

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

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

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

☒ School District  
☐ Joint Agreement

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>50-082-0900-04</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>DENNIS ROSE &amp; ASSOCIATES, P.C.</b>		
County Name: <b>ST. CLAIR</b>				Name of Audit Manager: <b>DONNA HOGGATT</b>		
Name of School District/Joint Agreement: <b>O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>		Address: <b>1904 STATE STREET</b>		
Address: <b>118 EAST WASHINGTON STREET</b>				City: <b>ALTON</b>	State: <b>IL</b>	Zip Code: <b>62002</b>
City: <b>O'FALLON</b>				Phone Number: <b>618-465-4999</b>	Fax Number: <b>618-465-5050</b>	
Email Address: <a href="mailto:CHRUBY@OF90.NET">CHRUBY@OF90.NET</a>				<a href="#">IL License Number (9 digit):</a> <b>065-047423</b>		Expiration Date: <b>9/30/2024</b>
Zip Code: <b>62269</b>				Email Address: <a href="mailto:DROSECPA@DRA-CPA.COM">DROSECPA@DRA-CPA.COM</a>		
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <a href="#">Single Audit and GATA Information</a>		ISBE Use Only		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print): <b>Dr. Carrie Hruby</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <b>chruby@of90.net</b>		Email Address:		Email Address:		
Telephone: <b>618/632-3666</b>	Fax Number: <b>618/632-7864</b>	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:  <b>12/15/2021</b>		Signature & Date:		Signature & Date:		

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

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

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

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

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

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

- 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.*

*Dennis Rose Associates PC.*  
Signature

12-15-2021  
mm/dd/yyyy

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

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

<b>Tax Year 2020</b>		Equalized Assessed Valuation (EAV):		736,209,485					
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>				
<b>Rate(s):</b>	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 \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
30,185,445	29,016,945	1,168,500	3,704,399

\* 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 \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>
0	0	0	0	0
<b>Other</b>	<b>Total</b>			
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,	50,798,454
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	28,092,029

**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.

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

Comments:

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90

**ESTIMATED FINANCIAL PROFILE SUMMARY**

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

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

**District Name:** O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
**District Code:** 50-082-0900-04  
**County Name:** ST. CLAIR

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	3,704,399.00	0.123	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	30,185,445.00		<b>Value</b>	1.05
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	29,016,945.00	0.961	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	30,185,445.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>2</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	3,516,203.00	43.62	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	80,602.63		<b>Value</b>	0.20
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	12,014,938.80		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>2</b>
Long-Term Debt Outstanding (P3, Cell H38)		28,092,029.00	44.69	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		50,798,454.47		<b>Value</b>	0.20
<b>Total Profile Score:</b>					<b>3.25 *</b>

**Estimated 2022 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.

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CERTIFIED PUBLIC ACCOUNTANTS

**DENNIS ROSE & ASSOCIATES, P.C.**

DENNIS ROSE, CPA • DONNA HOGGATT, CPA

PRINCIPALS

LICENSED IN IL AND MO

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
O'Fallon Community Consolidated School District No. 90  
O'Fallon, Illinois

**Report on the Financial Statements**

We have audited the accompanying financial statements of O'Fallon Community Consolidated School District No. 90, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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

As described in Note 1, the financial statements are prepared by O’Fallon Community Consolidated School District No. 90, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of O’Fallon Community Consolidated School District No. 90, as of June 30, 2021, or the changes in financial position for the year then ended.

### **Basis for Qualified Opinion on Regulatory Basis of Accounting**

The District’s financial statements do not disclose all of the disclosures required by Governmental Accounting Standards Board Statement 75 *Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions*. In our opinion, disclosure of this information is required by accounting principles generally accepted in the United States of America.

### **Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of each fund of O’Fallon Community Consolidated School District No. 90, as of June 30, 2021, and the revenue it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the regulatory cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. Our opinion is not modified with respect to that matter.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the O’Fallon Community Consolidated School District No. 90’s basic financial

statements. The schedules listed in the table of contents as Supplementary Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The consolidated year-end financial report is presented for purposes of additional analysis as required by the Illinois Grant Accountability and Transparency Act (GATA) and is also not a required part of the basic financial statements.

The information on pages 1 through 5, the Supplementary Schedules, the schedule of expenditures of federal awards, and GATA consolidated year-end financial report are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Schedules, the schedule of expenditures of federal awards, and the GATA consolidated year-end financial report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The 2020 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures applied by the predecessor auditor, and their report dated December 15, 2020 expressed an unqualified opinion that such information was fairly stated in all material respects in relation to the 2020 financial statements taken as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2021, on our consideration of O'Fallon Community Consolidated School District No. 90's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of O'Fallon Community Consolidated School District No. 90's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering O'Fallon Community Consolidated School District No. 90's internal control over financial reporting and compliance.



Dennis Rose & Associates, P.C.  
Certified Public Accountants  
Alton, Illinois  
December 15, 2021



CERTIFIED PUBLIC ACCOUNTANTS

**DENNIS ROSE & ASSOCIATES, P.C.**

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

To the Board of Education  
O'Fallon Community Consolidated School District No. 90  
O'Fallon, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of O'Fallon Community Consolidated School District No. 90, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise O'Fallon Community Consolidated School District No. 90's basic financial statements, and have issued our report thereon dated December 15, 2021. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. Additionally, our opinion on the regulatory basis financial statements was qualified for the effects of the disclosures required by Governmental Accounting Standards Board Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pension* not being disclosed.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered O'Fallon Community Consolidated School District No. 90's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of O'Fallon Community Consolidated School District No. 90's internal control. Accordingly, we do not express an opinion on the effectiveness of O'Fallon Community Consolidated School District No. 90's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether O'Fallon Community Consolidated School District No. 90's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

A handwritten signature in black ink, appearing to read "Dennis Rose & Associates, P.C.", written in a cursive style.

Dennis Rose & Associates, P.C.  
Certified Public Accountants  
Alton, Illinois  
December 15, 2021



CERTIFIED PUBLIC ACCOUNTANTS

**DENNIS ROSE & ASSOCIATES, P.C.**

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

To the Board of Education  
O'Fallon Community Consolidated School District No. 90  
O'Fallon, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited O'Fallon Community Consolidated School District No. 90's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of O'Fallon Community Consolidated School District No. 90's major federal programs for the year ended June 30, 2021. O'Fallon Community Consolidated School District No. 90's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of O'Fallon Community Consolidated School District No. 90's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about O'Fallon Community Consolidated School District No. 90's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of O'Fallon Community Consolidated School District No. 90's compliance.



## Opinion on Each Major Federal Program

In our opinion, O'Fallon Community Consolidated School District No. 90 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of O'Fallon Community Consolidated School District No. 90 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered O'Fallon Community Consolidated School District No. 90's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of O'Fallon Community Consolidated School District No. 90's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

A handwritten signature in black ink, appearing to read "Dennis Rose & Associates, P.C.", is written over the printed name.

Dennis Rose & Associates, P.C.  
Certified Public Accountants  
Alton, Illinois  
December 15, 2021



O'FALLON 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, 2021

ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups	
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)													
Cash (Accounts 111 through 115) <sup>1</sup>		701,296	982,310	34,528	483,038	174,373	24	1,349,559	312,975	675,057			
Investments	120												
Taxes Receivable	130												
Interfund Receivables	140												
Intergovernmental Accounts Receivable	150												
Other Receivables	160												
Inventory	170												
Prepaid Items	180	241,887			341				12,934				
Other Current Assets (Describe & Itemize)	190												
Total Current Assets		943,183	982,310	34,528	483,379	174,373	24	1,349,559	325,909	675,057	0		
CAPITAL ASSETS (200)													
Works of Art & Historical Treasures	210												
Land	220											5,126,433	
Building & Building Improvements	230											70,742,798	
Site Improvements & Infrastructure	240											2,377,431	
Capitalized Equipment	250											4,297,306	
Construction in Progress	260												
Amount Available in Debt Service Funds	340												
Amount to be Provided for Payment on Long-Term Debt	350												
Total Capital Assets												82,543,968	
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												
Due to Activity Fund Organizations	493												
Total Current Liabilities		54,032	0	0	0	0	0	0	0	0	0		
LONG-TERM LIABILITIES (500)													
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												
Total Long-Term Liabilities												28,092,029	
Reserved Fund Balance	714											28,092,029	
Unreserved Fund Balance	730												
Investment in General Fixed Assets		889,151	924,969	34,528	483,379	78,628	24	1,349,559	325,909	675,057		82,543,968	
Total Liabilities and Fund Balance		943,183	982,310	34,528	483,379	174,373	24	1,349,559	325,909	675,057	0	82,543,968	28,092,029
ASSETS /LIABILITIES for Student Activity Funds													
CURRENT ASSETS (100) for Student Activity Funds													
Student Activity Fund Cash and Investments	126	341,208											
Total Student Activity Current Assets For Student Activity Funds		341,208											
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	341,208											
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		341,208											
Total ASSETS /LIABILITIES District with Student Activity Funds													
Total Current Assets District with Student Activity Funds		1,284,391	982,310	34,528	483,379	174,373	24	1,349,559	325,909	675,057	0	82,543,968	28,092,029
Total Capital Assets District with Student Activity Funds													
CURRENT LIABILITIES (400) District with Student Activity Funds													
Total Current Liabilities District with Student Activity Funds		54,032	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													28,092,029
Reserved Fund Balance District with Student Activity Funds	714	341,208	57,341	0	0	95,745	0	0	0	0	0	82,543,968	
Unreserved Fund Balance District with Student Activity Funds	730	889,151	924,969	34,528	483,379	78,628	24	1,349,559	325,909	675,057	0		
Investment in General Fixed Assets District with Student Activity Funds													
Total Liabilities and Fund Balance District with Student Activity Funds		1,284,391	982,310	34,528	483,379	174,373	24	1,349,559	325,909	675,057	0	82,543,968	28,092,029

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON 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, 2021

Description	(Enter 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
Whole Dollars)										
<b>RECEIPTS/REVENUES</b>										
LOCAL SOURCES	1000	11,412,308	3,335,661	3,656,193	847,703	1,083,120	1	353,685	2,368,129	353,097
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	9,478,454	0	0	913,776	0	0	0	0	0
FEDERAL SOURCES	4000	3,774,660	69,198	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		24,665,422	3,404,859	3,656,193	1,761,479	1,083,120	1	353,685	2,368,129	353,097
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	13,447,635								
Total Receipts/Revenues		38,113,057	3,404,859	3,656,193	1,761,479	1,083,120	1	353,685	2,368,129	353,097
<b>DISBURSEMENTS/EXPENDITURES</b>										
Instruction	1000	16,181,460				408,905			900	
Support Services	2000	6,581,477	2,621,361		1,284,118	487,607	1,833		2,168,541	617,263
Community Services	3000	1,241,193	0		0	142,100			0	
Payments to Other Districts & Governmental Units	4000	1,107,336	0	0	0	10,055	0		26,059	0
Debt Service	5000	0	0	4,000,138	0	0			0	0
Total Direct Disbursements/Expenditures		25,111,466	2,621,361	4,000,138	1,284,118	1,048,667	1,833		2,195,500	617,263
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	13,447,635	0	0	0	0	0		0	0
Total Disbursements/Expenditures		38,559,101	2,621,361	4,000,138	1,284,118	1,048,667	1,833		2,195,500	617,263
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(446,044)	783,498	(343,945)	477,361	34,453	(1,832)	353,685	172,629	(264,166)
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110									
Abatement of the Working Cash Fund <sup>12</sup>	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			200,416						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			17,626						
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		179,651	108,338						
Total Other Sources of Funds		0	179,651	326,380	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON 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, 2021

Description	(Enter Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440		200,416							
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540		17,626							
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		108,338							
<b>Total Other Uses of Funds</b>		0	326,380	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Funds</b>		0	(146,729)	326,380	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		(446,044)	636,769	(17,565)	477,361	34,453	(1,832)	353,685	172,629	(264,166)
<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		1,335,195	345,541	52,093	6,018	139,920	1,856	995,874	153,280	939,223
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		889,151	982,310	34,528	483,379	174,373	24	1,349,559	325,909	675,057
Student Activity Fund Balance - July 1, 2020		303,563								
<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
Total Student Activity Direct Receipts/Revenues	1799	227,302								
<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
Total Student Activity Disbursements/Expenditures	1999	189,657								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		37,645								
Student Activity Fund Balance - June 30, 2021		341,208								
<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
LOCAL SOURCES	1000	11,639,610	3,335,661	3,656,193	847,703	1,083,120	1	353,685	2,368,129	353,097
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	9,478,454	0	0	913,776	0	0	0	0	0
FEDERAL SOURCES	4000	3,774,660	69,198	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		24,892,724	3,404,859	3,656,193	1,761,479	1,083,120	1	353,685	2,368,129	353,097
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	13,447,635	0	0	0	0	0		0	0
Total Receipts/Revenues		38,340,359	3,404,859	3,656,193	1,761,479	1,083,120	1	353,685	2,368,129	353,097
<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
Instruction	1000	16,371,117				408,905				
Support Services	2000	6,581,477	2,621,361		1,284,118	487,607	1,833		2,168,541	617,263
Community Services	3000	1,241,193	0		0	142,100				
Payments to Other Districts & Governmental Units	4000	1,107,336	0	0	0	10,055	0		26,059	0
Debt Service	5000	0	0	4,000,138	0	0			0	0
Total Direct Disbursements/Expenditures		25,301,123	2,621,361	4,000,138	1,284,118	1,048,667	1,833		2,195,500	617,263
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	13,447,635	0	0	0	0	0		0	0
Total Disbursements/Expenditures		38,748,758	2,621,361	4,000,138	1,284,118	1,048,667	1,833		2,195,500	617,263
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(408,399)	783,498	(343,945)	477,361	34,453	(1,832)	353,685	172,629	(264,166)
<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
Total Other Sources of Funds		0	179,651	326,380	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
Total Other Uses of Funds		0	326,380	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		0	(146,729)	326,380	0	0	0	0	0	0
<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2021</b>		1,230,359	982,310	34,528	483,379	174,373	24	1,349,559	325,909	675,057

