



Single Audit Report in Accordance with the  
Uniform Guidance

for

**Jefferson County Board of Education**

Year Ended June 30, 2022

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**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***

**Report of Independent Auditors**

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Louisville, Kentucky

We have audited, in accordance with the 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, and the *Kentucky Public School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Board of Education of Jefferson County, Kentucky (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2022. Our report includes a reference to other auditors who audited the financial statements of the Jefferson County Public Education Foundation (the Foundation), as described in our report on the District's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. 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.

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Report of Independent Auditors on Internal Control over Financial Reporting and on Compliance,  
continued

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 financial statements. 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*.

### **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.

*Dean Dotson Allen Ford, PLLC*

Louisville, Kentucky  
November 15, 2022

**Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

**Report of Independent Auditors**

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Louisville, Kentucky

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Board of Education of Jefferson County, Kentucky's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2022.

***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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). 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 the 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 the 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 the District's federal programs.

***Auditor's Responsibility 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 the 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 GAAS, *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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the 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 the 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 the 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 a 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 a 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 were not 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.

## **Report on Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 15, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Report of Independent Auditors Required by the Uniform Guidance, continued

other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Dean Dotson Allen Ford, PLLC*

Louisville, Kentucky  
November 15, 2022



**Schedule of Expenditures of Federal Awards**

**Board of Education of Jefferson County, Kentucky**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Pass-through:</b>				
<i>Kentucky Department of Education</i>				
<b>Child Nutrition Cluster</b>				
National School Lunch Program	10.555	7750002	\$ -	\$ 47,232,980
Equipment Assistance Grant	10.579	7840027	-	25,000
<b>Total Child Nutrition Cluster</b>			-	<b>47,257,980</b>
Agriculture Education Challenge Program	10.226		-	2,820
Child and Adult Care Food Program	10.558	7790021 & 7800016	-	7,901,910
Summer Food Service Program for Children	10.559	7690024 & 7740023	-	1,894,041
Fresh Fruit and Vegetable Program	10.582	7720012	-	690,050
Fresh Fruit and Vegetable Program	10.582	7720012	-	68,886
<b>Total U.S. Department of Agriculture</b>			-	<b>57,815,687</b>
<b>U.S. Department of Defense</b>				
<b>Direct Programs:</b>				
Department of Defense - Air Force	12.000		-	65,186
Department of Defense - Army	12.000		-	250,644
Department of Defense - Marines	12.000		-	140,283
Department of Defense - Navy	12.000		-	152,803
<b>Total U.S. Department of Defense</b>			-	<b>608,916</b>
<b>U.S. Department of Justice</b>				
<b>Pass-through:</b>				
<i>COPS</i>				
School Violence Prevention Program	16.710	2020SVWX0121	-	159,528
<b>Total U.S. Department of Justice</b>			-	<b>159,528</b>

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Labor</b>				
<b>Pass-through:</b>				
<i>Kentucky Department of Education</i>				
WIOA Dislocated Worker Formula	17.278	9100001-89	-	7,681
<b>Total U.S. Department of Labor</b>			-	<b>7,681</b>
<b>U.S. Department of Education</b>				
<b>Pass-through:</b>				
<i>Prichard Committee</i>				
Adult Education - Basic Grants to States	84.002	2100003377-1	-	349,674
Adult Education - Basic Grants to States	84.002	2100003400-1	-	268,619
Adult Education - Basic Grants to States	84.002	2100003377-1	-	563,851
Adult Education - Basic Grants to States	84.002	2100003377-1	-	62,580
<i>Kentucky Department of Education</i>				
Title 1 Grants to Local Education Agencies	84.010	2100002081-1	-	123,705
Title 1 Grants to Local Education Agencies	84.010	2100002089-1	-	130,836
Title 1 Grants to Local Education Agencies	84.010	2100002094-1	-	125,189
Title 1 Grants to Local Education Agencies	84.010	2100002039-1	-	141,008
Title 1 Grants to Local Education Agencies	84.010	2100002092-1	-	124,741
Title 1 Grants to Local Education Agencies	84.010	2100002062-2	-	16,810
Title 1 Grants to Local Education Agencies	84.010	2100002076-1	-	135,845
Title 1 Grants to Local Education Agencies	84.010	2100002029-1	-	136,123
Title 1 Grants to Local Education Agencies	84.010	2100002093-1	-	129,641
Title 1 Grants to Local Education Agencies	84.010	2100002042-1	-	134,191
Title 1 Grants to Local Education Agencies	84.010	2100002091-2	-	135,772
Title 1 Grants to Local Education Agencies	84.010	2100002085-1	-	124,660
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	73,557
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	1,385,243
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	5,000
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	13,443
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	287,874

