

**Kenai Peninsula Borough School  
District**  
(A Component Unit of the Kenai Peninsula  
Borough)

Single Audit Reports  
Year Ended June 30, 2024

The report accompanying these financial statements was issued by  
BDO USA, P.C., a Virginia professional corporation, and the U.S. member of  
BDO International Limited, a UK company limited by guarantee.



**Kenai Peninsula Borough School District**  
**(A Component Unit of the Kenai Peninsula Borough)**

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Single Audit Reports  
Year Ended June 30, 2024

**Kenai Peninsula Borough School District**  
**(A Component Unit of the Kenai Peninsula Borough)**

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3601 C Street, Suite 600  
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## **Independent Auditor's 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 School Board  
Kenai Peninsula Borough School District  
Soldotna, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kenai Peninsula Borough School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 29, 2024.

### **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 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.



## 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.

BDO USA, P.C.

Anchorage, Alaska  
October 29, 2024



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## **Independent Auditor’s 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**

Members of the School Board  
Kenai Peninsula Borough School District  
Soldotna, Alaska

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

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

We have audited Kenai Peninsula Borough School District’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, 2024. The District’s major federal programs are 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 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, 2024.

#### ***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.

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### ***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, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated October 29, 2024, 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 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.

BDO USA, P.C.

Anchorage, Alaska  
October 29, 2024





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## **Independent Auditor's Report on Compliance For Each Major State Program; Report on Internal Control Over Compliance; and Report on Schedule of State Financial Assistance Required by the *State of Alaska Guide and Compliance Supplement for State Single Audits***

Members of the School Board  
Kenai Peninsula Borough School District  
Soldotna, Alaska

### **Report on Compliance for Each Major State Program**

#### ***Opinion on Each Major State Program***

We have audited Kenai Peninsula Borough School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* (State of Alaska Audit Guide) that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2024. The District's major state programs are identified on the Schedule of State Financial Assistance.

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 state programs for the year ended June 30, 2024.

#### ***Basis for Opinion on Each Major State 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 in the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide 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 state 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 state programs.

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BDO is the brand name for the BDO network and for each of the BDO Member Firms.



### ***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 State of Alaska Audit Guide requirements 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 state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State of Alaska Audit Guide, 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 State of Alaska Audit Guide requirements, 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 state 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 state 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 state 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 State of Alaska. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of State Financial Assistance Required by the State of Alaska**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated October 29, 2024, 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 state financial assistance is presented for purposes of additional analysis as required by the State of Alaska 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 basic 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 other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

BDO USA, P.C.

