

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

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis: <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Certified Public Accountant Information	
School District/Joint Agreement Number: 50082090004				Name of Auditing Firm: DENNIS ROSE & ASSOCIATES, P.C.	
County Name: ST CLAIR				Name of Audit Manager: DONNA HOGGATT	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): O Fallon CCSD 90		School District Lookup Tool School District Directory		Address: 1904 STATE STREET	
Address: 118 EAST WASHINGTON STREET		Filing Status: 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: CHRUBY@OF90.NET				IL License Number (9 digit): 065-047423 Expiration Date: 9/30/2024	
Zip Code: 62269		0		Email Address: DROSECPA@DRA-CPA.COM	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/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)

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).

50-082-0900-04_AFR22 O Fallon CCSD 90

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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; 19-6].
- 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 5/9-15.1; 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 Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

- 24. Enter the date that the district used to accrue mandated categorical payments Date:
- 25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 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 nm/d/yyyy

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):		778,853,297	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.014000	0.004000	0.001200	0.019200	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
35,375,863	33,483,353	1,892,510	5,454,834

* 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.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	53,740,877
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	26,367,667

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:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: O Fallon CCSD 90
District Code: 50082090004
County Name: ST CLAIR

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	5,454,834.00	0.154	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	35,375,863.00		Value	1.05
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	33,483,353.00	0.947	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	35,375,863.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	2
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	5,272,193.00	56.68	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	93,009.31		Value	0.20
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	12,710,885.81		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		26,367,667.00	50.93	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		53,740,877.49		Value	0.30
Total Profile Score:					3.35 *

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.

OFALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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) 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	Agency Fund	Account Groups		
												General Fixed Assets	General Long-Term Debt	
CURRENT ASSETS (100)														
Cash (Accounts 111 through 115) ¹		1,676,297	1,507,413	5,960	131,461	49,865	24	1,456,778	349,910	588,844				
Investments	120							500,244						
Taxes Receivable	130													
Interfund Receivables	140													
Intergovernmental Accounts Receivable	150													
Other Receivables	160													
Inventory	170													
Prepaid Items	180	240,795			321				12,441					
Other Current Assets (Describe & Itemize)	190													
Total Current Assets		1,917,092	1,507,413	5,960	131,782	49,865	24	1,957,022	362,351	588,844	0			
CAPITAL ASSETS (200)														
Works of Art & Historical Treasures	210													
Land	220												5,126,433	
Building & Building Improvements	230												71,130,875	
Site Improvements & Infrastructure	240												2,377,431	
Capitalized Equipment	250												1,501,921	
Construction in Progress	260													
Amount Available in Debt Service Funds	340													5,960
Amount to be Provided for Payment on Long-Term Debt	350													26,361,707
Total Capital Assets													80,136,660	26,367,667
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													
Deferred Revenues & Other Current Liabilities	490	58,475												
Due to Activity Fund Organizations	493													
Total Current Liabilities		58,475	0	0	0	0	0	0	0	0	0			
LONG-TERM LIABILITIES (500)														
Long-Term Debt Payable (General Obligation, Revenue, Other)	511													26,367,667
Total Long-Term Liabilities														26,367,667
Reserved Fund Balance	714		81,789											
Unreserved Fund Balance	730	1,858,617	1,425,624	5,960	131,782	49,865	24	1,957,022	362,351	588,844				
Investment in General Fixed Assets													80,136,660	
Total Liabilities and Fund Balance		1,917,092	1,507,413	5,960	131,782	49,865	24	1,957,022	362,351	588,844	0		80,136,660	26,367,667
ASSETS /LIABILITIES for Student Activity Funds														
CURRENT ASSETS (100) for Student Activity Funds														
Student Activity Fund Cash and Investments	126	396,223												
Total Student Activity Current Assets For Student Activity Funds		396,223												
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	396,223												
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		396,223												
Total ASSETS /LIABILITIES District with Student Activity Funds														
Total Current Assets District with Student Activity Funds		2,313,315	1,507,413	5,960	131,782	49,865	24	1,957,022	362,351	588,844	0			
Total Capital Assets District with Student Activity Funds													80,136,660	26,367,667
CURRENT LIABILITIES (400) District with Student Activity Funds														
Total Current Liabilities District with Student Activity Funds		58,475	0	0	0	0	0	0	0	0	0			
LONG-TERM LIABILITIES (500) District with Student Activity Funds														
Total Long-Term Liabilities District with Student Activity Funds														26,367,667
Reserved Fund Balance District with Student Activity Funds	714	396,223	81,789	0	0	0	0	0	0	0	0			
Unreserved Fund Balance District with Student Activity Funds	730	1,858,617	1,425,624	5,960	131,782	49,865	24	1,957,022	362,351	588,844	0			
Investment in General Fixed Assets District with Student Activity Funds													80,136,660	
Total Liabilities and Fund Balance District with Student Activity Funds		2,313,315	1,507,413	5,960	131,782	49,865	24	1,957,022	362,351	588,844	0		80,136,660	26,367,667