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, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies (1110-1120) <sup>7</sup>		9,863,840	2,818,218	3,655,234	845,463	453,728		352,269	2,367,306	352,269
Leasing Purposes Levy <sup>8</sup>	1130	46,948	305,322							
Special Education Purposes Levy	1140	140,903								
FICA/Medicare Only Purposes Levies	1150					627,047				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
<b>Total Ad Valorem Taxes Levied By District</b>		<b>10,051,691</b>	<b>3,123,540</b>	<b>3,655,234</b>	<b>845,463</b>	<b>1,080,775</b>	<b>0</b>	<b>352,269</b>	<b>2,367,306</b>	<b>352,269</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes <sup>9</sup>	1230		196,537			1,788				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>196,537</b>	<b>0</b>	<b>0</b>	<b>1,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
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	18,190								
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									
<b>Total Tuition</b>		<b>18,190</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
STATEMENT OF RECEIPTS - CASH - REGULATORY BASIS  
ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>					0					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	2,408	1,291	959	271	557	1	1,416	823	828
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		2,408	1,291	959	271	557	1	1,416	823	828
<b>FOOD SERVICE</b>	<b>1600</b>									
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									
<b>Total Food Service</b>		0								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	1,215								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	27,180								
Student Activity Funds Revenues	1799	227,302								
<b>Total District/School Activity Income (without Student Activity Funds)</b>		28,395	0							
<b>Total District/School Activity Income (with Student Activity Funds)</b>		255,697								
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811	428,784								
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									
<b>Total Textbook Income</b>		428,784								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910		14,250							
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	17,768								
Payments of Surplus Moneys from TIF Districts	1960	215,581								
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	37,022								
Other Local Revenues (Describe & Itemize)	1999	602,469	43		1,969					
<b>Total Other Revenue from Local Sources</b>		882,840	14,293	0	1,969	0	0	0	0	0
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	11,412,308	3,335,661	3,656,193	847,703	1,083,120	1	353,685	2,368,129	353,097
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	11,639,610								

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, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	8,730,965								
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									
<b>Total Unrestricted Grants-In-Aid</b>		<b>8,730,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	94,595								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	137,900								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		<b>232,495</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	3,878								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		<b>3,878</b>	<b>0</b>			<b>0</b>				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
State Free Lunch & Breakfast	3360	2,365								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				525,260					
Transportation - Special Education	3510				388,516					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>913,776</b>	<b>0</b>				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	503,276								
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, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,475								
<b>Total Restricted Grants-In-Aid</b>		747,489	0	0	913,776	0	0	0	0	0
<b>Total Receipts from State Sources</b>	<b>3000</b>	9,478,454	0	0	913,776	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
Federal Impact Aid	4001	265,139								
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	438,502								
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		703,641	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	7,040								
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		7,040	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
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									
<b>Total Title V</b>		0	0		0	0				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	2,382								
Special Milk Program	4215									
School Breakfast Program	4220	1,258								
Summer Food Service Program	4225	1,202,361								
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	93,793								
<b>Total Food Service</b>		1,299,794				0				
<b>TITLE I</b>										
Title I - Low Income	4300	435,367								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
<b>Total Title I</b>		435,367	0		0	0				
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400	10,110								
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
<b>Total Title IV</b>		10,110	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Fed - Spec Education - Preschool Flow-Through	4600	25,191								
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620	776,886								
Fed - Spec Education - IDEA - Room & Board	4625	47,613								
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
<b>Total Federal - Special Education</b>		849,690	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, 2021

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>CTE - PERKINS</b>										
CTE - Perkins - Title III E - Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		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									
<b>Total Stimulus Programs</b>		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	60,956								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	53,106								
Medicaid Matching Funds - Fee-for-Service Program	4992	52,314								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	302,642	69,198							
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		3,063,979	69,198	0	0	0	0		0	0
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	3,774,660	69,198	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		24,665,422	3,404,859	3,656,193	1,761,479	1,083,120	1	353,685	2,368,129	353,097
<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		24,892,724	3,404,859	3,656,193	1,761,479	1,083,120	1	353,685	2,368,129	353,097

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	8,404,097	2,173,292	130,932	709,803	69,697				11,487,821	11,670,334
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125	95,771	33,207	640	16,502					146,120	164,152
Special Education Programs (Functions 1200-1220)	1200	2,593,568	836,150	6,596	36,039					3,472,353	3,695,647
Special Education Programs Pre-K	1225	218,255	45,283		154					263,692	284,116
Remedial and Supplemental Programs K-12	1250	519,902	87,010	46,123	2,062		15,400			670,497	586,775
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400				4,087					4,087	3,289
Interscholastic Programs	1500	106,855	7,066	6,470	4,673		2,380			127,444	173,885
Summer School Programs	1600	8,070	645		731					9,446	30,147
Gifted Programs	1650									0	0
Driver's Education Programs	1700									0	0
Bilingual Programs	1800									0	0
Truant Alternative & Optional Programs	1900									0	16,388
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	0
Student Activity Fund Expenditures	1999						189,657			189,657	0
<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>11,946,518</b>	<b>3,182,653</b>	<b>190,761</b>	<b>774,051</b>	<b>69,697</b>	<b>17,780</b>	<b>0</b>	<b>0</b>	<b>16,181,460</b>	<b>16,624,733</b>
<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>11,946,518</b>	<b>3,182,653</b>	<b>190,761</b>	<b>774,051</b>	<b>69,697</b>	<b>207,437</b>	<b>0</b>	<b>0</b>	<b>16,371,117</b>	<b>16,624,733</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	328,309	62,536							390,845	416,671
Guidance Services	2120									0	1,969
Health Services	2130	617,106	118,678	609	31,067					767,460	839,430
Psychological Services	2140	201,743	19,263	29,661						250,667	247,448
Speech Pathology & Audiology Services	2150	554,193	137,862	76,911	4,674					773,640	695,827
Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	2,986								2,986	3,000
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,704,337</b>	<b>338,339</b>	<b>107,181</b>	<b>35,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,185,598</b>	<b>2,204,345</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	57,507	8,892	33,169	17,245					116,813	124,276
Educational Media Services	2220	333,197	55,956	84,063	164,429			22,497		660,142	643,664
Assessment & Testing	2230			45,588						45,588	76,530
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>390,704</b>	<b>64,848</b>	<b>162,820</b>	<b>181,674</b>	<b>0</b>	<b>0</b>	<b>22,497</b>	<b>0</b>	<b>822,543</b>	<b>844,470</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310	13,345	1,346	2,693	5,643		5,110			28,137	20,000
Executive Administration Services	2320	191,454	21,759	100	5,023		3,306			221,642	234,490
Special Area Administration Services	2330									0	1,961
Tort Immunity Services	2361, 2365									0	1,000
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>204,799</b>	<b>23,105</b>	<b>2,793</b>	<b>10,666</b>	<b>0</b>	<b>8,416</b>	<b>0</b>	<b>0</b>	<b>249,779</b>	<b>257,451</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	1,263,022	320,073	4,866	62,173		4,098			1,654,232	1,722,832
Other Support Services - School Admin ( <i>Describe &amp; Itemize</i> )	2490				1,150					1,150	1,800
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,263,022</b>	<b>320,073</b>	<b>4,866</b>	<b>63,323</b>	<b>0</b>	<b>4,098</b>	<b>0</b>	<b>0</b>	<b>1,655,382</b>	<b>1,724,632</b>

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510									0	0
Fiscal Services	2520	187,906	4,275	50,385	2,891					245,457	292,978
Operation & Maintenance of Plant Services	2540				298,737					298,737	303,770
Pupil Transportation Services	2550									0	0
Food Services	2560	23,582		1,001,025	99,073					1,123,680	1,112,082
Internal Services	2570									0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>211,488</b>	<b>4,275</b>	<b>1,051,410</b>	<b>400,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,667,874</b>	<b>1,708,830</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Support Services (Describe & Itemize)	2900				301					301	300
<b>Total Support Services</b>	<b>2000</b>	<b>3,774,350</b>	<b>750,640</b>	<b>1,329,070</b>	<b>692,406</b>	<b>0</b>	<b>12,514</b>	<b>22,497</b>	<b>0</b>	<b>6,581,477</b>	<b>6,740,028</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>959,328</b>	<b>195,525</b>	<b>31,835</b>	<b>49,760</b>	<b>3,832</b>		<b>913</b>		<b>1,241,193</b>	<b>1,840,664</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120			386,596			706,768			1,093,364	819,100
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>386,596</b>			<b>706,768</b>			<b>1,093,364</b>	<b>819,100</b>
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units	4290						13,972			13,972	14,333
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>13,972</b>			<b>13,972</b>	<b>14,333</b>
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt Units (Out-of-State)	4400									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>386,596</b>			<b>720,740</b>			<b>1,107,336</b>	<b>833,433</b>
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt	5150									0	0
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>	<b>0</b>
<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
PROVISIONS FOR CONTINGENCIES (ED)	6000										0
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		16,680,196	4,128,818	1,938,262	1,516,217	73,529	751,034	23,410	0	25,111,466	26,038,858
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		16,680,196	4,128,818	1,938,262	1,516,217	73,529	940,691	23,410	0	25,301,123	26,038,858
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(446,044)	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(408,399)	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540									0	3,441,408
Pupil Transportation Services	2550	891,049	247,077	432,841	860,626	189,768				2,621,361	0
Food Services	2560									0	0
Total Support Services - Business	2500	891,049	247,077	432,841	860,626	189,768	0	0	0	2,621,361	3,441,408
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	891,049	247,077	432,841	860,626	189,768	0	0	0	2,621,361	3,441,408
COMMUNITY SERVICES (O&M)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										25,000
Total Direct Disbursements/Expenditures		891,049	247,077	432,841	860,626	189,768	0	0	0	2,621,361	3,466,408
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										783,498	
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0

See Notes to Financial Statements and Independent Auditor's Reports

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						2,027,821			2,027,821	3,670,427
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						1,968,985			1,968,985	0
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			3,332						3,332	3,700
<b>Total Debt Services</b>	<b>5000</b>			3,332			3,996,806			4,000,138	3,674,127
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
<b>Total Disbursements/ Expenditures</b>				3,332			3,996,806			4,000,138	3,674,127
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(343,945)	
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
<b>SUPPORT SERVICES - BUSINESS</b>											
Pupil Transportation Services	2550	48,413	4,343	1,218,332	13,030					1,284,118	1,665,201
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>	<b>48,413</b>	<b>4,343</b>	<b>1,218,332</b>	<b>13,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,284,118</b>	<b>1,665,201</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0	0
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	0
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
<b>Total Disbursements/ Expenditures</b>		48,413	4,343	1,218,332	13,030	0	0	0	0	1,284,118	1,665,201
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										477,361	

