

**ALLEN COUNTY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

16. On-Behalf Payments:

During the year ended June 30, 2023, the Kentucky Division of Finance made payments on-behalf of Allen County School District in the amount of \$10,108,126. These payments were paid for fringe benefits and retirement for the District personnel. These payments have been included in both revenue and expenditures on the District's financial statements for the year ended June 30, 2023 as follows:

Health Insurance	\$ 3,560,667
KTRS Employer Match - Pension	5,993,561
KTRS Employer Match - Health	130,326
Health Reimbursement Account	188,300
State Administration Fees	41,364
Life Insurance	5,177
Federal Reimbursement on Health Benefits	(346,317)
Technology	102,797
School Facilities Construction Commission Debt Service	432,251
	<u>\$ 10,108,126</u>
Recorded as follows:	
General Fund	\$ 9,523,163
Food Service Fund	152,712
Debt Service	432,251
	<u>\$ 10,108,126</u>

17. Subsequent Events:

Management has evaluated subsequent events through December 15, 2023, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

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**ALLEN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
From local sources:				
Taxes:				
Property	\$ 4,117,285	\$ 4,399,362	\$ 4,168,298	\$ (231,064)
Motor vehicles	758,089	917,430	986,975	69,545
Other	-	-	97,771	97,771
Earnings on investments	19,500	50,000	297,823	247,823
Other local revenues	45,175	898,211	112,658	(785,553)
Intergovernmental-state	21,562,479	20,798,630	22,756,895	1,958,265
Intergovernmental-direct federal	160,000	160,000	301,949	141,949
Total revenues	<u>26,662,528</u>	<u>27,223,633</u>	<u>28,722,369</u>	<u>1,498,736</u>
Expenditures:				
Instruction	16,316,047	16,139,723	17,589,714	(1,449,991)
Support services:				
Student	1,389,744	1,319,567	1,283,861	35,706
Instructional staff	1,855,133	2,146,504	1,606,814	539,690
District administration	1,484,589	1,064,839	767,008	297,831
School administration	2,110,907	1,840,731	1,943,028	(102,297)
Business	-	699,233	707,294	(8,061)
Plant operations and maintenance	2,697,081	2,626,981	2,683,834	(56,853)
Student transportation	2,165,854	2,461,113	2,008,614	452,499
Facilities acquisition and construction and other	1,098,619	1,108,505	15,725	1,092,780
Community service	9,778	-	12,175	(12,175)
Contingency	2,148,289	1,842,184	-	1,842,184
Total expenditures	<u>31,276,041</u>	<u>31,249,380</u>	<u>28,618,067</u>	<u>2,631,313</u>
Excess (deficit) of revenues over expenditures	<u>(4,613,513)</u>	<u>(4,025,747)</u>	<u>104,302</u>	<u>4,130,049</u>
Other financing sources (uses):				
Transfer from Proprietary Fund	-	-	97,183	97,183
Operating transfers in	472,080	463,004	1,614,794	1,151,790
Operating transfers out	(58,569)	(58,569)	(58,569)	-
Total other financing sources (uses)	<u>413,511</u>	<u>404,435</u>	<u>1,653,408</u>	<u>1,248,973</u>
Excess (deficit) of revenues and other financing sources over expenditures and other financing uses	(4,200,002)	(3,621,312)	1,757,710	5,379,022
Fund balance, July 1, 2022	3,621,759	3,621,759	3,621,759	-
Fund balance, June 30, 2023	<u>\$ (578,243)</u>	<u>\$ 447</u>	<u>\$ 5,379,469</u>	<u>\$ 5,379,022</u>

