

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

**Single Audit Report in Accordance with the Uniform Guidance**

**June 30, 2025**



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

**Single Audit Report in Accordance with the Uniform Guidance**

**June 30, 2025**

|   |    |
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| Independent Auditors' Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial<br>Statements Performed In Accordance with <i>Government Auditing Standards</i> ..... | 1  |
| Independent Auditors' Report on Compliance For Each Major Program; Report<br>on Internal Control Over Compliance; and Report on Schedule of Expenditures of<br>Federal Awards Required by the Uniform Guidance .....                  | 3  |
| Schedule of Expenditures of Federal Awards .....  | 6  |
| Notes to Schedule of Expenditures of Federal Awards .....   | 11 |
| Schedule of Findings and Questioned Costs .....   | 12 |
| Schedule of Prior Audit Findings .....  | 14 |

**Independent Auditors' 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 Auditors' 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  
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, 2025, 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 13, 2025. 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 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 District'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.

### **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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**L B M C, P C**

Louisville, Kentucky  
November 13, 2025

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



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

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 Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2025. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

**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 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 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 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 Required by the Uniform Guidance**

We have audited 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 District as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise the District's basic financial statements. We issued our report thereon dated November 13, 2025, which contained unmodified opinions on these financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. 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 related directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and 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 financial statements as a whole.

**L B M C, P C**

Louisville, Kentucky  
January 15, 2026

**Schedule of Expenditures of Federal Awards**

Board of Education of Jefferson County, Kentucky

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

| Federal Grantor/Pass-Through<br>Grantor Program or Cluster Title | Federal<br>Assistance<br>Listing<br>Number | Direct/<br>Pass-through<br>Grantor's Number | Federal<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|--|--|---|-------------------------|---------------------------------------|
| <b>U.S. Department of Agriculture:</b>                           |  |   |                         |                                       |
| Passed through Kentucky Department of Education:                 |  |   |                         |                                       |
| Child Nutrition Cluster  |  |   |                         |                                       |
| School Breakfast Program   | 10.553                                     | 7760005                                     | \$ 16,933,685           |                                       |
| National School Lunch Program                                    | 10.555                                     | 7750002                                     | 49,086,857              |                                       |
| Summer Food Service Program for Children                         | 10.559                                     | 7690024 & 7740023                           | 1,469,284               |                                       |
| Subtotal - Child Nutrition Cluster Total                         |  |   | <u>67,489,826</u>       |                                       |
| Passed through Kentucky Department of Agriculture:               |  |   |                         |                                       |
| State Administrative   | 10.560                                     | 7700001                                     | 23,331                  |                                       |
| Local Food for Schools Cooperative Agreement Program             | 10.185                                     | PON3 035 2300000118                         | (182)                   |                                       |
| Passed through Kentucky Department of Education:                 |  |   |                         |                                       |
| Child and Adult Care Food Program                                | 10.558                                     | 7790021 & 7800016                           | 1,415,879               |                                       |
| Child Nutrition Discretionary Grants Limited Availability        | 10.579                                     | N/A   | <u>177,999</u>          |                                       |
| <b>Total U.S. Department of Agriculture</b>                      |  |   | <b>69,106,853</b>       |                                       |
| <b>U.S. Department of Defense</b>                                |  |   |                         |                                       |
| Direct Programs:   |  |   |                         |                                       |
| JROTC Operational Reimbursements                                 | 12.000                                     | N/A   | 17,251                  |                                       |
| Department of Defense - Army                                     | 12.000                                     | N/A   | 264,302                 |                                       |
| Department of Defense - Marines                                  | 12.000                                     | N/A   | 128,713                 |                                       |
| Department of Defense - Navy                                     | 12.000                                     | N/A   | <u>189,557</u>          |                                       |
| <b>Total U.S. Department of Defense</b>                          |  |   | <b>599,823</b>          |                                       |
| <b>U.S. Department of Justice:</b>                               |  |   |                         |                                       |
| Direct Program:  |  |   |                         |                                       |
| Public Safety Partnership and Community Policing Grants          | 16.710                                     | 2020SVWX0121                                | <u>98,034</u>           |                                       |
| <b>Total U.S. Department of Justice</b>                          |  |   | <b>98,034</b>           |                                       |
| <b>U.S. Department of Education:</b>                             |  |   |                         |                                       |
| Passed through Kentucky Office of Adult Education:               |  |   |                         |                                       |
| Adult Education - Basic Grants to States                         | 84.002                                     | PON2 531 2300002905                         | (372)                   |                                       |
| Adult Education - Basic Grants to States                         | 84.002                                     | PON2 531 2400003248                         | 265,578                 |                                       |
| Adult Education - Basic Grants to States                         | 84.002A                                    | PON2 531 2400003250                         | 114,864                 |                                       |
| Adult Education - Basic Grants to States                         | 84.002A                                    | N/A   | <u>1,134,247</u>        |                                       |
| 84.002 Subtotal  |  |   | 1,514,317               |                                       |

