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April 1, 2021

Dear School Administrator:

We have prepared and enclosed a "temporary appropriations" form for the fiscal year 2021-2022, reflecting **estimated** amounts for your school. Please remember these are only estimates and that your final appropriations will vary depending on several factors, which are sometimes unavailable until August or September. We understand that both Cares II and CARES III allocations could have significant impacts on General Fund Appropriations. If you plan to spend this money between July 1, 2021 and October 1, 2021, please let us know and we can increase your overall Temporary Appropriations before you submit it to the excise board.

It is no longer necessary to publish the Temporary Appropriations.

The following steps should assist you in the process of getting your Temporary Appropriations approved:

Prior to June 30, 2021

1. Present the form to your board at a school board meeting for their approval.
2. Have your School Board President and Board Clerk sign the form in the designated places approximately halfway down the form.
3. The date of the school board meeting in which the form was approved should be entered in the appropriate space on the form.
4. Present the form to the County Clerk of the county in which your school is located.
5. The County Clerk, as Secretary to the Excise Board, will submit the form at the appropriately scheduled time for consideration and approval of the County Excise Board.

Once approved, warrants may be drawn against these appropriations pending action by the Excise Board upon the Estimate of Needs of your school district for the 2021-2022 fiscal year. When the Estimate of Needs for your school district is finally approved, the temporary appropriation amounts will have to be adjusted for any differences between amounts shown on the temporary appropriations and those shown as appropriations on Exhibit Y of your 2021-22 Estimate of Needs.

If your school district will be the L.E.A. for one or more cooperative programs in the 2021-2021 fiscal year, be sure to verify the temporary appropriations amount shown on this form. If the Cooperative Fund is not listed on this form, or the amount reflected on the form is not a reasonable estimate of your expected cooperative revenues, please call us and we will add or change the form to accommodate your needs.

Cash funds do not have to be included in the temporary appropriations form. Bond funds are also not included on the form. The original sale of the bonds serves as proper authorization of appropriation.

If you have questions, give us a call.

Sincerely,

Kerry John Patten, CPA