



FLOYD COUNTY BOARD OF EDUCATION
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Keith Smallwood, Member - District 4
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Date: July 2, 2024

Consent Item: Receive FY 2024 Pre-Audit Annual Financial Report

Applicable Statute or Regulation: KRS 160.290 BOE Policy 01.11

Background and Major Policy Implications: The pre-audit AFR is the financial report before adjustments for accounts payables (prior year billings) and accounts receivable (prior year receipts) are complete and any adjustments that may be necessary per the audit. Audit adjustments include accounting for and booking amounts in the worker's compensation self-insurance reserve, sick leave payable reserve, and others as the auditor deems necessary. This report is only submitted for review and does not require any board action.

Contact Person (s): Tiffany Warrix Campbell, Director of Finance



DIRECTOR



SUPERINTENDENT