See Notes to Financial Statements and Independent Auditor's Reports

OFALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	13,136,029	3,717,601	3,669,082	889,357	995,679	0	369,380	2,362,903	365,869
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	10,594,418	51,044	0	830,846	0	0	0	0	0
FEDERAL SOURCES	4000	5,581,952	172,170	0	33,066	0	0	0	0	0
Total Direct Receipts/Revenues		29,312,399	3,940,815	3,669,082	1,753,269	995,679	0	369,380	2,362,903	365,869
<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	8,489,148								
Total Receipts/Revenues		37,801,547	3,940,815	3,669,082	1,753,269	995,679	0	369,380	2,362,903	365,869
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	17,982,985				452,456			1,015,128	
Support Services	2000	8,009,201	3,273,637		1,720,866	517,912	0		1,273,183	452,082
Community Services	3000	1,408,139	0		0	149,263			0	
Payments to Other Districts & Governmental Units	4000	1,088,525	0	0	0	556	0		38,150	0
Debt Service	5000	0	0	3,995,995	0	0			0	0
Total Direct Disbursements/Expenditures		28,488,850	3,273,637	3,995,995	1,720,866	1,120,187	0		2,326,461	452,082
<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	8,489,148	0	0	0	0	0		0	0
Total Disbursements/Expenditures		36,977,998	3,273,637	3,995,995	1,720,866	1,120,187	0		2,326,461	452,082
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		823,549	667,178	(326,913)	32,403	(124,508)	0	369,380	36,442	(86,213)
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	145,917								
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			186,630						
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			15,027						
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		156,270	96,688						
Total Other Sources of Funds		145,917	156,270	298,345	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							145,917		
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									
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

OFALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440		186,630							
Taxes Pledged to Pay interest on GASB 87 Leases ¹³	8510									
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		15,027							
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		96,688							
Total Other Uses of Funds		0	298,345	0	0	0	0	145,917	0	0
Total Other Sources/Uses of Funds		145,917	(142,075)	298,345	0	0	0	(145,917)	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		969,466	525,103	(28,568)	32,403	(124,508)	0	223,463	36,442	(86,213)
Fund Balances without Student Activity Funds - July 1, 2021		889,151	982,310	34,528	99,379	174,373	24	1,733,559	325,909	675,057
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2022		1,858,617	1,507,413	5,960	131,782	49,865	24	1,957,022	362,351	588,844
Student Activity Fund Balance - July 1, 2021		341,208								
RECEIPTS/REVENUES - Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	779,870								
DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	724,855								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		55,015								
Student Activity Fund Balance - June 30, 2022		396,223								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	13,915,899	3,717,601	3,669,082	889,357	995,679	0	369,380	2,362,903	365,869
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	10,594,418	51,044	0	830,846	0	0	0	0	0
FEDERAL SOURCES	4000	5,581,952	172,170	0	33,066	0	0	0	0	0
Total Direct Receipts/Revenues		30,092,269	3,940,815	3,669,082	1,753,269	995,679	0	369,380	2,362,903	365,869
Receipts/Revenues for "On Behalf" Payments ²	3998	8,489,148	0	0	0	0	0	0	0	0
Total Receipts/Revenues		38,581,417	3,940,815	3,669,082	1,753,269	995,679	0	369,380	2,362,903	365,869
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	18,707,840				452,456				
Support Services	2000	8,009,201	3,273,637		1,720,866	517,912	0		1,273,183	452,082
Community Services	3000	1,408,139	0		0	149,263				
Payments to Other Districts & Governmental Units	4000	1,088,525	0	0	0	556	0		38,150	0
Debt Service	5000	0	0	3,995,995	0	0			0	0
Total Direct Disbursements/Expenditures		29,213,705	3,273,637	3,995,995	1,720,866	1,120,187	0		2,326,461	452,082
Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,489,148	0	0	0	0	0		0	0
Total Disbursements/Expenditures		37,702,853	3,273,637	3,995,995	1,720,866	1,120,187	0		2,326,461	452,082
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		878,564	667,178	(326,913)	32,403	(124,508)	0	369,380	36,442	(86,213)
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		145,917	156,270	298,345	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		0	298,345	0	0	0	0	145,917	0	0
Total Other Sources/Uses of Funds		145,917	(142,075)	298,345	0	0	0	(145,917)	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2022		2,254,840	1,507,413	5,960	131,782	49,865	24	1,957,022	362,351	588,844

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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		10,225,797	2,921,656	3,665,955	876,501	438,240		365,207	2,361,421	365,207
Leasing Purposes Levy ⁸	1130		365,207							
Special Education Purposes Levy	1140	146,087								
FICA/Medicare Only Purposes Levies	1150					555,109				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		10,371,884	3,286,863	3,665,955	876,501	993,349	0	365,207	2,361,421	365,207
PAYMENTS IN LIEU OF TAXES										
	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230		379,020			1,842				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	379,020	0	0	1,842	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									
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	4,695								
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		4,695								
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				8,405					
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 COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS
ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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					8,405					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	3,156	2,515	3,127	736	488		4,173	1,482	662
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		3,156	2,515	3,127	736	488	0	4,173	1,482	662
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611									
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690	35,083								
Total Food Service		35,083								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	18,806								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	67,044								
Student Activity Funds Revenues	1799	779,870								
Total District/School Activity Income (without Student Activity Funds)		85,850	0							
Total District/School Activity Income (with Student Activity Funds)		865,720								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	455,671								
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		455,671								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910		2,250							
Contributions and Donations from Private Sources	1920	10,000								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950		26,315							
Payments of Surplus Moneys from TIF Districts	1960	222,843								
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	1,823,802								
Other Local Revenues (Describe & Itemize)	1999	123,045	20,638		3,715					
Total Other Revenue from Local Sources		2,179,690	49,203	0	3,715	0	0	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	13,136,029	3,717,601	3,669,082	889,357	995,679	0	369,380	2,362,903	365,869
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	13,915,899								