ALLEN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL –SPECIAL REVENUE FUND
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
From local sources:				
Earnings on investments	\$ -	\$ -	\$ 7,230	\$ 7,230
Other local revenues	38,425	164,381	100,265	(64,116)
Intergovernmental-state	1,333,204	2,228,165	1,902,698	(325,467)
Intergovernmental-federal	15,287,334	4,493,163	7,957,844	3,464,681
Total revenues	<u>16,658,963</u>	<u>6,885,709</u>	<u>9,968,037</u>	<u>3,082,328</u>
Expenditures:				
Instruction	10,856,864	5,935,903	6,232,791	(296,888)
Student	783,946	106,176	481,643	(375,467)
Instructional staff	140,149	142,287	425,461	(283,174)
District administration	126,685	9,454	4,851	4,603
School administration	(916)	500	-	500
Business	-	56,467	55,690	777
Plant operations and maintenance	3,506,831	183,873	825,692	(641,819)
Student transportation	129,972	67	3,588	(3,521)
Other	-	-	44,449	(44,449)
Community service activities	576,232	442,096	497,165	(55,069)
Total expenditures	<u>16,119,763</u>	<u>6,876,823</u>	<u>8,571,330</u>	<u>(1,694,507)</u>
Excess (deficit) of revenues over expenditures	<u>539,200</u>	<u>8,886</u>	<u>1,396,707</u>	<u>1,387,821</u>
Other financing sources (uses):				
Operating transfers in	46,175	58,569	58,569	-
Operating transfers out	(581,401)	(110,066)	(1,455,276)	(1,345,210)
Total other financing sources (uses)	<u>(535,226)</u>	<u>(51,497)</u>	<u>(1,396,707)</u>	<u>(1,345,210)</u>
Excess (deficit) of revenues and other financing sources over expenditures and other financing uses	3,974	(42,611)	-	42,611
Fund balance, July 1, 2022	-	-	-	-
Fund balance, June 30, 2023	<u>\$ 3,974</u>	<u>\$ (42,611)</u>	<u>\$ -</u>	<u>\$ 42,611</u>

**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY – COUNTY EMPLOYEES RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's portion of the net pension liability	0.14837%	0.15610%	0.15870%	0.15710%	0.15690%	0.15630%	0.16100%	0.16100%	0.16060%
District's proportionate share of net pension liability	\$ 10,725,904	\$ 9,954,448	\$ 12,175,994	\$ 11,046,803	\$ 9,554,836	\$ 9,149,949	\$ 7,929,204	\$ 6,906,892	\$ 5,251,000
District's covered-employee payroll	\$ 4,213,301	\$ 4,023,202	\$ 4,063,805	\$ 3,985,557	\$ 3,666,740	\$ 3,403,168	\$ 3,861,699	\$ 4,179,875	\$ 4,761,999
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	254.57%	247.43%	299.62%	277.17%	260.58%	268.87%	205.33%	165.24%	110.27%
Plan fiduciary net position as a percentage of the total pension liability	52.42%	57.33%	47.81%	50.45%	53.54%	53.30%	55.50%	59.97%	66.80%

** Schedule is intended to show information for ten years.
Additional years will be displayed as they become available.

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY – KENTUCKY TEACHERS RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's portion of the net pension liability	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
District's proportionate share of net pension liability	-	-	-	-	-	-	-	-	-
Commonwealth's proportionate share of the net pension liability associated with the District	0.388%	0.386%	0.370%	0.386%	0.384%	0.388%	0.383%	0.375%	0.377%
Commonwealth's proportionate share of the net pension liability associated with the District	<u>\$ 65,689,322</u>	<u>\$ 50,279,956</u>	<u>\$ 52,439,157</u>	<u>\$ 52,698,765</u>	<u>\$ 50,284,540</u>	<u>\$ 104,612,639</u>	<u>\$ 113,044,119</u>	<u>\$ 87,202,663</u>	<u>\$ 77,424,969</u>
Total	<u>\$ 65,689,322</u>	<u>\$ 50,279,956</u>	<u>\$ 52,439,157</u>	<u>\$ 52,698,765</u>	<u>\$ 50,284,540</u>	<u>\$ 104,612,639</u>	<u>\$ 113,044,119</u>	<u>\$ 87,202,663</u>	<u>\$ 77,424,969</u>
District's covered-employee payroll	\$ 14,092,831	\$ 13,068,850	\$ 12,758,727	\$ 12,890,640	\$ 12,700,989	\$ 12,701,338	\$ 12,397,559	\$ 11,813,726	\$ 11,807,847
Commonwealth's proportionate share of the net pension liability as a percentage of the District's covered-employee payroll	466.12%	384.73%	411.01%	408.81%	395.91%	823.63%	911.83%	738.15%	652.25%
Plan fiduciary net position as a percentage of the total pension liability	56.40%	65.59%	58.27%	58.80%	59.30%	39.83%	35.22%	42.49%	45.59%

