reserved Fund Balance District with Student Activity Funds	714	857,731	575,602	0	0	181,396	0	0	0	0	0											
Unreserved Fund Balance District with Student Activity Funds	730	2,147,198	1,796,237	915,578	2,307,238	1,611,231	4,712	5,552,537	1,486,861	3,235,984	0											
Investment in General Fixed Assets District with Student Activity Funds																						
Total Liabilities and Fund Balance District with Student Activity Funds		3,175,339	2,371,879	915,578	2,307,238	1,793,914	4,712	5,552,537	1,491,152	3,235,984	0	99,091,296	23,192,207									

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, 2022

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	11,755,580	3,169,682	5,120,138	1,264,842	976,061	0	533,268	1,694,228	530,146
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	8,670,803	50,000	0	594,996	0	0	0	0	0
FEDERAL SOURCES	4000	2,643,429	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		23,069,812	3,219,682	5,120,138	1,859,838	976,061	0	533,268	1,694,228	530,146
<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	7,548,578								
Total Receipts/Revenues		30,618,390	3,219,682	5,120,138	1,859,838	976,061	0	533,268	1,694,228	530,146
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	15,727,995				365,551			159,001	
Support Services	2000	7,031,859	4,522,815		1,791,792	504,488	10,000		1,435,708	109,531
Community Services	3000	793	0		0	0			0	
Payments to Other Districts & Governmental Units	4000	496,754	0	0	0	0	0		0	0
Debt Service	5000	0	0	5,192,580	0	0			0	0
Total Direct Disbursements/Expenditures		23,257,401	4,522,815	5,192,580	1,791,792	870,039	10,000		1,594,709	109,531
<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	7,548,578	0	0	0	0	0		0	0
Total Disbursements/Expenditures		30,805,979	4,522,815	5,192,580	1,791,792	870,039	10,000		1,594,709	109,531
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(187,589)	(1,303,133)	(72,442)	68,046	106,022	(10,000)	533,268	99,519	420,615
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
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 GASB 87 Leases ¹³	7400			44,202						
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			2,728						
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		0	0	46,930	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							0		
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 GASB 87 Leases ¹³	8410	44,202								
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	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, 2022

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 GASB 87 Leases ¹³	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	2,728								
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	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		46,930	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(46,930)	0	46,930	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		(234,519)	(1,303,133)	(25,512)	68,046	106,022	(10,000)	533,268	99,519	420,615
Fund Balances without Student Activity Funds - July 1, 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
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2022		2,180,748	2,371,839	915,578	2,307,238	1,792,627	4,712	5,552,537	1,486,861	3,235,984
Student Activity Fund Balance - July 1, 2021		791,889								
RECEIPTS/REVENUES -Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	1,014,934								
DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	982,642								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		32,292								
Student Activity Fund Balance - June 30, 2022		824,181								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	12,770,514	3,169,682	5,120,138	1,264,842	976,061	0	533,268	1,694,228	530,146
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	8,670,803	50,000	0	594,996	0	0	0	0	0
FEDERAL SOURCES	4000	2,643,429	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		24,084,746	3,219,682	5,120,138	1,859,838	976,061	0	533,268	1,694,228	530,146
Receipts/Revenues for "On Behalf" Payments ²	3998	7,548,578	0	0	0	0	0		0	0
Total Receipts/Revenues		31,633,324	3,219,682	5,120,138	1,859,838	976,061	0	533,268	1,694,228	530,146
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	16,710,637				365,551				
Support Services	2000	7,031,859	4,522,815		1,791,792	504,488	10,000		1,435,708	109,531
Community Services	3000	793	0		0	0				
Payments to Other Districts & Governmental Units	4000	496,754	0	0	0	0	0		0	0
Debt Service	5000	0	0	5,192,580	0	0			0	0
Total Direct Disbursements/Expenditures		24,240,043	4,522,815	5,192,580	1,791,792	870,039	10,000		1,594,709	109,531
Disbursements/Expenditures for "On Behalf" Payments ²	4180	7,548,578	0	0	0	0	0		0	0
Total Disbursements/Expenditures		31,788,621	4,522,815	5,192,580	1,791,792	870,039	10,000		1,594,709	109,531
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(155,297)	(1,303,133)	(72,442)	68,046	106,022	(10,000)	533,268	99,519	420,615
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	0	46,930	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		46,930	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(46,930)	0	46,930	0	0	0	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		3,004,929	2,371,839	915,578	2,307,238	1,792,627	4,712	5,552,537	1,486,861	3,235,984

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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		9,642,232	2,620,177	5,117,725	1,257,689	398,255		524,035	1,691,583	524,035
Leasing Purposes Levy ⁸	1130		524,035							
Special Education Purposes Levy	1140	209,619								
FICA/Medicare Only Purposes Levies	1150					497,830				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		9,851,851	3,144,212	5,117,725	1,257,689	896,085	0	524,035	1,691,583	524,035
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230	350,100				76,851				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		350,100	0	0	0	76,851	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	4,830								
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		4,830								
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				2,626					
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									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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
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					2,626					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	7,984	5,470	2,413	4,527	3,125		9,233	2,645	5,379
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		7,984	5,470	2,413	4,527	3,125	0	9,233	2,645	5,379
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611									
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613	101,300								
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	2,509								
Other Food Service (Describe & Itemize)	1690									
Total Food Service		103,809								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	57,965								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	356,555								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	166,533								
Student Activity Funds Revenues	1799	1,014,934								
Total District/School Activity Income (without Student Activity Funds)		581,053	0							
Total District/School Activity Income (with Student Activity Funds)		1,595,987								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	385,679								
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		385,679								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910		20,000							
Contributions and Donations from Private Sources	1920	7,600								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									732
Payments of Surplus Moneys from TIF Districts	1960	262,436								
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	68,276								
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	10,588								
Other Local Revenues (Describe & Itemize)	1999	121,374								
Total Other Revenue from Local Sources		470,274	20,000	0	0	0	0	0	0	732
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	11,755,580	3,169,682	5,120,138	1,264,842	976,061	0	533,268	1,694,228	530,146
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,770,514								

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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	8,182,433								
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		8,182,433	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	157,454								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	94,435								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		251,889	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	89,524								
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		89,524	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	12,234								
School Breakfast Initiative	3365									
Driver Education	3370	84,095								
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				45,088					
Transportation - Special Education	3510				549,908					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		594,996	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

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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		50,000							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	50,628								
Total Restricted Grants-In-Aid		488,370	50,000	0	594,996	0	0	0	0	0
Total Receipts from State Sources	3000	8,670,803	50,000	0	594,996	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	160,268								
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		160,268	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									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		272,335	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	842,305								
Special Milk Program	4215									
School Breakfast Program	4220	43,116								
Summer Food Service Program	4225	22,481								
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	31,309								
Total Food Service		939,211				0				
TITLE I										
Title I - Low Income	4300	214,069								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		214,069	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	25,714								
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		25,714	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	447,442								
Fed - Spec Education - IDEA - Room & Board	4625									
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		447,442	0		0	0				

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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	41,238								
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		41,238	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	49,903								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	35,875								
Medicaid Matching Funds - Fee-for-Service Program	4992	39,225								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	418,149								
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,210,826	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	2,643,429	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		23,069,812	3,219,682	5,120,138	1,859,838	976,061	0	533,268	1,694,228	530,146
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		24,084,746	3,219,682	5,120,138	1,859,838	976,061	0	533,268	1,694,228	530,146

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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	7,460,155	1,765,924	47,063	500,087	106,370	11,968			9,891,567	10,165,865
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200-1220)	1200	2,671,410	601,585	27,413	17,594	31,531	2,086			3,351,619	3,547,866
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250	124,407	44,736	24,110	12,411					205,664	207,108
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400	862,997	239,499	20,247	82,153	28,324				1,233,220	1,230,300
Interscholastic Programs	1500	587,488	39,499	74,930	118,918	780	38,739			860,354	872,200
Summer School Programs	1600	3,556	400		915					4,871	13,850
Gifted Programs	1650									0	0
Driver's Education Programs	1700	147,899	19,427	5,070	8,186		118			180,700	229,500
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	5,400
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						982,642			982,642	500,000
Total Instruction ¹⁰ (without Student Activity Funds)	1000	11,857,912	2,711,070	198,833	740,264	167,005	52,911	0	0	15,727,995	16,272,089
Total Instruction ¹⁰ (with Student Activity Funds)	1000	11,857,912	2,711,070	198,833	740,264	167,005	1,035,553	0	0	16,710,637	16,772,089
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	527,987	122,296	3,600						653,883	650,420
Guidance Services	2120	651,943	156,391	1,944	10,596	1,210				822,084	800,600
Health Services	2130	144,278	26,012	21,220	13,349		60			204,919	157,466
Psychological Services	2140	53,537	6,586		290		319			60,732	62,170
Speech Pathology & Audiology Services	2150	83,796	21,811	30,021	60					135,688	170,850
Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190									0	0
Total Support Services - Pupils	2100	1,461,541	333,096	56,785	24,295	1,210	379	0	0	1,877,306	1,841,506
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	95,901	17,153	84,678	24,533		5,103			227,368	253,203
Educational Media Services	2220	467,427	68,155	99,565	41,968	88,244	567			765,926	760,435
Assessment & Testing	2230	131,963	27,453	5,850	344					165,610	174,250
Total Support Services - Instructional Staff	2200	695,291	112,761	190,093	66,845	88,244	5,670	0	0	1,158,904	1,187,888
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			102,611	2,400		8,292			113,303	146,000
Executive Administration Services	2320	231,060	54,216	4,914	67		5,194			295,451	297,200
Special Area Administration Services	2330	186,658	40,462	287	2,473					229,880	228,507
Tort Immunity Services	2361, 2365									0	0
Total Support Services - General Administration	2300	417,718	94,678	107,812	4,940	0	13,486	0	0	638,634	671,707
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	805,143	203,954	24,034	11,756	5,956	4,344			1,055,187	1,053,900
Other Support Services - School Admin (<i>Describe & Itemize</i>)	2490									0	0
Total Support Services - School Administration	2400	805,143	203,954	24,034	11,756	5,956	4,344	0	0	1,055,187	1,053,900

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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	97,494	25,521		229		340			123,584	125,500
Fiscal Services	2520	78,301	12,608	12,681	2,350					105,940	150,600
Operation & Maintenance of Plant Services	2540					333,679				333,679	61,600
Pupil Transportation Services	2550									0	4,000
Food Services	2560			778,066	604					778,670	437,500
Internal Services	2570									0	0
Total Support Services - Business	2500	175,795	38,129	790,747	3,183	333,679	340	0	0	1,341,873	779,200
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	347,195	68,571	170,822	178,236	195,131				959,955	1,139,380
Total Support Services - Central	2600	347,195	68,571	170,822	178,236	195,131	0	0	0	959,955	1,139,380
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	3,902,683	851,189	1,340,293	289,255	624,220	24,219	0	0	7,031,859	6,673,581
COMMUNITY SERVICES (ED)	3000			425	368					793	357
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110						3,929			3,929	5,000
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			3,929			3,929	5,000
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220						459,093			459,093	535,000
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						33,732			33,732	50,000
Total Payments to Other Govt Units -Tuition (In State)	4200						492,825			492,825	585,000
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			496,754			496,754	590,000
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
PROVISIONS FOR CONTINGENCIES (ED)	6000										2,775,232
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		15,760,595	3,562,259	1,539,551	1,029,887	791,225	573,884	0	0	23,257,401	26,311,259