Continued

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

**Schedule of Expenditures of Federal Awards--Continued**

**Year Ended June 30, 2025**

| <b>Federal Grantor/Pass-Through<br/>Grantor Program or Cluster Title</b>        | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Direct/<br/>Pass-through<br/>Grantor's Number</b> | <b>Federal<br/>Expenditures</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> |
|---|--|--|---------------------------------|--|
| Passed through Kentucky Department of Education:                                |  |  |                                 |  |
| Title I Grants to Local Educational Agencies                                    | 84.010A  | S010A210017  | 3,646,097                       |  |
| Title I Grants to Local Educational Agencies                                    | 84.010A  | S010A220017  | 7,097,406                       |  |
| Title I Grants to Local Educational Agencies                                    | 84.010A  | S010A230017  | 21,456,871                      |  |
| Title I Grants to Local Educational Agencies                                    | 84.010A  | S010A240017  | 34,625,663                      |  |
| Title I Grants to Local Educational Agencies                                    | 84.010   | PON2 540 24000042*                                   | <u>2,444,713</u>                |  |
| 84.010 Subtotal   |  |  | 69,270,750                      |  |
| Passed through Kentucky Department of Education:                                |  |  |                                 |  |
| Title 1 State Agency Program for Neglected and Delinquent<br>Children and Youth | 84.013A  | S013A220017  | 1,283                           |  |
| Title 1 State Agency Program for Neglected and Delinquent<br>Children and Youth | 84.013A  | S013A230017  | 18,688                          |  |
| Title 1 State Agency Program for Neglected and Delinquent<br>Children and Youth | 84.013A  | S013A240017  | <u>449</u>                      |  |
| 84.013A Subtotal  |  |  | 20,420                          |  |
| Passed through Kentucky Department of Education:                                |  |  |                                 |  |
| Special Education Cluster (IDEA):   |  |  |                                 |  |
| Special Education Grants to States  | 84.027   | N/A  | 942,390                         |  |
| Special Education Grants to States  | 84.027   | PON2 540 2400004246                                  | 144,328                         |  |
| Special Education Grants to States  | 84.027A  | H027A220032  | 829,641                         |  |
| Special Education Grants to States  | 84.027A  | H027A230032  | 22,474,928                      |  |
| Special Education Grants to States  | 84.027A  | H027A240032  | 12,578,260                      |  |
| ARP IDEA Part B   | 84.027X  | H027X210032  | (4,219)                         |  |
| ARP IDEA Part B   | 84.173A  | H173A220035  | 336,063                         |  |
| ARP IDEA Part B   | 84.173A  | H173A230035  | 739,535                         |  |
| ARP IDEA Part B   | 84.173A  | H173A240035  | 90,065                          |  |
| Special Education - Preschool Grants  | 84.173X  | H173X210035  | <u>(751)</u>                    |  |
| Subtotal - Special Education Cluster (IDEA) Total                               |  |  | 38,130,240                      |  |
| Passed through Kentucky Department of Education:                                |  |  |                                 |  |
| Career and Technical Aducation - Basic Grants to States                         | 84.048   | V048A240017  | 2,091,341                       |  |