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		164,198							164,198	178,189
Pre-K Programs	1125		3,716							3,716	5,035
Special Education Programs (Functions 1200-1220)	1200		196,753							196,753	166,790
Special Education Programs - Pre-K	1225		10,634							10,634	12,609
Remedial and Supplemental Programs - K-12	1250		27,807							27,807	21,273
Remedial and Supplemental Programs - Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400									0	0
Interscholastic Programs	1500		5,236							5,236	7,741
Summer School Programs	1600		561							561	3,370
Gifted Programs	1650									0	0
Driver's Education Programs	1700									0	0
Bilingual Programs	1800									0	0
Truants' Alternative & Optional Programs	1900									0	389
<b>Total Instruction</b>	<b>1000</b>		408,905							408,905	395,396
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110		5,301							5,301	4,015
Guidance Services	2120									0	68
Health Services	2130		102,231							102,231	96,139
Psychological Services	2140		2,945							2,945	2,195
Speech Pathology & Audiology Services	2150		7,345							7,345	7,991
Other Support Services - Pupils (Describe & Itemize)	2190		41,508							41,508	226
<b>Total Support Services - Pupils</b>	<b>2100</b>		159,330							159,330	110,634
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210		825							825	730
Educational Media Services	2220		47,417							47,417	46,477
Assessment & Testing	2230									0	1,296
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		48,242							48,242	48,503
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310		473							473	0
Executive Administration Services	2320		9,561							9,561	9,075
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365		22,164							22,164	150,984
<b>Total Support Services - General Administration</b>	<b>2300</b>		32,198							32,198	160,059
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410		60,705							60,705	58,222
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>		60,705							60,705	58,222
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510									0	0
Fiscal Services	2520		29,585							29,585	28,944
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		151,515							151,515	148,188
Pupil Transportation Services	2550		2,476							2,476	2,430
Food Services	2560		3,556							3,556	3,503
Internal Services	2570									0	0
<b>Total Support Services - Business</b>	<b>2500</b>		187,132							187,132	183,065
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>		487,607							487,607	560,483
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		142,100							142,100	153,357
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120		10,055							10,055	581
Payments for CTE Programs	4140									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		10,055							10,055	581
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other (Describe & Itemize)	5150									0	0
<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>			1,048,667				0			1,048,667	1,109,817
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										34,453	
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530					1,833				1,833	1,834
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	1,833	0	0	0	1,833	1,834
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
<b>Total Disbursements/ Expenditures</b>		0	0	0	0	1,833	0	0	0	1,833	1,834
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,832)	
<b>70 - WORKING CASH (WC)</b>											
<b>80 - TORT FUND (TF)</b>											
<b>INSTRUCTION (TF)</b>	<b>1000</b>										
Regular Programs	1100									0	454,448
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200 - 1220)	1200									0	556,930
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250									0	0
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400									0	0
Interscholastic Programs	1500		900							900	9,843
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700									0	0
Bilingual Programs	1800									0	0
Truant Alternative & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0

See Notes to Financial Statements and Independent Auditor's Reports

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Regular K-12 Programs Private Tuition	1911									0	0
Special Education Programs K-12 Private Tuition	1912									0	0
Special Education Programs Pre-K Tuition	1913									0	0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
Adult/Continuing Education Programs Private Tuition	1916									0	0
CTE Programs Private Tuition	1917									0	0
Interscholastic Programs Private Tuition	1918									0	0
Summer School Programs Private Tuition	1919									0	0
Gifted Programs Private Tuition	1920									0	0
Bilingual Programs Private Tuition	1921									0	0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	900	0	0	0	0	0	0	900	1,021,221
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
<b>Support Services - Pupil</b>	<b>2100</b>										
Attendance & Social Work Services	2110									0	0
Guidance Services	2120									0	0
Health Services	2130									0	89,800
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	401,357
<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	491,157
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220									0	0
Assessment & Testing	2230									0	0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
Board of Education Services	2310			4,797						4,797	4,797
Executive Administration Services	2320	27,784	2,862							30,646	26,985
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									0	32,000
Risk Management and Claims Services Payments	2365	1,531,356	62,748	431,712	14,770				120	2,040,706	583,105
<b>Total Support Services - General Administration</b>	<b>2300</b>	1,559,140	65,610	436,509	14,770	0	0	0	120	2,076,149	646,887
<b>Support Services - School Administration</b>	<b>2400</b>										
Office of the Principal Services	2410		10,392							10,392	104,156
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	0	10,392	0	0	0	0	0	0	10,392	104,156
<b>Support Services - Business</b>	<b>2500</b>										
Direction of Business Support Services	2510									0	0
Fiscal Services	2520									0	0
Operation & Maintenance of Plant Services	2540									0	95,000
Pupil Transportation Services	2550			82,000						82,000	92,000
Food Services	2560									0	0
Internal Services	2570									0	0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	82,000	0	0	0	0	0	82,000	187,000
<b>Support Services - Central</b>	<b>2600</b>										
Direction of Central Support Services	2610									0	0
Planning, Research, Development & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0	0
<b>Total Support Services</b>	<b>2000</b>	1,559,140	76,002	518,509	14,770	0	0	0	120	2,168,541	1,429,200
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120						26,059			26,059	55,000

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, 2021

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			26,059			26,059	55,000
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0	0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			26,059			26,059	55,000
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
Other Interest or Short-Term Debt	5150									0	0
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>		1,559,140	76,902	518,509	14,770	0	26,059	0	120	2,195,500	2,505,421
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										172,629	
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition & Construction Services	2530			88,873		528,390				617,263	1,012,806
Operation & Maintenance of Plant Services	2540									0	0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	88,873	0	528,390	0	0	0	617,263	1,012,806
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>	0	0	88,873	0	528,390	0	0	0	617,263	1,012,806
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Payments to Regular Programs	4110									0	0
Payments to Special Education Programs	4120									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
<b>Total Debt Service</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
<b>Total Disbursements/Expenditures</b>		0	0	88,873	0	528,390	0	0	0	617,263	1,012,806
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(264,166)	

See Notes to Financial Statements and Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

O'Fallon Community Consolidated School District No. 90 (District) accounting policies conform to the regulatory cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

Reporting Entity

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

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

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

Basis of Presentation – Fund Accounting

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

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

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

See Independent Auditor's Reports

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

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

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

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

The Agency Funds, which include both Student Activity Funds and Convenience Accounts, account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

#### Governmental and Expendable Trust Funds – Measurement Focus

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

#### General Fixed Assets and General Long-Term Debt Account Groups

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

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

#### Basis of Accounting

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

See Independent Auditor’s Reports



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

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

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

### Budget and Budgetary Accounting

The budget for all funds is prepared on the cash basis of accounting, which is the same basis used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Revised Statutes. The original budget was passed on September 22, 2020.

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

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

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

### Cash and Investments

Cash includes amounts in demand deposit accounts.

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

### General Fixed Assets and Depreciation

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

### Vacation and Sick Pay

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

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

### Interfund Transactions

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

All other interfund transactions are reported as transfers.

### Use of Estimates

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

### NOTE 2: FUND BALANCE REPORTING

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

See Independent Auditor's Reports

#### A. Nonspendable Fund Balance

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

#### B. Restricted Fund Balance

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

##### 1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance. Special Education disbursements for the year were \$140,903 from local tax receipts.

##### 2. Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$57,341. This balance is included in the financial statements as reserved in the Operations and Maintenance Fund.

##### 3. State Grants

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

##### 4. Federal Grants

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

##### 5. Social Security

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$95,745. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

See Independent Auditor’s Reports

### C. Committed Fund Balance

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

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

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

### D. Assigned Fund Balance

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

### E. Unassigned Fund Balance

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

### F. Regulatory – Fund Balance Definitions

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

### G. Reconciliation of Fund Balance Reporting

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

Generally Accepted Accounting Principles

<u>Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
Educational		\$ 341,208			\$ 889,151
Operations and Maintenance		982,310			
Debt Services		34,528			
Transportation		483,379			
Municipal Retirement/Social Security		174,373			
Capital Projects		24			
Working Cash					1,349,559
Tort		325,909			
Fire Prevention and Safety		675,057			

Regulatory Basis

<u>Fund</u>	<u>Financial Statements- Reserved</u>	<u>Financial Statements- Unreserved</u>
Educational	\$ 341,208	\$ 889,151
Operations and Maintenance	57,341	924,969
Debt Services		34,528
Transportation		483,379
Municipal Retirement/Social Security	95,745	78,628
Capital Projects		24
Working Cash		1,349,559
Tort		325,909
Fire Prevention and Safety		675,057

H. Expenditures of Fund Balance

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

NOTE 3: CASH AND INVESTMENTS

Cash and Invested Cash at Year End

The District had the following depository accounts:

See Independent Auditor's Reports

<u>Depository Account</u>	<u>Bank Balance</u>
Insured - Cash Accounts	\$ 250,000
Insured - Illinois Funds	2,757,077
Illinois School District Liquid Asset Fund	42,806
Uninsured and Uncollateralized	<u>2,282,961</u>
Total	<u>\$ 5,332,844</u>

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

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

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

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

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

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

#### NOTE 4: PROPERTY TAXES/LEGAL DEBT MARGIN

Property taxes are collected and remitted to the District by the St. Clair County government. The 2020 tax levy was approved on December 15, 2020. Property taxes attach as an enforceable lien on property as of January 1 and are due one-half by July 30, 2021 and one-half by September 30, 2021. Major tax payments are received August through January and are recognized as revenue in the year received. Taxes recorded in these financial statements are from the 2019 and prior levies.

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

Tax Rates by Levy:	Rate Limit	Tax Levy Years		
		2020	2019	2018
Educational	1.4000	\$ 1.4000	\$ 1.4000	\$ 1.3961
Operations and Maintenance	0.4000	.4000	.4000	.3989
Transportation	0.1200	.1200	.1200	.1197
Working Cash	0.0500	.0500	.0500	.0499
Municipal Retirement	NO LIMIT	.0600	.0644	.0663
Fire Prevention and Safety	0.0500	.0500	.0500	.0499
Tort Immunity	NO LIMIT	.3233	.3360	.3488
Special Education	0.0200	.0200	.0200	.0200
Social Security	NO LIMIT	.0760	.0890	.0738
Bond and Interest	NO LIMIT	.5019	.5188	.4873
Lease	0.0500	.0500	.0500	.0499
Total		\$ <u>3.0512</u>	\$ <u>3.0982</u>	\$ <u>3.0606</u>
Assessed Valuation		\$ <u>736,209,485</u>	\$ <u>708,395,115</u>	\$ <u>680,080,815</u>
Tax Extensions by Levy:				
Educational		\$ 10,306,933	\$ 9,917,532	\$ 9,494,608
Operations and Maintenance		2,944,838	2,833,580	2,712,842
Transportation		883,451	850,074	814,057
Working Cash		368,105	354,198	339,360
Municipal Retirement		441,726	456,206	450,894
Fire Prevention and Safety		368,105	354,198	339,360
Tort Immunity		2,380,165	2,380,208	2,372,122
Special Education		147,242	141,679	136,016
Social Security		559,519	630,472	501,900
Bond and Interest		3,695,035	3,675,153	3,314,034
Lease		368,105	354,198	339,360
Total		\$ <u>22,463,224</u>	\$ <u>21,947,498</u>	\$ <u>20,814,553</u>
Tax Collections Year Ended June 30:				
2019				\$ 6,114,728
2020				14,730,574
2021			\$ <u>21,828,547</u>	
Total		\$ <u>0</u>	\$ <u>21,828,547</u>	\$ <u>20,845,302</u>
Percent of Total Levy Collected		<u>0.00 %</u>	<u>99.46 %</u>	<u>100.15 %</u>

The District has a Legal Debt Margin of 6.9% (\$50,798,454) of assessed valuation. The District has used 55.30% (\$28,092,029) of the Legal Debt Margin.

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NOTE 5: CHANGES IN GENERAL FIXED ASSETS AND DEPRECIATION

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

<u>Description of Assets</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Land				
Non-Depreciable Land	\$ 5,124,600	\$ 1,833		\$ 5,126,433
Buildings				
Permanent Buildings	70,313,961	428,837		70,742,798
Improvements Other than Buildings	2,377,431			2,377,431
Capitalized Equipment				
10 Yr.	4,955,843	362,850	\$ 2,172,846	3,145,847
5 Yr.	<u>1,151,459</u>	<u>          </u>	<u>          </u>	<u>1,151,459</u>
Total	<u>\$ 83,923,294</u>	<u>\$ 793,520</u>	<u>\$ 2,172,846</u>	<u>\$ 82,543,968</u>

The summary of changes in accumulated depreciation is as follows:

<u>Description of Assets</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Buildings				
Permanent Buildings	\$ 26,948,312	\$ 1,800,204		\$ 28,748,516
Improvements Other than Buildings	1,990,782	58,842		2,049,624
Capitalized Equipment				
10 Yr.	4,908,696	58,413	\$ 2,172,846	2,794,263
5 Yr.	<u>956,051</u>	<u>66,943</u>	<u>          </u>	<u>1,022,994</u>
Total	<u>\$ 34,803,841</u>	<u>\$ 1,984,402</u>	<u>\$ 2,172,846</u>	<u>\$ 34,615,397</u>

The assets acquired through capital leases are as follows:

<u>Description of Assets</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Capitalized Equipment 10 Yr.	<u>\$ 1,038,515</u>	<u>\$ 307,149</u>	<u>\$ 731,367</u>

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## NOTE 6: RETIREMENT FUND COMMITMENTS

### Illinois Teachers' Retirement System

#### TRS Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

#### Benefits Provided

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

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

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

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

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## Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0% of the creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue received and expenditures disbursed of \$13,249,885 in pension contributions from the state of Illinois.

*2.2 formula contributions.* Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$92,496.