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		15,760,595	3,562,259	1,539,551	1,029,887	791,225	1,556,526	0	0	24,240,043	26,811,259
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(187,589)	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(155,297)	
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			312,733		1,917,130				2,229,863	3,806,000
Operation & Maintenance of Plant Services	2540	918,506	192,677	293,318	834,237	54,214				2,292,952	2,165,600
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Total Support Services - Business	2500	918,506	192,677	606,051	834,237	1,971,344	0	0	0	4,522,815	5,971,600
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	918,506	192,677	606,051	834,237	1,971,344	0	0	0	4,522,815	5,971,600
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		918,506	192,677	606,051	834,237	1,971,344	0	0	0	4,522,815	6,171,600
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(1,303,133)	
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
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

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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 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						918,378			918,378	915,650
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						4,274,202			4,274,202	4,230,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000			0			5,192,580			5,192,580	5,145,650
PROVISION FOR CONTINGENCIES (DS)	6000										50,000
Total Disbursements/ Expenditures				0			5,192,580			5,192,580	5,195,650
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(72,442)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550			1,507,802	283,562		428			1,791,792	2,018,500
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	1,507,802	283,562	0	428	0	0	1,791,792	2,018,500
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									0	0
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		0	0	1,507,802	283,562	0	428	0	0	1,791,792	2,118,500
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										68,046	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		132,647							132,647	1,000,000
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200-1220)	1200		182,280							182,280	0
Special Education Programs - Pre-K	1225									0	0
Remedial and Supplemental Programs - K-12	1250		1,667							1,667	0
Remedial and Supplemental Programs - Pre-K	1275									0	0

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400		9,147							9,147	0
Interscholastic Programs	1500		37,523							37,523	0
Summer School Programs	1600		52							52	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700		2,235							2,235	0
Bilingual Programs	1800									0	0
Truants' Alternative & Optional Programs	1900									0	0
Total Instruction	1000		365,551							365,551	1,000,000
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		29,163							29,163	0
Guidance Services	2120		18,309							18,309	0
Health Services	2130		26,877							26,877	0
Psychological Services	2140		831							831	0
Speech Pathology & Audiology Services	2150		1,151							1,151	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100		76,331							76,331	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		4,386							4,386	0
Educational Media Services	2220		58,500							58,500	0
Assessment & Testing	2230		4,512							4,512	0
Total Support Services - Instructional Staff	2200		67,398							67,398	0
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									0	0
Executive Administration Services	2320		15,148							15,148	0
Special Area Administration Services	2330		14,675							14,675	0
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365		34							34	0
Total Support Services - General Administration	2300		29,857							29,857	0
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		36,425							36,425	0
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400		36,425							36,425	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510		1,669							1,669	0
Fiscal Services	2520		13,442							13,442	0
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		218,554							218,554	0
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Internal Services	2570									0	0
Total Support Services - Business	2500		233,665							233,665	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		60,812							60,812	0
Total Support Services - Central	2600		60,812							60,812	0
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000		504,488							504,488	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

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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 (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			870,039				0			870,039	1,000,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										106,022	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530			10,000						10,000	14,700
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	10,000	0	0	0	0	0	10,000	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										
Total Disbursements/ Expenditures		0	0	10,000	0	0	0	0	0	10,000	14,700
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,000)	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)	1000										
Regular Programs	1100	57,099	13,670							70,769	62,000
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200 - 1220)	1200	13,917	4,300							18,217	15,400
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	44,325	12,338							56,663	40,750
Interscholastic Programs	1500	980	111	4,668						5,759	1,690
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700	6,822	771							7,593	9,200
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

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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
Bilingual Programs Private Tuition	1921									0	0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
Total Instruction¹⁴	1000	123,143	31,190	4,668	0	0	0	0	0	159,001	129,040
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110	20,759	4,793							25,552	18,500
Guidance Services	2120									0	0
Health Services	2130	17,506	5,741		1,989					25,236	1,700
Psychological Services	2140	9,337	1,150							10,487	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupil	2100	47,602	11,684	0	1,989	0	0	0	0	61,275	20,200
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220									0	0
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
Board of Education Services	2310			67,209						67,209	0
Executive Administration Services	2320	39,452	8,187							47,639	44,000
Special Area Administration Services	2330	77,706	18,389							96,095	92,000
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365		2,641	299,578						302,219	440,000
Total Support Services - General Administration	2300	117,158	29,217	366,787	0	0	0	0	0	513,162	576,000
Support Services - School Administration	2400										
Office of the Principal Services	2410	250,823	62,685							313,508	760,000
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	250,823	62,685	0	0	0	0	0	0	313,508	760,000
Support Services - Business	2500										
Direction of Business Support Services	2510	24,373	6,380							30,753	29,000
Fiscal Services	2520									0	0
Facilities Acquisition and Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540	370,220	72,508	42,129	495					485,352	55,000
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Internal Services	2570									0	0
Total Support Services - Business	2500	394,593	78,888	42,129	495	0	0	0	0	516,105	84,000
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	21,056	3,322		855	6,425				31,658	0
Total Support Services - Central	2600	21,056	3,322	0	855	6,425	0	0	0	31,658	0
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	831,232	185,796	408,916	3,339	6,425	0	0	0	1,435,708	1,440,200
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
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

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
STATEMENT OF DISBURSEMENTS - CASH - REGULATORY BASIS
(ACTUAL AND BUDGET)
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

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 Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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
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 or Short-Term Debt	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	5300										
(Lease/Purchase Principal Retired) ¹¹										0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										150,000
Total Disbursements/Expenditures		954,375	216,986	413,584	3,339	6,425	0	0	0	1,594,709	1,719,240
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										99,519	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530									0	75,000
Operation & Maintenance of Plant Services	2540			109,531						109,531	240,000
Total Support Services - Business	2500	0	0	109,531	0	0	0	0	0	109,531	315,000
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	109,531	0	0	0	0	0	109,531	315,000
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	
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										200,000
Total Disbursements/Expenditures		0	0	109,531	0	0	0	0	0	109,531	515,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										420,615	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

O'Fallon Township High School District No. 203 (District) accounting policies conform to the regulatory cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements that serve pupils for numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of the administration, ability to significantly influence operations, and accountability for fiscal matters) and special financing relationships.

After applying the manifesting of oversight and special financing relationships criteria, the joint agreements have been determined not to be a part of the reporting entity since the District does not control the assets, operations, or the administration of the joint agreements. Therefore, they are excluded from the accompanying financial statements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, receipts, and disbursements. The District maintains individual funds as required by the State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds are used by the District:

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds. Special Education and Lease Levy are included in this fund.

The Debt Services Fund accounts for the accumulation of resources for and payment of general long-term debt principal, interest, lease purchase payments, and related costs.

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The Operations and Maintenance Fund, the Transportation Fund and the Municipal Retirement/Social Security Fund account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Fire Prevention and Safety Fund, or Fiduciary Funds) that is legally restricted to cash disbursements for specific purposes.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Tort Fund accounts for financial resources held by the District to be used for risk management.

The Fire Prevention and Safety Fund and the Capital Projects Fund account for funds of the District to be used for capital acquisition and construction projects.

Governmental and Expendable Trust Funds – Measurement Focus

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported net assets (net current assets) are considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accountability and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from other funds are accounted for in the General Long-Term Debt Account Group, not in the associated funds.

The two account groups are not “funds”. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when receipts and disbursements are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, receipts are recognized and recorded in the accounts when cash is received. In the same manner, disbursements are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Similarly, liabilities of a fund result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables as well as other accrued and deferred items that do not arise from a previous cash transaction.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

Budget and Budgetary Accounting

The budget for all funds is prepared on the cash basis of accounting, which is the same basis used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Revised Statutes. The original budget was passed on September 23, 2021, and amended and passed on June 23, 2022.

For each fund, total fund disbursements may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed disbursements and the means of financing them.
- A public hearing is conducted to obtain taxpayer comments.
- Prior to October 1, the budget is legally adopted through passage of a resolution.
- Formal budgetary integration is employed as a management control device during the year.
- The Board of Education may make transfers between the various items in any fund not exceeding the aggregate 10% of the total for such fund as set forth in the budget.
- The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

Cash and Investments

Cash includes amounts in demand deposit accounts.

Investments are stated at cost. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

General Fixed Assets and Depreciation

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as disbursements in the individual funds and capitalized at historical cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The District generally capitalizes assets that cost five thousand dollars or more and have useful lives of more than one year as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method over the estimated useful lives of the assets which are generally from 5-50 years. When capital assets are disposed, the cost is removed from the respective accounts. Depreciation accounting is not considered applicable per the Illinois State Board of Education Audit Guide, except to determine per capita tuition charge.

Vacation and Sick Pay

Vacation and sick pay is considered to be an expenditure in the year paid. Vacation time is earned based upon negotiated agreements. Employees are required to take their vacation each year; accordingly, no liability exists.

Sick leave is accrued each year for District employees based upon the negotiated agreements and may be accumulated for use in future years. Unused sick leave of certified personnel may be applied to TRS at retirement or resignation. Unused sick leave of noncertified personnel may be applied to IMRF upon retirement or resignation.

Interfund Transactions

Quasi-external transactions are accounted for as receipts or disbursements. Transactions that constitute reimbursements to a fund for disbursements initially made from it that are properly applicable to another fund are recorded as disbursements in the reimbursing fund and as reductions of disbursements in the fund that is reimbursed.

All other interfund transactions are reported as transfers.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenses disbursed during the reporting period. Actual results could differ from those estimates.

NOTE 2: FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

See Independent Auditor's Reports

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity, things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance. Special Education disbursements for the year were \$209,619 from local tax receipts.

2. Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund and Operations and Maintenance Fund. Revenues received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$609,152. This balance is included in the financial statements as reserved in the Educational and Operations and Maintenance Funds.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational Fund. At year end, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At year end, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

5. Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$181,396. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

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C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, the Board of Education (Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board commits fund balance by passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

By Board action, the District has no committed funds for construction projects as of year end.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board itself or (b) the finance committee or by the Superintendent when the Board has delegated the authority to assign amounts to be used for specific purposes. No amounts have been assigned at year end.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the Educational Fund for amounts that have not been restricted, committed, or assigned to specific purposes. In other funds; the unassigned fund balance classification is used to report deficit balances. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances.

F. Regulatory – Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The two following tables represent fund balance reporting according to generally accepted accounting principles, and fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Generally Accepted Accounting Principles

<u>Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
Educational		\$ 857,731			\$ 2,147,198
Operations and Maintenance		2,371,839			
Debt Services		915,578			
Transportation		2,307,238			
Municipal Retirement/Social Security		1,792,627			
Capital Projects		4,712			
Working Cash					5,552,537
Tort		1,486,861			
Fire Prevention and Safety		3,235,984			

Regulatory Basis

<u>Fund</u>	<u>Financial Statements- Reserved</u>	<u>Financial Statements- Unreserved</u>
Educational	\$ 857,731	\$ 2,147,198
Operations and Maintenance		2,371,839
Debt Services		915,578
Transportation		2,307,238
Municipal Retirement/Social Security	181,396	1,611,231
Capital Projects		4,712
Working Cash		5,552,537
Tort		1,486,861
Fire Prevention and Safety		3,235,984

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 3: CASH AND INVESTMENTS

Cash and Invested Cash at Year End

The District had the following depository accounts:

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<u>Depository Account</u>	<u>Bank Balance</u>
Insured	\$ 529,804
Collateralized:	
Collateral Held by Pledging Bank's Trust	
Department in the District's Name	20,954,019
Illinois School District Liquid Asset Fund	<u>4,126</u>
Total	<u>\$ 21,487,949</u>

The District's cash policy is to invest in money market accounts, certificates of deposit, U.S. Government obligations, and other investments as permitted by Illinois State Statutes.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District deposits may not be returned to it.

