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INDEPENDENT AUDITORS' REPORT

To The Scott County School Board:

We have audited the Statement of Changes in School Fund Balances-Cash Basis of Scott County Schools as of and for the year ended June 30, 2013, as listed in the table of contents. The financial statement is the responsibility of Scott County Schools' management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement position. We believe our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement was prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash balances of Scott County Schools as of June 30, 2013, and the cash receipts they received and cash disbursements they paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was made for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplementary information is presented for the purpose of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, in our opinion is fairly presented in accordance with the basis of accounting described in Note 1.

Charles Bridwell CPA 8/14/13
Charles Bridwell CPA & Associates, P.C.
Certified Public Accountant