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

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

For the year ended June 30, 2021, the employer pension contribution was 10.41% of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$195,478 were paid from federal and special trust funds that required employer contributions of \$20,349.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the employer paid \$1,465 to TRS for employer contributions due on salary increases in excess of 6%, and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2020, the employer has a liability for its proportionate share of the net pension liability (first amount shown in the following table) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount disclosed by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's Proportionate Share of the Net Pension Liability	\$ 1,588,394
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>124,411,301</u>
Total	<u><u>\$ 125,999,695</u></u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2020, the employer's proportion was .0018423589%, which was a decrease of .0000217528% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the employer recognized pension disbursements of \$259,563 and receipts and disbursements of \$13,447,635 for support provided by the state. At June 30, 2021, the employer actuarially determined deferred outflows of resources and deferred inflows of resources related to the TRS pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 15,393	\$ 424
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	47,427	
Changes of Assumptions	6,508	16,666
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		292,534
Employer Contributions Subsequent to the Measurement Date	<u>259,563</u>	<u></u>
Total	<u><u>\$ 328,891</u></u>	<u><u>\$ 309,624</u></u>

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The \$259,563 disclosed as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2022. Other amounts disclosed as deferred outflows of resources and deferred inflows of resources related to the TRS pensions is projected as follows for these reporting years:

Year ended <u>June 30:</u>	Net Deferred (Inflows) Outflows <u>of Resources</u>
2022	\$ (153,594)
2023	(68,377)
2024	(22,521)
2025	5,575
2026	<u>(1,379)</u>
Total	<u>\$ (240,296)</u>

#### Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	Varies by amount of service credit
Investment Rate of Return	7.00%, net of pension plan investment expense, including inflation

In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2019 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

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

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equities Large Cap	16.5 %	6.1 %
U.S. Equities Small/Mid Cap	2.3	7.2
International Equities Developed	12.2	7.0
Emerging Market Equities	3.0	9.4
U.S. Bonds Core	7.0	2.2
U.S. Bonds High Yield	2.5	4.1
International Debt Developed	3.1	1.5
Emerging International Debt	3.2	4.5
Real Estate	16.0	5.7
Private Debt	5.2	6.3
Hedge Funds	10.0	4.3
Private Equity	15.0	10.5
Infrastructure	4.0	6.2
	<hr/>	
Total	<u>100.0 %</u>	

#### Discount Rate

At June 30, 2020, the discount rate used to measure the total pension liability was 7.00%, which was the same as the June 30, 2019 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2020, was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

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	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the Net Pension Liability	\$ 1,928,022	\$ 1,588,394	\$ 1,308,783

#### TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2020, is available in the separately issued TRS *Comprehensive Annual Financial Report*.

#### Illinois Municipal Retirement Fund

##### IMRF Plan Description

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

##### Benefits Provided

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

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### Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	152
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	337
Active Plan Members	<u>223</u>
Total	<u><u>712</u></u>

### Contributions

As set by statute, the District's plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2020 was 8.47%. For the fiscal year ended June 30, 2021, the District contributed \$446,181 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Net Pension Liability

The District's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

### Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2020

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

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

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37 %	5.00 %
International Equity	18	6.00
Fixed Income	28	1.30
Real Estate	9	6.20
Alternative Investments	7	2.85-6.95
Cash Equivalents	1	0.70
Total	<u>100 %</u>	

#### Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

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### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2019	\$ 18,801,666	\$ 17,978,981	\$ 822,685
Changes for the Year:			
Service Cost	549,244		549,244
Interest on the Total Pension Liability	1,347,591		1,347,591
Differences Between Expected and Actual Experience of the Total Pension Liability	146,488		146,488
Changes of Assumptions	(242,373)		(242,373)
Contributions - Employer		459,294	(459,294)
Contributions - Employees		245,176	(245,176)
Net Investment Income		2,514,410	(2,514,410)
Benefit Payments, Including Refunds of Employee Contributions	(977,658)	(977,658)	
Other (Net Transfer)		118,885	(118,885)
Net Changes	823,292	2,360,107	(1,536,815)
Balances at December 31, 2020	\$ 19,624,958	\$ 20,339,088	\$ (714,130)

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Lower 6.25%	Current Single Discount Rate Assumption 7.25%	1% Higher 8.25%
Total Pension Liability	\$ 21,955,982	\$ 19,624,958	\$ 17,807,740
Plan Net Position	20,339,088	20,339,088	20,339,088
Net Pension Liability (Asset)	\$ 1,616,894	\$ (714,130)	\$ (2,531,348)

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

For the year ended June 30, 2021, the District recognized pension disbursements of \$446,181. At June 30, 2021, the District actuarially determined deferred outflows of resources and deferred inflows of resources related to the IMRF pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences Between Expected and Actual Experience	\$ 100,301	\$ 26,040
Changes of Assumptions	72,379	165,953
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>826,956</u>	<u>2,302,947</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	<u>\$ 999,636</u>	<u>\$ 2,494,940</u>
Pension Contributions Made Subsequent to the Measurement Date	<u>234,499</u>	<u></u>
Total Deferred Amounts Related to Pension	<u><u>\$ 1,234,135</u></u>	<u><u>\$ 2,494,940</u></u>

The \$234,499 disclosed as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended December 31, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to the IMRF pension is projected for future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ (447,584)
2022	(208,796)
2023	(595,617)
2024	<u>(243,307)</u>
Total	<u><u>\$ (1,495,304)</u></u>

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

Total Net Pension Liabilities	\$ 874,264
Total Pension Assets	0
Total Pension Expense for the Period Associated with the Net Pension Liabilities	705,744
Total Deferred Outflows of Resources	1,563,026
Total Deferred Inflows of Resources	2,804,564

#### Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$592,847, the total required contribution for the current fiscal year.

#### NOTE 7: LONG-TERM DEBT

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

	<u>Bonded</u>	<u>All Other</u>	<u>Total</u>
Beginning of Year	\$ 29,430,051	\$ 451,312	\$ 29,881,363
Issued		179,651	179,651
Retired	<u>1,768,570</u>	<u>200,415</u>	<u>1,968,985</u>
End of Year	<u>\$ 27,661,481</u>	<u>\$ 430,548</u>	<u>\$ 28,092,029</u>

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

<u>June 30,</u>	<u>Bonded</u>		<u>All Other</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2022	\$ 1,694,002	\$ 2,097,004	\$ 153,918	\$ 15,044	\$ 3,959,968
2023	1,694,094	2,228,694	137,618	9,269	4,069,675
2024	1,728,385	2,216,973	102,210	4,317	4,051,885
2025	3,345,000	629,884	36,802	916	4,012,602
2026	3,455,000	544,523			3,999,523
2027-2031	15,360,000	1,092,913			16,452,913
2032-2035	<u>385,000</u>	<u>32,483</u>	<u></u>	<u></u>	<u>417,483</u>
Total	<u>\$ 27,661,481</u>	<u>\$ 8,842,474</u>	<u>\$ 430,548</u>	<u>\$ 29,546</u>	<u>\$ 36,964,049</u>

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All debt commitments are collateralized by the assets of the District. The fair market value of these assets is \$87,853,498.

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

The District issued General Obligation School Capital Appreciation Bonds, Series 2007 of \$9,991,195 dated July 17, 2007. The bond issue provides for the retirement of the principal at a rate of \$140,642 to \$2,268,252 annually beginning December 1, 2015. A portion of these bonds was refunded with the issue of the 2015 and 2016 Project and Restructuring Financing Bonds. Interest is payable on these bonds on December 1 of each year at a rate of 4.25% to 4.51% per annum. The final payment is due December 1, 2023. The Debt Services Fund makes these payments. The current portion due is \$1,599,002.

The District issued General Obligation School Refunding Bonds, Series 2009 of \$3,210,000 dated February 1, 2009. The bond issue provides for the retirement of the principal at a rate of \$155,000 to \$230,000 annually beginning December 1, 2009. A portion of these bonds was refunded with the issue of the 2015 and 2016 Project and Restructuring Financing Bonds. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 1.50% to 4.30% per annum. The final payment is due December 1, 2028. The Debt Services Fund makes these payments. The current portion due is \$0.

The District issued General Obligation School Refunding Bonds, Series 2015A of \$2,390,000 dated July 15, 2015. The bond issue provides for the retirement of the principal at a rate of \$385,000 to \$2,005,000 annually beginning December 1, 2015. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 3.50% to 5.00% per annum. The final payment is due December 1, 2027. The Debt Services Fund makes these payments. The current portion due is \$0.

The District issued General Obligation School Refunding Bonds, Series 2015B of \$3,120,000 dated July 15, 2015. The bond issue provides for the retirement of the principal of \$3,120,000 on December 1, 2028. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 3.625% per annum. The final payment is due December 1, 2028. The Debt Services Fund makes these payments. The current portion due is \$0.

The District issued General Obligation Debt Certificates, Series 2015 of \$1,370,000 dated July 15, 2015. The debt certificates provide for the retirement of the principal at a rate of \$15,000 to \$100,000 annually beginning December 1, 2015. Interest is payable on these certificates on June 1 and December 1 of each year at a rate of 3.00% to 5.00% per annum. The final payment is due December 1, 2034. The Debt Services Fund makes these payments. The current portion due is \$50,000.

The District issued General Obligation School Refunding Bonds, Series 2016A of \$9,405,000 dated May 4, 2016. The bond issue provides for the retirement of the principal at a rate of \$220,000 to \$3,135,000 annually beginning December 1, 2016. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 2.00% to 3.00% per annum. The final payment is due December 1, 2026. The Debt Services Fund makes these payments. The current portion due is \$0.

The District issued General Obligation School Bonds, Series 2016B of \$5,475,000 dated May 4, 2016. The bond issue provides for the retirement of the principal at a rate of \$1,365,000 to \$2,565,000 annually beginning December 1, 2026. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 2.75% to 3.00% per annum. The final payment is due December 1, 2029. The Debt Services Fund makes these payments. The current portion due is \$0.

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The District issued General Obligation Refunding School Bonds, Series 2019A of \$250,000 dated May 30, 2019. The bond issue provides for the retirement of the principal at a rate of \$20,000 to \$185,000 annually beginning December 1, 2019. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 2.46% per annum. The final payment is due December 1, 2021. The Debt Services Fund makes these payments. The current portion due is \$20,000.

The District issued General Obligation School Bonds, Series 2019B of \$2,225,000 dated May 30, 2019. The bond issue provides for the retirement of the principal at a rate of \$25,000 to \$1,280,000 annually beginning December 1, 2021. Interest is payable on these bonds on June 1 and December 1 of each year at a rate of 2.46% per annum. The final payment is due December 1, 2030. The Debt Services Fund makes these payments. The current portion due is \$25,000.

The District entered into a lease purchase agreement on July 5, 2016 for the purchase of technology equipment. The agreement calls for the serial retirement of principal at the rate of \$38,370 to \$42,658 per annum. Interest is payable each year at the rate of 2.68%. The final payment was made July 5, 2020. These payments were made by the Debt Services Fund.

The District entered into a lease purchase agreement on July 5, 2017 for the purchase of technology equipment. The agreement calls for the serial retirement of principal at the rate of \$15,190 to \$17,619 per annum. Interest is payable each year at the rate of 3.71%. The final payment is due July 5, 2021. The current portion due is \$16,977. These payments are made by the Debt Services Fund.

The District entered into a lease purchase agreement on July 5, 2018 for the purchase of technology equipment. The agreement calls for the serial retirement of principal at the rate of \$32,715 to \$38,874 per annum. Interest is payable each year at the rate of 4.407%. The final payment is due July 5, 2022. The current portion due is \$35,662. These payments are made by the Debt Services Fund.

The District entered into a lease purchase agreement on July 5, 2019 for the purchase of technology equipment. The agreement calls for the serial retirement of principal at the rate of \$59,312 to \$68,810 per annum. Interest is payable each year at the rate of 3.783%. The final payment is due July 5, 2023. The current portion due is \$61,556. These payments are made by the Debt Services Fund.

The District entered into a lease purchase agreement on July 5, 2020 for the purchase of technology equipment. The agreement calls for the serial retirement of principal at the rate of \$34,186 to \$37,717 per annum. Interest is payable each year at the rate of 2.22%. The final payment is due July 5, 2024. The current portion due is \$34,186. These payments are made by the Debt Services Fund.

The District entered into a lease purchase agreement on December 8, 2015 for the purchase of a phone system. The agreement calls for the serial retirement of principal at the rate of \$4,280 to \$11,762 per annum. Interest is payable each year at the rate of 8.50%. The final payment was made December 8, 2020. These payments were made by the Debt Services Fund.

The District entered into a lease purchase agreement on September 14, 2017 for the purchase of a phone system. The agreement calls for the serial retirement of principal at the rate of \$1,463 to \$5,537 per annum. Interest is payable each year at the rate of 9.00%. The final payment is due September 14, 2022. The current portion due is \$5,537. These payments are made by the Debt Services Fund.

NOTE 8: JOINT AGREEMENT

The District participates in one joint agreement in which the District appoints a member to the Board of Trustees as the District representative. The joint agreement requires the District to participate in cost sharing of the joint agreement based upon either District size or based upon services to the District on students served. The operating agreement of the joint agreement does not provide for any asset retention by any of the participating Districts. The joint agreement is Belleville Area Special Services located at 2411 Pathways Crossing, Belleville, IL 62221.

