


# Jones leads Grayson County past Butler

**BY GRAYSON COUNTY NEWS**  
Behind a game-high 28 points from Breigh Jones, Grayson County pulled away to beat Butler County 61-44 in the semifinals of the 12th District Girls' Basketball Tournament at Whitesville Trinity Monday, Feb. 24.  
The Lady Cougars advanced to the 12th District Girls' Basketball Tournament title game after notching the win.  
Grayson County shot 43.9% (18-of-41) from the

field, 31.6% (six-of-19) from three-point range, and 73.1% (19-of-26) from the free throw line.  
Isabel Blanton joined Jones in double figures for Grayson County, netting 16 points.  
Finishing in single digits, Lucy Tarrance (five points), Ellie Bratcher (four points), Hannah Smith (four points), Ella Narvaez (three points) and Payton Bowman (one point) supplied Grayson County's additional scoring.  
Narvaez paced Grayson


County inside, securing seven rebounds.  
Ava Wilson paced Butler County, scoring 17 points for the Lady Bears. Giving Butler County two scorers in double figures, Karrington Hunt netted 10 points.  
The other scorers for Butler County were Ann Marie Skaggs (eight points), Bailey Moore (seven points) and Carley Cardwell (two points).



## LEGAL NOTICE

I, Stacie Blain, Clerk of the Grayson Circuit/District Court, hereby give notice that administration has been granted in the Estates named below. All persons having claims against these estates shall present them verified, according to the law to the administrator or executor as named below at the address as shown no later than six (6) months after the date of this publication.

ESTATE OF: Earl Roof; FIDUCIARY: Donnie Roof; ATTORNEY: Thomas Goff, 53 Public Square, Leitchfield, KY 42754




## LEGAL NOTICE

I, Stacie Blain, Clerk of the Grayson Circuit/District Court, hereby give notice that administration has been granted in the Estates named below. All persons having claims against these estates shall present them verified, according to the law to the administrator or executor as named below at the address as shown no later than six (6) months after the date of this publication.

ESTATE OF: Larry McClure, 888 McClure Cemetery Rd. Leitchfield, KY 42754; FIDUCIARY: Rita Haynes McClure, 888 McClure Cemetery Rd., Leitchfield, KY 42754; Matthew McClure, 12004 Bettie Ann Court, Louisville, KY 40299


ESTATE OF: Jack Moore, 40 Muskie Rd. Falls of Rough, KY 40119; FIDUCIARY: Randy Moore, 8700 Bardstown Rd. Apt. 305, Louisville, KY 40291; ATTORNEY: Clay Ratley, 30 Public Square, Leitchfield, KY 42754

ESTATE OF: Willard P. Downs, 253 White Oak Rd., Leitchfield, KY 42754; FIDUCIARY: Wanda Meredith, 253 White Oak Rd., Leitchfield, KY 42754; Ricky Downs, 7201 Apple Mill Dr., Louisville, KY 40228; ATTORNEY: Donald W. Cottrell, 30 Public Square, Leitchfield, KY 42754




## LEGAL NOTICE

To satisfy delinquent accounts, the contents of storage units #A, #33B, #68, #131, and #148 will be sold on March 14, 2025, at 8:30 AM at EZ Self Storage, 1402 Brandenburg Rd., Leitchfield, KY. Weather permitting. Terms are cash. EZ Self Storage reserves the right to bid. This notice is pursuant to KRS Chapter 359, Section 4. If an account is settled prior to the date of sale, the sale will not be conducted, and no notice of cancellation will be announced.




## LEGAL NOTICE

Take NOTICE, that a Petitions Requesting the Discontinuance and Reversion of the last .125 miles of county-maintained road, Lawrence Hayes Road, have been filed and will be heard by the Grayson County Fiscal Court on March 20, 2025 at 5 p.m. at 130 E. Market Street, Leitchfield KY 42754. This publication conforms with KRS 424.130.  
JEREMY LOGSDON  
Grayson County Attorney  
This advertisement was paid for by the Grayson County Fiscal Court using taxpayer dollars in the amount of \$17.45.



# LEGAL NOTICE



**ALLISON BALL**  
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Kevin Henderson, Grayson County Judge/Executive  
The Honorable Norman Chaffins, Grayson County Sheriff  
Members of the Grayson County Fiscal Court

**Report on the Audit of the Financial Statement**

**Opinions**  
We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Grayson County, Kentucky, for the year ended December 31, 2023, and the related notes to the financial statement.

**Unmodified Opinion on Regulatory Basis of Accounting**  
In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Grayson County Sheriff for the year ended December 31, 2023, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 financial position of the Grayson County Sheriff, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended.

**Basis for Opinion**  
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* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 Grayson County Sheriff 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 Grayson County Sheriff on the basis of the 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 this 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 Grayson 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 GAS, 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 Grayson 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 Grayson County Sheriff's ability to continue as a going concern for a reasonable period of time.

