

May 2, 2023

To the Board of Directors of Northern Kentucky Cooperative
for Educational Services, Inc.
Cold Spring, Kentucky

The practice of Northern Kentucky Cooperative for Educational Services, Inc. (NKCES) is to pay 30% of the sick leave balance based on all sick days accumulated (approved) by NKCES and is in line with the proposed policy revision.

Very truly yours,



BARNES, DENNIG & CO., LTD.