Continued

Board of Education of Jefferson County, Kentucky

Schedule of Expenditures of Federal Awards--Continued

Year Ended June 30, 2025

| Federal Grantor/Pass-Through<br>Grantor Program or Cluster Title | Federal<br>Assistance<br>Listing<br>Number | Direct/<br>Pass-through<br>Grantor's Number | Federal<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|--|--|---|-------------------------|---------------------------------------|
| Direct Program:  |  |   |                         |                                       |
| Magnet Schools Assistance Program                                | 84.165A                                    | S165A240004-24A                             | 1,218,548               |                                       |
| Direct Program   |  |   |                         |                                       |
| Safe and Drug-Free Schools and Communities                       | 84.184M                                    | S18M220020                                  | 543,956                 |                                       |
| Safe and Drug-Free Schools and Communities                       | 84.184M                                    | S18M220020-24                               | 66,492                  |                                       |
| 84.184M Subtotal   |  |   | 610,448                 |                                       |
| Passed through Kentucky Department of Education:                 |  |   |                         |                                       |
| Education for Homeless Children and Youth                        | 84.196A                                    | S196A230018                                 | 63,177                  |                                       |
| Passed through Pritchard Committee for Academic Excellence       |  |   |                         |                                       |
| Safe and Drug-Free Schools and Communities                       | 84.215J                                    | N/A   | 243,463                 |                                       |
| Passed through Kentucky Department of Education                  |  |   |                         |                                       |
| Twenty-First Century Community Learning Centers                  | 84.287                                     | S287C220017                                 | 44,882                  |                                       |
| Twenty-First Century Community Learning Centers                  | 84.287                                     | S287C230017                                 | 284,217                 |                                       |
| Passed through Family and Children's Place                       |  |   |                         |                                       |
| Twenty-First Century Community Learning Centers                  | 84.287                                     | N/A   | 1,469                   |                                       |
| 84.287 Subtotal  |  |   | 330,568                 |                                       |
| Passed through Kentucky Department of Education:                 |  |   |                         |                                       |
| Special Education - State Personnel Development                  | 84.323                                     | PON2 540 2400004248                         | 150,701                 |                                       |
| Passed through Kentucky Department of Education:                 |  |   |                         |                                       |
| English Language Acquisition State Grants                        | 84.365A                                    | S365A210017                                 | 1,985                   |                                       |
| English Language Acquisition State Grants                        | 84.365A                                    | S365A220017                                 | 261,072                 |                                       |
| English Language Acquisition State Grants                        | 84.365A                                    | S365A230017                                 | 1,564,147               |                                       |
| English Language Acquisition State Grants                        | 84.365A                                    | S365A240017                                 | 558,117                 |                                       |
| 84.365A Subtotal   |  |   | 2,385,321               |                                       |

Continued

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

**Schedule of Expenditures of Federal Awards--Continued**

**Year Ended June 30, 2025**

| <b>Federal Grantor/Pass-Through<br/>Grantor Program or Cluster Title</b> | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Direct/<br/>Pass-through<br/>Grantor's Number</b> | <b>Federal<br/>Expenditures</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> |
|--|--|--|---------------------------------|--|
| Passed through Kentucky Department of Education:                         |  |  |                                 |  |
| Supporting Effective Instruction State Grants                            | 84.367A  | S367A210016  | 157,939                         |  |
| Supporting Effective Instruction State Grants                            | 84.367A  | S367A220016  | 931,187                         |  |
| Supporting Effective Instruction State Grants                            | 84.367A  | S367A230016  | 3,400,625                       |  |
| Supporting Effective Instruction State Grants                            | 84.367A  | S367A240016  | 1,381,426                       |  |
| Supporting Effective Instruction State Grants                            | 84.367A  | PON2 540 2400004241                                  | 108,581                         |  |
| 84.367A Subtotal   |  |  | <u>5,979,758</u>                |  |
| Passed through Kentucky Department of Education:                         |  |  |                                 |  |
| Special Education - Special Olympics Education Programs                  | 84.380   | N/A  | 5,229                           |  |
| Passed through Kentucky Department of Education:                         |  |  |                                 |  |
| Student Support and Academic Enrichment Program                          | 84.424   | PON2 540 2400004240                                  | 85,838                          |  |
| Student Support and Academic Enrichment Program                          | 84.424A  | S424A200018  | 269,299                         |  |
| Student Support and Academic Enrichment Program                          | 84.424A  | S424A210018  | 878,611                         |  |
| Student Support and Academic Enrichment Program                          | 84.424A  | S424A220018  | 2,128,767                       |  |
| Student Support and Academic Enrichment Program                          | 84.424A  | S424A230018  | 1,667,744                       |  |
| Student Support and Academic Enrichment Program                          | 84.424A  | S424A240018  | 806,507                         |  |
| 84.424 Subtotal  |  |  | <u>5,836,766</u>                |  |
| Passed through Kentucky Department of Education:                         |  |  |                                 |  |
| COVID-19 Education Stabilization Fund                                    | 84.425D  | S425D200026  | (627)                           |  |
| Passed through Ohio Valley Education Cooperative:                        |  |  |                                 |  |
| COVID-19 Education Stabilization Fund                                    | 84.425D  | N/A  | 3,628                           |  |
| COVID-19 Education Stabilization Fund                                    | 84.425U  | N/A  | 425,172                         |  |
| Passed through Kentucky Department of Education:                         |  |  |                                 |  |
| COVID-19 Education Stabilization Fund                                    | 84.425U  | S425U210026  | 8,902,765                       |  |
| COVID-19 Education Stabilization Fund                                    | 84.425U  | S425U210026  | 92,220                          |  |
| COVID-19 Education Stabilization Fund                                    | 84.425U  | S425D210026  | 1,356,781                       |  |
| COVID-19 Education Stabilization Fund                                    | 84.425U  | 4300007-21   | 289,292                         |  |
| Passed through Kentucky Department of Education:                         |  |  |                                 |  |
| COVID-19 Education Stabilization Fund                                    | 84.425W  | S425W210018  | 343,648                         |  |
| 84.425 Subtotal  |  |  | <u>11,412,879</u>               |  |
| <b>Total U.S. Department of Education</b>                                |  |  | <b><u>139,263,926</u></b>       |  |