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from rising interest rates, the District structures the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The District invests operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

Credit Risk – The District's investment policy is to invest in money market accounts, certificates of deposit, U.S. Government obligations, and other investments as permitted by Illinois State Statutes.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have any investments that have custodial credit risk.

Concentration of Investment Credit Risk – Concentration of credit risk is required to be disclosed by the District for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds investments in external investments in external investment pools and investments in other pooled investments). The District does not have any investments.

NOTE 4: PROPERTY TAXES/LEGAL DEBT MARGIN

Property taxes are collected and remitted to the District by the St. Clair County government. The 2021 tax levy was approved on December 20, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are due one-half by July 30, 2022 and one-half by September 30, 2022. Major tax payments are received August through January and are recognized as revenue in the year received. Taxes recorded in these financial statements are from the 2020 and prior levies.

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The following are the tax rate limits permitted by the Illinois School Code and by local referendum; the actual rates levied per \$100 of assessed valuation; and the assessed valuation, tax extensions, and collections:

Tax Rates by Levy:	Rate Limit	Tax Levy Years		
		2021	2020	2019
Educational	0.9200	\$.9200	\$.9200	\$.9200
Operations and Maintenance	0.2500	.2500	.2500	.2500
Transportation	0.1200	.1200	.1200	.1200
Working Cash	0.0500	.0500	.0500	.0500
Municipal Retirement	NO LIMIT	.0450	.0380	.0579
Fire Prevention and Safety	0.0500	.0500	.0500	.0500
Tort Immunity	NO LIMIT	.1528	.1614	.1546
Special Education	0.0200	.0200	.0200	.0200
Social Security	NO LIMIT	.0450	.0475	.0420
Bond and Interest	NO LIMIT	.4663	.4883	.4996
Lease	0.0500	.0500	.0500	.0500
Total		\$ <u>2.1691</u>	\$ <u>2.1952</u>	\$ <u>2.2141</u>
Assessed Valuation		\$ <u>1,112,722,040</u>	\$ <u>1,053,906,307</u>	\$ <u>1,019,053,323</u>
Tax Extensions by Levy:				
Educational		\$ 10,237,043	\$ 9,695,938	\$ 9,375,291
Operations and Maintenance		2,781,805	2,634,766	2,547,633
Transportation		1,335,266	1,264,688	1,222,864
Working Cash		556,361	526,953	509,527
Municipal Retirement		500,725	400,484	590,032
Fire Prevention and Safety		556,361	526,953	509,527
Tort Immunity		1,700,239	1,701,005	1,575,456
Special Education		222,544	210,781	203,811
Social Security		500,725	500,606	428,002
Bond and Interest		5,188,623	5,146,225	5,091,190
Lease		556,361	526,953	509,527
Total		\$ <u>24,136,053</u>	\$ <u>23,135,352</u>	\$ <u>22,562,860</u>
Tax Collections Year Ended June 30:				
2021				\$ 22,377,600
2022		\$ <u>0</u>	\$ <u>23,007,215</u>	
Total		\$ <u>0</u>	\$ <u>23,007,215</u>	\$ <u>22,377,600</u>
Percent of Total Levy Collected		<u>0.00 %</u>	<u>99.45 %</u>	<u>99.18 %</u>

The District has a Legal Debt Margin of 6.9% (\$76,777,821) of assessed valuation. The District has used 30.21% (\$23,192,207) of the Legal Debt Margin.

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NOTE 5: CHANGES IN GENERAL FIXED ASSETS AND DEPRECIATION

A summary of changes in general fixed assets is as follows:

<u>Description of Assets</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Land				
Non-Depreciable Land	\$ 5,826,600			\$ 5,826,600
Buildings				
Permanent Buildings	77,821,617	\$ 1,916,399		79,738,016
Improvements Other than Buildings	5,252,804			5,252,804
Capitalized Equipment				
10 Yr.	5,229,162		\$ 286,635	4,942,527
5 Yr.	2,641,861	518,184	69,811	3,090,234
3 Yr.		241,115		241,115
Total	<u>\$ 96,772,044</u>	<u>\$ 2,675,698</u>	<u>\$ 356,446</u>	<u>\$ 99,091,296</u>

The summary of changes in accumulated depreciation is as follows:

<u>Description of Assets</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Buildings				
Permanent Buildings	\$ 34,715,348	\$ 1,620,633		\$ 36,335,981
Improvements Other than Buildings	3,529,507	240,272		3,769,779
Capitalized Equipment				
10 Yr.	4,649,675	76,535	\$ 286,635	4,439,575
5 Yr.	2,592,993	103,637	20,943	2,675,687
3 Yr.		80,311		80,311
Total	<u>\$ 45,487,523</u>	<u>\$ 2,121,388</u>	<u>\$ 307,578</u>	<u>\$ 47,301,333</u>

The assets acquired through capital leases are as follows:

<u>Description of Assets</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Capitalized Equipment 5 Yr.	\$ 157,525	\$ 52,449	\$ 105,076
Capitalized Equipment 3 Yr.	<u>83,590</u>	<u>27,863</u>	<u>55,727</u>
Total	<u>\$ 241,115</u>	<u>\$ 80,312</u>	<u>\$ 160,803</u>

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NOTE 6: RETIREMENT FUND COMMITMENTS

Illinois Teachers' Retirement System

TRS Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of the 3% of the original benefit or 0.50% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

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Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021, was 9.0% of the creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue received and expenditures disbursed of \$7,415,400 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$85,826.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2022, the employer pension contribution was 10.31% of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$234,753 were paid from federal and special trust funds that required employer contributions of \$24,203.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the employer paid \$234 to TRS for employer contributions due on salary increases in excess of 6%, and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2021, the employer has a liability for its proportionate share of the net pension liability (first amount shown in the following table) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount disclosed by the employer as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's Proportionate Share of the Net Pension Liability	\$ 1,233,556
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>103,385,133</u>
Total	<u><u>\$ 104,618,689</u></u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2021, the employer's proportion was .0015812536%, which was a decrease of .0000809075% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the employer recognized pension disbursements of \$209,173 and receipts of \$7,548,578 for support provided by the state. At June 30, 2022, the employer actuarially determined deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 7,076	\$ 5,086
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		82,743
Changes of Assumptions	547	6,096
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	557,044	1,001,494
Employer Contributions Subsequent to the Measurement Date	<u>209,173</u>	<u> </u>
Total	<u><u>\$ 773,840</u></u>	<u><u>\$ 1,095,419</u></u>

The \$209,173 disclosed as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts disclosed as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

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Year ended <u>June 30:</u>	Net Deferred (Inflows) Outflows <u>of Resources</u>
2023	\$ (288,018)
2024	(242,379)
2025	(17,634)
2026	24,922
2027	<u>(7,643)</u>
Total	\$ <u><u>(530,752)</u></u>

Actuarial Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Varies by amount of service credit
Investment Rate of Return	7.00%, net of pension plan investment expense, including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2017.

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

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
U.S. Equities Large Cap	16.7 %	6.2 %
U.S. Equities Small/Mid Cap	2.2	7.4
International Equities Developed	10.6	6.9
Emerging Market Equities	4.5	9.2
U.S. Bonds Core	3.0	1.6
Cash Equivalents	2.0	0.1
TIPS	1.0	0.8
International Debt Developed	1.0	0.4
Emerging International Debt	4.0	4.4
Real Estate	16.0	5.8
Private Debt	10.0	6.5
Hedge Funds	10.0	3.9
Private Equity	15.0	10.4
Infrastructure	4.0	6.3
Total	<u>100.0 %</u>	

*Based on the 2020 Horizon Survey of Capital Market Assumptions

Discount Rate

At June 30, 2021, the discount rate used to measure the total pension liability was 7.00%, which was the same as the June 30, 2020 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2021, was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

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	1% Decrease <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
Employer's Proportionate Share of the Net Pension Liability	\$ 1,527,734	\$ 1,233,556	\$ 989,203

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2021, is available in the separately issued TRS *Comprehensive Annual Financial Report*.

Illinois Municipal Retirement Fund

IMRF Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of

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their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	74
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	117
Active Plan Members	<u>120</u>
Total	<u><u>311</u></u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 10.75%. For the fiscal year ended June 30, 2022, the District contributed \$386,710 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used.

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- For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.
- For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	39 %	1.90 %
International Equity	15	3.15
Fixed Income	25	-0.60
Real Estate	10	3.30
Alternative Investments	10	1.70-5.50
Cash Equivalents	1	-0.90
Total	<u>100 %</u>	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2021. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the net fiduciary position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate is 7.25%.

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Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2020	\$ 15,973,492	\$ 16,374,680	\$ (401,188)
Changes for the Year:			
Service Cost	346,771		346,771
Interest on the Total Pension Liability	1,139,534		1,139,534
Differences Between Expected and Actual Experience of the Total Pension Liability	166,437		166,437
Contributions - Employer		403,041	(403,041)
Contributions - Employees		168,716	(168,716)
Net Investment Income		2,829,363	(2,829,363)
Benefit Payments, Including Refunds of Employee Contributions	(858,327)	(858,327)	0
Other (Net Transfer)		(53,833)	53,833
Net Changes	794,415	2,488,960	(1,694,545)
Balances at December 31, 2021	\$ 16,767,907	\$ 18,863,640	\$ (2,095,733)

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Total Pension Liability/(Asset)	\$ 18,766,471	\$ 16,767,907	\$ 15,148,140
Plan Fiduciary Net Position	18,863,640	18,863,640	18,863,640
Net Pension Liability/(Asset)	\$ (97,169)	\$ (2,095,733)	\$ (3,715,500)

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Pension Disbursements, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to the IMRF Pension

For the year ended June 30, 2022, the District recognized pension disbursements of \$386,710. At June 30, 2022, the District actuarially determined deferred outflows of resources and deferred inflows of resources related to the IMRF pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences Between Expected and Actual Experience	\$ 202,585	
Changes of Assumptions		\$ 69,848
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>348,692</u>	<u>2,567,584</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	<u>\$ 551,277</u>	<u>\$ 2,637,432</u>
Pension Contributions Made Subsequent to the Measurement Date	<u>180,901</u>	
Total Deferred Amounts Related to Pension	<u><u>\$ 732,178</u></u>	<u><u>\$ 2,637,432</u></u>

The \$180,901 subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended December 31, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to the IMRF pension is projected for future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2022	\$ (431,451)
2023	(809,182)
2024	(514,616)
2025	<u>(330,906)</u>
Total	<u><u>\$ (2,086,155)</u></u>

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The following table provides the aggregate amount for all defined benefit plans in which the District participates:

Total Net Pension Liabilities	\$ (862,177)
Total Pension Assets	0
Total Pension Expense for the Period Associated with the Net Pension Liabilities	595,883
Total Deferred Outflows of Resources	1,506,018
Total Deferred Inflows of Resources	3,732,851

Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$491,494, the total required contribution for the current fiscal year.