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	9,870,989								
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		9,870,989	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	90,780								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	153,904								
Special Education - Orphanage - Summer Individual	3130	3,634								
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		248,318	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTE)	3220	3,103								
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		3,103	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	46,382								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				450,049					
Transportation - Special Education	3510				380,042					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		830,091	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	422,540	1,044		755					
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 COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	3,086								
Total Restricted Grants-In-Aid		723,429	51,044	0	830,846	0	0	0	0	0
Total Receipts from State Sources	3000	10,594,418	51,044	0	830,846	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001	186,842								
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	190,445								
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		377,287	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	4,600	11,018							
Total Restricted Grants-In-Aid Received Directly from Federal Govt		4,600	11,018		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	1,614,128								
Special Milk Program	4215									
School Breakfast Program	4220	806,153								
Summer Food Service Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	103,390								
Total Food Service		2,523,671				0				
TITLE I										
Title I - Low Income	4300	331,818								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		331,818	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	36,571								
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		36,571	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	23,121								
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620	727,145								
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		750,266	0		0	0				

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	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	80,982								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	100,187								
Medicaid Matching Funds - Fee-for-Service Program	4992	53,096								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,323,474	161,152		33,066					
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		5,200,065	161,152	0	33,066	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	5,581,952	172,170	0	33,066	0	0	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		29,312,399	3,940,815	3,669,082	1,753,269	995,679	0	369,380	2,362,903	365,869
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		30,092,269	3,940,815	3,669,082	1,753,269	995,679	0	369,380	2,362,903	365,869

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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	9,120,042	2,398,015	275,302	790,803					12,584,162	12,571,064
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125	109,869	38,679	3,189	36,093					187,830	180,098
Special Education Programs (Functions 1200-1220)	1200	2,747,056	916,632	562	124,681					3,788,931	3,545,897
Special Education Programs Pre-K	1225	236,469	69,420		690					306,579	280,364
Remedial and Supplemental Programs K-12	1250	548,300	97,840	94,760	781		15,400			757,081	706,762
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400				3,136					3,136	2,305
Interscholastic Programs	1500	157,962	16,825	26,805	18,645		10,413			230,650	428,125
Summer School Programs	1600	91,142	12,272	240	4,072					107,726	112,644
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900	10,527	948	5,415						16,890	16,454
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
Student Activity Fund Expenditures	1999						724,855			724,855	
Total Instruction ¹⁰ (without Student Activity Funds)	1000	13,021,367	3,550,631	406,273	978,901	0	25,813	0	0	17,982,985	17,843,713
Total Instruction ¹⁰ (with Student Activity Funds)	1000	13,021,367	3,550,631	406,273	978,901	0	750,668	0	0	18,707,840	17,843,713
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	389,099	85,454	2,814						477,367	468,653
Guidance Services	2120									0	1,969
Health Services	2130	713,598	126,242	16,268	18,705	3,348				878,161	896,535
Psychological Services	2140	261,666	34,708	31,434						327,808	311,736
Speech Pathology & Audiology Services	2150	624,189	164,682	52,045	5,108		2,602			848,626	802,482
Other Support Services - Pupils (Describe & Itemize)	2190	5,428								5,428	5,234
Total Support Services - Pupils	2100	1,993,980	411,086	102,561	23,813	3,348	2,602	0	0	2,537,390	2,486,609
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	70,964	11,850	59,017	25,763		3,955			171,549	257,888
Educational Media Services	2220	351,896	59,678	76,942	231,193			15,872		735,581	719,533
Assessment & Testing	2230									0	33,102
Total Support Services - Instructional Staff	2200	422,860	71,528	135,959	256,956	0	3,955	15,872	0	907,130	1,010,523
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	19,700	2,922	9,105	9,569		11,899			53,195	29,000
Executive Administration Services	2320	199,696	22,172	769	2,075		4,054			228,766	227,964
Special Area Administration Services	2330									0	
Tort Immunity Services	2361, 2365									0	22,794
Total Support Services - General Administration	2300	219,396	25,094	9,874	11,644	0	15,953	0	0	281,961	279,758
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	1,416,475	338,241	5,740	7,022					1,767,478	1,737,758
Other Support Services - School Admin (Describe & Itemize)	2490				1,137					1,137	1,800
Total Support Services - School Administration	2400	1,416,475	338,241	5,740	8,159	0	0	0	0	1,768,615	1,739,558