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT PENSION CONTRIBUTIONS –
COUNTY EMPLOYEES RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 985,986	\$ 873,355	\$ 776,478	\$ 784,314	\$ 646,457	\$ 530,944	\$ 474,742	\$ 479,623	\$ 532,934
Contributions in relation to the contractually required contribution	<u>(985,986)</u>	<u>(873,355)</u>	<u>(776,478)</u>	<u>(784,314)</u>	<u>(646,457)</u>	<u>(530,944)</u>	<u>(474,742)</u>	<u>(479,623)</u>	<u>(532,934)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 4,213,301	\$ 4,125,437	\$ 4,023,202	\$ 4,063,805	\$ 3,985,557	\$ 3,666,740	\$ 3,403,168	\$ 3,861,699	\$ 4,179,875
Contributions as a percentage of covered-employee payroll	23.40%	21.17%	19.30%	19.30%	16.22%	14.48%	13.95%	12.42%	12.75%

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT PENSION CONTRIBUTIONS –
KENTUCKY TEACHERS RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	14,092,831	12,053,393	13,068,850	12,758,727	12,890,640	12,700,989	12,701,338	12,397,559	11,813,726
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY –
COUNTY EMPLOYEES RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
District's portion of the net OPEB liability	0.14835%	0.15610%	0.15870%	0.15700%	0.15690%	0.15630%
District's proportionate share of net OPEB liability	\$ 2,927,648	\$ 2,988,322	\$ 3,832,219	\$ 2,641,157	\$ 2,785,373	\$ 2,110,227
District's covered-employee payroll	\$ 4,213,301	\$ 4,023,202	\$ 4,063,805	\$ 3,985,557	\$ 3,666,740	\$ 3,403,168
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	69.49%	74.28%	94.30%	66.27%	75.96%	62.01%
Plan fiduciary net position as a percentage of the total OPEB liability	60.95%	62.91%	51.67%	60.44%	57.62%	52.40%

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY –
KENTUCKY TEACHERS RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
District's portion of the net OPEB liability						
Medical Insurance	0.27916%	0.20547%	0.19765%	0.20560%	0.19771%	0.20441%
Life Insurance	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
District's proportionate share of net OPEB liability						
Medical Insurance	\$ 6,930,000	\$ 4,409,000	\$ 4,988,000	\$ 6,017,000	\$ 6,860,000	\$ 7,217,000
Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commonwealth's portion of the net OPEB liability associated with the District						
Medical Insurance	0.09171%	0.16686%	0.15833%	0.16603%	0.17039%	0.16697%
Life Insurance	0.36413%	0.36400%	0.34810%	0.36330%	0.35972%	0.36293%
Commonwealth's proportionate share of the net OPEB liability associated with the District						
Medical Insurance	\$ 2,277,000	\$ 3,580,000	\$ 3,996,000	\$ 4,859,000	\$ 5,912,000	\$ 5,895,000
Life Insurance	\$ 113,000	\$ 48,000	\$ 121,000	\$ 113,000	\$ 101,000	\$ 55,000
District's covered-employee payroll	\$ 14,092,831	\$ 13,068,850	\$ 12,758,727	\$ 12,890,640	\$ 12,700,989	\$ 12,701,338
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	49.17%	33.74%	39.09%	46.68%	54.01%	56.82%
Commonwealth's proportionate share of the net OPEB liability as a percentage of the District's covered-employee payroll	16.96%	27.76%	32.27%	38.57%	47.34%	46.85%
Plan fiduciary net position as a percentage of the total OPEB liability	47.80%	51.70%	39.10%	32.58%	25.54%	21.18%