NOTE 7: LONG-TERM DEBT

The following is a summary of long-term debt transactions of the District for the year:

	<u>Bonded</u>	<u>All Other</u>	<u>Total</u>
Beginning of Year	\$ 27,235,000	\$ 110,380	\$ 27,345,380
Issued		121,029	121,029
Retired	<u>4,230,000</u>	<u>44,202</u>	<u>4,274,202</u>
End of Year	<u>\$ 23,005,000</u>	<u>\$ 187,207</u>	<u>\$ 23,192,207</u>

The annual requirements to amortize debt outstanding at year end are as follows:

<u>June 30,</u>	<u>Bonded</u>		<u>All Other</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2023	\$ 4,420,000	\$ 767,775	\$ 47,890	\$ 6,845	\$ 5,242,510
2024	4,610,000	613,625	57,635	3,374	5,284,634
2025	4,065,000	460,725	36,780	1,883	4,564,388
2026	4,130,000	261,275	21,081	1,029	4,413,385
2027	4,280,000	112,725	18,985	455	4,412,165
2028	<u>1,500,000</u>	<u>30,000</u>	<u>4,836</u>	<u>24</u>	<u>1,534,860</u>
Total	<u>\$ 23,005,000</u>	<u>\$ 2,246,125</u>	<u>\$ 187,207</u>	<u>\$ 13,610</u>	<u>\$ 25,451,942</u>

All debt commitments are collateralized by the assets of the District. The fair market value of these assets is \$118,874,333.

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At year end, the District had the following general debt service requirements:

The District issued General Obligation School Bonds, Series 2014 of \$9,570,000 dated August 28, 2014. The bond issue provides for the retirement of the principal at a rate of \$140,000 to \$1,875,000 annually beginning December 1, 2015. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 2.00% to 3.50% per annum. The final payment is due December 1, 2026. The Debt Services Fund makes these payments. The current portion due is \$1,720,000.

The District issued General Obligation School Bonds, Series 2015 of \$9,040,000 dated May 15, 2015. The bond issue provides for the retirement of the principal at a rate of \$55,000 to \$2,640,000 annually beginning December 1, 2015. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 3.00% to 4.00% per annum. The final payment is due December 1, 2026. The Debt Services Fund makes these payments. The current portion due is \$1,060,000.

The District issued General Obligation Refunding School Bonds, Series 2016A of \$8,930,000 dated February 18, 2016. The bond issue provides for the retirement of the principal at a rate of \$20,000 to \$1,790,000 annually beginning December 1, 2016. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 2.00% to 4.00% per annum. The final payment is due December 1, 2027. The Debt Services Fund makes these payments. The current portion due is \$835,000.

The District issued General Obligation School Bonds, Series 2017 of \$7,450,000 dated December 21, 2017. The bond issue provides for the retirement of the principal at a rate of \$465,000 to \$1,170,000 annually beginning December 1, 2018. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 4.00% per annum. The final payment is due December 1, 2026. The Debt Services Fund makes these payments. The current portion due is \$805,000.

The District entered into a lease purchase agreement on May 24, 2017 for the purchase of copier equipment. The agreement calls for the serial retirement of principal at the rate of \$6,948 to \$16,325 per annum. Interest is payable each year at the rate of 3.00%. The final payment was made May 24, 2022. These payments were made by the Debt Services Fund.

The District entered into a lease purchase agreement on May 15, 2019 for the purchase of copier equipment. The agreement calls for the serial retirement of principal at the rate of \$1,080 to \$14,410 per annum. Interest is payable each year at the rate of 3.00%. The final payment is due May 15, 2024. The current portion due is \$14,410. These payments were made by the Debt Services Fund.

The District entered into a lease purchase agreement on November 15, 2019 for the purchase of copier equipment. The agreement calls for the serial retirement of principal at the rate of \$1,082 to \$16,569 per annum. Interest is payable each year at the rate of 3.00%. The final payment is due December 15, 2024. The current portion due is \$16,080. These payments were made by the Debt Services Fund.

The District entered into a lease purchase agreement on October 6, 2021 for the purchase of copier equipment. The agreement calls for the serial retirement of principal at the rate of \$4,836 to \$18,985 per annum. Interest is payable each year at the rate of 3.00%. The final payment is due September 6, 2027. The current portion due is \$10,235. There were no payments made in fiscal year 2022.

The District entered into a lease purchase agreement on June 10, 2022 for the purchase of copier equipment. The agreement calls for the serial retirement of principal at the rate of \$2,656 to \$10,428 per annum. Interest is payable each year at the rate of 3.00%. The final payment is due September 10, 2025. The current portion due is \$7,165. There were no payments made in fiscal year 2022.

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NOTE 8: COMMITMENTS

The District is a member of the Belleville Area Special Services Cooperative (BASSC). Originally, it entered into a ten year agreement to aid in the construction and equipping of a facility that will provide services for the District's special education children and early childhood programs. As of August 19, 2020, BASSC refinanced the remaining bond and received additional financing to purchase and renovate a new building. The District will be obligated to pay its portion over a 2 year period. The District's portion, which was based on a percentage of the Equalized Assessed Valuation of the participants for 2015 and percentage of students from the District that participate in BASSC, was \$94,547.

The final payment under the agreement with BASSC was made in 2022.

The amount of \$47,327 was expended in the Education Fund during the fiscal year.

NOTE 9: JOINT AGREEMENTS

The District participates in two joint agreements in which the District appoints a member to the Board of Trustees as the District representative. Both joint agreements require the District to participate in cost sharing of the joint agreement based upon either District size or based upon services to the District on students served. The operating agreements of these joint agreements do not provide for any asset retention by any of the participating Districts. The joint agreements are Belleville Area Special Services located at 2411 Pathways Crossing, Belleville, IL 62221, and Southwestern IL Career & Technical Education located at 600 South Smiley, O'Fallon, IL 62269.

NOTE 10: GRANTS

In the normal course of operations, the District receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 11: RISK MANAGEMENT

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year, there were no significant reductions in coverage. Also, there have been no settlement amounts that have exceeded insurance coverage in the past three years.

NOTE 12: SUBSEQUENT EVENT

In August 2022, the District approved a resolution to issue \$7,300,000 in general obligation bonds for the purpose of refunding certain outstanding bonds of the District and increasing the Working Cash Fund. The proceeds from the bonds will be used for upgrading facilities.

NOTE 13: DATE OF MANAGEMENT REVIEW

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through February 10, 2023, the date of the management representation letter and the date the financial statements were available to be issued.

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O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ACTIVITY FUNDS
SCHEDULE OF ACTIVITIES
JUNE 30, 2022

	BEGINNING OF YEAR	CASH RECEIPTS	CASH DISBURSEMENTS	END OF YEAR
All - Athletic	\$ 4,159	\$ 88,091	\$ 91,123	\$ 1,127
All - School	4,027	25	4,052	0
All - School Musical	6,884	27,596	15,184	19,296
All - School Play	13,357	9,890	5,116	18,131
Animal Rescue	504			504
Archery	232	430	373	289
Art Club	3,057	130		3,187
AV Dept	1,604	297		1,901
Band	2,990	2,371	2,451	2,910
Baseball	24,892	81,437	73,203	33,126
Basketball - Boys	10,207	21,526	15,179	16,554
Basketball - Girls	8,674	16,619	13,304	11,989
Bass Fishing	2,011	255	396	1,870
Beta	77		77	0
Blizzard	3,029	300	3,321	8
Bowling	2,116	7,450	5,983	3,583
Broadcast Club	4,927	2,565	4,070	3,422
Camera Club	4,079	2,280	133	6,226
Cheer	10,773	69,711	71,365	9,119
Chemistry	598	319	137	780
Chess Team	38	0	38	0
Choir	10,212	16,894	12,411	14,695
Choir Boosters	10,626	11,359	11,861	10,124
Class of 2000	4,309			4,309
Class of 2003	1,865			1,865
Class of 2004	2,010			2,010
Class of 2005	5,839			5,839
Class of 2006	4,552			4,552
Class of 2007	5,076			5,076
Class of 2008	6,360			6,360
Class of 2009	3,013			3,013
Class of 2010	2,422			2,422
Class of 2011	1,388			1,388
Class of 2012	1,502			1,502
Class of 2013	96			96
Class of 2014	567			567
Class of 2015	674			674
Class of 2016	647			647
Class of 2018	299			299
Class of 2019	1,125			1,125
Class of 2020	1,302			1,302
Class of 2021	1,059			1,059
Class of 2022	919		464	455
Class of 2023	965			965
Class of 2024	1,275			1,275
Class of 2025	0	1,815	102	1,713
Co-Op	808			808
Cross Country - Boys	10,785	3,398	6,216	7,967
Cross Country - Girls	2,064	5,932	4,851	3,145
Culture Mix	90			90
Democrats of America	139			139

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See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ACTIVITY FUNDS
SCHEDULE OF ACTIVITIES
JUNE 30, 2022

	BEGINNING OF <u>YEAR</u>	CASH <u>RECEIPTS</u>	CASH <u>DISBURSEMENTS</u>	END OF <u>YEAR</u>
Digital Media- Content Creators	98	5,459	3,398	2,159
Digital Media-Printer	60	1,060	400	720
Dollars For Scholars	45		45	0
Dr Ed Grant - Mueller	2,461	2,064	1,075	3,450
Drama Club	2,551			2,551
Ecology Club	1,382			1,382
Endeavors	321	169	180	310
Endowment	271			271
Facility Rental	19,725	10,850	13,875	16,700
FBLA	2,542	8,320	4,395	6,467
FCA	231			231
FEA	496			496
February Frolics	494	5,104	5,099	499
Feeding the Future	7,462	3,822	2,317	8,967
Fitness Wellness Club	2,461			2,461
Football	(327)	54,167	53,749	91
French Club	552	380	502	430
Friends of Rachel	3,289	499	1,626	2,162
Future Medical Careers	927			927
Geology Club	1,150			1,150
German Club	753	315	508	560
Gold Rush Club	2,741	5,486		8,227
Golden Girls	24,355	38,747	42,501	20,601
Golf - Girls	40,040	36,528	24,291	52,277
Golf - Boys	42,514	6,592	23,969	25,137
GSA	556		30	526
Guidance	5,601	33,667	31,786	7,482
Hands	524			524
History Club	344			344
Hockey Fan Club	1,051			1,051
HOPE	687			687
HOSA	181			181
IMC Enrichment	807	1,725	1,583	949
IMC Gate System	10,500			10,500
Interact Club	2,346	647	1,365	1,628
Intramural	1,858			1,858
Jr ROTC	50,726	12,121	18,411	44,436
Jr ROTC Booster	14,867	10,119	8,202	16,784
June Kelly Scholarship	550		550	0
KEY	715	2,733	2,648	800
Lacrosse - Boys	1,527		854	673
LACROSSE - DUAL	1,632	2,588	4,220	0
Lacrosse Boys Booster	3,115	25,991	9,786	19,320
Lacrosse - Girls	15,974	11,456	12,416	15,014
Leadership	29		29	0
Library - IMC	11,321	3,183	6,840	7,664
Martin Luther King Legacy	728	464		1,192
Mary Rieder Boller Scholarship	0	10,388	1,000	9,388
Math Team	89			89
Mock Trial	934	220	300	854
Model UN	9	744	744	9

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See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ACTIVITY FUNDS
SCHEDULE OF ACTIVITIES
JUNE 30, 2022