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	2,250								2,250	2,250
Fiscal Services	2520	199,304	4,403	82,256	4,115					290,078	868,868
Operation & Maintenance of Plant Services	2540	25,854			5,124					30,978	
Pupil Transportation Services	2550									0	
Food Services	2560	24,704		2,077,734	10,724	77,373				2,190,535	1,465,840
Internal Services	2570									0	
Total Support Services - Business	2500	252,112	4,403	2,159,990	19,963	77,373	0	0	0	2,513,841	2,336,958
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900				264					264	300
Total Support Services	2000	4,304,823	850,352	2,414,124	320,799	80,721	22,510	15,872	0	8,009,201	7,853,706
COMMUNITY SERVICES (ED)	3000	1,051,221	240,174	39,473	71,705	3,936		1,630		1,408,139	1,788,386
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120			484,700			596,384			1,081,084	765,200
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units (In-State)	4100			484,700			596,384			1,081,084	765,200
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units	4290						7,441			7,441	14,333
Total Payments to Other Govt Units -Tuition (In State)	4200						7,441			7,441	14,333
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers	4390									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	
Total Payments to Other Govt Units	4000			484,700			603,825			1,088,525	779,533
DEBT SERVICES (ED)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt	5150									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)											
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		18,377,411	4,641,157	3,344,570	1,371,405	84,657	652,148	17,502	0	28,488,850	28,265,338

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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)		18,377,411	4,641,157	3,344,570	1,371,405	84,657	1,377,003	17,502	0	29,213,705	28,265,338
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										823,549	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										878,564	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	991,886	255,438	579,059	1,042,546	397,488		7,220		3,273,637	3,431,437
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Total Support Services - Business	2500	991,886	255,438	579,059	1,042,546	397,488	0	7,220	0	3,273,637	3,431,437
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	991,886	255,438	579,059	1,042,546	397,488	0	7,220	0	3,273,637	3,431,437
COMMUNITY SERVICES (O&M)	3000										
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									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	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										1,628
Total Direct Disbursements/Expenditures		991,886	255,438	579,059	1,042,546	397,488	0	7,220	0	3,273,637	3,433,065
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										667,178	
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	
Payments for Special Education Programs	4120									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,112,031			2,112,031	3,694,320
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,880,632			1,880,632	
DEBT SERVICES - OTHER (Describe & Itemize)	5400			3,332						3,332	3,700
Total Debt Services	5000			3,332			3,992,663			3,995,995	3,698,020
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/ Expenditures				3,332			3,992,663			3,995,995	3,698,020
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(326,913)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	52,214	4,919	1,551,621	112,112					1,720,866	2,037,458
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	52,214	4,919	1,551,621	112,112	0	0	0	0	1,720,866	2,037,458
COMMUNITY SERVICES (TR)											
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)											
Total Payments to Other Govt Units	4400			0			0			0	0
DEBT SERVICES (TR)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										
Total Disbursements/ Expenditures		52,214	4,919	1,551,621	112,112	0	0	0	0	1,720,866	2,037,458
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										32,403	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)											
Regular Programs	1100		190,783							190,783	236,764
Pre-K Programs	1125		5,286							5,286	3,872
Special Education Programs (Functions 1200-1220)	1200		207,940							207,940	210,319
Special Education Programs - Pre-K	1225		12,710							12,710	12,236
Remedial and Supplemental Programs - K-12	1250		24,134							24,134	28,983
Remedial and Supplemental Programs - Pre-K	1275									0	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	
CTE Programs	1400									0	
Interscholastic Programs	1500		6,107							6,107	6,490
Summer School Programs	1600		4,575							4,575	15,860
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truants' Alternative & Optional Programs	1900		921							921	375
Total Instruction	1000		452,456							452,456	514,899
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		5,483							5,483	4,528
Guidance Services	2120									0	68
Health Services	2130		115,109							115,109	111,862
Psychological Services	2140		3,827							3,827	4,272
Speech Pathology & Audiology Services	2150		8,593							8,593	7,656
Other Support Services - Pupils (Describe & Itemize)	2190		57,494							57,494	226
Total Support Services - Pupils	2100		190,506							190,506	128,612
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		1,017							1,017	870
Educational Media Services	2220		47,704							47,704	52,281
Assessment & Testing	2230									0	1,124
Total Support Services - Instructional Staff	2200		48,721							48,721	54,275
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		535							535	
Executive Administration Services	2320		9,701							9,701	9,966
Special Area Administration Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Risk Management and Claims Services Payments	2365									0	
Total Support Services - General Administration	2300		10,236							10,236	9,966
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		63,333							63,333	63,403
Other Support Services - School Administration (Describe & Itemize)	2490									0	608
Total Support Services - School Administration	2400		63,333							63,333	64,011
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510		360							360	
Fiscal Services	2520		29,919							29,919	33,067
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		168,885							168,885	169,761
Pupil Transportation Services	2550		2,458							2,458	2,760
Food Services	2560		3,494							3,494	3,962
Internal Services	2570									0	
Total Support Services - Business	2500		205,116							205,116	209,550
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	
Total Support Services - Central	2600		0							0	0
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000		517,912							517,912	466,414
COMMUNITY SERVICES (MR/SS)	3000		149,263							149,263	150,182
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120		556							556	39,412
Payments for CTE Programs	4140									0	
Total Payments to Other Govt Units	4000		556							556	39,412