** Schedule is intended to show information for ten years.
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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT OPEB CONTRIBUTIONS –
COUNTY EMPLOYEES RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Contractually required contribution	\$ 142,842	\$ 238,450	\$ 191,699	\$ 193,634	\$ 209,778	\$ 172,500
Contributions in relation to the contractually required contribution	<u>(142,842)</u>	<u>(238,450)</u>	<u>(191,699)</u>	<u>(193,634)</u>	<u>(209,778)</u>	<u>(172,500)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 4,213,301	\$ 4,125,437	\$ 4,023,202	\$ 4,063,805	\$ 3,985,557	\$ 3,666,740
Contributions as a percentage of covered-employee payroll	3.39%	5.78%	4.76%	4.76%	5.26%	4.70%

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT OPEB CONTRIBUTIONS –
KENTUCKY TEACHERS RETIREMENT SYSTEM
For the Years Ended June 30**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Contractually required contribution						
Medical Insurance	\$ 359,541	\$ 348,568	\$ 342,654	\$ 330,948	\$ 343,873	\$ 350,207
Life Insurance	-	-	-	-	-	-
Contributions in relation to the contractually required contribution						
Medical Insurance	(359,541)	(348,568)	(342,654)	(330,948)	(343,873)	(350,207)
Life Insurance	-	-	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 14,092,831	\$ 12,053,393	\$ 13,068,850	\$ 12,758,727	\$ 12,890,640	\$ 12,700,989
Contributions as a percentage of covered- employee payroll	2.55%	2.89%	2.62%	2.59%	2.67%	2.76%

**Schedule is intended to show information for ten years.
Additional years will be displayed as they become available.

SUPPLEMENTARY INFORMATION

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**ALLEN COUNTY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023**

	District Activity Fund	Student Activity Fund	SEEK Capital Outlay Fund	Building Fund	Total Nonmajor Governmental Funds
Assets and resources:					
Cash and cash equivalents	\$ -	\$ 411,650	\$ -	\$ 50,000	\$ 461,650
Accounts Receivable	-	-	-	1,789	1,789
Total Assets and Resources	<u><u>\$ -</u></u>	<u><u>\$ 411,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 51,789</u></u>	<u><u>\$ 463,439</u></u>
Liabilities and fund balance:					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted - Other	-	-	-	51,789	51,789
Restricted - Purchase Obligations	-	411,650	-	-	411,650
Total fund balances	<u>-</u>	<u>411,650</u>	<u>-</u>	<u>51,789</u>	<u>463,439</u>
Total Liabilities and Fund Balances	<u><u>\$ -</u></u>	<u><u>\$ 411,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 51,789</u></u>	<u><u>\$ 463,439</u></u>

ALLEN COUNTY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	District Activity Fund	Student Activity Fund	SEEK Capital Outlay Fund	Building Fund	Total Nonmajor Governmental Funds
Revenues:					
From local sources:					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ 2,139,023	\$ 2,139,023
Other	3,517	625,070	-	-	628,587
Intergovernmental-state	-	-	278,898	1,413,517	1,692,415
Total revenues	<u>3,517</u>	<u>625,070</u>	<u>278,898</u>	<u>3,552,540</u>	<u>4,460,025</u>
Expenditures:					
Instruction	-	657,165	-	-	657,165
Total expenditures	-	657,165	-	-	657,165
Excess (deficit) of revenues over expenditures	<u>3,517</u>	<u>(32,095)</u>	<u>278,898</u>	<u>3,552,540</u>	<u>3,802,860</u>
Other financing sources (uses):					
Operating transfers out	(3,517)	-	(490,748)	(3,950,829)	(4,445,094)
Total other financing sources (uses)	<u>(3,517)</u>	<u>-</u>	<u>(490,748)</u>	<u>(3,950,829)</u>	<u>(4,445,094)</u>
Net Changes in Fund Balances	-	(32,095)	(211,850)	(398,289)	(642,234)
Fund balance, July 1, 2022	-	443,745	211,850	450,078	1,105,673
Fund balance, June 30, 2023	<u>\$ -</u>	<u>\$ 411,650</u>	<u>\$ -</u>	<u>\$ 51,789</u>	<u>\$ 463,439</u>