	BEGINNING OF YEAR	CASH RECEIPTS	CASH DISBURSEMENTS	END OF YEAR
National Honor Society	3,255	3,550	2,111	4,694
Needy Family	683		683	0
Newspaper	1,331			1,331
Odyssey of the Mind	924			924
O'Fallon Jaycees Scholarship	0	5,215		5,215
Orchestra	1,253		1,253	0
Otaku	452			452
OTHS Family	12,057	8,223	6,966	13,314
OTHS Scholarship	2,554	1,977	1,500	3,031
Outdoor Club	437	262	243	456
PE Dept	2,784			2,784
Players With Passion	237		237	0
Political Science	28			28
Pre-Voc Training	1,992	2,038	1,414	2,616
Prom	3,921	53,480	54,277	3,124
Rho Kappa Club	714	1,180	1,063	831
Robotics	24,005	4,000	50	27,955
SADD	(41)			(41)
Saturday Scholar	1,954			1,954
Scholar Bowl	1,755	1,075	1,628	1,202
Scholarship	6,400	7,500	13,900	0
Science Olympiad	837	100	325	612
Seal of Biliteracy	2,200	2,950	2,447	2,703
Shootout	22,190	48,703	56,706	14,187
Show Choir	9,956			9,956
Skills USA	107			107
SLAM	78		78	0
SOAR	0	252		252
Soccer - Boys	7,941	14,210	10,235	11,916
Soccer - Girls	1,632	19,643	8,648	12,627
Soccer Boys Booster	5,477	1,337	3,509	3,305
Social Studies	1,577			1,577
Social Studies Scholarship	0	3,875	250	3,625
Social Work	0	850		850
Softball	3,593	10,815	5,464	8,944
Spanish Club	1,863	2,149	1,900	2,112
Spanish Honor Society	1,086	205	326	965
Speech Team	366	60	150	276
Sports Complex	31,916	10,000	25,627	16,289
Sports Medicine	914			914
Strategic Gaming	158	90		248
Student Council	7,641	36,851	25,810	18,682
Student Union	464		464	0
Student-Teacher Assist	5,807	4,512	13,120	(2,801)
Swimming - Boys	2,765	2,626	716	4,675
Swimming - Girls	2,762	186	951	1,997
Table Top Gaming	52		52	0
Tennis - Boys	9,672	425	8,415	1,682
Tennis - Girls	20,866	2,643	4,574	18,935
Thespian Society	2,224	9,680	4,789	7,115
Track	3,573	250	103	3,720
Track - Boys	8,738	6,686	4,070	11,354
Track - Girls	3,365	7,787	4,617	6,535

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See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
 ACTIVITY FUNDS
 SCHEDULE OF ACTIVITIES
 JUNE 30, 2022

	BEGINNING OF <u>YEAR</u>	CASH <u>RECEIPTS</u>	CASH <u>DISBURSEMENTS</u>	END OF <u>YEAR</u>
Trans House Activity	6,153	27,984	18,000	16,137
Trans House Lunch	4,407	1,794	2,035	4,166
Tri-Music Honor Society	214			214
Ultimate Frisbee	456	559	465	550
Veterans Project	357			357
Volleyball - Boys	11,305	9,834	11,704	9,435
Volleyball - Girls	21,545	15,108	26,236	10,417
Walk of Fame	3,572		2,711	861
William Jenner Scholarship Fund	13,962	23	500	13,485
Wrestling	421	3,069	1,184	2,306
Yearbook	28,845	14,880	31,032	12,693
Young Conservatives Club	649			649
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ 791,889	\$ 1,014,934	\$ 982,642	\$ 824,181
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
FOR THE YEAR ENDED JUNE 30, 2022
(Dollar Amounts in Thousands)

	<u>FY 21*</u>	<u>FY 20*</u>	<u>FY 19*</u>	<u>FY 18*</u>	<u>FY 17*</u>	<u>FY 16*</u>	<u>FY 15*</u>	<u>FY 14*</u>
Employer's Proportion of the Net Pension Liability	0.00158 %	0.00166 %	0.00055 %	0.00303 %	0.00357 %	0.00384 %	0.00265 %	0.00290 %
Employer's Proportionate Share of the Net Pension Liability	\$ 1,234	\$ 1,433	\$ 446	\$ 2,363	\$ 2,723	\$ 3,028	\$ 1,735	\$ 1,762
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>103,385</u>	<u>112,243</u>	<u>31,758</u>	<u>161,847</u>	<u>94,648</u>	<u>99,105</u>	<u>78,349</u>	<u>73,623</u>
Total	<u>\$ 104,619</u>	<u>\$ 113,676</u>	<u>\$ 32,204</u>	<u>\$ 164,210</u>	<u>\$ 97,371</u>	<u>\$ 102,133</u>	<u>\$ 80,084</u>	<u>\$ 75,385</u>
Employer's Covered-Employee Payroll	\$ 14,262	\$ 13,894	\$ 13,276	\$ 13,276	\$ 12,725	\$ 12,830	\$ 12,437	\$ 12,093
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	8.65 %	10.31 %	3.36 %	17.80 %	21.40 %	23.60 %	13.95 %	14.57 %
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	45.10 %	37.80 %	39.60 %	40.00 %	39.30 %	36.40 %	41.50 %	43.00 %

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

The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 68.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
FOR THE YEAR ENDED JUNE 30, 2022
(Dollar Amounts in Thousands)

	<u>FY 21</u>	<u>FY 20</u>	<u>FY 19</u>	<u>FY 18</u>	<u>FY 17</u>	<u>FY 16</u>	<u>FY 15</u>	<u>FY 14</u>
Statutorily-Required Contribution	\$ 83	\$ 81	\$ 77	\$ 77	\$ 74	\$ 74	\$ 72	\$ 70
Contributions in Relation to the Statutorily-Required Contribution	<u>80</u>	<u>81</u>	<u>76</u>	<u>76</u>	<u>126</u>	<u>73</u>	<u>72</u>	<u>70</u>
Contribution Deficiency (Excess)	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -52</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>
Employer's Covered-Employee Payroll	\$ 14,262	\$ 13,894	\$ 13,276	\$ 13,276	\$ 12,725	\$ 12,830	\$ 12,437	\$ 12,093
Contributions as a Percentage of Covered-Employee Payroll	0.56 %	0.58 %	0.57 %	0.57 %	0.99 %	0.57 %	0.58 %	0.58 %

The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 68.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
NOTES TO SUPPLEMENTARY INFORMATION
TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
FOR THE YEAR ENDED JUNE 30, 2022

For the 2021 measurement year, the assumed investment rate of return was of 7.0% including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

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

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

For the 2014 measurement year, the assumed investment rate of return was also 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. However, salary increases were assumed to vary by age.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEAR ENDED JUNE 30, 2022

Calendar Year Ended December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability								
Service Cost	\$ 346,771	\$ 359,516	\$ 335,346	\$ 305,593	\$ 341,707	\$ 342,235	\$ 330,708	\$ 341,463
Interest on the Total Pension Liability	1,139,534	1,098,620	1,046,155	1,009,768	998,496	858,463	823,392	733,708
Differences Between Expected and Actual Experience of the Total Pension Liability	166,437	107,009	175,991	41,575	(24,597)	1,314,283	(184,492)	95,329
Changes of Assumptions		(146,338)		410,407	(397,260)	(32,612)	14,919	444,958
Benefit Payments, Including Refunds of Employee Contribution	<u>(858,327)</u>	<u>(837,860)</u>	<u>(854,001)</u>	<u>(778,137)</u>	<u>(721,845)</u>	<u>(569,353)</u>	<u>444,121</u>	<u>(355,162)</u>
Net Change in Total Pension Liability	794,415	580,947	703,491	989,206	196,501	1,913,016	540,406	1,260,296
Total Pension Liability - Beginning	<u>15,973,492</u>	<u>15,392,545</u>	<u>14,689,054</u>	<u>13,699,848</u>	<u>13,503,347</u>	<u>11,590,331</u>	<u>11,049,925</u>	<u>9,789,629</u>
Total Pension Liability - Ending (A)	<u>\$ 16,767,907</u>	<u>\$ 15,973,492</u>	<u>\$ 15,392,545</u>	<u>\$ 14,689,054</u>	<u>\$ 13,699,848</u>	<u>\$ 13,503,347</u>	<u>\$ 11,590,331</u>	<u>\$ 11,049,925</u>
Plan Fiduciary Net Position								
Contributions - Employer	403,041	\$ 422,875	\$ 376,347	\$ 383,460	\$ 303,878	\$ 335,767	\$ 309,935	\$ 298,999
Contributions - Employees	168,716	160,192	152,247	137,956	134,689	221,208	135,146	138,645
Net Investment Income	2,829,363	2,106,878	2,399,398	(771,252)	2,368,292	646,182	51,526	588,600
Benefit Payments, Including Refunds of Employee Contributions	(858,327)	(837,860)	(854,001)	(778,137)	(721,845)	(569,353)	(444,121)	(355,162)
Other (Net Transfer)	<u>(53,833)</u>	<u>35,490</u>	<u>51,658</u>	<u>596,685</u>	<u>(661,333)</u>	<u>688,962</u>	<u>(310,979)</u>	<u>25,770</u>
Net Change in Plan Fiduciary Net Position	2,488,960	1,887,575	2,125,649	(431,288)	1,423,681	1,322,766	(258,493)	696,852
Plan Fiduciary Net Position - Beginning	<u>16,374,680</u>	<u>14,487,105</u>	<u>12,361,456</u>	<u>12,792,744</u>	<u>11,369,063</u>	<u>10,046,297</u>	<u>10,304,790</u>	<u>9,607,938</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 18,863,640</u>	<u>\$ 16,374,680</u>	<u>\$ 14,487,105</u>	<u>\$ 12,361,456</u>	<u>\$ 12,792,744</u>	<u>\$ 11,369,063</u>	<u>\$ 10,046,297</u>	<u>\$ 10,304,790</u>
Net Pension Liability/(Asset) - Ending (A) - (B)	<u>\$ (2,095,733)</u>	<u>\$ (401,188)</u>	<u>\$ 905,440</u>	<u>\$ 2,327,598</u>	<u>\$ 907,104</u>	<u>\$ 2,134,284</u>	<u>\$ 1,544,034</u>	<u>\$ 745,135</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	112.50%	102.51%	94.12%	84.15%	93.38%	84.19%	86.68%	93.26%
Covered Valuation Payroll *	\$ 3,749,218	\$ 3,559,830	\$ 3,378,326	\$ 3,050,598	\$ 2,996,821	\$ 3,130,257	\$ 3,003,248	\$ 2,868,897
Net Pension Liability as a Percentage of Covered Valuation Payroll	(55.90%)	(11.27%)	26.80%	76.30%	30.27%	68.18%	51.41%	25.97%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

* Covered Valuation Payroll does not necessarily represent Covered Employee Payroll as defined in GASB Statement No. 68.

Changes in assumptions:

For 2014, changes are primarily from adopting an IMRF specific mortality tables with fully generational projection scale MP-2014 (base year 2014) developed from the RP-2014 mortality tables.

For 2015, changes are primarily from a change in the calculated single discount rate from 7.49% in 2014 to 7.47% in 2015.

For 2016, changes are primarily from a change in the calculated single discount rate from 7.47% in 2015 to 7.50% in 2016.

For 2017, changes are primarily from adopting an IMRF specific mortality tables with fully generational projection scale MP-2017 (base year 2015) developed from the RP-2014 mortality tables.

For 2018, the assumed investment rate of return was lowered from 7.50% to 7.25%.

For 2020, changes are primarily from adopting the Pub-2010, amount weighted, general mortality tables for retirees and active members.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEAR ENDED JUNE 30, 2022

Calendar Year Ended <u>December 31,</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered <u>Valuation Payroll</u>
2014	\$ 294,636	\$ 298,999	\$ (4,363)	\$ 2,868,897	10.42 %
2015	309,935	309,935	0	3,003,248	10.32
2016	326,486	335,767	(9,281)	3,130,257	10.73
2017	303,878	303,878	0	2,996,821	10.14
2018	383,460	383,460	0	3,050,598	12.57
2019	376,346	376,347	(1)	3,378,326	11.14
2020	402,617	422,875	(20,258)	3,559,830	11.88
2021	403,041 *	403,041	0	3,749,218	10.75

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Information reported on a calendar year basis.