Continued

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

**Schedule of Expenditures of Federal Awards--Continued**

**Year Ended June 30, 2025**

| <b>Federal Grantor/Pass-Through<br/>Grantor Program or Cluster Title</b>           | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Direct/<br/>Pass-through<br/>Grantor's Number</b> | <b>Federal<br/>Expenditures</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> |
|--|--|--|---------------------------------|--|
| <b>U.S. Department of Health and Human Services</b>                                |  |  |                                 |  |
| Passed through Kentucky Cabinet for Health and Family Services:                    |  |  |                                 |  |
| CDC School Health Profiles 23  | 93.079   | N/A  | 623                             |  |
| Passed through Kentucky Cabinet for Health and Family Services:                    |  |  |                                 |  |
| Immunization Cooperative Agreements  | 93.268   | 240000081 4  | 179,262                         |  |
| Passed through Catholic Charities of Louisville:                                   |  |  |                                 |  |
| Refugee and Entrant Assistance State/Replacement<br>Designee Administered Programs | 93.566   | 254-107020-2023                                      | 46,648                          |  |
| Refugee and Entrant Assistance State/Replacement<br>Designee Administered Programs | 93.566   | 252-07002-2024                                       | 51,803                          |  |
| Refugee and Entrant Assistance State/Replacement<br>Designee Administered Programs | 93.566   | 250-107020-2024                                      | 268,157                         |  |
| Refugee and Entrant Assistance State/Replacement<br>Designee Administered Programs | 93.566   | 252-07002-2025                                       | 307,534                         |  |
| Refugee and Entrant Assistance State/Replacement<br>Designee Administered Programs | 93.566   | 251-07002-2025                                       | 33,240                          |  |
| 93.566 Subtotal  |  |  | <u>707,382</u>                  |  |
| <b>Total U.S. Department of Health and Human Services</b>                          |  |  | <b>887,267</b>                  |  |
| <b>Corporation for National and Community Service</b>                              |  |  |                                 |  |
| Direct Programs:   |  |  |                                 |  |
| AmeriCorps State and National  | 94.006   | 2200003019   | 11,214                          |  |
| AmeriCorps State and National  | 94.006   | 2400001404   | 157,251                         |  |
| 94.006 Subtotal  |  |  | <u>168,465</u>                  |  |
| <b>Total Corporation for National and Community Service</b>                        |  |  | <b>168,465</b>                  |  |
| <b>Total Expenditures of Federal Awards</b>  |  |  | <b>\$ 210,124,368</b>           | <b>\$</b>                                      |

See Accompanying Notes to Schedule of Expenditures of Federal Awards

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

**Notes to Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2025**

**1. Basis of Presentation**

The accompany 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, 2025. 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 to 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 15% de minimus indirect cost rates as allowed under the Uniform Guidance.

**4. Kentucky Educational Cooperatives**

The Educational Cooperatives are reported in the Schedule as Federal Assistance Listing Number 84.027, 84.027A, and 84.027X. Pass-through Entity Identifying Numbers are H027A220032, H027A230032, H027A240032, and H027X21032.

## **Schedule of Findings and Questioned Costs**

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

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2025**

**Section I – Summary of Audit Results**

1. The Independent Auditor’s Report expresses an unmodified opinion on the financial statements of the Board of Education of Jefferson County, Kentucky (the “District”).
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements were reported.
3. No instances of noncompliance material to the financial statements of the District were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control relating to the audit of the major federal award program are reported.
5. The auditors’ report on compliance for the major federal program of the District expresses an unmodified opinion.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The program tested as a major program is as follows:

| <u>Name of Federal Program or Cluster</u> | <u>Federal<br/>Assistance<br/>Listing<br/>Number</u> |
|---|--|
| <b>U.S. Department of Agriculture</b>     |  |
| <b>Child Nutrition Cluster</b>            |  |
| School Breakfast Program                  | 10.553   |
| National School Lunch Program             | 10.555   |
| Summer Food Service Program for Children  | 10.559   |

8. The threshold used for distinguishing Type A programs was \$3,000,000.
9. The District qualified to be audited as a low-risk auditee.

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

**Schedule of Findings and Questioned Costs--Continued**

**Year Ended June 30, 2025**

**Section II - Findings – Financial Statement Audit**

There are no findings to be reported.

**Section III - Findings and Questioned Costs – Major Federal Programs Audit**

There are no findings to be reported.

## Schedule of Prior Audit Findings

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

**Schedule of Prior Audit Findings**

**Year Ended June 30, 2025**

**Section II - Findings – Financial Statement Audit**

There are no findings to be reported.

**Section III - Findings and Questioned Costs – Major Federal Programs Audit**

There are no findings to be reported.