Green Dragons show fight in season-opening loss to Knott Central

Harlan didn't get the season-opening victory it wanted Friday night, but the Green Dragons gave plenty of evidence that this year's team may be headed in a different direction.

A year after suffering a 50-0 loss at Knott Central to begin a 1-10 campaign, Harlan battled the Patriots from start to finish in the rematch at home. The Dragons built an early two-touchdown advantage, regained the lead late in the third quarter and remained within striking distance until the closing minutes before Knott Central pulled away for a 43-32 victory.

For first-year Harlan coach Frank Shope, the performance represented another step forward for a team working to establish a new identity.

Junior quarterback Jaxson Perry made an impressive varsity starting debut, completing 12 of 17 passes for 161 yards while also providing several big plays with his legs.

Harlan controlled the opening quarter, holding Knott Central to minus-1 yard rushing while jumping out to a 14-0 lead.

After the Dragons stopped the Patriots on downs, Harlan drove 51 yards in six plays. Perry finished the possession in spectacular fashion, reversing field on a 26-yard touchdown run before beating the defense to the end zone. Boss Bryson ran in the two-point conversion for an 8-0 advantage.

Another defensive stop gave the Dragons the ball back, and they struck quickly. Perry found Dyson Freeman for a 36-yard touchdown with 35.6 seconds remaining in the opening quarter, stretching the lead to 14-0.

Knott Central answered before the quarter ended. Jaden Amburgey turned a reception into a 46-yard touchdown, and Michael Parks added the two-point conversion to cut Harlan's lead to 14-8.

The Patriots began finding success on the ground in the second quarter after making adjustments to counter Harlan's defense. Parks found running room on the outside, which helped open the middle for senior fullback Zeke Hurley.

Parks finished an eight-play, 50-yard drive with a 2-yard touchdown run with 7:23 left in the first half. Parker Settles' extra point gave Knott Central its first lead at 15-14.

Harlan quickly created another opportunity when Bryson stripped the ball from a Knott Central runner and returned it to the Patriots' 9.

A 14-yard loss on first down pushed the Dragons backward, but Perry responded with a 15-yard completion to Izack Saylor before running the final 8 yards for a touchdown. Braxton Rowe was stopped just short on the two-point attempt, leaving Harlan ahead 20-15.

Knott Central then used two explosive rushing plays to swing the game back in its favor. Parks broke loose for a 54-yard touchdown, and Hurley followed with a 66-yard scoring run. Settles converted both extra points as the Patriots moved ahead 29-20.

Harlan wasn't finished.

In the final minute of the half, Perry went deep to Freeman, who battled two defenders for the football and turned the reception into another touchdown. The play sent the Dragons into halftime trailing by only three.

Knott Central's ground attack eventually became the difference. After being held to negative rushing yardage in the first quarter, the Patriots finished the night with 312 yards on the ground. Hurley led the way with 131 yards, while Parks added 128.

The Dragons made another push late in the third quarter.

After Knott Central used a 12-play possession that ended near midfield, Harlan quickly turned the defensive stop into points. Perry broke through the Patriots' defense and zigzagged his way 49 yards for a touchdown, putting the Dragons back in front 32-29 with 26.9 seconds remaining in the quarter.

Knott Central answered with an eight-play, 55-yard drive. Parks scored from 6 yards out with 7:47 remaining to give the Patriots the lead for good.

Two plays later, Josh Bailey intercepted a Harlan pass and returned it to the Dragons' 13. The turnover set up Hurley's 1-yard touchdown run with 5:04 remaining, giving Knott Central its final 43-32 margin.

Harlan made one last attempt to rally. Perry and Bryson each picked up first downs as the Dragons advanced to the Knott Central 30, but the drive stalled with just over a minute remaining.

Despite the loss, Harlan's ability to trade punches with a Knott Central team that dominated the same matchup a year ago gave the Dragons several positives to build on as the season moves forward.

Harlan (0-1) will have an open date next week before returning home Sept. 4 to take on Morgan County.

Court Report...

From Page B3

revoked operator's license, operating a vehicle with expired operator's license — pleaded not guilty, jury trial scheduled Jan. 5.

Cody Robert Shaner, 30, expired or no Kentucky registration receipt, expired or no registration plate, failure of owner to maintain required insurance/security (first offense), failure to produce insurance card, operating a motor vehicle under the influence of alcohol (first offense), failure to wear seat belt, careless driving, all-terrain vehicle violations — pleaded not guilty, jury trial scheduled Dec. 1.

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 Dan Mosley, Harlan County Judge/Executive
Members of the Harlan 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 Harlan County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Harlan 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 Harlan County Fiscal Court, for the year ended June 30, 2025, 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 Harlan County Fiscal Court, for the year ended June 30, 2025, 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 the Harlan 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 Harlan 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

Harlan 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.

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 Harlan County Fiscal Court'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 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 Harlan 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 Harlan 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.

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

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 Harlan 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 23, 2026, on our consideration of the Harlan 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 Harlan County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

March 23, 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
AUDITOR.KY.GOV