

Paint Lick News

It's late Sunday (Palm Sunday) as I sit here thinking.... our wonderful Easter week came upon us faster this year, even though it's late in the Spring season.

Looks like we might have some cooler mornings after the cold spell back last week and I believe Granny Ray would call this "Dogwood Winter". Take notice of it coming, here in our beautiful springtime of the Easter holiday.

I pray the rain will hold off since Good Friday of this week would be just right for seed potato planting so you gardeners can get that plow to moving ...

The Friends of Paint Lick Community Center is open this week on Tuesday and Thursday and we still have some warm sweatshirts and

coats for adults and children. We're not over these cooler morningsnot yet, and these items might make all the difference in "playtime" for the kids. Call us @859-925-2417 Tuesday and Thursday.

Many good things happening this week in Paint Lick is just simple stuff to some but to me it means "the rebirth".

Good Friday services will be held this Friday evening at Good Hope Baptist Church at 7 p.m. The church is located on Highway 1972 about three miles down. You are welcome to come share in the beauty of Christ's story and HIS BEGINNING in Heaven. Several churches from all over will gather for our Paint Lick Community of Churches Easter service of 2025. Again, come as you are for you are welcome.

Then on Easter Sunday, an early breakfast at the Paint Lick Christian Church starting at 9:30 a.m. If you can

join us, we would be proud to have you. Just a simple meal that is shared in God's name. I have heard that if you give them food, they will come.

If it's your choice to go for Easter services this Sunday or just go for a visit to any one church here in the Paint Lick area, you will be supporting God's Word. Please stop by and take part in HIS day.

Happy birthday to a special young lady, Miss Melanie Wood this past Sunday, April 13th. I hope for you a blessed day.

To my wonderful friend, Ms. Linda Caldwell, have a great day this Friday, April 18th.

Children will be playing, running and hunting eggs all this weekend so let's be reminded to slow down while driving as there will be lots of kids out everywhere.

May God Bless.

Katie Rollins



206 LEXINGTON ST.
LANCASTER KY 40444
859 304-3057
GARRARDARTS.ORG

Oil Painting Class Saturday, Saturday, April 26

Join Garrard Arts Resident Artist Rose Amburgey to paint a version of Mary Carole Larson's "Woman with Red Umbrella" on Saturday, April 26 from 9:30 AM to 3:30 PM. Ms. Amburgey is a certified painting teacher who conducts oil painting classes in landscapes, wildlife, and florals. Class will be held at the Garrard Arts Center for people 14 and older. The cost is \$50 and includes all materials. Call Garrard Arts Center at 859-304-3057 to reserve your spot.

Apply Now for Garrard Arts Summer Art Camp

Summer Art Camp sponsored by Garrard Arts will be held Monday – Friday, June 9 – 13 at the Garrard Education Center (old middle school) at 324 West Maple. Children ages 4 – 7 will attend from 10 to 11 a.m. and

students ages 8 – 18 will attend from 11:30 a.m. to 3 p.m. At Summer Art Camp, children are asked to turn off electronics and use their imagination and creativity while exploring multiple genres of art. Creating art has both physical and mental benefits: lifting spirits, building self-esteem, exploring emotions, and fostering a sense of accomplishment through the creative process.

Registration is required and applications are available at the Garrard Arts Center at 206 Lexington Street, Lancaster KY. For additional information, call BG Lewis at (859) 304-3057. Free to Arts Council members.

Kentucky Derby Party hosted by Garrard Arts

Have fun and support the arts in Garrard County at the Kentucky Derby Party hosted by the Garrard County Arts Council on Saturday, May 3 from 5 – 9 p.m. The fundraising event will feature food, a raffle, auction, music, dancing, and watching the thoroughbred horses run for the roses. The event is for

adults aged 21 and older. Location: American Legion Boyle Post 46, 45 Spears Lane, Danville, KY. Reserve your tickets (\$55 each) now by telephoning Bobbie Gayle Lewis at (859) 30-3057.

Make your own Kentucky Derby hat or fascinator at the Garrard Arts workshops on Wednesday, April 16 at 5 p.m. OR Saturday, April 26 at 11 a.m. Bring your own hat and Garrard Arts will provide the supplies. Registration is free; pay for the supplies used at the workshop. To register - telephone 859-304- 3057. Location - Garrard Arts Center, 206 Lexington Street, Lancaster KY.

To learn more information about joining Garrard Arts and the many opportunities to make art, support the arts, or teach art, visit our website at garrard-arts.org or visit the Garrard Arts Center at the historical Wheritt House at 206 Lexington Street in Lancaster. The Garrard Arts Center is open Tuesday through Saturday.