ALLEN COUNTY SCHOOL DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES – ALLEN COUNTY
HIGH SCHOOL ACTIVITY FUNDS
For the Year Ended June 30, 2023

	Cash Balance June 30, 2022	Receipts	Disbursements	Cash Balance June 30, 2023	Accounts Receivable	Accounts Payable	Fund Balance June 30, 2023
GENERAL FUND	\$ 41,693	\$ 47,460	\$ 31,787	\$ 57,366	\$ -	\$ -	\$ 57,366
BOYS BASKETBALL	2,644	13,042	15,271	415	-	-	415
GIRLS BASKETBALL	-	18,525	18,131	394	-	-	394
FOOTBALL	3,649	25,765	21,314	8,100	-	-	8,100
BASEBALL	445	5,242	5,687	-	-	-	-
ANNUAL	4,215	5,595	-	9,810	-	-	9,810
ACADEMIC TEAM	3	-	-	3	-	-	3
BETA	1,960	16,089	14,646	3,403	-	-	3,403
BLACK HERITAGE	723	20	-	743	-	-	743
CHEERLEADERS	587	-	-	587	-	-	587
CHORUS	666	63	292	437	-	-	437
ENGLISH	216	-	-	216	-	-	216
FACULTY CONCESSION	566	4,570	4,412	724	-	-	724
FFA	11,629	21,247	31,683	1,193	-	-	1,193
FCCLA	799	1,054	1,849	4	-	-	4
FAMILY & CONSUMER SCIENCE	-	294	201	93	-	-	93
LIBRARY	1,572	40	40	1,572	-	-	1,572
PEP CLUB	2,774	1,155	1,400	2,529	-	-	2,529
PROM	13,446	7,055	8,387	12,114	-	-	12,114
SCIENCE	1,266	-	45	1,221	-	-	1,221
SENIORS	20	-	-	20	-	-	20
SPANISH CLUB	154	1,356	1,230	280	-	-	280
SPANISH	37	-	-	37	-	-	37
STUDENT COUNCIL	2,251	-	2,251	-	-	-	-
TRACK	66	-	-	66	-	-	66
DRIVERS EDUCATION	148	-	-	148	-	-	148
CROSS COUNTRY	43	60	80	23	-	-	23
FCA	2,505	1,726	2,095	2,136	-	-	2,136
SOFTBALL	509	4,374	3,855	1,028	-	-	1,028
TENNIS	2,131	1,210	1,183	2,158	-	-	2,158
LITERARY CLUB	2,538	165	1,318	1,385	-	-	1,385
STUDENT CONCESSIONS	7,883	5,114	4,788	8,209	-	-	8,209
ART CLUB	17	3,884	2,933	968	-	-	968
PATRIOT PRIDE	1,876	-	250	1,626	-	-	1,626
VOLLEYBALL	504	6,045	6,549	-	-	-	-
ATHLETIC DIRECTOR	1,882	38	83	1,837	-	-	1,837
GUIDANCE	1,253	4,726	4,521	1,458	-	-	1,458
HISTORY CLUB	765	150	-	915	-	-	915
ASSOCIATE ATHLETICS	26	4,302	3,193	1,135	-	-	1,135
DRAMA	7,303	700	571	7,432	-	-	7,432
SCIENCE OLYMPIAD	37	-	-	37	-	-	37
FACULTY FLOWER FUND	595	52	175	472	-	-	472
SWIM	1,190	5,446	6,636	-	-	-	-
ROTC	1,114	7,104	6,907	1,311	-	-	1,311
FISHING TEAM	18	-	-	18	-	-	18
GREENHOUSE/FLORAL	14,071	12,225	12,238	14,058	-	-	14,058
AG. SHOP	7,045	3,812	4,944	5,913	-	-	5,913
MUSICAL/PERFORMING ARTS	12,071	9,955	5,153	16,873	-	-	16,873
SOCCER	-	4,615	4,615	-	-	-	-
ART DEPARTMENT	54	240	217	77	-	-	77
BOYS GOLF	1,428	2,690	4,118	-	-	-	-
GIRLS GOLF	87	600	-	687	-	-	687
ARCHERY CLUB	76	51	-	127	-	-	127
ASIAN CULTURE CLUB	13	511	132	392	-	-	392
ENVIRONMENTAL CLUB	1,596	2,666	1,118	3,144	-	-	3,144
TABLETOP GAMING SOCIETY	109	-	109	-	-	-	-
ACHS CLASS NIGHT	-	2,771	2,771	-	-	-	-
21ST CCLC	416	801	545	672	-	-	672
AUTO MECHANICS	-	11,336	4,993	6,343	-	-	6,343
DECA	-	35,256	33,955	1,301	-	-	1,301
DRAFTING	-	2,086	1,000	1,086	-	-	1,086
FBLA	-	9,176	7,804	1,372	-	-	1,372
HOSA	-	1,854	901	953	-	-	953
INDUSTRIAL MAINTENANCE	-	2,121	1,856	265	-	-	265
PATRIOT PRINTING PRESS	-	3,595	48	3,547	-	-	3,547
SKILLS USA	-	5,357	3,906	1,451	-	-	1,451
WELDING	-	3,882	1,383	2,499	-	-	2,499
PATRIOT DESIGNS	-	209	-	209	-	-	209
SWEEP LOST/DAMAGED TEXTBOOKS	-	284	284	-	-	-	-
STUDENT GOVERNMENT ASSOC.	-	11,527	8,780	2,747	-	-	2,747
DAF ATHLETICS - SWEEP	-	3,193	3,193	-	-	-	-
DAF LIBRARY - SWEEP	-	40	40	-	-	-	-
MOCK TRIAL TEAM	-	853	300	553	-	-	553
	<u>\$ 160,684</u>	<u>\$ 345,374</u>	<u>\$ 308,166</u>	<u>\$ 197,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,892</u>