Anchorage, Alaska  
October 29, 2024

**Kenai Peninsula Borough School District**  
**(A Component Unit of the Kenai Peninsula Borough)**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<i>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Provided to Subrecipients</i>	<i>Total Federal Expenditures</i>
<b>U.S. Department of Education</b>				
<b>Direct</b>				
Indian Education Grants to Local Educational Agencies	84.060A		\$ -	\$ 395,879
<b>Passed through Alaska Department of Education and Early Development:</b>				
<b>Title I Grants to Local Educational Agencies</b>				
Neglected and Delinquent	84.010A	ND 24.KPSD.01	-	112,659
NCLB - Title I-A Basic	84.010	IP 24.KPSD.01	-	2,723,022
NCLB - Title I-A - Parent Involvement	84.010	IP 24.KPSD.01	-	29,122
NCLB - Title I-A Pre-K	84.010	IP 24.KPSD.01	-	380,052
NCLB - Title I-A Homeless	84.010	IP 24.KPSD.01	-	297,307
Title I-A, School Improvement	84.010	SI 24.KPSD.01	-	183,005
Admin Pool - Title I-A	84.010	IP.24.KPSD.01	-	93,974
Total ALN 84.010			-	3,819,141
<b>Comprehensive Literacy Development:</b>				
AK Literacy	84.371C	AL.24.KPSD.01	-	575,793
Alaska Reads - Admin	84.371C	CL 24.KPSD.01	-	2,229
Total ALN 84.371			-	578,022
<b>Supporting Effective Instruction State Grants</b>				
Title II-A, Training & Recruiting	84.367	IP 24.KPSD.01	-	691,262
Title II-A, SOR Symposium Travel	84.367	CL 24.KPSD.01	-	927
Title II-A, Training & Recruiting - Private Schools	84.367	IP.24.KPSD.01	-	766
Admin Pool - Title II-A	84.367	IP.24.KPSD.01	-	128,183
Total ALN 84.367			-	821,138
<b>Special Education Cluster (IDEA):</b>				
<b>Special Education Grants to States</b>				
Title VI-B IDEA	84.027	SE 24.KPSD.01	-	3,124,041
Title VI-B, IDEA Discretionary	84.027	DS 24.KPSD.01	-	21,000
COVID-19 Title VI-B, IDEA Preschool	84.027	SE 24.KPSD.01	-	23,010
Total Special Education Grants to States			-	3,168,051
<b>Special Education Preschool Grants</b>				
Title VI - B, IDEA Section 619	84.173	SE 24.KPSD.01	-	59,419
COVID-19 Title VI - B	84.173X	SE 24.KPSD.01	-	406
Total Special Education Preschool Grants			-	59,825
Total Special Education Cluster (IDEA)			-	3,227,876
<b>Migrant Education State Grant Program</b>				
Migrant Education Book	84.011A	MB 24.KPSD.01	-	15,500
Title IC - Migrant	84.011	IP.24.KPSD.01	-	937,133
Admin Pool - Title IC	84.011	IP.24.KPSD.01	-	133,015
Total ALN 84.011			-	1,085,648
Education for Homeless Children and Youth	84.196A	FR 24.KPSD.01	-	28,142
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A	IP 24.KPSD.01	-	32,414
<b>Student Support and Academic Enrichment Program</b>				
Title IV - A, Student Support and Academic Enrichment	84.424	IP 24.KPSD.01	-	407,589
Title IV - Safety and Well Being	84.424	SW24.KPSD.01	-	10,633
Stronger Connections	84.424	CM 24.KPSD.01	-	159,550
Admin Pool - Title IV	84.424	IP.24.KPSD.01	-	10,282
Total ALN 84.424			-	588,054
<b>English Language Acquisition State Grants</b>				
Title IIIA - ELL	84.365	IP.24.KPSD.01	-	29,985
Admin Pool - Title III-A	84.365	IP.24.KPSD.01	-	815
Total ALN 84.365			-	30,800
<b>Career and Technical Education - Basic Grants to States</b>				
Carl Perkins	84.048	EK 24.KPSD.01	-	391,011
Carl Perkins - Mini Grant	84.048	EK 24.KPSD.01	-	23,969
Total ALN 84.048			-	414,980

**Kenai Peninsula Borough School District**  
**(A Component Unit of the Kenai Peninsula Borough)**  
**Schedule of Expenditures of Federal Awards, continued**  
**Year Ended June 30, 2024**