NOTE 9: GRANTS

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

NOTE 10: RISK MANAGEMENT

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

NOTE 11: DISBURSEMENTS IN EXCESS OF BUDGET

The following fund's cash disbursements exceeded the budgeted amounts:

	<u>Actual</u>	<u>Budget</u>
Debt Services	\$ 4,000,138	\$ 3,674,127

NOTE 12: INTERFUND TRANSFERS OF INTEREST AND PERMANENT TRANSFERS

The Operations and Maintenance Fund made a permanent transfer to the Debt Services Fund of \$326,379 for debt services purposes.

NOTE 13: DATE OF MANAGEMENT REVIEW

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through December 15, 2021, the date of the management representation letter and the date the financial statements were available to be issued.

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ACTIVITY FUNDS  
SCHEDULE OF ACTIVITIES  
JUNE 30, 2021

	BEGINNING OF <u>YEAR</u>	CASH <u>RECEIPTS</u>	CASH <u>DISBURSEMENTS</u>	END OF <u>YEAR</u>
Pre-K Field Trips	\$ 981	\$ 0	\$ 37	\$ 944
Pre-K Field Trips - EK	78	0	59	19
Pre-K Field Trips - Hinch	44	0	0	44
Pre-K Field Trips - Evans	22	0	0	22
Pre-K Field Trips - Moye	462	0	0	462
Kindergarten - EK	348	0	207	141
Kindergarten - Hinch	397	830	937	290
Kindergarten - Evans	243	0	0	243
Kindergarten - Schaefer	489	0	46	443
Kindergarten - Moye	284	0	0	284
1st Grade - EK	240	0	0	240
1st Grade - Hinch	690	0	0	690
1st Grade - Evans	46	0	0	46
1st Grade - Schaefer	22	263	22	263
1st Grade - Moye	17	0	0	17
2nd Grade - EK	263	0	0	263
2nd Grade - Hinch	(235)	0	0	(235)
2nd Grade - Evans	13	0	0	13
2nd Grade - Schaefer	303	0	251	52
2nd Grade - Moye	94	0	0	94
3rd Grade - EK	2	0	0	2
3rd Grade - Hinch	581	0	0	581
3rd Grade - Evans	102	200	0	302
3rd Grade - Schaefer	333	0	148	185
4th Grade - EK	141	2,453	2,453	141
4th Grade - Hinch	375	0	282	93
4th Grade - Schaefer	400	0	0	400
4th Grade - Moye	316	0	0	316
5th Grade - EK	152	71	200	23
5th Grade - Hinch	750	0	48	702
5th Grade - Evans	68	795	360	503
5th Grade - Schaefer	453	1,245	1,125	573
6th Grade - Carriel	170	0	0	170
7th Grade Field Trips - Fulton	1,525	1,525	25	3,025
7th Grade Field Trips - Carriel	869	0	0	869
8th Grade - Carriel & Fulton	1,761	0	0	1,761
Autism - EK	22	0	0	22
Special Education Field Trips	1,319	1,523	2,705	137
PreK/EC Snack Fund	747	0	755	(8)
Agendas - Carriel	2,938	1,779	1,843	2,874
EMH	1,994	322	44	2,272
Tutorial	90	0	0	90
Tutorial	264	0	0	264
Fulton After Class Experience	4,247	0	0	4,247
Carriel After Class Experience	2,005	615	1,499	1,121
Enrichment - EK	1,401	0	0	1,401
Enrichment - Hinch	1,989	664	1,208	1,445
Enrichment - Schaefer	1,369	0	0	1,369
Enrichment - Moye	3,404	0	0	3,404
Cap & Gown - Fulton	1,467	2,151	2,376	1,242
Cap & Gown - Carriel	58	1,930	1,988	0
District Tech Dept	795	0	250	545
Student Assistance - Fulton	1,733	2,364	3,008	1,089
Student Assistance - Carriel	656	0	120	536
Student Assistance - EK	1,410	927	758	1,579
Student Assistance - Hinch	126	0	0	126
Student Assistance - Moye	5,084	1,000	1,180	4,904
Reading Counts	1,387	0	0	1,387
PBIS - Carriel	2,475	340	120	2,695

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ACTIVITY FUNDS  
SCHEDULE OF ACTIVITIES  
JUNE 30, 2021

	BEGINNING OF <u>YEAR</u>	CASH <u>RECEIPTS</u>	CASH <u>DISBURSEMENTS</u>	OF <u>YEAR</u>
Character Ed/PBIS - Kampmeyer	3	0	0	3
Character Education	40	0	0	40
Character Education - Evans	4,204	834	90	4,948
Character Education - Schaefer	2,811	0	350	2,461
Character Education - Moye	875	0	0	875
Land of Learning - Fulton	(3,904)	3,905	0	1
Land of Learning - Carriel	10,487	0	0	10,487
Office - Fulton	15,866	13,334	15,523	13,677
Office - Carriel	2,470	556	2,462	564
Office - EK	291	3,067	1,833	1,525
Office - Hinch	581	100	477	204
Office - Evans	847	70	452	465
Office - Schaefer	530	1,037	579	988
Office - Moye	3,397	142	1,097	2,442
Pepsi Money - Fulton	456	358	622	192
Pepsi Money - Carriel	487	74	529	32
Pepsi Money - EK	565	1,111	1,437	239
Pepsi Money - Hinch	28	176	88	116
Pepsi Money - Schaefer	916	403	69	1,250
Pepsi Money - Moye	2,793	248	482	2,559
Social Committee - Fulton	145	0	0	145
Social Committee - Carriel	107	0	0	107
Social Committee - EK	556	2,467	2,210	813
Social Committee - Hinch	645	0	150	495
Social Committee - Evans	351	1,123	1,121	353
Social Committee - Schaefer	670	883	1,228	325
Social Committee - Moye	1,027	0	218	809
Picture Money - Fulton	1,517	150	1,655	12
Picture Money - Carriel	4,498	226	1,815	2,909
Picture Money - EK	1,833	133	1,599	367
Picture Money - Hinch	750	133	598	285
Picture Money - Evans	1,219	0	217	1,002
Picture Money - Schaefer	2,621	1,936	1,536	3,021
Picture Money - Moye	9,807	1,229	7,865	3,171
Concessions - Fulton	(819)	884	0	65
Interest Account	557	345	100	802
Student Fundraising	332	0	330	2
Tshirts	296	1,800	1,116	980
Student Fundraising	3,021	26	0	3,047
Agendas	1,428	624	1,087	965
PreK Fundraising	10,076	100	0	10,176
Fundraising	473	530	0	1,003
Chorus - Fulton	9,515	1,770	6,394	4,891
Band	14,484	38,505	41,910	11,079
Elementary Band	822	6,960	6,143	1,639
Music - EK	3,095	7,993	5,215	5,873
Music - Hinch	1,502	5,505	1,051	5,956
Music - Evans	729	4,608	3,112	2,225
Music - Schaefer	1,320	585	561	1,344
Music - Moye	723	500	1,195	28
Physical Education - Fulton	2,240	2,725	2,393	2,572
Physical Education - Carriel	5,700	500	5,808	392
Physical Education - Hinch	331	0	0	331
Physical Education - LE	755	0	0	755
Physical Education - FMS	1,022	0	0	1,022
Physical Education - Moye	662	600	23	1,239
Boys Basketball - Fulton	1,971	0	195	1,776
Boys Basketball - Carriel	450	0	37	413
Girls Basketball - Fulton	2,324	0	0	2,324

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ACTIVITY FUNDS  
SCHEDULE OF ACTIVITIES  
JUNE 30, 2021

	BEGINNING OF <u>YEAR</u>	CASH <u>RECEIPTS</u>	CASH <u>DISBURSEMENTS</u>	END OF <u>YEAR</u>
Girls Basketball - Carriel	62	0	0	62
Volleyball - Fulton	2,277	1,157	2,613	821
Volleyball - Carriel	1,951	0	417	1,534
Bowling	2,875	0	172	2,703
Fulton Athletic Club Booster	200	10,909	0	11,109
Carriel Athletic Club Booster	860	11,029	0	11,889
Soccer	(38)	40	0	2
Soccer	5	0	0	5
Cross Country - Fulton	3,065	238	0	3,303
Cross Country - Carriel	68	230	0	298
Schaefer Boys Running Club	8	0	0	8
Track - Fulton	255	2,010	1,043	1,222
Track - Carriel	48	105	0	153
Boys Baseball - Fulton	862	0	0	862
Boys Baseball - Carriel	1,125	0	574	551
Girls Softball - Fulton	2,044	0	184	1,860
Girls Softball - Carriel	3,027	0	0	3,027
Tri-County	406	300	100	606
FAST Camp	2,854	20	50	2,824
Poms - Fulton	526	0	0	526
Dance - Carriel	1,106	829	642	1,293
Cheerleading - Fulton	1,009	2,998	1,977	2,030
Cheerleading - Carriel	1,801	2,683	1,389	3,095
Yearbook - Fulton	3,234	1,415	4,466	183
Yearbook - Carriel	1,807	320	347	1,780
Yearbook - Hinch	71	39	72	38
Yearbook - Evans	449	909	428	930
Yearbook - Moye	2,929	1,555	2,955	1,529
Drama - Fulton	1,363	0	235	1,128
Drama - Carriel	4,844	456	2,190	3,110
Art Club - Fulton	562	0	0	562
Scholar Bowl - Fulton	2,897	0	0	2,897
Scholar Bowl - Carriel	3,916	0	0	3,916
Eco Club	3,986	11,816	6,935	8,867
Honor Society - Fulton	12,606	5,264	1,846	16,024
Honor Society - Carriel	6,900	3,250	2,929	7,221
Student Council - Fulton	2,868	2,287	268	4,887
Student Council - Carriel	1,866	70	253	1,683
Fellowship of Christian Athletes	100	0	0	100
Stand for the Silent-Carriel	138	0	0	138
STEM	3,220	0	0	3,220
STEM	5,926	0	1,716	4,210
STEM	200	0	0	200
Library - Fulton	426	70	51	445
Library - Carriel	1,256	608	1,369	495
Library - EK	1,454	105	286	1,273
Library - Hinch	393	5	0	398
Library - Evans	779	90	112	757
Library - Schaefer	518	430	44	904
Library - Moye	190	134	269	55
ID Tags - Fulton	7,187	2,089	2,443	6,833
ID Tags - Carriel	1,744	783	0	2,527
CSX Grant	15,046	0	0	15,046
Grant/Science Fair	724	0	0	724
Grants/Donations	2,145	0	344	1,801
HAWK - Helping All with Kids	3,146	0	1,297	1,849
SCRIP-Fulton	0	24,132	2,235	21,897
SCRIP-Carriel	0	9,423	128	9,295
Panthercast	0	252	252	0
TOTAL	\$ 303,563	\$ 227,302	\$ 189,657	\$ 341,208

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Dollar Amounts in Thousands)

	<u>FY 20*</u>	<u>FY 19*</u>	<u>FY 18*</u>	<u>FY 17*</u>	<u>FY 16*</u>	<u>FY 15*</u>	<u>FY 14*</u>
Employer's Proportion of the Net Pension Liability	0.18424 %	0.18641 %	0.19344 %	0.23851 %	0.29635 %	0.32818 %	0.31720 %
Employer's Proportionate Share of the Net Pension Liability	\$ 1,588	\$ 1,511	\$ 1,508	\$ 1,822	\$ 2,339	\$ 2,150	\$ 1,930
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>124,411</u>	<u>107,604</u>	<u>103,288</u>	<u>100,294</u>	<u>105,203</u>	<u>86,422</u>	<u>81,973</u>
Total	<u>\$ 125,999</u>	<u>\$ 109,115</u>	<u>\$ 104,796</u>	<u>\$ 102,116</u>	<u>\$ 107,542</u>	<u>\$ 88,572</u>	<u>\$ 83,903</u>
Employer's Covered-Employee Payroll	\$ 15,485	\$ 15,485	\$ 14,555	\$ 13,920	\$ 13,545	\$ 13,347	\$ 13,347
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	10.26 %	9.76 %	10.36 %	13.09 %	17.27 %	16.11 %	14.46 %
Plan Net Position as a Percentage of the Total Pension Liability	37.80 %	40.00 %	40.00 %	39.00 %	36.00 %	42.00 %	42.00 %

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

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Dollar Amounts in Thousands)

	<u>FY 20</u>	<u>FY 19</u>	<u>FY 18</u>	<u>FY 17</u>	<u>FY 16</u>	<u>FY 15</u>	<u>FY 14</u>
Statutorily-Required Contribution	\$ 90	\$ 89	\$ 84	\$ 80	\$ 78	\$ 77	\$ 77
Contributions in Relation to the Statutorily-Required Contribution	<u>90</u>	<u>89</u>	<u>84</u>	<u>80</u>	<u>78</u>	<u>77</u>	<u>77</u>
Contribution Deficiency (Excess)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Employer's Covered-Employee Payroll	\$ 15,485	\$ 15,485	\$ 14,555	\$ 13,920	\$ 13,545	\$ 13,347	\$ 13,347
Contributions as a Percentage of Covered-Employee Payroll	0.58 %	0.57 %	0.58 %	0.57 %	0.58 %	0.58 %	0.58 %

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

See Independent Auditor's Reports



O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
NOTES TO SUPPLEMENTARY INFORMATION  
TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
FOR THE YEAR ENDED JUNE 30, 2021

For the 2020-2016 measurement years, the assumed investment rate of return was 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit and were consistent in 2019 and 2020. These actuarial assumptions were based on an experience study dated September 18, 2018.