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other (Describe & Itemize)	5150									0	
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										
Total Disbursements/Expenditures			1,120,187				0			1,120,187	1,170,907
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(124,508)	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530									0	
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)	1000										
Regular Programs	1100	420,698	52,110							472,808	452,722
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200 - 1220)	1200	508,079	22,624							530,703	503,208
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500	10,369	1,248							11,617	11,113
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs Private Tuition	1911									0	
Special Education Programs K-12 Private Tuition	1912									0	
Special Education Programs Pre-K Tuition	1913									0	
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
Adult/Continuing Education Programs Private Tuition	1916									0	
CTE Programs Private Tuition	1917									0	
Interscholastic Programs Private Tuition	1918									0	
Summer School Programs Private Tuition	1919									0	
Gifted Programs Private Tuition	1920									0	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
Total Instruction¹⁴	1000	939,146	75,982	0	0	0	0	0	0	1,015,128	967,043
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110									0	
Guidance Services	2120									0	
Health Services	2130	97,675								97,675	92,233
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190	418,449								418,449	383,295
Total Support Services - Pupil	2100	516,124	0	0	0	0	0	0	0	516,124	475,528
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210									0	
Educational Media Services	2220									0	
Assessment & Testing	2230									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			4,893						4,893	4,893
Executive Administration Services	2320	29,006	3,582							32,588	31,358
Special Area Administration Services	2330									0	
Claims Paid from Self Insurance Fund	2361		5,751							5,751	32,000
Risk Management and Claims Services Payments	2365			481,452	15,351		420			497,223	557,703
Total Support Services - General Administration	2300	29,006	9,333	486,345	15,351	0	420	0	0	540,455	625,954
Support Services - School Administration	2400										
Office of the Principal Services	2410	102,116	12,666							114,782	109,602
Other Support Services - School Administration (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400	102,116	12,666	0	0	0	0	0	0	114,782	109,602
Support Services - Business	2500										
Direction of Business Support Services	2510									0	
Fiscal Services	2520									0	
Facilities Acquisition and Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	101,822								101,822	133,616
Pupil Transportation Services	2550									0	82,000
Food Services	2560									0	
Internal Services	2570									0	
Total Support Services - Business	2500	101,822	0	0	0	0	0	0	0	101,822	215,616
Support Services - Central	2600										
Direction of Central Support Services	2610									0	
Planning, Research, Development & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	749,068	21,999	486,345	15,351	0	420	0	0	1,273,183	1,426,700
COMMUNITY SERVICES (TF)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
Payments to Other Dist & Govt Units (In-State)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120						38,150			38,150	27,000
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
Total Payments to Other Dist & Govt Units (In-State)	4100			0			38,150			38,150	27,000
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									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	
Total Payments to Other Dist & Govt Units	4000			0			38,150			38,150	27,000
DEBT SERVICES (TF)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest or Short-Term Debt	5150									0	
Total Debt Services - 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	5300										
(Lease/Purchase Principal Retired) ¹¹										0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										
Total Disbursements/Expenditures		1,688,214	97,981	486,345	15,351	0	38,570	0	0	2,326,461	2,420,743
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										36,442	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530			64,005		388,077				452,082	751,826
Operation & Maintenance of Plant Services	2540									0	
Total Support Services - Business	2500	0	0	64,005	0	388,077	0	0	0	452,082	751,826
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	64,005	0	388,077	0	0	0	452,082	751,826
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Payments to Regular Programs	4110									0	
Payments to Special Education Programs	4120									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									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	5300										
(Lease/Purchase Principal Retired)										0	
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										
Total Disbursements/Expenditures		0	0	64,005	0	388,077	0	0	0	452,082	751,826
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(86,213)	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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	10,225,797		10,225,797	10,903,946	10,903,946
Operations & Maintenance	2,921,656		2,921,656	3,115,413	3,115,413
Debt Services **	3,665,955		3,665,955	3,813,266	3,813,266
Transportation	876,501		876,501	934,624	934,624
Municipal Retirement	438,240		438,240	514,043	514,043
Capital Improvements	0		0		0
Working Cash	365,207		365,207	389,427	389,427
Tort Immunity	2,361,421		2,361,421	2,430,022	2,430,022
Fire Prevention & Safety	365,207		365,207	389,427	389,427
Leasing Levy	365,207		365,207	389,427	389,427
Special Education	146,087		146,087	155,770	155,770
Area Vocational Construction	0		0		0
Social Security/Medicare Only	555,109		555,109	710,314	710,314
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	22,286,387	0	22,286,387	23,745,679	23,745,679

