



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513

Fax: (317) 232-4711

Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

February 13, 2024

Charter School Board  
Northern Rush County Schools, Inc.  
d/b/a Mays Community Academy  
Rush County, Indiana

We have reviewed the Supplemental Audit Report for Northern Rush County Schools, Inc. d/b/a Mays Community Academy 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 of July 1, 2022 to 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  
Deputy State Examiner

**NORTHERN RUSH COUNTY SCHOOLS, INC.  
DBA: MAYS COMMUNITY ACADEMY  
RUSH COUNTY, INDIANA**

**SUPPLEMENTAL AUDIT REPORT**

**JULY 1, 2022 TO JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**NORTHERN RUSH COUNTY SCHOOLS, INC.  
DBA: MAYS COMMUNITY ACADEMY  
RUSH COUNTY, INDIANA  
TABLE OF CONTENTS  
JULY 1, 2022 TO JUNE 30, 2023**

<b>SCHOOL OFFICIALS</b>	<b>1</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>2</b>
<b>AUDIT RESULTS AND COMMENTS</b>	<b>3</b>
<b>EXIT CONFERENCE</b>	<b>4</b>
<b>OFFICIAL RESPONSE</b>	<b>5</b>

**NORTHERN RUSH COUNTY SCHOOLS, INC.  
DBA: MAYS COMMUNITY ACADEMY  
RUSH COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2022 TO JUNE 30, 2023**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Board President	Nansi Custer	07/01/2022 – 06/30/2023
Board Treasurer	Marcia Schwering	07/01/2022 – 06/30/2023
School Leader	Lauren Yoke	09/15/2022 – 06/30/2023



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Northern Rush County Schools, Inc.  
dba: Mays Community Academy  
Mays, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Northern Rush County Schools, Inc. dba: Mays Community Academy, as of and for the year ended June 30, 2023, and have issued our report thereon dated January 22, 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 22, 2024

**NORTHERN RUSH COUNTY SCHOOLS, INC.  
DBA: MAYS COMMUNITY ACADEMY  
RUSH COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2022 TO JUNE 30, 2023**

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

**NORTHERN RUSH COUNTY SCHOOLS, INC.  
DBA: MAYS COMMUNITY ACADEMY  
RUSH COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2022 TO JUNE 30, 2023**

The contents of this report were discussed with Nansi Custer, Board President, and Kevin Davis, Indiana Charters on January 16, 2024.

**NORTHERN RUSH COUNTY SCHOOLS, INC.  
DBA: MAYS COMMUNITY ACADEMY  
RUSH COUNTY, INDIANA  
OFFICIAL RESPONSE  
JULY 1, 2022 TO JUNE 30, 2023**

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



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.