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	13,292
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	533
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	5,001,065
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	3,450,489
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	414,883
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	75,247
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	23,438,162
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	3,689,924
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	127,116
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	719,302
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	7,299
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	30,763
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	36,774
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	386,923
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	1,618,197
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	1,718,514
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	193,887
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	1,641,384
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	3,637
Title 1 Grants to Local Education Agencies	84.010	3100202-20	-	621,974
Title 1 State Agency Program for Neglected and Delinquent Children and Youth	84.013	S013A210017	-	25,000
Career and Technical Education - Basic Grants to States	84.048	3710002-18	-	309,400
Career and Technical Education - Basic Grants to States	84.048	3710002-22	-	1,546,295
Education for Homeless Children and Youth	84.196	3990002-21	-	48,835
Education for Homeless Children and Youth	84.196	3990002-22	-	75,635
21st Century Community Learning Centers	84.287	1900000597-1	-	255
21st Century Community Learning Centers	84.287	1900000597-1	-	284,083
21st Century Community Learning Centers	84.287	1900000597-1	-	375,651
21st Century Community Learning Centers	84.287	1900000597-1	-	22,130
21st Century Community Learning Centers	84.287	1900000597-1	-	66,867
English Language Acquisitions State Grants	84.287	1900000597-1	-	10,014
English Language Acquisitions State Grants	84.365	33000002-21	-	871,538

**Board of Education of Jefferson County, Kentucky**  
 Schedule of Expenditures of Federal Awards, continued  
 For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
English Language Acquisitions State Grants	84.365	33000002-21	-	216,999
Supporting Effective Instruction State Grant	84.367A	3230002-18	-	15,410
Supporting Effective Instruction State Grant	84.367A	3230002-18	-	43,307
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	358,109
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	4,127
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	542,017
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	734,939
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	50,915
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	179,952
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	2,492
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	(857)
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	18,570
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	77,186
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	18,000
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	2,100
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	1,478,491
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	281,250
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	3,516
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	112,360
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	18,650
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	17,354
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	21,321
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	24,330
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	56,534
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	21,334
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	238,310
School Improvement Grants	84.377A	3100302-14	-	(3,330)
School Improvement Grants	84.377A	3100302-15	-	66,575
School Improvement Grants	84.377A	3100302-16	-	321,831
<b>Special Education Cluster (IDEA)</b>				
Special Education - Grants to States	84.027	3810002-20	-	230,163
Special Education - Grants to States	84.027	3810002-20	-	673,683
Special Education - Grants to States	84.027	2100002327-1	-	124,963

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Special Education - Grants to States	84.027	2200000886-1	-	84,640
Special Education - Grants to States	84.027A	3710002-18	-	568,754
Special Education - Grants to States	84.027A	3810002-20	-	8,419,910
Special Education - Grants to States	84.027A	3810002-20	-	89,963
Special Education - Grants to States	84.027A	3810002-20	-	2,740,363
Special Education - Grants to States	84.027A	3810002-20	-	206,966
Special Education - Grants to States	84.027A	3810002-20	-	8,551,762
Special Education - Grants to States	84.027A	3810002-20	-	200,890
Special Education - Grants to States	84.027A	3810002-20	-	536,320
Special Education - Grants to States	84.027A	3810002-20	-	247,892
Special Education - Grants to States	84.027A	3810002-20	-	137,616
Special Education - Grants to States	84.027A	3810002-20	-	265,480
Special Education - Preschool Grants	84.173A	38000002-20	-	120,960
Special Education - Preschool Grants	84.173A	38000002-20	-	615,566
Special Education - Preschool Grants	84.173A	38000002-20	-	23,580
<b>Total Special Education Cluster</b>			-	<b>23,839,471</b>
<i>Kentucky Cabinet of Workforce Development</i>				
Rehabilitation Service - Vocational Rehabilitation				
Grants to States	84.126A	2000003758	-	505
<i>Special Olympics Kentucky</i>				
Special Education - Olympic Education Programs	84.380	N/A	-	3,261
<i>University of Kentucky</i>				
Student Support and Academic Enrichment Program	84.424	3420002-19	-	16,857
Student Support and Academic Enrichment Program	84.424A	3420002-18	-	1,751
Student Support and Academic Enrichment Program	84.424A	3420002-18	-	631
Student Support and Academic Enrichment Program	84.424A	3420002-18	-	15,919
<i>Office of Elementary &amp; Secondary Education</i>				
COVID-19 Education Stabilization Fund/ESSER Funds	84.425C	S425C2000008	-	267,276