* 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

OF FALLOON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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
2007 GO SCHOOL CAPITAL APPRECIATION BONDS	07/17/07	9,991,195	6	4,611,481			1,599,002	3,012,479	3,006,519
2009 GO REFUNDING BONDS	02/01/09	3,210,000	3	1,230,000				1,230,000	1,230,000
2015A GO REFUNDING BONDS	07/15/15	2,390,000	3	2,005,000				2,005,000	2,005,000
2015B GO REFUNDING BONDS	07/15/15	3,120,000	3	3,120,000				3,120,000	3,120,000
2015 DEBT CERTIFICATES	07/15/15	1,370,000	8	1,105,000			50,000	1,055,000	1,055,000
2016A GO REFUNDING BONDS	05/04/16	9,405,000	3	7,870,000				7,870,000	7,870,000
2016B GO SCHOOL BONDS	05/04/16	5,475,000	4	5,475,000				5,475,000	5,475,000
2019A GO REFUNDING BONDS	05/21/19	250,000	3	20,000			20,000	0	
2019B GO SCHOOL BONDS	05/21/19	2,225,000	6	2,225,000			25,000	2,200,000	2,200,000
TECH LEASE	07/05/17	81,910	7	16,977				16,977	0
TECH LEASE	07/05/18	178,641	7	72,895				35,662	37,233
TECH LEASE	07/05/19	319,863	7	191,742				61,556	130,186
TECH LEASE	07/05/20	179,651	7	141,934				34,186	107,748
PHONE LEASE	09/14/17	23,856	7	7,000				5,537	1,463
TECH LEASE	07/05/21	156,270	7		156,270			32,712	123,558
								0	
								0	
								0	
		38,376,386		28,092,029	156,270	0	1,880,632	26,367,667	26,361,707

• 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 <u>DEBT CERTIFICATES</u> | 11. Other _____ |
| 3. Refunding Bonds | 6. Building Bonds | 9. Other _____ | 12. Other _____ |

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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		325,909				
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	2,361,421	146,087			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	1,482				
Drivers' Education Fees	10-1970					
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		2,362,903	146,087	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		146,087			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	2,326,461				
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		2,326,461	146,087	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2022		362,351	0	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	362,351	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	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: 2,326,461
	Total Reserve Remaining: 362,351
<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>	
Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	97,163
Unemployment Insurance Act	5,751
Insurance (Regular or Self-Insurance)	239,828
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	1,951,427
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	32,292
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	4,549									4,549
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		4,549	0		0	0	0			0	4,549
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	216,327	548								216,875
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	605,701	134,951		33,066						773,718
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	496,897	25,653								522,550
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										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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		1,318,925	161,152		33,066	0	0		1,513,143

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

Total Other Federal Revenue (Section A plus Section B)	4998	1,323,474	161,152		33,066	0	0		0	1,517,692
Total Other Federal Revenue from Revenue Tab	4998	1,323,474	161,152		33,066	0	0		0	1,517,692
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000				21,713					21,713
SUPPORT SERVICES Total Expenditures	2000	45,313	8,580	8,371	15,913	11,733				89,910
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					8,385				8,385
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				21,713					21,713
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			1,441						1,441
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			1,441	21,713	0		0		23,154
Expenditure Section B:		DISBURSEMENTS								
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	167,321	36,991	180,321	175,442					560,075
SUPPORT SERVICES Total Expenditures	2000	16,660	3,552	51,764	70,480	106,794				249,250

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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		19,320			106,794				126,114
FOOD SERVICES (Total)	2560			480						480
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		180,321	46,273						226,594
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		180,321	46,273	0		0			226,594
Expenditure Section C:										
GEER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----								
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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)		-----DISBURSEMENTS-----								
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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 COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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)		-----DISBURSEMENTS-----								
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1. List the total expenditures for the Functions 1000 and 2000 below		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
INSTRUCTION Total Expenditures	1000	248,895	54,630	87,457	367,774					758,756
SUPPORT SERVICES Total Expenditures	2000	31,204	5,023	11,683		25,653	3,955			77,518
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	25,854	3,687			25,653				55,194
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			82,958	130,062					213,020
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			82,958	130,062	0		0		213,020
Expenditure Section F:										
CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----								
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1. List the total expenditures for the Functions 1000 and 2000 below		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	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

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 CARES, CRRSA, AND ARP SCHEDULE
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TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000	DISBURSEMENTS							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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
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		0
Expenditure Section H:											
ARP IDEA (ARP)											
FUNCTION			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
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		0

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 CARES, CRRSA, AND ARP SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2022

Expenditure Section I:		DISBURSEMENTS								
ARP Homeless I (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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		0
Expenditure Section J:		DISBURSEMENTS								
CURES (Coronavirus State and Local Fiscal Recovery Funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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		0
Expenditure Section K:		DISBURSEMENTS								
Other CARES Act Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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-----									
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	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-----									
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	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 COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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:		DISBURSEMENTS									
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
INSTRUCTION	1000	416,216	91,621	267,778	564,929	0	0	0		1,340,544	
SUPPORT SERVICES	2000	93,177	17,155	71,818	86,393	144,180	3,955	0		416,678	
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	25,854	3,687	19,320	0	140,832	0	0		189,693	
FOOD SERVICES (Total)	2560	0	0	0	480	0	0	0		480	
TOTAL EXPENDITURES										Functions 1000 & 2000 total	1,757,222
Expenditure Section O:		DISBURSEMENTS									
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			264,720	198,048	0		0		462,768	

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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	Accumulated 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					0	0
Land	220										
Non-Depreciable Land	221	5,126,433			5,126,433	50					5,126,433
Depreciable Land	222				0					0	0
Buildings	230										
Permanent Buildings	231	70,742,798	388,077		71,130,875	50	28,748,516	1,808,574		30,557,090	40,573,785
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	2,377,431			2,377,431	20	2,049,624	58,838		2,108,462	268,969
Capitalized Equipment	250										
10 Yr Schedule	251	3,145,847	245,875	2,656,816	734,906	10	2,794,263	60,319	2,495,130	359,452	375,454
5 Yr Schedule	252	1,151,459	415,921	800,365	767,015	5	1,022,994	165,127	800,365	387,756	379,259
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	82,543,968	1,049,873	3,457,181	80,136,660		34,615,397	2,092,858	3,295,495	33,412,760	46,723,900
Non-Capitalized Equipment	700				24,722	10		2,472			
Allowable Depreciation								2,095,330			

