

COMMUNITY

Yesteryear

June 10, 1965

Council Buys 40 Parking Meters.
Flemingsburg City Council made plans Monday night to get revenue from the two new parking lots. Forty meters were ordered from the Rockwell Parking Meter Co. The meters will be placed on the lot on Electric Avenue and on Railroad Street. The meters will carry the following rates: 2 hours, 5cents; 4 hours, 10cents, and 10 hours, 25cents.

Other News...
Woody Todd is Youth Director.
2 Robertson County Men Charged with Assault.
Flemingsburg Baptist Church Celebrating 125th Anniversary.
Larry Collins to Attend General Motors School.

Talk of the town...
Angela Sue born June 3 to Mr. and Mrs. Earl Gray.
Sharon Dell born June 5 to Mr. and Mrs. William Dyer.
Roy Kent born June 5 to Mr. and Mrs. George Abbott.
William Roger born June 3 to Mr. and Mrs. Enoch Doyle.

Ads of the Week...
Smoked Picnics .33cents lb/Jerry's Shopworth.
Summer Blouses \$6.99/Markwell and Jones Inc.
Duke's Mayonnaise .29cents/Lakewood Food Town.
Bananas 10cents lb/Palmers.

Louisiana State University. Classes, which began May 19 and lasted through May 31, covered advanced study in all phases of banking, economics and finance. Mr. Story spent four years with the U.S. Air Force, serving in Texas and Maryland, after graduating from Morehead State University. He has been associated with the Farmers-Deposit Bank in Flemingsburg for three years this September. He presently hold the position f Assistant Cashier.

Other News...
FCHS Pool Now Open.
Flemingsburg Drive In Opens.
Youth, 13, Killed in Car-Truck Collision.
Highway Workers Get Tax Refund.

Talk of the Town...
Cathy Rye and Michael Emerich Betrothal Told.
Rita Lawrence and Ramon Young Wedding Planned.
Judy Crump and Steve Arrasmith Engagement Told.
Jacqueline Howe weds Paul Grannis.

Ads of the Week...
Magnavox \$399/Campbell Home Furnishings.
Kraft Chunk Cheese .89cents/IGA.
Cannon Calculator \$24.95/Colonial Village Pharmacy.
Borden's Cottage Cheese .59cents/Lakewood Food Town.

June 9, 2005

Farmers Market Set to Open.
The ground is plowed, seeds planted and the growing season has begun for farmers in the region to sell at this year's Fleming County Farmers Market. The Market is gearing up for its second year of providing fresh and delicious produce right from the arm to your table. This year the Fleming County Farmer's Market will start its regular sales the first of July. With the recent weather conditions, as definite start date has not been determined. The Fleming County Farmers Market will be open on Tuesday afternoon from 2pm to 6pm and Saturday morning from 8am until 3pm. The location will be the same as last year at the Fleming County Extension Service office parking lot. New this year will be weekly promotions of a different type of produce. A grand opening celebration will be held with taste testing, games and more.

Other News...
Habitat Chapter Breaks Ground for New House.
Ron Duncan Places 1st at State Track Meet.
Flemingsburg Police Investigation of Robbery and Counterfeit Cases Continued.
Safety Day Camp Prepares Kids for A Safer Summer.

Talk of the Town...
Fleming County Golf Association Celebrates

49th.
Amber Stephens and Adam Hinton to Wed June 18.
Reunion for Hillsboro's 8th Grade Class of 1960.
2nd Annual Herd ShROUT Memorial Ride to Be Held on June 11 at RECC Fieldhouse.

Ads of the Week...
Fish Sandwich and Fries and Drink \$3.99/Hardy's BP
03 Chevy Cavalier \$7,995/Larry Fannin
Free Hearing Test/Bluegrass Beltone Audiology.
Stihl Chainsaw \$159.95/Flemingsburg Shihl Company.

Hayswood grant applications available

Hayswood Foundation is now accepting applications for grants to be awarded in the fall of this year. The deadline for submission is 5:00 p.m. on Friday, August 1, 2025.
Application forms may be obtained from the Foundation's website, hayswood.org, as well as at the Foundation's office at 135 West Second Street, Suite 1A, Maysville. Applications may also be requested by emailing hfound@att.net.
Hayswood grants are available to nonprofit organizations that promote education, or provide mental or physical health services in a seven-county area including Bracken, Fleming, Lewis, Mason, and Robertson Counties in Kentucky, and Brown and Adams Counties in Ohio. Applying organizations must provide proof that they are recognized by the Internal Revenue Service as being eligible to receive income tax deductible contributions from individuals. Preference will be given to organizations that qualify under Section 501(c)(3). Additional information on the submission and selection processes is provided with the application form, and also available on the Foundation's website, hayswood.org.

June 19, 1975

Story Attends Bank School.
Larry Story recently attended a two-week session of the School of Banking of the South. The course was conducted on the campus of

Bethel Barn Wood

Old Barn Removal

529 Berry Lane
Carlisle, KY 40311



Mountain Mystical Market @ Blue Licks Battlefield State Park



June 21st & 22nd from 11-4

Psychic readings, Crystals, Jewelry, wood & metal worked decor, Hand sewn & crocheted items and more.

Admission \$5, under 12 free
In the Daniel Boone Room of the Worthington Lodge

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable John Sims, Jr., Fleming County Judge/Executive
The Honorable Larry Foxworthy, Former Fleming County Judge/Executive
Members of the Fleming County Fiscal Court

Report on the Audit of the Financial Statement
Opinions
We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Fleming County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Fleming County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Fleming County Fiscal Court, for the year ended June 30, 2023, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Fleming County Fiscal Court, for the year ended June 30, 2023, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions
We conducted our audit 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 Fiscal Court Audit Guide issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Fleming County Fiscal Court and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Fleming County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department of Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement
Fleming County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This included determining that the regulatory basis of account is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that and audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considering material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statement, 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 amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fleming County Fiscal Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fleming County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Fleming County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to be financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information
Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated February 28, 2025, on our consideration of the Fleming County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Fleming County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,
Allison Ball
Auditor of Public Accounts
Frankfort, Ky