\_\_\_\_\_\_\_\_\_\_ SCHOOL DISTRICT NO. \_\_\_\_\_\_\_

TABLE OF CONTENTS

Page

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*

Independent Auditor’s Report on Compliance for Each Major Federal Program and

Report on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Prior Audit Findings

Schedule of Current Audit Findings **(and Questioned Costs)**

Independent Auditor’s Report

*2023 Management’s Discussion and Analysis (MD&A)*

*Basic Financial Statements*

**Government-wide Financial Statements:**

As of June 30, 2023:

Statement of Net Position

For the Year Ended June 30, 2023:

Statement of Activities

**Fund Financial Statements:**

Governmental Funds

As of June 30, 2023:

Balance Sheet

Reconciliation of the Governmental Funds Balance Sheet to the Statement

of Net Position

For the Year Ended June 30, 2023:

Statement of Revenues, Expenditures and Changes in Fund Balances

Reconciliation of the Statement of Revenues, Expenditures and Changes in

Fund Balances to the Statement of Activities

Proprietary Funds

As of June 30, 2023:

Statement of Net Position

For the Year Ended June 30, 2023:

Statement of Revenues, Expenses and Changes in Fund Net Position

Statement of Cash Flows

Fiduciary Funds

As of June 30, 2023:

Statement of Fiduciary Net Position

For the Year Ended June 30, 2023:

Statement of Changes in Fiduciary Net Position

Notes to the Financial Statements

*Required Supplementary Information Other than MD&A:*

For the Year Ended June 30, 2023:

Budgetary Comparison Schedule--Budgetary Basis--General Fund

Budgetary Comparison Schedule--Budgetary Basis--Capital Outlay Fund

Budgetary Comparison Schedule--Budgetary Basis--Special Education Fund

Budgetary Comparison Schedule--Budgetary Basis--\_\_\_\_\_\_\_ Fund

Notes to the Required Supplementary Information – Budgetary Comparison Schedules

OPEB Schedules *(Insert appropriate title of schedule(s))*

Notes to the Required Supplementary Information – OPEB Schedules

Schedule of the School District Pension Contributions

Schedule of the School District’s Proportionate Share of Net Pension Liability (Asset)

Notes to the Required Supplementary Information – Pension Schedules

*Supplementary Information:*

Schedule of Expenditures of Federal Awards