**Other Reporting Required by Government Auditing Standards**  
In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2024, on our consideration of the Grayson County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Grayson County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,  
*Allison Ball*  
Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

October 21, 2024  
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.

## GOING

FROM **PAGE B2**

Call 270-259-4019 for more information.

Al-Anon Family Group meetings are held in the church basement of The Refuge, located at 808 Grayson St., Leitchfield, on Tuesdays at 7 p.m. Call 270-230-4477 for more information.

NA meetings are held at Leitchfield United Methodist Church

(Zoom #83626788004) at 6 p.m. Thursdays. Call 270-370-0980 for more information.

AA meetings are held in the Caneyville Tax Office basement (Zoom #9282139324) on Sundays, Tuesdays, Thursdays and Saturdays at 7 p.m.; at Leitchfield United Methodist Church

(Zoom #83626788004) on Mondays, Wednesdays and Thursdays at 7 p.m. and Fridays and Saturdays at 10 a.m.; in the St. Joseph Catholic Church Rectory (Zoom #83626788004) on Tuesdays at noon and Fridays at 7 p.m.; and in the St. Anthony Church Basement in Peonia on Fridays at 7 p.m.

For results, advertise in





# LEGAL NOTICE



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### INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
City of Leitchfield, Kentucky

**Report on the Audit of the Financial Statements**  
*Opinions*  
We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the City of Leitchfield, Kentucky, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Leitchfield, Kentucky's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, and each major fund of the City of Leitchfield, Kentucky, as of June 30, 2024, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinions*  
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Leitchfield, Kentucky 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.

*Responsibilities of Management for the Financial Statements*  
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Responsibilities of Management for the Financial Statements - Concluded*  
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 City of Leitchfield, Kentucky'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 Statements*  
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted auditing standards 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 statements. In performing an audit in accordance with generally accepted auditing standards 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 statements, 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 statements.
- 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 City of Leitchfield, Kentucky'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Leitchfield, Kentucky'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.

*Required Supplementary Information*  
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (8 - 13), budgetary comparison information (58 - 60), and pension and OPEB schedules (61 - 70) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*  
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Leitchfield, Kentucky's basic financial statements. The accompanying schedules of other revenue and departmental expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of other revenue and departmental expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Other Reporting Required by Government Auditing Standards*  
In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2025, on our consideration of the City of Leitchfield, Kentucky'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 the City of Leitchfield, Kentucky's 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 City of Leitchfield, Kentucky's internal control over financial reporting and its compliance.

*Taylor, Polson & Company, PSC*

GLASGOW, KENTUCKY  
February 18, 2025

**CITY OF LEITCHFIELD, KENTUCKY  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 3, 2024**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance from Final Budget Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	2,925,025	3,130,585	3,069,823	(60,762)
Taxes and Licenses	6,722,300	7,329,900	7,763,929	434,029
Intergovernmental Revenue	837,585	565,097	586,164	21,067
Interest	16,025	22,550	175,535	152,985
Parks and Recreation	10,130,125	160,579	187,161	26,582
Other Revenue	577,337	438,388	375,702	(62,686)
<b>Total Revenues</b>	<b>21,208,397</b>	<b>11,647,099</b>	<b>12,158,314</b>	<b>511,215</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	2,787,200	1,849,106	1,861,412	(12,306)
ABC Regulatory	401,705	404,755	346,240	58,515
Industrial Development	133,300	133,300	69,749	63,551
Planning and Zoning	236,450	232,450	196,173	36,277
Parks and Recreation	623,300	629,690	480,739	148,951
Public Safety	2,938,410	2,759,377	2,605,189	154,188
Public Works	3,013,610	3,271,985	3,021,912	250,073
Tourism - Payment to Component Unit	909,000	960,000	1,103,321	(143,321)
<b>Capital Outlay</b>				
General Government	417,500	545,000	544,400	600
ABC Regulatory	26,800	28,200	27,958	342
Parks and Recreation	10,288,885	328,341	293,885	34,456
Public Safety	257,200	230,300	226,667	3,633
Public Works	578,330	685,960	363,201	302,759
<b>Debt Service</b>				
Payment of Principal	520,250	550,050	476,357	73,693
Payment of Interest	262,400	232,700	234,768	(2,068)
<b>Total Expenditures</b>	<b>23,394,340</b>	<b>12,841,214</b>	<b>11,871,871</b>	<b>969,343</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,185,943)</b>	<b>(1,194,115)</b>	<b>286,443</b>	<b>1,480,558</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Debt	-	-	19,053	19,053
Proceeds from Sale of Property	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>19,053</b>	<b>19,053</b>

A complete copy of the auditor's report is on file at Leitchfield City Hall and available for public inspection during normal business hours. Copies are available for any citizen at a duplication cost of \$.10 per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available at no cost. All copies may be obtained from Sabrina Whitaker, Finance Officer, 515 S. Main Street, Leitchfield, KY 42754.