HOMEMAKERS CONTINUED FROM PAGE ONE

PHOTO | BEVERLY BONILLA
Butler County Homemakers Association members and guests gather for the organization's 72nd annual meeting.

PHOTO | BEVERLY BONILLA
Butler County Homemakers Association member Leah Cardwell attends the organization's 72nd annual meeting.

PHOTO | BEVERLY BONILLA
Tracy Thornton, left, was selected as the new vice president, and Sherry Johnson was selected as the new treasurer of the Butler County Homemakers Association.

PHOTO | BEVERLY BONILLA
Tracy Thornton and Tammy Alford share highlights from their recent mission trip to Honduras and discuss how support from the Butler County Homemakers has helped families there.

School for more than 40 children each day, visited area schools to share Bible stories, hosted a women's event and made visits throughout the community.

Thornton also shared how children can attend school through a sponsorship program costing approximately $50 per year. The sponsorship provides a child with a school uniform and school supplies, while women involved in the ministry are paid to make the garments. Support from the Homemakers also helped provide school supplies for more than 50 children.

Following the mission presentation, the business meeting was conducted, including recognition of guests, roll call, approval of the minutes from the 71st annual meeting, the treasurer's report, nominations and election of officers and the old business.

During the new business, members discussed Homemaker activities and the many ways members serve throughout the year. It was noted that much of the work done by the well over 50 members goes unreported because members often prefer to quietly serve their communities rather than seek recognition.

Sherry Johnson also gave an update on the annual pecan sales and explained how proceeds from the fundraiser helped support the organization, including providing scholarships. The deadline for ordering Pecans will be Friday, October 2nd and to order you can contact the Butler County Extension Service at 270-526-3767, or you can contact any of the Homemaker Association members.

Nominations were held for officers, with Tracy Thornton nominated and accepted for the position of Vice President. Sherry Johnson was nominated and accepted for the position of Treasurer.

The evening concluded with a silent auction and door prizes. The Homemaker of the Year was awarded Tamela Plamp but she could not attend the meeting.

Members closed the 72nd annual meeting by reciting the Kentucky Homemaker Creed, reaffirming their belief in the home, community service, fellowship, sharing knowledge and skills with others, and gratitude for the opportunities provided through the Homemakers Association

Medical debt relief program to erase $250 million for Kentuckians

FRANKFORT — Gov. Andy Beshear has signed an executive order on September 15, 2026, creating the Team Kentucky Medical Debt Relief Program, which is expected to erase $250 million in medical debt for more than 130,000 Kentuckians.

The order directs $2.5 million to Undue Medical Debt, a nonprofit that purchases qualifying medical debt from participating hospitals and collection agencies at a reduced cost and then cancels the debt. State officials estimate the funding will provide about $100 in debt relief for every $1 invested.

The first phase will erase up to $100 million in medical debt for approximately 46,000 Kentuckians. Letters notifying those individuals are expected to begin arriving next week.

Kentucky residents may qualify if their outstanding medical bills equal at least 5% of their annual income or if their income is at or below 400% of the federal poverty level, approximately $100,000 for a family of three.

There is no application process. Those who qualify will receive an official letter identifying the debts and creditors included in the relief. Recipients are advised to keep the letter as proof that the debt has been erased.

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 Tim Flener, Bulter County Judge/Executive
The Honorable Scottie Ward, Bulter County Sheriff
Members of the Bulter County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Bulter County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Bulter County Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2024 through August 31, 2025 of the Bulter County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Bulter County Sheriff, for the period September 1, 2024 through August 31, 2025.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 the Bulter County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Bulter County Sheriff on the basis of accounting practices prescribed or permitted by the laws of Kentucky 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

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bulter County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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 Bulter County Sheriff'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 Bulter County Sheriff'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 findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2026, on our consideration of the Bulter County Sheriff'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 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 Bulter County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 29, 2026

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at auditor.ky.gov or upon request by calling 1-800-247-9126.

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