(1) Included in receipts and disbursements are Inter-fund transfers in the amount of \$41,063

ALLEN COUNTY SCHOOL DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES – ALL SCHOOLS ACTIVITY FUNDS
For the Year Ended June 30, 2023

	<u>Cash Balance June 30, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2023</u>	<u>Accounts Receivable</u>	<u>Accounts Payable</u>	<u>Fund Balance June 30, 2023</u>
JAMES E BAZZELL MIDDLE SCHOOL	\$ 130,780	\$ 84,605	\$ 85,656	\$ 129,729	\$ -	\$ -	\$ 129,729
ALLEN COUNTY CAREER & TECHNICAL CENTER	35,677	-	35,677	-	-	-	-
ALLEN COUNTY INTERMEDIATE CENTER	33,176	67,391	68,185	32,382	-	-	32,382
ALLEN COUNTY PRIMARY CENTER	48,827	27,570	24,750	51,647	-	-	51,647
ALLEN COUNTY HIGH SCHOOL	160,684	345,374	308,166	197,892	-	-	197,892
ALLEN COUNTY FAMILY RESOURCE CENTER	34,601	55,907	90,508	-	-	-	-
Transfers	-	44,223	44,223	-	-	-	-
TOTAL	<u>\$ 443,745</u>	<u>\$ 625,070</u>	<u>\$ 657,165</u>	<u>\$ 411,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,650</u>

(1)
Included in receipts and disbursements are Inter-fund transfers in the amount of \$44,223

