



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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February 13, 2024

Charter School Board
Rural Community Schools, Inc.
Sullivan County, Indiana

We have reviewed the Supplemental Audit Report of Rural Community Schools, Inc. prepared by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

No findings were noted for the period July 1, 2022 through June 30, 2023.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
State Examiner

**SUPPLEMENTAL AUDIT REPORT
OF
RURAL COMMUNITY SCHOOLS, INC.**

SULLIVAN COUNTY, INDIANA

JULY 1, 2022 TO JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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RURAL COMMUNITY SCHOOLS, INC.
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**RURAL COMMUNITY SCHOOLS, INC.
SULLIVAN COUNTY, INDIANA
SCHOOL OFFICIALS
JULY 1, 2022 TO JUNE 30, 2023**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Susie Pierce	07/01/2022 – 06/30/2023
School Leader	Derek Grant	07/01/2022 – 06/30/2023
Chief Financial Officer	Leona Davis	07/01/2022 – 06/30/2023
Treasurer of Board of Directors	Darin May	07/01/2022 – 06/30/2023



CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Rural Community Schools, Inc.
Sullivan, Indiana

We have audited the financial statements of Rural Community Schools, Inc. (the School) as of and for the year ended June 30, 2023, and have issued our report thereon dated January 24, 2024. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts, and grant agreements. The School did not have any findings related to the Indiana State Board of Accounts compliance guidelines.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Indianapolis, Indiana
January 24, 2024

**RURAL COMMUNITY SCHOOLS, INC.
SULLIVAN COUNTY, INDIANA
AUDIT RESULTS AND COMMENTS
JULY 1, 2022 TO JUNE 30, 2023**

No findings noted for the period of July 1, 2022 through June 30, 2023.

**RURAL COMMUNITY SCHOOLS, INC.
SULLIVAN COUNTY, INDIANA
EXIT CONFERENCE
JULY 1, 2022 TO JUNE 30, 2023**

The contents of this report were discussed on December 28, 2023, with Susie Pierce (Board President).

**RURAL COMMUNITY SCHOOLS, INC.
SULLIVAN COUNTY, INDIANA
OFFICIAL RESPONSE
JULY 1, 2022 TO JUNE 30, 2023**

No findings noted for the period of July 1, 2022 through June 30, 2023 that required an official response.



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