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

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2021

Calendar Year Ended December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability							
Service Cost	\$ 549,244	\$ 543,929	\$ 498,777	\$ 499,703	\$ 476,326	\$ 482,696	\$ 479,531
Interest on the Total Pension Liability	1,347,591	1,284,310	1,234,126	1,190,454	1,123,382	1,064,120	962,431
Changes of Benefit Terms							
Differences Between Expected and Actual Experience of the Total Pension Liability	146,488	(15,999)	(138,612)	225,057	46,219	(34,498)	42,399
Changes of Assumptions	(242,373)		510,955	(525,764)	(39,235)	18,876	555,011
Benefit Payments, Including Refunds of Employee Contribution	<u>(977,658)</u>	<u>(906,454)</u>	<u>(829,981)</u>	<u>(783,407)</u>	<u>(744,863)</u>	<u>(688,627)</u>	<u>(643,692)</u>
Net Change in Total Pension Liability	823,292	905,786	1,275,265	606,043	861,829	842,567	1,395,680
Total Pension Liability - Beginning	<u>18,801,666</u>	<u>17,895,880</u>	<u>16,620,615</u>	<u>16,014,572</u>	<u>15,152,743</u>	<u>14,310,176</u>	<u>12,914,496</u>
Total Pension Liability - Ending (A)	<u>\$ 19,624,958</u>	<u>\$ 18,801,666</u>	<u>\$ 17,895,880</u>	<u>\$ 16,620,615</u>	<u>\$ 16,014,572</u>	<u>\$ 15,152,743</u>	<u>\$ 14,310,176</u>
Plan Net Position							
Contributions - Employer	\$ 459,294	\$ 425,050	\$ 469,631	\$ 469,832	\$ 438,762	\$ 434,650	\$ 403,173
Contributions - Employees	245,176	251,675	234,279	225,137	202,938	196,227	188,541
Net Investment Income	2,514,410	2,844,500	(847,314)	2,485,538	911,796	66,240	763,121
Benefit Payments, Including Refunds of Employee Contributions	(977,658)	(906,454)	(829,981)	(783,407)	(744,863)	(688,627)	(643,692)
Other (Net Transfer)	<u>118,885</u>	<u>(90,720)</u>	<u>195,110</u>	<u>(251,442)</u>	<u>34,995</u>	<u>(41,497)</u>	<u>29,606</u>
Net Change in Plan Net Position	2,360,107	2,524,051	(778,275)	2,145,658	843,628	(33,007)	740,749
Plan Net Position - Beginning	<u>17,978,981</u>	<u>15,454,930</u>	<u>16,233,205</u>	<u>14,087,547</u>	<u>13,243,919</u>	<u>13,276,926</u>	<u>12,536,177</u>
Plan Net Position - Ending (B)	<u>\$ 20,339,088</u>	<u>\$ 17,978,981</u>	<u>\$ 15,454,930</u>	<u>\$ 16,233,205</u>	<u>\$ 14,087,547</u>	<u>\$ 13,243,919</u>	<u>\$ 13,276,926</u>
Net Pension Liability/(Asset) - Ending (A) - (B)	<u>\$ (714,130)</u>	<u>\$ 822,685</u>	<u>\$ 2,440,950</u>	<u>\$ 387,410</u>	<u>\$ 1,927,025</u>	<u>\$ 1,908,824</u>	<u>\$ 1,033,250</u>
Plan Net Position as a Percentage of the Total Pension Liability	103.64%	95.62%	86.36%	97.67%	87.97%	87.40%	92.78%
Covered Valuation Payroll	\$ 5,422,597	\$ 5,592,765	\$ 5,126,977	\$ 4,914,577	\$ 4,463,498	\$ 4,269,646	\$ 4,262,694
Net Pension Liability as a Percentage of Covered Valuation Payroll	(13.17)%	14.71%	47.61%	7.88%	43.17%	44.71%	24.24%

Notes to Schedule:

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

Information reported on a calendar year basis.

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2021

Calendar Year Ended <u>December 31,</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered Valuation <u>Payroll</u>	Actual Contribution as a Percentage of Covered <u>Valuation Payroll</u>
2014	\$ 420,728	\$ 403,173	\$ 17,555	\$ 4,262,694	9.46 %
2015	434,650	434,650	0	4,269,646	10.18
2016	438,762	438,762	0	4,463,498	9.83
2017	469,834	469,832	2	4,914,577	9.56
2018	469,631	469,631	0	5,126,977	9.16
2019	425,050	425,050	0	5,592,765	7.60
2020	459,294	459,294	0	5,422,597	8.47

Notes to Schedule:

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

Information reported on a calendar year basis.

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
NOTES TO SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2021

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate\*

Valuation Date: December 31, 2020  
Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2020 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age = normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	Non-taxing bodies: 10 year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 23 year closed period. Early Retirement Incentive Plan Liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers (three employers were financed over 27 years and four others were financed over 28 years).
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.25%
Price Inflation:	2.50%
Salary Increases:	3.35% to 14.25%, including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table, adjusted to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (based year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (based year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information:	
Notes:	There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2018, actuarial valuation.

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF AD VALOREM TAX RECEIPTS  
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
			(Column B - C)		(Column E - C)
Educational	9,863,840		9,863,840	10,306,933	10,306,933
Operations & Maintenance	2,818,218		2,818,218	2,944,838	2,944,838
Debt Services **	3,655,234		3,655,234	3,695,035	3,695,035
Transportation	845,463		845,463	883,451	883,451
Municipal Retirement	453,728		453,728	441,726	441,726
Capital Improvements	0		0		0
Working Cash	352,269		352,269	368,105	368,105
Tort Immunity	2,367,306		2,367,306	2,380,165	2,380,165
Fire Prevention & Safety	352,269		352,269	368,105	368,105
Leasing Levy	352,270		352,270	368,105	368,105
Special Education	140,903		140,903	147,242	147,242
Area Vocational Construction	0		0		0
Social Security/Medicare Only	627,047		627,047	559,519	559,519
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>21,828,547</b>	<b>0</b>	<b>21,828,547</b>	<b>22,463,224</b>	<b>22,463,224</b>

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

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF SHORT-TERM AND LONG-TERM DEBT  
FOR THE YEAR ENDED JUNE 30, 2021

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

SCHEDULE OF LONG-TERM DEBT									
Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt
2007 GENERAL OBLIGATION SCHOOL CAPITAL APPRECIATION BONDS	07/17/07	9,991,195	6	6,275,051			1,663,570	4,611,481	4,611,481
2009 GENERAL OBLIGATION REFUNDING BONDS	02/01/09	3,210,000	3	1,230,000				1,230,000	1,230,000
2015A GENERAL OBLIGATION REFUNDING BONDS	07/15/15	2,390,000	3	2,005,000				2,005,000	2,005,000
2015B GENERAL OBLIGATION 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	1,165,000			60,000	1,105,000	1,105,000
2016A GENERAL OBLIGATION REFUNDING BONDS	05/04/16	9,405,000	3	7,870,000				7,870,000	7,870,000
2016B GENERAL OBLIGATION SCHOOL BONDS	05/04/16	5,475,000	4	5,475,000				5,475,000	5,475,000
2019A GENERAL OBLIGATION REFUNDING BONDS	05/21/19	250,000	3	65,000			45,000	20,000	20,000
2019B GENERAL OBLIGATION SCHOOL BONDS	05/21/19	2,225,000	6	2,225,000				2,225,000	2,225,000
TECH LEASE	07/05/16	202,429	7	41,543			41,543	0	
TECH LEASE	07/05/17	81,910	7	33,337			16,360	16,977	16,977
TECH LEASE	07/05/18	178,641	7	107,052			34,157	72,895	72,895
TECH LEASE	07/05/19	319,863	7	251,053			59,311	191,742	191,742
TECH LEASE	07/05/20	179,651	7			179,651	37,717	141,934	114,406
PHONE LEASE	09/14/17	23,856	7	12,062			5,062	7,000	
PHONE LEASE	12/08/15	52,166	7	6,265			6,265	0	
								0	
								0	
		38,474,711		29,881,363	0	179,651	1,968,985	28,092,029	28,057,501

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

- |                            |   |                            |
|----------------------------|---|----------------------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other CAPITAL LEASE     |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other DEBT CERTIFICATES |
| 3. Refunding Bonds         | 6. Building Bonds                                       | 9. 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, 2021

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
Cash Basis Fund Balance as of July 1, 2020		153,280				
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	2,367,306	140,903			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	823				
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					
<b>Total Receipts</b>		2,368,129	140,903	0	0	0
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000		140,903			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	2,195,500				
<b>DEBT SERVICE</b>						
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					
<b>Total Debt Services</b>					0	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		2,195,500	140,903	0	0	0
<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>		325,909	0	0	0	0
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	325,909	0	0	0	0

**SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>**

Yes <input type="checkbox"/>	No <input 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: 2,195,500
		Total Reserve Remaining: 325,909
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.		
<b>Expenditures:</b>		
Workers' Compensation Act and/or Workers' Occupational Disease Act	87,158	
Unemployment Insurance Act	34,260	
Insurance (Regular or Self-Insurance)	188,812	
Risk Management and Claims Service	0	
Judgments/Settlements	0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	1,873,495	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0	
Legal Services	11,775	
Principal and Interest on Tort Bonds	0	
Other -Explain on Itemization 40 tab	0	
<b>Total</b>	<b>0</b>	
<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	<b>OK</b>	

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  
55 ILCS 5/5-1006.7

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
CARES, CRRSA, AND ARP SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021

# CARES, CRRSA, and ARP SCHEDULE - FY 2021

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:

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

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

X

Yes

No

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

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

## Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		0	0		0	0	0			0	0
Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	173,267	69,198								242,465
CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22	3,640									3,640
<a href="https://www.isbe.net/layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/layouts/Download.aspx?SourceUri=/Documents/CARES-Disbursements-FY21.xlsx</a>											
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	129,375									129,375
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
<b>Total Revenue Section B</b>		306,282	69,198		0	0	0			0	375,480

See Independent Auditor's Reports



O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
CARES, CRRSA, AND ARP SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021

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

Total Other Federal Revenue (Section A plus Section B)	4998	302,642	69,198		0	0	0		0	371,840
Total Other Federal Revenue from Revenue Tab	4998	302,642	69,198		0	0	0		0	371,840
Difference (must equal 0)		0	0		0	0	0		0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK

## Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:										
ESSER I EXPENDITURES		-----DISBURSEMENTS-----								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000			97,411	170,351	3,432				271,194
SUPPORT SERVICES Total Expenditures	2000			13,813	95,061					108,874
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				69,198					69,198
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			97,411	170,351	3,432				271,194
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			13,813						13,813
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			111,224	170,351	3,432		0		285,007
Expenditure Section B:										
CARES ACT -Nutrition Funding EXPENDITURES		-----DISBURSEMENTS-----								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000				3,640					3,640
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				3,640					3,640

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
CARES, CRRSA, AND ARP SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								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 C:											
ESSER II EXPENDITURES											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000	133,011								133,011	
SUPPORT SERVICES Total Expenditures	2000	1,087								1,087	
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	1,087								1,087	
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	129,375							129,375		
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		129,375		0		0		129,375	
Expenditure Section D:											
GEER I 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	

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
CARES, CRRSA, AND ARP SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								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:											
Other CARES, CRRSA, ARP Federal Stimulus Fund EXPENDITURES		-----DISBURSEMENTS-----									
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
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 F:											
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
FUNCTION											
INSTRUCTION	1000	0	0	97,411	303,362	3,432	0	0		404,205	
SUPPORT SERVICES	2000	0	0	13,813	99,788	0	0	0		113,601	
TOTAL EXPENDITURES										517,806	
Expenditure Section G:											
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
FUNCTION											
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			111,224	299,726	3,432		0		414,382	

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION  
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	5,124,600	1,833		5,126,433						5,126,433
Depreciable Land	222				0					0	0
Buildings	230										
Permanent Buildings	231	70,313,961	428,837		70,742,798		26,948,312	1,800,204		28,748,516	41,994,282
Temporary Buildings	232				0					0	0
Improvements Other than Buildings (Infrastructure)	240	2,377,431			2,377,431		1,990,782	58,842		2,049,624	327,807
Capitalized Equipment	250										
10 Yr Schedule	251	4,955,843	362,850	2,172,846	3,145,847		4,908,696	58,413	2,172,846	2,794,263	351,584
5 Yr Schedule	252	1,151,459			1,151,459	5	956,051	66,943		1,022,994	128,465
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	83,923,294	793,520	2,172,846	82,543,968		34,803,841	1,984,402	2,172,846	34,615,397	47,928,571
Non-Capitalized Equipment	700				23,410	10		2,341			
Allowable Depreciation								1,986,743			