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to subrecipients	Federal Expenditures
<u>U.S. Department of Agriculture:</u>				
Passed-through State Department of Education:				
Child Nutrition Cluster				
School Breakfast Program	10.553	7760005-22	\$ -	\$ 156,383
School Breakfast Program	10.553	7760005-23	-	586,274
National School Lunch Program	10.555	7750002-22	-	345,921
National School Lunch Program	10.555	7750002-23	-	1,281,835
National School Lunch Program	10.555	9980000-22	-	74,035
National School Lunch Program	10.555	9980000-23	-	35,040
Summer Food Program	10.559	7690024-23	-	5,172
Summer Food Program	10.559	7740023-23	-	49,963
Total Child Nutrition Cluster			-	2,534,623
Passed-through State Department of Agriculture:				
Commodity Loans and Loan Deficiency Payment	10.051		-	198,262
Child and Adult Care	10.558	7790021-22	-	16,305
Child and Adult Care	10.558	7790021-23	-	51,129
Child and Adult Care	10.558	7800016-22	-	1,214
Child and Adult Care	10.558	7800016-23	-	3,806
State administrative expense	10.560	7700001-22	-	2,312
State administrative expense (P-EBT)	10.649	9990000-22	-	3,135
Total Other Programs			-	276,163
Total Department of Agriculture			\$ -	\$ 2,810,786
<u>United States Department of Justice</u>				
Public Safety and Community Policing	16.710	COPS Grant	\$ -	\$ 452,083
Total United States Department of Justice			\$ -	\$ 452,083
<u>U.S. Department of Education:</u>				
Passed-through State Department of Education:				
Special Education Cluster (IDEA)-Cluster				
Special Education	84.027	3810002-21	\$ -	\$ 410,875
Special Education	84.027	3810002-22	-	351,151
Special Education	84.027	4910002-21	-	98,084
Special Education Preschool	84.173	4900002-21	-	12,965
Special Education Preschool	84.173	3800002-22	-	26,081
Total Special Education Cluster			-	899,156
Title I	84.010	3100002-20	-	3,263
Title I	84.010	3100002-21	-	290,748
Title I	84.010	3100002-22	-	767,555
Career and Technical Education	84.048	3710002-21	-	4,462
Career and Technical Education	84.048	3710002-22	-	55,186
School Safety	84.184M		-	50,113
Innovative Approaches to Literacy	84.215G		-	269,559
Twenty-First Century	84.287	3400002-20	-	34,398
Twenty-First Century	84.287	3400002-21	-	99,988
Rural Education	84.358	3140002-21	-	20,983
Rural Education	84.358	3140002-22	-	65,512
Supporting Effective Instruction	84.367	3230002-21	-	3,050
Supporting Effective Instruction	84.367	3230002-22	-	164,849
State Assessments	84.368	5980001-22	-	164
Student Support and Academic	84.424	3420002-20	-	2,760
Student Support and Academic	84.424	3420002-21	-	39,727
Student Support and Academic	84.424	3420002-22	-	28,631
Total Other Programs			-	1,900,948
Total Department of Education			\$ -	\$ 2,800,104

See accompanying notes to schedule of expenditures of federal awards.

**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-CONCLUDED
For the Year Ended June 30, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed Through to subrecipients</u>	<u>Federal Expenditures</u>
<u>Education Stabilization Fund</u>				
Education Stabilization Fund	84.425D	4000002-20	-	113,417
Education Stabilization Fund	84.425	4300005-21	-	4,001
Education Stabilization Fund	84.425		-	9,625
Education Stabilization Fund	84.425U	4300002-21	-	1,323,105
Education Stabilization Fund	84.425U	4300003-21	-	66,263
Education Stabilization Fund	84.425W	4980002-21	-	8,122
Education Stabilization Fund	84.425D	4200002-21	-	1,759,641
Education Stabilization Fund	84.425C		-	129,382
Education Stabilization Fund	84.425	4200003-21	-	54,557
Total CARES ACT ESSER & GEERS			<u>\$ -</u>	<u>\$ 3,468,113</u>
<u>Department of Health and Human Services</u>				
Adolescent Health	93.079	2100001-22	\$ -	\$ 400
Adolescent Health	93.079	2100001-21	-	300
Total Department of Health and Human Services			<u>\$ -</u>	<u>\$ 700</u>
Total Federal Assistance			<u>\$ -</u>	<u>\$ 9,531,786</u>

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**ALLEN COUNTY SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

1. Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Allen County School District under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Allen County School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Allen County School District.