<i>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Provided to Subrecipients</i>	<i>Total Federal Expenditures</i>
<b>U.S. Department of Education, continued</b>				
COVID-19 Education Stabilization Fund				
COVID-19 EHCY Travel	84.425	AH 24.KPSD.01	\$ -	\$ 1,000
COVID-19 ESSER III	84.425U	ER 24.KPSD.01	-	7,195,170
COVID-19 Alaska Reads - ELA Core Literacy	84.425U	CL 24.KPSD.01	-	989,775
COVID-19 McKinney - Vento Homeless Education ARP I	84.425W	AH 24.KPSD.01	-	14,748
COVID-19 McKinney - Vento Homeless Education ARP II	84.425W	AH 24.KPSD.01	-	71,018
COVID-19 Total Education Stabilization Fund			-	8,271,711
<b>Total U.S. Department of Education</b>			-	19,293,805
<b>National Endowment for the Arts</b>				
Passed through Alaska Department of Education and Early Development: Promotion of the Arts Partnership Agreements	45.025	FY24AIS10001	-	1,000
<b>U.S. Department of Agriculture:</b>				
Passed through Alaska Department of Education and Early Development: Child Nutrition Cluster:				
School Breakfast Program				
Child Nutrition	10.553	MA 24.024.01	-	469,720
National School Lunch Program				
Child Nutrition	10.555	MA 24.024.01	-	1,863,188
Supply Chain Assistance	10.555	FY2024	-	200,609
Commodities	10.555	FY2024	-	274,476
Total ALN 10.555			-	2,338,273
Fresh Fruit & Vegetable Program	10.582	FF 24.KPSD.01/02	-	216,066
Total Child Nutrition Cluster			-	2,554,339
State Administrative Expenses for Child Nutrition	10.560	FD 24.KPSD.01	-	16,934
<b>Total U.S. Department of Agriculture</b>			-	3,040,993
<b>Total Expenditures of Federal Awards</b>			\$ -	\$ 22,335,798

*The accompanying notes are an integral part of this schedule.*

**Kenai Peninsula Borough School District**  
(A Component Unit of the Kenai Peninsula Borough)  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

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**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Kenai Peninsula Borough School District under programs of the federal government for the year ended June 30, 2024. 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 Kenai Peninsula Borough School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Kenai Peninsula Borough School District.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified 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.

**Note 3: Indirect Cost Rate**

The Kenai Peninsula Borough School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Kenai Peninsula Borough School District**  
**(A Component Unit of the Kenai Peninsula Borough)**

**Schedule of State Financial Assistance**  
**Year Ended June 30, 2024**

<i>State Agency / Program Title</i>	<i>Award Number</i>	<i>Passed Through to Subrecipients</i>	<i>State Expenditures</i>
<b>Alaska State Council on the Arts</b>			
Promotion of the Arts Partnerships Agreements Artist in Schools	FY24AIS10001	\$ -	\$ 1,000
<b>Department of Education and Early Development</b>			
* Public School Funding Program	N/A	-	70,427,148
* Pupil Transportation	N/A	-	7,276,935
* House Bill 39	N/A	-	5,779,666
House Bill 281	N/A	-	33,108
Alternative Schools	BH 24.KPSD.01	-	46,180
Broadband Assistance Grant	N/A	-	22,287
Quality Schools	N/A	-	273,173
Alyeska Reading Program	AR.24.KPBSD.01	-	29,603
Suicide Awareness, Prevention & Postvention	SP 24.KPSD.01	-	32,875
Youth In Detention - Marathon School Facility	EY 24.KPSD.01	-	124,413
Alaska FFA	N/A	-	8,812
<b>Total Department of Education and Early Development</b>		<b>-</b>	<b>84,054,200</b>
<b>Department of Labor</b>			
Alaska Division of Vocational Rehabilitation	N/A	-	29,190
<b>Total State Financial Assistance</b>		<b>\$ -</b>	<b>\$ 84,084,390</b>

**Note 1: Major Program Notation**

\* Denotes a major program.

**Note 2: Basis of Presentation**

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Kenai Peninsula Borough School District under programs of the State of Alaska for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Kenai Peninsula Borough School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Kenai Peninsula Borough School District.

**Note 3: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.





**Kenai Peninsula Borough School District**  
**(A Component Unit of the Kenai Peninsula Borough)**  
**Schedule of Findings and Questioned Costs, continued**  
**Year Ended June 30, 2024**

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**Section II - Financial Statement Findings Required to be Reported in Accordance with  
*Government Auditing Standards***

There were no findings related to the financial statements which are required to be reported in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

**Section III - Federal Award Findings and Questioned Costs**

There were no findings and questioned costs for federal awards (as defined in in 2 CFR 200.516(a)) that are required to be reported.

**Section IV - State Award Findings and Questioned Costs**

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.