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ESTIMATED OPERATING EXPENSE PER PUPIL/PER CAPITA TUITION CHARGE COMPUTATIONS  
FOR THE YEAR ENDED JUNE 30, 2021

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)				
This schedule is completed for school districts only.				
Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount
OPERATING EXPENSE PER PUPIL				
EXPENDITURES:				
ED	Expenditures 16-24, L116	Total Expenditures	\$	25,111,466
O&M	Expenditures 16-24, L155	Total Expenditures		2,621,361
DS	Expenditures 16-24, L178	Total Expenditures		4,000,138
TR	Expenditures 16-24, L214	Total Expenditures		1,284,118
MR/SS	Expenditures 16-24, L299	Total Expenditures		1,048,667
TORT	Expenditures 16-24, L429	Total Expenditures		2,195,500
Total Expenditures			\$	36,261,250
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	Revenues10-15, 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		146,120
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		263,692
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		9,446
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 Progrms - Private Tuition		0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		1,236,448
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,107,336
ED	Expenditures 16-24, L116, Col G	- Capital Outlay		73,529
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		23,410
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		189,768
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		1,968,985
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		3,716
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		10,634
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		561
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services		142,100
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units		10,055
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125 Pre-K Programs		0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K		0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs		0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs		0
Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition		0
Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition		0
Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition		0
Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition		0
Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition		0
Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition		0
Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition		0
Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition		0
Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0
Tort	Expenditures 16-24, L394, Col K - (G+I)	3000 Community Services		0
Tort	Expenditures 16-24, L421, Col K	4000 Total Payments to Other Govt Units		26,059
Tort	Expenditures 16-24, L429, Col G	- Capital Outlay		0
Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment		0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$	5,211,859
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				31,049,391
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021				3,393.50
Estimated OEPP (Line 97 divided by Line 98)			\$	9,149.67

See Independent Auditor's Reports



O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ESTIMATED OPERATING EXPENSE PER PUPIL/PER CAPITA TUITION CHARGE COMPUTATIONS  
FOR THE YEAR ENDED JUNE 30, 2021

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

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
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)	0
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	0
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	28,395
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	428,784
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	14,250
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)	37,022
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	232,495
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	3,878
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	2,365
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	913,776
ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	5,475
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	7,040
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	1,299,794
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	435,367
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	10,110
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	776,886
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	47,613
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-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (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	60,956
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	53,106
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	52,314
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	371,840
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	1,241,465
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	20
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 6,022,951
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			25,026,440
Total Depreciation Allowance (from page 32, Line 18, Col I)			1,986,743
Total Allowance for PCTC Computation (Line 196 plus Line 197)			27,013,183
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			3,393.50
Total Estimated PCTC (Line 198 divided by Line 199) * \$			7,960.27

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

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

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

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

Illinois State Board of Education  
School Business Services Department

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

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

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

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

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O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
CURRENT YEAR PAYMENT ON CONTRACTS FOR INDIRECT COST RATE COMPUTATION  
FOR THE YEAR ENDED JUNE 30, 2021

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
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Total			2,388,358		2,238,358

See Independent Auditor's Reports



O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ESTIMATED INDIRECT COST RATE DATA  
FOR THE YEAR ENDED JUNE 30, 2021

ESTIMATED INDIRECT COST RATE DATA					
<b>SECTION I</b>					
<b>Financial Data To Assist Indirect Cost Rate Determination</b>					
<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>					
<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>					
<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>					
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>					1,100,098
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).					93,793
Internal Services (1-2570) and (5-2570)					
Staff Services (1-2640) and (5-2640)					
Data Processing Services (1-2660) and (5-2660)					
<b>SECTION II</b>					
<b>Estimated Indirect Cost Rate for Federal Programs</b>					
	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		16,521,568		16,521,568
<b>Support Services:</b>					
Pupil	2100		2,344,928		2,344,928
Instructional Staff	2200		848,288		848,288
General Admin.	2300		2,358,126		2,358,126
School Admin	2400		1,726,479		1,726,479
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	0	0	0	0
Fiscal Services	2520	275,042	0	275,042	0
Oper. & Maint. Plant Services	2540		450,252	450,252	0
Pupil Transportation	2550		3,800,187		3,800,187
Food Services	2560		27,138		27,138
Internal Services	2570	0	0	0	0
<b>Central:</b>					
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
<b>Other:</b>	2900		301		301
<b>Community Services</b>	3000		1,378,548		1,378,548
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>			(2,238,358)		(2,238,358)
<b>Total</b>		275,042	27,217,457	725,294	26,767,205
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	275,042	Total Indirect Costs:	725,294
		Total Direct Costs:	27,217,457	Total Direct Costs:	26,767,205
		<b>= 1.01%</b>		<b>= 2.71%</b>	

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90

**REPORT ON SHARED SERVICES OR OUTSOURCING**


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

Fiscal Year Ending June 30, 2021

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

O'FALLON COMMUNITY

50-082-0900-04

<i>Check box if this schedule is not applicable.....</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 				
<b>Service or Function ( <i>Check all that apply</i> )</b>			<b>Barriers to Implementation</b>	(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, 2021

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

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

School District Name: O'FALLON COMMUNITY CONSOLIDATED SCH  
RCDT Number: 50-082-0900-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	221,642		30,646	252,288	227,964		31,358	259,322
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	1,150		0	1,150	1,800			1,800
4. Direction of Business Support Services	2510	0	0	0	0	2,250			2,250
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		222,792	0	30,646	253,438	232,014	0	31,358	263,372
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									4%

**CERTIFICATION**

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

<u>Signature of Superintendent</u> Dr. Carrie Hruby <u>Contact Name (for questions)</u>	<u>12/15/2021</u> <u>Date</u> <u>618/632-3666</u> <u>Contact Telephone Number</u>
---	--

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

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
ITEMIZATION SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2021

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

Type Below.

1. R10-15 ED FUND A/C 1790 OTHER DISTRICT/SCHOOL ACTIVITY REVENUE - OTHER \$27,180
2. R10-15 ED FUND A/C 1993 OTHER LOCAL FEES - OTHER \$37,022
3. R10-15 ED FUND A/C 1999 OTHER LOCAL REVENUE - OTHER \$602,469
4. R10-15 O&M FUND A/C 1999 OTHER LOCAL REVENUE - OTHER \$43
5. R10-15 TRANSPORTATION FUND A/C 1999 OTHER LOCAL REVENUE - OTHER \$1,969
6. R10-15 ED FUND A/C 3999 OTHER RESTRICTED REVENUE FROM STATE SOURCES - OTHER \$5,475
7. R10-15 ED FUND A/C 4009 OTHER UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM THE FED GOVT - OTHER \$438,502
8. R10-15 ED FUND A/C 4090 OTHER RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM THE FED GOVT - OTHER \$7,040
9. R10-15 ED FUND A/C 4299 FOOD SERVICE - OTHER \$93,793
10. R10-15 ED FUND A/C 4998 OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES - OTHER \$302,642
11. R10-15 O&M FUND A/C 4998 OTHER RESTRICTED REVENUE FROM FEDERAL SOURCES - OTHER \$69,198
12. E16-24 ED FUND A/C 2190 OTHER SUPPORT SERVICES-PUPILS OTHER \$2,986
13. E16-24 ED FUND A/C 2490 OTHER SUPPORT SERVICES-SCHOOL ADMIN-OTHER \$1,150
14. E16-24 ED FUND A/C 2900 OTHER SUPPORT SERVICES-OTHER \$301
15. E16-24 DEBT FUND A/C 5400 DEBT SERVICES-OTHER \$3,332
16. E16-24 IMRF FUND A/C 2190 OTHER SUPPORT SERVICES-PUPILS-OTHER \$41,508
- 17.

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, 2021

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

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

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

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

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	24,665,422	3,404,859	1,761,479	353,685	30,185,445
Direct Expenditures	25,111,466	2,621,361	1,284,118		29,016,945
Difference	(446,044)	783,498	477,361	353,685	<b>1,168,500</b>
Fund Balance - June 30, 2021	889,151	982,310	483,379	1,349,559	<b>3,704,399</b>

**Balanced - no deficit reduction plan is required.**

See Independent Auditor's Reports

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2021**

DISTRICT/JOINT AGREEMENT NAME <b>O'FALLON COMMUNITY CONSOLIDATED S</b>	RCDT NUMBER <b>50-082-0900-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-005060</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>DENNIS ROSE &amp; ASSOCIATES, P.C.</b> <b>1904 STATE STREET</b> <b>ALTON, IL 62002</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>118 E. WASHINGTON STREET</b> <b>O'FALLON</b>  <b>62269</b>		E-MAIL ADDRESS: <a href="mailto:DROSECPA@DRA-CPA.COM">DROSECPA@DRA-CPA.COM</a>	
		NAME OF AUDIT SUPERVISOR <b>DONNA HOGGATT</b>	
		CPA FIRM TELEPHONE NUMBER <b>618-465-4999</b>	FAX NUMBER <b>618-465-5050</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90

50-082-0900-04

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

**GENERAL INFORMATION**

- ☐ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☐ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
  - For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
  - Verify or reconcile on reconciliation worksheet.
- ☐ 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- ☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.
  - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.
  - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
  - Project year runs from October 1 to September 30, so projects will cross fiscal years;
  - This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☐ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
  - The value is determined from the following, **with each item on a separate line**:
    - ☐ \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
    - ☐ \* **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
    - ☐ \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
    - ☐ \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)  
CFDA number: 10.582
- ☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☐ 22. **All** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- ☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
  - Including, but not limited to:
- ☐ 24. Basis of Accounting
- ☐ 25. Name of Entity
- ☐ 26. Type of Financial Statements
- ☐ 27. Subrecipient information (**Mark "N/A" if not applicable**)
  - ☐ \* ARRA funds are listed separately from "regular" Federal awards

**SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

- ☐ 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- ☐ 29. **All** Summary of Auditor Results questions have been answered.
- ☐ 30. All tested programs **and** amounts are listed.
- ☐ 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

**Findings have been filled out completely and correctly (if none, mark "N/A").**

- ☐ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☐ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
  - Should be based on actual amount of interest earned
  - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- ☐ 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
  - Including Finding number, action plan details, projected date of completion, name and title of contact person

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**

**RECONCILIATION OF FEDERAL REVENUES**

**Year Ending June 30, 2021**

**Annual Financial Report to Schedule of Expenditures of Federal Awards**

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	3,843,858
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
ICR Computation 30, Line 11			93,973
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 264	Account 4992		(52,314)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>3,885,517</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

COMMODITIES	\$	(93,973)
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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>3,791,544</b>
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Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	3,791,544

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$</b>	<b>3,791,544</b>
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<b>DIFFERENCE:</b>	<b>\$</b>	<b>-</b>
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See Independent Auditor's Reports



**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2021**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
U.S. DEPARTMENT OF AGRICULTURE											
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION											
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH CARES (M)	10.555	2020-4210		2,382			2,382			2,382	
SCHOOL BREAKFAST PROGRAM CARES (M)	10.553	2020-4220		1,258			1,258			1,258	
SUMMER FOOD SERVICE (M)	10.559	2020-4225	30,939	46,662	30,939		46,662			77,601	
SUMMER FOOD SERVICE (M)	10.559	2021-4225		1,155,699			1,155,699			1,155,699	
TOTAL SUMMER FOOD SERVICE		4225	30,939	1,202,361	30,939		1,202,361			1,233,300	
COMMODITIES (M)	10.555	2021-4299		93,793			93,973			93,973	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			30,939	1,299,794	30,939		1,299,974			1,330,913	
U.S. DEPARTMENT OF EDUCATION											
DIRECT PROGRAMS:											
IMPACT AID SECTION 7003, P.L.874	84.041	2020-4001	305,046	114,942	305,046		114,942			419,988	
IMPACT AID SECTION 7003, P.L.874	84.041	2021-4001		150,197			150,197			150,197	
TOTAL DIRECT PROGRAMS			305,046	265,139	305,046		265,139			570,185	
PASSED THROUGH ILLINOIS STATE BOARD OF EDUCATION:											
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF GRANT	84.425D	2020-4998-ER		178,234			182,783			182,783	277,213
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF GRANT	84.425D	2021-4998-DE		64,231			205,905			205,905	239,885
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF GRANT	84.425D	2021-4998-E2		129,375			134,098			134,098	1,057,592