2. Summary of Significant Accounting Policies:

Expenditures reported on the schedule are reported on the accrual basis of accounting for proprietary funds and the modified accrual basis of accounting for governmental funds. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Food Distribution:

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received.

4. Indirect Cost Rate:

The District has elected to use indirect cost rates as defined by the grantor in the following programs:

- Child Nutrition Cluster
- Education Stabilization Fund

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

5. Subrecipients:

Of the federal expenditures presented in the schedule, Allen County School District did not provide federal awards to any subrecipients.

**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

I. SUMMARY OF AUDITORS RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified:

Internal Control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported
- Noncompliance material to financial Statements noted? X Yes _____ No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unmodified

Internal Control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of Major Programs:

U.S. Department of Education

Passed Through Kentucky Department of Education:

Child Nutrition Cluster	
National School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program	10.559
Special Education Cluster	
Special Education	84.027
Special Education Preschool	84.173
CARES ACT ESSER & GEERS	84.425A
CARES ACT ESSER & GEERS	84.425D
CARES ACT ESSER & GEERS	84.425U
CARES ACT ESSER & GEERS	84.425W
CARES ACT ESSER & GEERS	84.425C
CARES ACT ESSER & GEERS	84.425

Dollar threshold used to distinguish Between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023**

II. FINANCIAL STATEMENTS FINDINGS

Current Year Findings

2023-001 Noncompliance with Regulations - Insurance Coverage

Criteria: The Kentucky Department of Education sets forth requirements for the board of education to procure insurance coverage for all buildings and their contents for an amount equal to 100 percent of the replacement cost as shown on the schedule of values certified by the Kentucky Department of Education or as determined through a certified replacement cost appraisal.

Condition: The District did not have adequate insurance coverage to comply with the requirements set forth by the Kentucky Department of Education.

Cause: The District was unaware of proper insurance coverage requirements as prescribed by KDE.

Effect: The District was not in compliance with the insurance coverage requirements set forth by the Kentucky Department of Education.

Recommendation: We recommend that the District familiarize themselves with the insurance coverage requirements and contact their insurance provider to amend the policy to comply with replacement costs shown on the schedule of values certified by KDE.

Response: The District recognizes that there has been insufficient coverage in the past. At the end of the fiscal year under audit, the District advertised for bids and selected a new insurance provider and is in compliance with insurance coverage requirements beginning with fiscal year 2023-2024.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Current Year Findings

A. None Reported.

**ALLEN COUNTY SCHOOL DISTRICT
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2023**

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

II. FINANCIAL STATEMENTS FINDINGS

Prior Year Findings

A. None Reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Prior Year Findings

A. None Reported.

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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*

Members of the Board of Education
Allen County School District
Scottsville, Kentucky

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; and the audit requirements prescribed by the Kentucky State Committee for School District Audits in the *Kentucky Public School Districts' Audit Contract and Requirements*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Allen County School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Allen County School District's basic financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Allen County School District'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 Allen County School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Allen County School District'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Allen County School District'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 determination of financial statement amounts. 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*. In addition, the results of our tests disclosed noncompliance of a specific state statute or regulation identified in the Independent Auditor's Contract, 2023-001.

We noted other matters that we reported to management of Allen County School District in a separate letter dated December 15, 2023.

Allen County Board of Education's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Allen County School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Allen County School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Campbell, Myers & Rutledge, PLLC

Glasgow, Kentucky
December 15, 2023

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

Members of the Board of Education
Allen County School District
Scottsville, Kentucky

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Allen County School District'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 Allen County School District's major federal programs for the year ended June 30, 2023. Allen County School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Allen County School District, 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, 2023.

Basis for Opinion on Each Major Federal Program

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; 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); and the requirements prescribed by the Kentucky State Committee for School District Audits in the *Kentucky Public School Districts' Audit Contract and Requirements*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Allen County School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Allen County School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Allen County School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Allen County School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Allen County School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Allen County School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Allen County School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Allen County School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Campbell, Myers & Rutledge, PLLC

Glasgow, Kentucky
December 15, 2023

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