* Estimated based on contribution rate of 10.75% and covered valuation payroll of \$3,749,218

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
 NOTES TO SUPPLEMENTARY INFORMATION
 ILLINOIS MUNICIPAL RETIREMENT FUND
 FOR THE YEAR ENDED JUNE 30, 2022

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 Contribution Rate*

Valuation Date: December 31, 2021
 Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2021 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	Non-taxing bodies: 10 year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 22 year closed period. Early Retirement Incentive Plan Liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years and one employer was financed over 28 years).
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.25%
Price Inflation:	2.50%
Salary Increases:	3.35% to 14.25%, including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table, with adjustment to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information:	
Notes:	There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation; note two year lag between valuation and rate setting.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF AD VALOREM TAX RECEIPTS
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
			(Column B - C)		(Column E - C)
Educational	9,642,232		9,642,232	10,237,043	10,237,043
Operations & Maintenance	2,620,177		2,620,177	2,781,805	2,781,805
Debt Services **	5,117,725		5,117,725	5,188,623	5,188,623
Transportation	1,257,689		1,257,689	1,335,266	1,335,266
Municipal Retirement	398,255		398,255	500,725	500,725
Capital Improvements	0		0		0
Working Cash	524,035		524,035	556,361	556,361
Tort Immunity	1,691,583		1,691,583	1,700,239	1,700,239
Fire Prevention & Safety	524,035		524,035	556,361	556,361
Leasing Levy	524,035		524,035	556,361	556,361
Special Education	209,619		209,619	222,544	222,544
Area Vocational Construction	0		0		0
Social Security/Medicare Only	497,830		497,830	500,725	500,725
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	23,007,215	0	23,007,215	24,136,053	24,136,053

* The formulas in column B are unprotected to be overridden when reporting on an 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, 2022

SCHEDULE OF SHORT-TERM DEBT				
Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2021	Issued July 1, 2021 thru June 30, 2022	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022
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, 2021	Issued July 1, 2021 thru June 30, 2022	Any differences (Described and Itemize)	Retired July 1, 2021 thru June 30, 2022	Outstanding Ending June 30, 2022	Amount to be Provided for Payment on Long-Term Debt
2014 GENERAL OBLIGATION BONDS	08/28/14	9,570,000	6	7,705,000			1,660,000	6,045,000	5,129,422
2015 GENERAL OBLIGATION REFUNDING BONDS	05/15/15	9,040,000	3	8,620,000			995,000	7,625,000	7,625,000
2016A GENERAL OBLIGATION BONDS	02/18/16	8,930,000	3	6,610,000			810,000	5,800,000	5,800,000
2017 GENERAL OBLIGATION REFUNDING BONDS	01/05/18	7,450,000	3	4,300,000			765,000	3,535,000	3,535,000
XEROX LEASE	11/15/19	69,924	7	53,221		2,946	15,046	41,121	41,121
XEROX LEASE	05/15/19	69,811	7	41,988			13,985	28,003	28,003
XEROX LEASE	05/24/17	77,913	7	15,171			15,171	0	
XEROX LEASE	06/10/22	30,369	7		30,369			30,369	30,369
XEROX LEASE	10/06/21	87,714	7		87,714			87,714	87,714
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		35,325,731		27,345,380	118,083	2,946	4,274,202	23,192,207	22,276,629

- 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. GASB 87 Leases | 10. Other |
| 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other | 11. Other |
| 3. Refunding Bonds | 6. Building Bonds | 9. Other | 12. 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, 2022

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, 2021		1,387,342				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	1,691,583	209,619			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	2,645				
Drivers' Education Fees	10-1970					128,832
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		1,694,228	209,619	0	0	128,832
DISBURSEMENTS:						
Instruction	10 or 50-1000		209,619			128,832
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	1,594,709				
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		1,594,709	209,619	0	0	128,832
Ending Cash Basis Fund Balance as of June 30, 2022		1,486,861	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	1,486,861	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: 1,594,709
		Total Reserve Remaining: 1,486,861
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		0
Unemployment Insurance Act		3,186
Insurance (Regular or Self-Insurance)		296,392
Risk Management and Claims Service		1,295,131
Judgments/Settlements		0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0
Legal Services		0
Principal and Interest on Tort Bonds		0
Other -Explain on Itemization 44 tab		0
Total		0
G31 (Total Tort Expenditures) minus (G36 through G45) 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

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?

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 FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 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, FG, SE, PM, CP, D2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (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 FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 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	38,261									38,261
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	287,105									287,105
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	91,716									91,716
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	1,067									1,067
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998								0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998								0
Other ARP Revenue (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								0
Total Revenue Section B		418,149	0		0	0	0	0	418,149

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

Total Other Federal Revenue (Section A plus Section B)	4998	418,149	0		0	0	0		0	418,149
Total Other Federal Revenue from Revenue Tab	4998	418,149	0		0	0	0		0	418,149
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, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS								
ESSER I EXPENDITURES (CARES)		(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			2,624						2,624
SUPPORT SERVICES Total Expenditures	2000									0
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									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			2,624						2,624
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			2,624	0	0		0		2,624
Expenditure Section B:		DISBURSEMENTS								
ESSER II EXPENDITURES (CRRSA)		(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			650	170,867	21,270				192,787
SUPPORT SERVICES Total Expenditures	2000	64,148	10,910	60,177	113					135,348

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

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										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			650	141,372	21,270					163,292
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			60,177							60,177
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			60,827	141,372	21,270		0			223,469
Expenditure Section C:											
GEER I EXPENDITURES (CARES)											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
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										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										0
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			0	0	0		0			0
Expenditure Section D:											
GEER II EXPENDITURES (CRRSA)											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
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										0

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O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

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								0	
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			0	0	0		0	0	
Expenditure Section E:										
ESSER III EXPENDITURES (ARP)										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000			7,763	195,949					203,712
SUPPORT SERVICES Total Expenditures	2000	34,587	5,984	180	10,466					51,217
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									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			7,763	112,133					119,896
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			7,763	112,133	0		0		119,896
Expenditure Section F:										
CRRSA Child Nutrition (CRRSA)										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
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									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									0

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O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

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	0	0	0				0	0
Expenditure Section G:										
ARP Child Nutrition (ARP)										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000								0	
SUPPORT SERVICES Total Expenditures	2000								0	
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								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								0	
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	0	0	0				0	0	
Expenditure Section H:										
ARP IDEA (ARP)										
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000				5,384	31,531			36,915	
SUPPORT SERVICES Total Expenditures	2000				3,236				3,236	
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								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								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				2,091				2,091	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	2,091	0				0	2,091	

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

Expenditure Section I:										
ARP Homeless I (ARP)										
FUNCTION		DISBURSEMENTS								
1. List the total expenditures for the Functions 1000 and 2000 below		(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
INSTRUCTION Total Expenditures	1000				1,067					1,067
SUPPORT SERVICES Total Expenditures	2000									0
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									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				1,067					1,067
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			0	1,067	0		0		1,067
Expenditure Section J:										
CURES (Coronavirus State and Local Fiscal Recovery Funds)										
FUNCTION		DISBURSEMENTS								
1. List the total expenditures for the Functions 1000 and 2000 below		(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
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
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									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									0
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			0	0	0		0		0
Expenditure Section K:										
Other CARES Act Expenditures (not accounted for above)		DISBURSEMENTS								
		(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

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

FUNCTION																																													
1. List the total expenditures for the Functions 1000 and 2000 below																																													
INSTRUCTION Total Expenditures	1000								0																																				
SUPPORT SERVICES Total Expenditures	2000								0																																				
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								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								0																																				
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	0	0	0			0		0																																				
Expenditure Section L:																																													
Other CRRSA Expenditures (not accounted for above)		-----DISBURSEMENTS----- <table border="1"> <thead> <tr> <th>(100) Salaries</th> <th>(200) Employee Benefits</th> <th>(300) Purchased Services</th> <th>(400) Supplies & Materials</th> <th>(500) Capital Outlay</th> <th>(600) Other</th> <th>(700) Non-Capitalized Equipment</th> <th>(800) Termination Benefits</th> <th>(900) Total Expenditures</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>								(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																											
(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								0																																				
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								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								0																																				
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	0	0	0			0		0																																				
Expenditure Section M:																																													
Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS----- <table border="1"> <thead> <tr> <th>(100) Salaries</th> <th>(200) Employee Benefits</th> <th>(300) Purchased Services</th> <th>(400) Supplies & Materials</th> <th>(500) Capital Outlay</th> <th>(600) Other</th> <th>(700) Non-Capitalized Equipment</th> <th>(800) Termination Benefits</th> <th>(900) Total Expenditures</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>								(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																											
(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								0																																				

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O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
CARES, CRRSA, AND ARP SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

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								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								0
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			0	0	0		0	0
Expenditure Section N:									
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)									
FUNCTION									
INSTRUCTION	1000	0	0	11,037	373,267	52,801	0	0	437,105
SUPPORT SERVICES	2000	98,735	16,894	60,357	13,815	0	0	0	189,801
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0
FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		Functions 1000 & 2000 total							626,906
Expenditure Section O:									
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)									
FUNCTION									
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			71,214	256,663	21,270		0	349,147

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O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumlated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	5,826,600			5,826,600						5,826,600
Depreciable Land	222				0					0	0
Buildings	230										
Permanent Buildings	231	77,821,617	1,916,399		79,738,016	50	34,715,348	1,620,633		36,335,981	43,402,035
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	5,252,804			5,252,804	20	3,529,507	240,272		3,769,779	1,483,025
Capitalized Equipment	250					10					
10 Yr Schedule	251	5,229,162		286,635	4,942,527		4,649,675	76,535	286,635	4,439,575	502,952
5 Yr Schedule	252	2,641,861	518,184	69,811	3,090,234	5	2,592,993	103,637	20,943	2,675,687	414,547
3 Yr Schedule	253		241,115		241,115	3		80,311		80,311	160,804
Construction in Progress	260				0	--					0
Total Capital Assets	200	96,772,044	2,675,698	356,446	99,091,296		45,487,523	2,121,388	307,578	47,301,333	51,789,963
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								2,121,388			

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ESTIMATED OPERATING EXPENSE PER PUPIL/PER CAPITA TUITION CHARGE COMPUTATIONS
FOR THE YEAR ENDED JUNE 30, 2022

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)				
This schedule is completed for school districts only.				
Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount
OPERATING EXPENSE PER PUPIL				
EXPENDITURES:				
ED	Expenditures 16-24, L116	Total Expenditures	\$	23,257,401
O&M	Expenditures 16-24, L155	Total Expenditures		4,522,815
DS	Expenditures 16-24, L178	Total Expenditures		5,192,580
TR	Expenditures 16-24, L214	Total Expenditures		1,791,792
MR/SS	Expenditures 16-24, L292	Total Expenditures		870,039
TORT	Expenditures 16-24, L422	Total Expenditures		1,594,709
Total Expenditures			\$	37,229,336
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		4,871
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 Progms - Private Tuition		0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		793
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		496,754
ED	Expenditures 16-24, L116, Col G	- Capital Outlay		791,225
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		1,971,344
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		4,274,202
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		0
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		52
MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		0
MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0
Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0
Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0
Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0
Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0
Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0
Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0
Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0
Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0
Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition		0
Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services		0
Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units		0
Tort	Expenditures 16-24, L422, Col G	- Capital Outlay		6,425
Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment		0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$	7,545,666
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				29,683,670
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022				2,477.50
Estimated OEPP (Line 97 divided by Line 98)			\$	11,981.30

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O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ESTIMATED OPERATING EXPENSE PER PUPIL/PER CAPITA TUITION CHARGE COMPUTATIONS
FOR THE YEAR ENDED JUNE 30, 2022

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)
This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
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)	2,626
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	103,809
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	581,053
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	385,679
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)	10,588
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	251,889
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	89,524
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	12,234
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	84,095
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	594,996
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	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	50,628
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	272,335
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	939,211
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	214,069
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	25,714
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	447,442
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0
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	41,238
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-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	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 (LIPLEP)	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	49,903
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	35,875
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	39,225
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	418,149
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	799,490
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	2,626
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 5,522,398
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			24,161,272
Total Depreciation Allowance (from page 36, Line 18, Col I)			2,121,388
Total Allowance for PCTC Computation (Line 196 plus Line 197)			26,282,660
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			2,477.50
Total Estimated PCTC (Line 198 divided by Line 199) * \$			10,608.54

***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 Evidence-Based Funding Distribution Calculation webpage.**

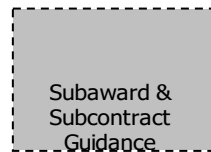
Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. **Please enter "0" if the district does not have allocations for lines 192 and 193.**

Illinois State Board of Education
School Business Services Department

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

- Use the resources to the right to determine if the contract should be listed below.