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2021**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
TITLE I - GRANTS TO LOCAL EDUCATION AGENCIES	84.010A	2020-4300	168,177	176,438	337,735		6,880			344,615	414,957
TITLE I - GRANTS TO LOCAL EDUCATION AGENCIES	84.010A	2021-4300		258,929			304,562		2,523	307,085	415,543
TITLE II - TEACHER QUALITY	84.367A	2020-4932	56,036	20,680	76,716					76,716	94,435
TITLE II - TEACHER QUALITY	84.367A	2021-4932		40,276			57,239		14,345	71,584	87,182
TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT	84.042	2020-4400	8,716		8,716					8,716	37,135
TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT	84.042	2021-4400	305	10,110			39,784			39,784	53,227
SPECIAL EDUCATION - GRANTS TO STATES (IDEA PART B) R & B	84.027A	2020-4625		47,613			47,613			47,613	
IDEA FLOW THROUGH (M)	84.173A	2021-4620-EI		43,682			43,682			43,682	52,145
IDEA PRESCHOOL (M)	84.173A	2020-4600	19,204	5,228	24,432					24,432	25,858
IDEA PRESCHOOL (M)	84.173A	2021-4600		19,963			22,615			22,615	27,454
IDEA FLOW THROUGH (M)	84.027A	2020-4620	697,139	126,685	757,886		65,938			823,824	1,218,778
IDEA FLOW THROUGH (M)	84.027A	2021-4620		606,519			705,285			705,285	1,060,384
TOTAL ILLINOIS STATE BOARD OF EDUCATION			949,577	1,727,963	1,205,485		1,816,384		16,868	3,038,737	5,061,788
TOTAL DEPARTMENT OF EDUCATION			1,254,623	1,993,102	1,510,531		2,081,523		16,868	3,608,922	

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

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

**The accompanying notes are an integral part of this schedule.**

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

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

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

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2021**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Year 7/1/19-6/30/20 (E)	Expenditure/Disbursements <sup>4</sup>		Year 7/1/20-6/30/21 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)		Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										0	
PASSED THROUGH ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES:										0	
SAFB STEM GRANT	12.330	21-07		7,040			5,370			5,370	7,040
MEDICAL ASSISTANCE PROGRAM (MEDICAID TITLE XIX)	93.778	2021-4900		53,106			53,106			53,106	
										0	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				60,146			58,476			58,476	7,040
										0	
DEPARTMENT OF DEFENSE EDUCATION ACTIVITY										0	
COMPETITIVE GRANT	12.557	HE1254	130,347	117,161	130,347		117,161			247,508	
										0	
TOTAL DEPARTMENT OF DEFENSE EDUCATION ACTIVITY			130,347	117,161	130,347		117,161			247,508	
										0	
U.S.DEPARTMENT OF JUSTICE										0	
COPS GRANT	16.710	2019SVWX0092	32,370	321,341	54,974		298,738			353,712	358,745
										0	
TOTAL U.S. DEPARTMENT OF JUSTICE				321,341			298,738			298,738	358,745
										0	
TOTAL FEDERAL PROGRAMS			1,415,909	3,791,544	1,671,817		3,855,872		16,868	5,544,557	365,785

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

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

**The accompanying notes are an integral part of this schedule.**

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2021**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
INFORMATIONAL ONLY:										0	
TOTAL CFDA 10.553				1,258			1,258			1,258	0
TOTAL CFDA 10.555				96,175			96,355			96,355	0
TOTAL CFDA 10.559			30,939	1,202,361	30,939		1,202,361			1,233,300	0
TOTAL CFDA 84.041			305,046	265,139	305,046		265,139			570,185	0
TOTAL CFDA 84.425D				371,840			522,786			522,786	1,574,690
TOTAL CFDA 84.010A			168,177	435,367	337,735		311,442		2,523	651,700	830,500
TOTAL CFDA 84.367A			56,036	60,956	76,716		57,239		14,345	148,300	181,617
TOTAL CFDA 84.042			9,021	10,110	8,716		39,784			48,500	90,362
TOTAL CFDA 84.027A			697,139	780,817	757,886		818,836			1,576,722	2,279,162
TOTAL CFDA 84.173A			19,204	68,873	24,432		66,297			90,729	105,457
TOTAL CFDA 12.330				7,040			5,370			5,370	7,040
TOTAL CFDA 93.778				53,106			53,106			53,106	0
TOTAL CFDA 12.557				117,161			117,161			117,161	0
TOTAL CFDA 16.710				321,341			298,738			298,738	358,745
										0	
TOTAL ALL CFDAS			1,285,562	3,791,544	1,541,470		3,855,872		16,868	5,414,210	5,427,573

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

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

**The accompanying notes are an integral part of this schedule.**

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2021**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/19-6/30/20 (C)	Year 7/1/20-6/30/21 (D)	Year 7/1/19-6/30/20 (E)	Year 7/1/19-6/30/20 Pass through to Subrecipients	Year 7/1/20-6/30/21 (F)	Year 7/1/20-6/30/21 Pass through to Subrecipients			
CLUSTER PROGRAMS:											
10.553, 10.555, 10.559			30,939	1,299,794	30,939		1,299,974			1,330,913	
84.027A, 84.173A			716,343	802,077	782,318		837,520			1,619,838	

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

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

**The accompanying notes are an integral part of this schedule.**

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

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

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

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2021**

**Note 1: Basis of Presentation<sup>5</sup>**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of O'Fallon Community Consolidated School District No. 90 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, O'Fallon Community Consolidated School District No. 90 provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by O'Fallon School District No. 90 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$93,793	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	
		Total Non-Cash <b>\$93,793</b>

**Note 5: Other Information**

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

Property	NO
Auto	NO
General Liability	NO
Workers Compensation	NO

Loans/Loan Guarantees Outstanding at June 30:

NO

District had Federal grants requiring matching expenditures

NO

(Yes/No)

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

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

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

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2021**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: UNMODIFIED  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, 10.559	CHILD NUTRITION	1,299,974
84.027A, 84.173A	IDEA	837,520
	<b>Total Amount Tested as Major</b>	<b>\$2,137,494</b>

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

**\$3,855,872**

% tested as Major

**55.43%**

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

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2021**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

---

1. FINDING NUMBER:<sup>11</sup>

**2021-** \_\_\_\_\_

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement

NONE

---

4. Condition

---

5. Context<sup>12</sup>

---

6. Effect

---

7. Cause

---

8. Recommendation

---

9. Management's response<sup>13</sup>

---

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

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

See Independent Auditor's Reports



O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
50-082-0900-04  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>                      **2021-** \_\_\_\_\_                      2. THIS FINDING IS:                      ☐ New                      ☐ Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                      5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup> \_\_\_\_\_

10. Questioned Costs<sup>16</sup> \_\_\_\_\_

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

15. Management's response<sup>18</sup> \_\_\_\_\_

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

See Independent Auditor's Reports

**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**50-082-0900-04**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2021**

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

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

---

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

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1: BASIS OF PRESENTATION AND ACCOUNTING

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awarded programs of O'Fallon Community Consolidated School District No. 90. The District's reporting entity is defined in Note 1 to the District's financial statements.

Basis of Accounting

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

Relationship to Financial Statements

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

Relationship to Program Financial Reports

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

NOTE 2: OTHER DISCLOSURES

No audit findings to major federal award programs for O'Fallon Community Consolidated School District No. 90 were reported on the Schedule of Findings individual findings sheets for the year ended June 30, 2021.

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

<u>Program</u>	<u>CFDA Number</u>
Child Nutrition	10.553, 10.555, 10.559
I.D.E.A Flow Through, Pre-School	84.027A, 84.173A

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

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

The District does not provide any loans or loan guarantees.

The District received \$93,793 in noncash assistance – Food Commodities.

No Federal Funds were expended for insurance during the year.

The District did not provide funds to any subrecipients.

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

See Independent Auditor's Reports

O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021

No prior year audit findings were reported.

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**O'FALLON COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 90**  
**Illinois Grant Accountability and Transparency**  
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**FOR THE YEAR ENDED JUNE 30, 2021**

<b>Grantee Name</b>	O'Fallon Community Consolidated School District #90
<b>ID Numbers</b>	AUDIT:28299    Grantee:674440    DUNS:047290952    FEIN:376006179
<b>Audit Period</b>	7/1/2020 - 6/30/2021
<b>Submitted</b>	12/16/2021; Patricia M Cavins; Business Manager; pcavins@of90.net; 6186323666
<b>Accepted</b>	
<b>Program Count</b>	18

<b>All Programs Total</b>				
<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Personal Services (Salaries and Wages)	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	175,921.00	0.00	175,921.00
Contractual Services	0.00	29,984.00	0.00	29,984.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	730,090.00	46,068,293.00	46,798,383.00
All Grant Specific Categories	403,816.00	2,919,877.00	0.00	3,323,693.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>403,816.00</b>	<b>3,855,872.00</b>	<b>46,068,293.00</b>	<b>50,327,981.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>403,816.00</b>	<b>3,855,872.00</b>	<b>46,068,293.00</b>	<b>50,327,981.00</b>

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
1st Quarter (Jul.-Sept.) Admin. Expenditures	0.00	29,040.00	0.00	29,040.00
2nd Quarter (Oct.-Dec.) Admin. Expenditures	0.00	24,066.00	0.00	24,066.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>53,106.00</b>	<b>0.00</b>	<b>53,106.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Career and Technical Ed Improvement (CTEI) (586-18-0517) <i>This program was added by the grantee</i>
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	3,878.00	0.00	0.00	3,878.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>3,878.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,878.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Early Childhood Block Grant (586-18-0520)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	185,105.00	0.00	0.00	185,105.00
Prior year project lapse expends in CY	43,261.00	0.00	0.00	43,261.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>228,366.00</b>	<b>0.00</b>	<b>0.00</b>	<b>228,366.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Early Childhood Block Grant (586-18-0868)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	151,960.00	0.00	0.00	151,960.00
Prior year project lapse expends in CY	19,612.00	0.00	0.00	19,612.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>171,572.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171,572.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Fed - Sp Ed - IDEA - Flow Through (586-64-0417)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	705,285.00	0.00	705,285.00
Prior year project lapse expends in CY	0.00	65,938.00	0.00	65,938.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>771,223.00</b>	<b>0.00</b>	<b>771,223.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Fed - Sp Ed - IDEA - Room and Board (586-82-1466) <i>This program was added by the grantee</i>
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Prior year project revenues in CY	0.00	47,613.00	0.00	47,613.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>47,613.00</b>	<b>0.00</b>	<b>47,613.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Fed. - Sp. Ed. - Pre-School Flow Through (586-57-0420)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	22,615.00	0.00	22,615.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>22,615.00</b>	<b>0.00</b>	<b>22,615.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Federal Programs - Emergency Relief (586-62-2402)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	134,098.00	0.00	134,098.00
Prior year project lapse expends in CY	0.00	182,783.00	0.00	182,783.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>316,881.00</b>	<b>0.00</b>	<b>316,881.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Federal Programs - Emergency Relief (586-43-2431)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Federal Programs - Emergency Relief (586-43-2483) <i>This program was added by the grantee</i>
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00    Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Supplies	0.00	175,921.00	0.00	175,921.00
Contractual Services	0.00	29,984.00	0.00	29,984.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>205,905.00</b>	<b>0.00</b>	<b>205,905.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Federal Programs - Substance Abuse & Mental Health Services (586-18-0485)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Food costs and supplies	0.00	2,382.00	0.00	2,382.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>2,382.00</b>	<b>0.00</b>	<b>2,382.00</b>

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Revenues-Grant Projects during the Audit Period	0.00	93,973.00	0.00	93,973.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>93,973.00</b>	<b>0.00</b>	<b>93,973.00</b>

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Food costs and supplies	0.00	1,258.00	0.00	1,258.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>1,258.00</b>	<b>0.00</b>	<b>1,258.00</b>

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Prior year project revenues in CY	0.00	46,662.00	0.00	46,662.00
Revenues-Grant Projects during the Audit Period	0.00	1,155,699.00	0.00	1,155,699.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>1,202,361.00</b>	<b>0.00</b>	<b>1,202,361.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Title I - Low Income (586-62-0414)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	304,562.00	0.00	304,562.00
Prior year project lapse expends in CY	0.00	6,880.00	0.00	6,880.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>311,442.00</b>	<b>0.00</b>	<b>311,442.00</b>

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<b>State Agency</b>	State Board Of Education (586)
<b>Program Name</b>	Title II - Teacher Quality - Improving Teacher Quality State Grants (586-62-0430)
<b>Program Limitations</b>	No
<b>Mandatory Match</b>	No
<b>Indirect Cost Rate</b>	0.00 Base:

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	57,239.00	0.00	57,239.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>57,239.00</b>	<b>0.00</b>	<b>57,239.00</b>

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

<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Expenditure-Grant Projects during the Audit Period	0.00	39,784.00	0.00	39,784.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>39,784.00</b>	<b>0.00</b>	<b>39,784.00</b>

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<b>Program Name</b>	Other grant programs and activities
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Miscellaneous Costs	0.00	730,090.00	0.00	730,090.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>730,090.00</b>	<b>0.00</b>	<b>730,090.00</b>

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<b>Program Name</b>	All other costs not allocated
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<b>Category</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
Miscellaneous Costs	0.00	0.00	46,068,293.00	46,068,293.00
<b>TOTAL DIRECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>46,068,293.00</b>	<b>46,068,293.00</b>

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