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OFALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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	\$ 28,488,850
O&M	Expenditures 16-24, L155	Total Expenditures	3,273,637
DS	Expenditures 16-24, L178	Total Expenditures	3,995,995
TR	Expenditures 16-24, L214	Total Expenditures	1,720,866
MR/SS	Expenditures 16-24, L292	Total Expenditures	1,120,187
TORT	Expenditures 16-24, L422	Total Expenditures	2,326,461
Total Expenditures			\$ 40,925,996
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	187,830
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	306,579
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	107,726
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	1,402,573
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	1,088,525
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	84,657
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	17,502
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	397,488
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	7,220
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	1,880,632
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	5,286
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	12,710
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	4,575
MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	149,263
MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units	556
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 Progm - 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	38,150
Tort	Expenditures 16-24, L422, Col G	- Capital Outlay	0
Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 5,691,272
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			35,234,724
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			3,511.35
Estimated OEPP (Line 97 divided by Line 98)			\$ 10,034.52

See Independent Auditor's Reports

OFALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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)	8,405
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	35,083
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	85,850
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	455,671
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	2,250
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)	1,823,802
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	248,318
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	3,103
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	46,382
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	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	830,091
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	3,086
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	15,618
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	2,523,671
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	331,818
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	36,571
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	727,145
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	0
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	80,982
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	100,187
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	53,096
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,517,692
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses	(4,549)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	1,306,434
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	179
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 10,280,885
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			24,953,839
Total Depreciation Allowance (from page 36, Line 18, Col I)			2,095,330
Total Allowance for PCTC Computation (Line 196 plus Line 197)			27,049,169
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			3,511.35
Total Estimated PCTC (Line 198 divided by Line 199) *			\$ 7,703.35

***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.**

OFALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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>	2,088,458
Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required).	103,390
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		19,450,569		19,450,569
Support Services:					
Pupil	2100		3,240,672		3,240,672
Instructional Staff	2200		939,979		939,979
General Admin.	2300		832,652		832,652
School Admin	2400		1,946,730		1,946,730
Business:					
Direction of Business Spt. Srv.	2510	2,610	0	2,610	0
Fiscal Services	2520	319,997	0	319,997	0
Oper. & Maint. Plant Services	2540		3,170,614	3,170,614	0
Pupil Transportation	2550		1,723,324		1,723,324
Food Services	2560		28,198		28,198
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	0	0	0	0
Other:	2900		264		264
Community Services	3000		1,551,836		1,551,836
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(3,320,665)		(3,320,665)
Total		322,607	29,564,173	3,493,221	26,393,559
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	322,607	Total Indirect Costs:	3,493,221
		Total Direct Costs:	29,564,173	Total Direct Costs:	26,393,559
			= 1.09%		= 13.24%

See Independent Auditor's Reports

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 CCSD 90
50082090004

50-082-0900-04_AFR22 O Fallon CCSD 90

<input type="checkbox"/> Check box if this schedule is not applicable.....	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 (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development	X	X	X	ROE STAFF DEVELOPMENT; ST CLAIR COUNTY PUBLIC SCHOOLS
Shared Personnel				
Special Education Cooperatives	X	X	X	BELLEVILLE AREA SPECIAL SERVICES COOP
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation	X	X	X	O'FALLON #203, CENTRAL #104, SHILOH #85
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

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

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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 CCSD 90
 RCDT Number: 50082090004

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	228,766		32,588	261,354	383,170		47,908	431,078
2. Special Area Administration Services	2330	0		0	0	0		0	0
3. Other Support Services - School Administration	2490	1,137		0	1,137	0		0	0
4. Direction of Business Support Services	2510	2,250	0	0	2,250	2,250	0	0	2,250
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		232,153	0	32,588	264,741	385,420	0	47,908	433,328
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									64%