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
COVID-19 Education Stabilization Fund/ESSER Funds	84.425C	S425C2000008	-	1,271,448
COVID-19 Education Stabilization Fund/ESSER Funds	84.425C	S425C2000008	-	17,507
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	S425C2000008	-	25,505,380
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	S425C2000008	-	162,771,455
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	S425C2000008	-	19,524,807
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002989-1	-	84,946
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002983-1	-	129,732
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002984-1	-	127,304
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002991-1	-	141,499
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002987-1	-	136,426
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002982-1	-	125,062
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002985-1	-	126,940
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002986-1	-	127,302
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002988-1	-	73,663
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002990-1	-	140,788
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002992-1	-	136,379
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002992-1	-	137,891
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	62,889,702
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002989-1	-	57,206
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	21000002989-1	-	39,804
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	90,678
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	4,607,589
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	1,389,300
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	55,565
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	30,179
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	177,277
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	CARE-20	-	16,006
COVID-19 Education Stabilization Fund/ESSER Funds	84.425U	4000003	-	71,715
COVID-19 Education Stabilization Fund/ESSER Funds	84.425U	2200001008-1	-	101,704
COVID-19 Education Stabilization Fund/ESSER Funds	84.425D	2200001008-1	-	65,244
<b>Total U.S. Department of Education</b>			-	<b>360,531,391</b>

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
<b>Direct Programs:</b>				
COVID-19 - Childcare Development Fund CARES	93.575		-	9,400
<b>Pass-through:</b>				
<i>Louisville Metro/Kentuckiana</i> TANF Assistance 22	93.558	600-300-22	-	273
<i>Catholic Charities of Louisville</i> Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	254-107020-2022	-	60,465
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	254-107020-2022	-	88,639
<i>Commonwealth of Kentucky</i> CDC SCHOOL HEALTH PROFILES 22-23	93.079	N/A	-	1,088
CDC SCHOOL HEALTH PROFILES 20	93.079	N/A	-	3,318
<b>Total U.S. Department of Health and Human Services</b>			-	<b>163,183</b>
<b>Corporation for National and Community Service</b>				
<b>Direct Programs:</b>				
AmeriCorps	94.006	1900001735-1	-	33,432
AmeriCorps	94.006	1900001735-1	-	286,880
<b>Total Corporation for National and Community Service</b>				<b>320,312</b>
<b>Total Federal Expenditures</b>			<b>\$ -</b>	<b>\$ 419,606,698</b>



## **Board of Education of Jefferson County, Kentucky**

### Notes to the Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Board of Education of Jefferson County, Kentucky (the District) under programs of the federal government for the year ended June 30, 2022. 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 the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

#### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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. Indirect Costs Rate**

The District has not elected to use the 10% de minimus indirect costs rates as allowed under the Uniform Guidance.

#### **4. Kentucky Educational Cooperatives**

The Educational Cooperatives are reported in the Schedule as Federal CFDA Number 84.027 and 84.027A, Pass-through Entity Identifying Numbers 2100002327-1, 2200000886-1, 3810002-20, 3710002-18, and 38000002-20.

**Board of Education of Jefferson County, Kentucky**

Schedule of Findings and Questioned Costs

Year ended June 30, 2022

**I. SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

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

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
84.425	COVID-19 Education Stabilization Fund/ESSER Funds
84.002	Adult Education - Basic Grants to States

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?  Yes  No

**Board of Education of Jefferson County, Kentucky**

Schedule of Findings and Questioned Costs, continued

Year ended June 30, 2022

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None reported.

**Board of Education of Jefferson County, Kentucky**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2022

None reported.