Indirect Cost Rate Plan

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 (tab 41) for Program Year 2024.

[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, 2022

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
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				0	0
Total			2,380,354		2,230,354

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
ESTIMATED INDIRECT COST RATE DATA
FOR THE YEAR ENDED JUNE 30, 2022

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>	0
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	31,309
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		16,085,542		16,085,542
Support Services:					
Pupil	2100		2,013,702		2,013,702
Instructional Staff	2200		1,138,058		1,138,058
General Admin.	2300		1,181,653		1,181,653
School Admin	2400		1,399,164		1,399,164
Business:					
Direction of Business Spt. Srv.	2510	156,006	0	156,006	0
Fiscal Services	2520	119,382	0	119,382	0
Oper. & Maint. Plant Services	2540		2,942,644	2,942,644	0
Pupil Transportation	2550		1,791,792		1,791,792
Food Services	2560		778,670		778,670
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	850,869	0	850,869	0
Other:	2900		0		0
Community Services	3000		793		793
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(2,230,354)		(2,230,354)
Total		1,126,257	25,101,664	4,068,901	22,159,020
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	1,126,257	Total Indirect Costs:	4,068,901
		Total Direct Costs:	25,101,664	Total Direct Costs:	22,159,020
		= 4.49%		= 18.36%	

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, 2022

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

O Fallon Twp HSD 203
50082203017

50-082-2030-17 AFR22 O Fallon Twp HSD 203

<i>Check box if this schedule is not applicable.....</i>	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.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
Service or Function (<u>Check all that apply</u>)			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 - CHARTWELLS
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	X	X		ILLINOIS CENTRAL SCHOOL BUS
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, 2022

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 Twp HSD 203
RCDT Number: 50082203017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(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	295,451		47,639	343,090	302,950		51,600	354,550
2. Special Area Administration Services	2330	229,880		96,095	325,975	237,300		100,100	337,400
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	123,584	0	30,753	154,337	131,050		33,500	164,550
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		648,915	0	174,487	823,402	671,300	0	185,200	856,500
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									4%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

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, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.
- <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, 2022

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

Type Below.

1. R10-15 A/C 1690 ED FUND - OTHER FOOD SERVICE REV - (\$5)
2. R10-15 A/C 1790 ED FUND - OTHER DISTRICT/SCHOOL ACTIVITY REV - \$166,533
3. R10-15 A/C 1993 ED FUND - OTHER LOCAL FEES - \$10,588
4. R10-15 A/C 1999 ED FUND - OTHER LOCAL REVENUES - \$121,374
5. R10-15 A/C 3999 ED FUND - OTHER RESTRICTED REV FROM STATE SOURCES - \$50,628
6. R10-15 A/C 4090 ED FUND - OTHER RESTRICTED GRANTS-IN-AID REC'D DIRECTLY FROM FED GOVT - \$272,335
7. R10-15 A/C 4299 ED FUND - FOOD SERVICE-OTHER - \$31,309
8. R10-15 A/C 4998 ED FUND - OTHER RESTRICTED REV FROM FEDERAL SOURCES - \$418,149
9. ST-LT D26 XEROX LEASE \$2946

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, 2022

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 FY2023 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 FY2023 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 FY2023 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	23,069,812	3,219,682	1,859,838	533,268	28,682,600
Direct Expenditures	23,257,401	4,522,815	1,791,792		29,572,008
Difference	(187,589)	(1,303,133)	68,046	533,268	(889,408)
Fund Balance - June 30, 2022	2,180,748	2,371,839	2,307,238	5,552,537	12,412,362

Unbalanced - however, a deficit reduction plan is not required at this time.

See Independent Auditor's Reports

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2022

DISTRICT/JOINT AGREEMENT NAME O'FALLON TOWNSHIP HIGH SCHOOL DIST	RCDT NUMBER 50-082-2030-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-005060	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM DENNIS ROSE & ASSOCIATES, P.C. 1904 STATE STREET ALTON, IL 62002	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 600 SOUTH SMILEY STREET O'FALLON, IL 62269		E-MAIL ADDRESS: DROSECPA@DRA-CPA.COM	
		NAME OF AUDIT SUPERVISOR DENNIS ROSE	
		CPA FIRM TELEPHONE NUMBER 618-465-4999	FAX NUMBER 618-465-5050

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- ☐ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☐ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☐ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☐ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☐ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☐ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☐ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☐ Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter
- ☐ A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

See Independent Auditor's Reports

**O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2022
Annual Financial Report to Schedule of Expenditures of Federal Awards**

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 2,643,429
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		31,309
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(39,225)
AFR TOTAL FEDERAL REVENUES:		\$ 2,635,513

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 2,635,513
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 2,604,204

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

COMMODITIES	\$ 31,309
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 2,635,513
---------------------------------------	---------------------

DIFFERENCE:	\$ -
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See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 (F)	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 Pass through to Subrecipients				
U.S. DEPARTMENT OF EDUCATION:										0	
PASS THROUGH FROM THE ILLINOIS STATE BOARD OF EDUCATION:										0	
TITLE I - LOW INCOME	84.010A	2021-4300-00	188,439	100,716	265,429		23,726			289,155	296,341
TITLE I - LOW INCOME	84.010A	2022-4300-00		113,353			166,820		32,279	199,099	199,099
										0	
TITLE II - TEACHER QUALITY	84.367A	2021-4932-00	23,537	21,675	38,468		6,744			45,212	46,630
TITLE II - TEACHER QUALITY	84.367A	2022-4932-00		28,228			42,224		758	42,982	42,982
										0	
										0	
										0	
IDEA PART B 94-142 FLOW THROUGH	84.027A	2021-4620-00	255,899	124,529	351,724		28,704			380,428	431,651
IDEA PART B 94-142 FLOW THROUGH	84.027A	2022-4620-00		290,296			412,580		55,002	467,582	467,582
IDEA PART B 94-142 FLOW THROUGH	84.027A	2021-4620-EI	20,308	11,763	27,972		4,099			32,071	35,208
IDEA PART B 94-142 FLOW THROUGH	84.027A	2022-4620-EI		20,854			27,005			27,005	35,786
										0	
										0	
TITLE IVA - STUDENT SUPPORT & ACADEMIC ENRICHMENT	84.424A	2021-4400-00	632	16,902	17,534					17,534	18,907

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)			
TITLE IVA - STUDENT SUPPORT & ACADEMIC ENRICHMENT	84.424A	2022-4400-00		8,812			15,337		15,337	15,424
									0	
ESSER I (M)	84.425D	2020-4998-ER	191,201	1,601	192,802				192,802	192,802
ESSER I (M)	84.425D	2021-4998-DE	127,875	36,660	161,911		2,624		164,535	169,686
									0	
ESSER II (M)	84.425D	2021-4998-E2		287,105	151,549		186,586		338,135	721,452
									0	
ESSER II (M)	84.425D	2022-4998-D2		91,716			141,549		141,549	141,549
									0	
ESSER III (M)	84.425U	2022-4998-E3					254,929		254,929	2,475,232
									0	
ARP HOMELESS (M)	84.425W	2022-4998-HL		1,067			1,067		1,067	8,591
									0	
ARP IDEA	84.027X	2022-4998-ID					40,151		40,151	117,673
									0	
									0	
TOTAL ILLINOIS STATE BOARD OF EDUCATION			807,891	1,155,277	1,207,389		1,354,145	88,039	2,649,573	

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 (F)	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 Pass through to Subrecipients				
PASS THROUGH ST CLAIR CO/SWIC REG VOC SYS:										0	
										0	
CTE PERKINS TITLE III - TECH PREP	84.048A	22-4770-00		41,238			41,238			41,238	41,238
										0	
										0	
DIRECT PROGRAMS:										0	
										0	
										0	
										0	
TITLE VIII - IMPACT AID	84.041	23-IL-22		160,268			160,268			160,268	
										0	
TOTAL DIRECT PROGRAMS			0	160,268	0		160,268			160,268	
										0	
										0	
TOTAL U.S. DEPARTMENT OF EDUCATION			807,891	1,356,783	1,207,389	0	1,555,651	0	88,039	2,851,079	
										0	
										0	
										0	

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										0	
PASS THROUGH STATE OF ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES:										0	
MEDICAID MATCHING	93.778	22-4991		35,876			35,876			35,876	
										0	
										0	
										0	7,600
										0	
										0	
TOTAL U.S. DEPARTMENT HEALTH AND HUMAN SERVICES			0	35,876	0	0	35,876	0	0	35,876	
										0	
										0	
U.S. DEPARTMENT OF AGRICULTURE:										0	
PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION:										0	
NATIONAL SCHOOL LUNCH PROGRAM (M)	10.555	2021-4210-00		168,564			168,564			168,564	
NATIONAL SCHOOL LUNCH PROGRAM (M)	10.555	2022-4210-00		673,741			673,741			673,741	
										0	
										0	

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
										0	
SCHOOL BREAKFAST PROGRAM (M)	10.553	2021-4220-00		8,350			8,350			8,350	
SCHOOL BREAKFAST PROGRAM (M)	10.553	2022-4220-00		34,765			34,765			34,765	
										0	
										0	
SUMMER FOOD SERVICE PROGRAM (M)	10.559	2021-4225-00	259,730	22,481	259,730		22,481			282,211	
										0	
COMMODITIES (NON-CASH ASSISTANCE) (M)	10.555	2022-4299-00		25,426			25,426			25,426	
										0	
										0	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			259,730	933,327	259,730	0	933,327	0	0	1,193,057	
										0	
										0	
										0	
										0	
										0	
										0	

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)			
U.S. DEPARTMENT OF DEFENSE:									0	
COMMODITIES (NON-CASH ASSISTANCE) (M)	10.555	2022-4299-00		5,883			5,883		5,883	
									0	
SCIENCE DOD EA GRANT PROGRAM	12.556	20-4095	269,404	36,360	258,648		41,763		300,411	500,000
									0	
MATH DOD EA GRANT PROGRAM	12.556	20-4096	240,036	174,160	235,286		123,656		358,942	700,000
									0	
DOD EA CTE	12.556			31,915			90,717		90,717	
									0	
									0	
TOTAL U.S. DEPARTMENT OF DEFENSE			509,440	248,318	493,934	0	262,019	0	755,953	
									0	
DIRECT PROGRAMS:									0	
FEDERAL COMMUNICATIONS COMMISSION:									0	
EMERGENCY CONNECTIVITY FUND PROGRAM	32.009	2022		29,900			101,252		101,252	
									0	
TOTAL FEDERAL PROGRAMS			1,577,061	2,604,204	1,961,053	0	2,888,125	88,039	4,937,217	