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 COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
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 ED FUND A/C 1690 OTHER FOOD SERVICE - OTHER \$37,843
2. R10-15 ED FUND A/C 1790 OTHER DISTRICT/SCHOOL ACTIVITY REVENUE - OTHER \$67,044
3. R10-15 ED FUND A/C 1993 OTHER LOCAL FEES - OTHER \$1,823,802
4. R10-15 ED FUND A/C 1999 OTHER LOCAL REVENUE - OTHER \$123,045
5. R10-15 O&M FUND A/C 1999 OTHER LOCAL REVENUE - OTHER \$20,638
6. R10-15 TRANS FUND A/C 1999 OTHER LOCAL REVENUE - OTHER \$3,715
7. R10-15 ED FUND A/C 3999 OTHER RESTRICTED REVENUE FROM STATE SOURCES - OTHER \$3,086
8. R10-15 ED FUND A/C 4009 OTHER UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FED GOV'T - OTHER \$190,445
9. R10-15 ED FUND A/C 4090 OTHER RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FED GOV'T - OTHER \$10,832
10. R10-15 O&M FUND A/C 4090 OTHER RESTRICTED GRANT-IN-AID RECEIVED DIRECTLY FROM FED GOV'T - OTHER \$11,187
11. R10-15 ED FUND A/C 4299 FOOD SERVICE - OTHER \$103,390
12. R10-15 ED FUND A/C 4998 OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES - OTHER \$1,323,474
13. R10-15 O&M FUND A/C 4998 OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES - OTHER \$161,152
14. R10-15 TRANS FUND A/C 4998 OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES - OTHER \$33,066
15. E16-24 ED FUND A/C 2190 OTHER SUPPORT SERVICES-PUPILS OTHER \$5,428
16. E16-24 ED FUND A/C 2490 OTHER SUPPORT SERVICES-SCHOOL ADMIN OTHER \$1,137
17. E16-24 ED FUND A/C 2900 OTHER SUPPORT SERVICES-OTHER \$264
18. E16-24 DEBT SERVICES FUND A/C 5400 FEES \$3,332
19. E16-24 IMRF FUND A/C 2190 OTHER SUPPORT SERVICES-PUPILS OTHER \$57,494
20. E16-24 TORT FUND A/C 2190 OTHER SUPPORT SERVICES-PUPILS OTHER \$418,449

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" tran authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90
 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	29,312,399	3,940,815	1,753,269	369,380	35,375,863
Direct Expenditures	28,488,850	3,273,637	1,720,866		33,483,353
Difference	823,549	667,178	32,403	369,380	1,892,510
Fund Balance - June 30, 2022	1,858,617	1,507,413	131,782	1,957,022	5,454,834

Balanced - no deficit reduction plan is required.

See Independent Auditor's Reports

FY 2022 Audit Checklist

RCDT: 50082090004
School District/Joint Agreement Name: O Fallon CCSD 90
Auditor Name: DONNA HOGGATT
License #: 065-047423 License Expiration Date (below): 9/30/2024
50-082-0900-04_AFR22 O Fallon CCSD 90

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

	1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.	
	2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.	
	3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.	
	4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.	
	5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).	
	6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).	
	7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.	
	8. All entries were entered to the nearest whole dollar amount.	

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message	
1. Cover Page: The Accounting Basis must be Cash or Accrual.		
2. Cover Page: Choose School District or Joint Agreement.		
What Basis of Accounting is used?	CASH	
Choose School District or Joint Agreement.	SCHOOL DISTRICT	
Accounting for late payments (Audit Questionnaire Section D)	OK	
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.	
3. Page 3: Financial Information must be completed.		
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK	
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK	
Section D: Check a or b that agrees with the school district type.	OK	
Section E: Is there a material impact on the entity's financial position?	NO	
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.		
Fund (10) ED: Cash balances cannot be negative.	OK	
Fund (20) O&M: Cash balances cannot be negative.	OK	
Fund (30) DS: Cash balances cannot be negative.	OK	
Fund (40) TR: Cash balances cannot be negative.	OK	
Fund (50) MR/SS: Cash balances cannot be negative.	OK	
Fund (60) CP: Cash balances cannot be negative.	OK	
Fund (70) WC: Cash balances cannot be negative.	OK	
Fund (80) Tort: Cash balances cannot be negative.	OK	
Fund (90) FP&S: Cash balances cannot be negative.	OK	
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.		
Fund 10, Cell C13 must = Cell C41.	OK	
Fund 20, Cell D13 must = Cell D41.	OK	

Description:	Error Message	
Fund 30, Cell E13 must = Cell E41.	OK	
Fund 40, Cell F13 must = Cell F41.	OK	
Fund 50, Cell G13 must = Cell G41.	OK	
Fund 60, Cell H13 must = Cell H41.	OK	
Fund 70, Cell I13 must = Cell I41.	OK	
Fund 80, Cell J13 must = Cell J41.	OK	
Fund 90, Cell K13 must = Cell K41.	OK	
Agency Fund, Cell L13 must = Cell L41.	OK	
General Fixed Assets, Cell M23 must = Cell M41.	OK	
General Long-Term Debt, Cell N23 must = Cell N41.	OK	
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.		
Fund 10, Cells C38+C39 must = Cell C81.	OK	
Fund 20, Cells D38+D39 must = Cell D81.	OK	
Fund 30, Cells E38+E39 must = Cell E81	OK	
Fund 40, Cells F38+F39 must = Cell F81.	OK	
Fund 50, Cells G38+G39 must = Cell G81.	OK	
Fund 60, Cells H38+H39 must = Cell H81.	OK	
Fund 70, Cells I38+I39 must = Cell I81.	OK	
Fund 80, Cells J38+J39 must = Cell J81.	OK	
Fund 90, Cells K38+K39 must = Cell K81.	OK	
8. Page 26: Schedule of Long-Term Debt		
Note: Explain any unreconcilable differences in the Itemization sheet.		
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!	
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK	
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds		
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK	
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK	
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK	
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.		
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK	
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK	
11. Page 7: "On behalf" payments to the Educational Fund		
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK	
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK	
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK	
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK	
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK	
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK	
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK	
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK	
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK	
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK	
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK	

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)