Classifieds

Independent Auditor's Report

Pursuant to KRS 424.220 the Garrard County Fiscal Court has received their Report of the Audit of the Garrard County Fiscal Court for the Fiscal Year Ended June 30, 2024. We are, therefore, publishing (a) The Auditor's Opinion Letter; and (b) The Budgetary Comparison Schedules - Major Funds. A copy of the complete audit report, including financial statements and supplemental information, is on file at the County Treasurer's office and is available for public inspection during normal business hours, 8:00 AM - 4:00 PM, Monday through Friday. Any citizen may obtain from the County Treasurer's office a copy of the complete audit report, including financial statements and supplemental information, for his personal use. Any citizen requesting a personal copy of the audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the County Treasurer's office, 15 Public Square, Courthouse, Lancaster, KY.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Chris Elleman, Garrard County Judge/Executive
Members of the Garrard County Fiscal Court

Independent Auditor's Report

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Garrard County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Garrard County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompany financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances - regulatory basis of the Garrard County Fiscal Court, for the year ended June 30, 2024, 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 Garrard County Fiscal Court, for the year ended June 30, 2024, 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 Garrard 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 Garrard County Fiscal Court on the basis of the 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, 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

Garrard 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 includes determining that the regulatory basis of accounting 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 an 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 considered 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 risks 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 Garrard 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Garrard 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 Garrard County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 and Schedule of Expenditures of Federal Awards 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 the 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 and the Schedule of Expenditures of Federal Awards 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 cover 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 March 4, 2025, on our consideration of the Garrard 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 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 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 Garrard County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted.
/s/ Roy W. Hunter, CPA, PLLC
Lexington, Kentucky

March 4, 2025

GARRARD COUNTY BUDGETARY COMPARISON SCHEDULES Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2024

GENERAL FUND				
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basic)	Final Budget Positive Negative
RECEIPTS				
Taxes	\$ 2,848,000	\$ 2,848,000	\$ 3,914,293	\$ 1,066,293
Excess Fees	211,249	211,249	359,771	148,522
Licenses and Permits	27,000	29,660	46,338	16,678
Intergovernmental	429,640	394,007	399,898	5,891
Charges for Services	1,044,500	1,044,500	1,195,893	151,393
Miscellaneous	27,862	50,431	82,171	31,740
Interest	2,900	11,306	100,820	89,514
Total Receipts	<u>4,591,151</u>	<u>4,589,153</u>	<u>6,099,184</u>	<u>1,510,031</u>
DISBURSEMENTS				
General Government	1,764,721	1,739,119	1,611,321	127,798
Protection to Persons and Property	1,887,113	2,045,359	1,831,505	213,854
General Health and Sanitation	127,909	137,911	133,710	4,201
Social Services	5,000	5,000	5,000	
Recreation and Culture	56,000	65,421	42,201	23,220
Capital Projects	604,100	604,100	277,854	326,246
Administration	3,660,808	4,741,251	1,089,603	3,651,648
Total Disbursements	<u>8,105,651</u>	<u>9,338,161</u>	<u>4,991,194</u>	<u>4,346,967</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustment to Cash (Uses)	<u>(3,514,500)</u>	<u>(4,749,008)</u>	<u>1,107,990</u>	<u>5,856,998</u>
Other Adjustment to Cash (Use)				
Financing Obligation Proceeds	204,000	204,000		(204,000)
Transfers From Other Fund	190,500	302,356	251,856	(50,500)
Transfers To Other Funds	(80,000)	(80,000)	(10,000)	70,000
Total Other Adjustments to Cash (Uses)	<u>314,500</u>	<u>426,356</u>	<u>241,856</u>	<u>(184,500)</u>
Net Change in Fund Balance	(3,200,000)	(4,322,652)	1,349,846	5,672,498
Fund Balance - Beginning (Restarted)	<u>3,200,000</u>	<u>4,322,652</u>	<u>4,323,810</u>	<u>1,158</u>
Funding Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,673,656</u>	<u>\$ 5,673,656</u>

ROAD FUND				
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basic)	Final Budget Positive Negative
RECEIPTS				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$
Licenses and Permits	2,500	2,500		(2,500)
Intergovernmental	1,614,873	1,651,192	1,529,886	(121,306)
Charges for Services	5,000	5,975	12,308	6,333
Miscellaneous	82,533	125,305	123,690	(1,615)
Interest	1,000	1,000	13,617	12,617
Total Receipts	<u>1,715,926</u>	<u>1,795,972</u>	<u>1,689,501</u>	<u>(106,471)</u>
DISBURSEMENTS				
General Government	18,000	18,000	16,525	1,475
Protection to Persons and Property	150	150		150
Roads	1,479,616	1,519,218	1,179,525	339,693
Debt Service	66,453	87,286	80,781	6,505
Capital Projects		80,514	80,514	
Administration	541,207	480,304	131,636	348,668
Total Disbursement	<u>2,105,426</u>	<u>2,185,472</u>	<u>1,488,981</u>	<u>696,491</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	<u>(389,500)</u>	<u>(389,500)</u>	<u>200,520</u>	<u>590,020</u>
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	<u>(110,500)</u>	<u>(110,500)</u>	<u>(110,500)</u>	
Total Other Adjustments to Cash (Uses)	<u>(110,500)</u>	<u>(110,500)</u>	<u>(110,500)</u>	
Net Change in Fund Balance	(500,000)	(500,000)	90,020	590,020
Fund Balance - Beginning (Restated)	<u>500,000</u>	<u>500,000</u>	<u>481,773</u>	<u>(18,227)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 571,793</u>	<u>\$ 571,793</u>