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)			
INFORMATIONAL ONLY:									0	
CFDA 84.010A			188,439	214,069	265,429	0	190,546	0	32,279	488,254
CFDA 84.367A			23,537	49,903	38,468	0	48,968	0	758	88,194
CFDA 84.027A			276,207	447,442	379,696	0	472,388	0	55,002	907,086
CFDA 84.424A			632	25,714	17,534	0	15,337	0	0	32,871
CFDA 84.425D			319,076	417,082	506,262	0	330,759	0	0	837,021
CFDA 84.425W			0	1,067	0	0	1,067	0	0	1,067
CFDA 84.425U			0	0	0	0	254,929	0	0	254,929
CFDA 84.027X			0	0	0	0	40,151	0	0	40,151
CFDA 84.048A			0	41,238	0	0	41,238	0	0	41,238
CFDA 84.041			0	160,268	0	0	160,268	0	0	160,268
CFDA 93.778			0	35,876	0	0	35,876	0	0	35,876
CFDA 12.330			0	0	0	0	0	0	0	0
CFDA 10.553			0	43,115	0	0	43,115	0	0	43,115
CFDA 10.555			0	873,614	0	0	873,614	0	0	873,614
CFDA 10.559			259,730	22,481	259,730	0	22,481	0	0	282,211
CFDA 12.556			509,440	242,435	493,934	0	256,136	0	0	750,070

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/20-6/30/21 (E)	Expenditure/Disbursements ⁴		Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)		Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
CFDA 32.009			0	29,900	0	0	101,252	0	0	101,252	
										0	
										0	
TOTAL ALL CFDAS			1,577,061	2,604,204	1,961,053	0	2,888,125	0	88,039	4,937,217	
										0	
										0	
										0	
CLUSTER PROGRAMS:										0	
10.553, 10.555, 10.559			259,730	939,210	259,730	0	939,210	0	0	1,198,940	
84.027A			276,207	447,442	379,696	0	472,388	0	55,002	907,086	
84.425D, 84.425U, 84.425W			319,076	418,149	506,262	0	586,755	0	0	1,093,017	
84.010A			188,439	214,069	265,429	0	190,546	0	32,279	488,254	
										0	
										0	
										0	
										0	
										0	

- **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2022

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of O'Fallon Township High School District No. 203 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, O'Fallon Township High School District No. 203 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by O'Fallon Township High School District No. 203 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$25,426	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$5,883	
		Total Non-Cash \$31,309

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	No
Auto	No
General Liability	No
Workers Compensation	No
Loans/Loan Guarantees Outstanding at June 30:	No
District had Federal grants requiring matching expenditures	No
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES **X** None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES **X** None Reported
- Noncompliance material to the financial statements noted? YES **X** NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES **X** None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES **X** None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES **X** NO

IDENTIFICATION OF MAJOR PROGRAMS.⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, 10.559	CHILD NUTRITION	939,210
84.425D, 84.425U, 84.425W	EDUCATION STABILIZATION FUND	586,755
	Total Amount Tested as Major	\$1,525,965

Total Federal Expenditures for 7/1/20-6/30/21

\$2,888,125

% tested as Major

52.84%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES **X** NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2022** - _____ 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement
None

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001, 2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2022 -** _____ **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ **5. CFDA No.:** _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
None

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
50-082-2030-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
NONE		

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: BASIS OF PRESENTATION AND ACCOUNTING

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awarded programs of O'Fallon Township High School District No. 203. The District's reporting entity is defined in Note 1 to the District's financial statements.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting and is described in Note 1 to the District's financial statements.

Relationship to Financial Statements

Federal awards received are reflected in the District's financial statements within the Educational Fund as receipts from federal sources.

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with the amounts from programs reported in the Program Financial Reports.

NOTE 2: OTHER DISCLOSURES

No audit findings to major federal award programs for O'Fallon Township High School District No. 203 were reported on the Schedule of Findings individual findings sheets for the year ended June 30, 2022.

The following programs were identified as major programs in accordance with requirements described in Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

<u>Program</u>	<u>CFDA Number</u>
Child Nutrition	10.553, 10.555, 10.559
Education Stabilization Fund	84.425D, 84.425U, 84.425W

The threshold for distinguishing types A and B programs was \$750,000.

The District was determined not to be a low risk auditee.

The District does not provide any loans or loan guarantees.

The District received \$31,309 in noncash assistance – Food Commodities.

No Federal Funds were expended for insurance during the year.

The District did not provide funds to any subrecipients.

The District elected not to use the 10% de minimus cost rate as covered in § 200.414 Indirect (F&A) costs.

See Independent Auditor's Reports

O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT NO. 203
Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report
FOR YEAR ENDED JUNE 30, 2022

Grantee Name	O'Fallon Township High School District 203
ID Numbers	AUDIT:33367 Grantee:673495 UEI:WRFZD2QVRND8 FEIN:376004523
Audit Period	7/1/2021 - 6/30/2022
Submitted	02/02/2023; Travis Schmale; Director of Finance and Operations; schmalet2@oths.us; 618-632-3507 Ext. 5594
Accepted	
Program Count	16

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	34,587.00	0.00	34,587.00
Fringe Benefits	0.00	5,984.00	0.00	5,984.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	7,763.00	0.00	7,763.00
Supplies	0.00	216,102.00	0.00	216,102.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	31,531.00	0.00	31,531.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	517,836.00	42,991,962.00	43,509,798.00
ALN 21.027 CSLFRF	0.00	0.00	0.00	0.00
All Grant Specific Categories	0.00	2,074,322.00	0.00	2,074,322.00
TOTAL DIRECT EXPENDITURES	0.00	2,888,125.00	42,991,962.00	45,880,087.00
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	2,888,125.00	42,991,962.00	45,880,087.00

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State Agency	Department Of Healthcare And Family Services (478)
Program Name	Medical Assistance Program (478-00-0251)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
1st Quarter (Jul.-Sept.) Admin. Expenditures	0.00	10,632.00	0.00	10,632.00
2nd Quarter (Oct.-Dec.) Admin. Expenditures	0.00	11,891.00	0.00	11,891.00
4th Quarter (Apr.-Jun.) Admin. Expenditures	0.00	13,352.00	0.00	13,352.00
TOTAL DIRECT EXPENDITURES	0.00	35,875.00	0.00	35,875.00

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State Agency	State Board Of Education (586)
Program Name	CTE - Perkins Secondary: CTE Consolidated Application (586-69-0418) <i>This program was added by the grantee</i>
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	41,238.00	0.00	41,238.00
TOTAL DIRECT EXPENDITURES	0.00	41,238.00	0.00	41,238.00

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State Agency	State Board Of Education (586)
Program Name	Fed. - Sp. Ed. - I.D.E.A. - Flow Through (586-64-0417)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	439,586.00	0.00	439,586.00
Prior year project lapse expends in CY	0.00	32,803.00	0.00	32,803.00
TOTAL DIRECT EXPENDITURES	0.00	472,389.00	0.00	472,389.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs - Elementary and Secondary School Emergency Relief Grant (586-62-2402)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	186,586.00	0.00	186,586.00
TOTAL DIRECT EXPENDITURES	0.00	186,586.00	0.00	186,586.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs: ARP - IDEA Consolidated (586-53-2590) <i>This program was added by the grantee</i>
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Supplies	0.00	8,620.00	0.00	8,620.00
Training and Education	0.00	31,531.00	0.00	31,531.00
TOTAL DIRECT EXPENDITURES	0.00	40,151.00	0.00	40,151.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs: ARP - LEA American Rescue Plan (586-62-2578) <i>This program was added by the grantee</i>
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	34,587.00	0.00	34,587.00
Fringe Benefits	0.00	5,984.00	0.00	5,984.00
Equipment	0.00	7,763.00	0.00	7,763.00
Supplies	0.00	206,415.00	0.00	206,415.00
Miscellaneous Costs	0.00	180.00	0.00	180.00
TOTAL DIRECT EXPENDITURES	0.00	254,929.00	0.00	254,929.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs: ARP - McKinney-Vento Homeless Grant (586-18-2610)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Supplies	0.00	1,067.00	0.00	1,067.00
TOTAL DIRECT EXPENDITURES	0.00	1,067.00	0.00	1,067.00

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State Agency	State Board Of Education (586)
Program Name	Federal Programs: Digital Equity Formula (586-43-2483)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	144,173.00	0.00	144,173.00
TOTAL DIRECT EXPENDITURES	0.00	144,173.00	0.00	144,173.00

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State Agency	State Board Of Education (586)
Program Name	Fresh Fruit and Vegetables (586-18-0413) <i>This program was added by the grantee</i>
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Revenues-Grant Projects during the Audit Period	0.00	5,883.00	0.00	5,883.00
TOTAL DIRECT EXPENDITURES	0.00	5,883.00	0.00	5,883.00

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State Agency	State Board Of Education (586)
Program Name	National School Lunch Program (586-18-0407)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Food costs and supplies	0.00	842,305.00	0.00	842,305.00
TOTAL DIRECT EXPENDITURES	0.00	842,305.00	0.00	842,305.00

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State Agency	State Board Of Education (586)
Program Name	Non-Cash Commodity Value (586-18-2330) <i>This program was added by the grantee</i>
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Revenues-Grant Projects during the Audit Period	0.00	25,426.00	0.00	25,426.00
TOTAL DIRECT EXPENDITURES	0.00	25,426.00	0.00	25,426.00

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State Agency	State Board Of Education (586)
Program Name	School Breakfast Program (586-18-0406)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Food costs and supplies	0.00	43,115.00	0.00	43,115.00
TOTAL DIRECT EXPENDITURES	0.00	43,115.00	0.00	43,115.00

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State Agency	State Board Of Education (586)
Program Name	Summer Food Service Program (586-18-0410)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Revenues-Grant Projects during the Audit Period	0.00	22,481.00	0.00	22,481.00
TOTAL DIRECT EXPENDITURES	0.00	22,481.00	0.00	22,481.00

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State Agency	State Board Of Education (586)
Program Name	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged (586-62-0414)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	166,820.00	0.00	166,820.00
Prior year project lapse expends in CY	0.00	23,726.00	0.00	23,726.00
TOTAL DIRECT EXPENDITURES	0.00	190,546.00	0.00	190,546.00

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State Agency	State Board Of Education (586)
Program Name	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders (586-62-0430)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	42,224.00	0.00	42,224.00
Prior year project lapse expends in CY	0.00	6,744.00	0.00	6,744.00
TOTAL DIRECT EXPENDITURES	0.00	48,968.00	0.00	48,968.00

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State Agency	State Board Of Education (586)
Program Name	Title IVA Student Support and Academic Enrichment (586-62-1588)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	15,337.00	0.00	15,337.00
TOTAL DIRECT EXPENDITURES	0.00	15,337.00	0.00	15,337.00

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Program Name	Other grant programs and activities
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Category	State	Federal	Other	Total
Miscellaneous Costs	0.00	517,656.00	0.00	517,656.00
TOTAL DIRECT EXPENDITURES	0.00	517,656.00	0.00	517,656.00

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Program Name	All other costs not allocated
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Category	State	Federal	Other	Total
Miscellaneous Costs	0.00	0.00	42,991,962.00	42,991,962.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	42,991,962.00	42,991,962.00

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