

Grayson to meet Muhlenberg County in season's opening match

BY GRAYSON COUNTY NEWS

Aug. 18.

Grayson County is slated to visit familiar opponent Muhlenberg County for its opening match in the 2025 girls' high school volleyball season on Monday,

Longtime 3rd Region counterparts, Grayson County and Muhlenberg County met twice during the 2024 girls' high school volleyball season. Grayson County dropped a regular season match

to Muhlenberg County, but managed to defeat them in the opening round of the 2024 3rd Region Volleyball Tournament.

Grayson County finished as the 12th District runner-up and reached the semifinals of the 3rd

Region Girls' Volleyball Tournament in 2024. The Lady Cougars compiled a 17-14 overall record in the 2024 girls' high school volleyball season.

Muhlenberg County is the reigning 10th District champion.

After capturing the 10th District title, Muhlenberg County made an appearance in the 2024 3rd Region Girls' Volleyball Tournament. Muhlenberg County exited the 2024 girls' high school volleyball season 13-20.



LEGAL NOTICE

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Kevin Henderson, Grayson County Judge/Executive
Members of the Grayson 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 Grayson County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Grayson 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 Grayson 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 Grayson 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 Grayson 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 Grayson 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

Grayson 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/or 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 Grayson 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 Grayson 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 Grayson 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 May 14, 2025 on our consideration of the Grayson 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 Grayson County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Tammy R. Patrick, CPA

Tammy R. Patrick, CPA
Patrick & Associates, LLC

May 14, 2025

GRAYSON COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 2,174,000	\$ 2,174,000	\$ 2,330,632	\$ 156,632
In Lieu Tax Payments	28,200	28,200	31,355	3,155
Excess Fees	368,000	368,000	519,335	151,335
Licenses and Permits	18,450	18,450	19,085	635
Intergovernmental	561,830	561,830	518,689	(43,141)
Miscellaneous	189,500	189,500	247,030	57,530
Interest	350	350	384	34
Total Receipts	3,340,330	3,340,330	3,666,510	326,180
DISBURSEMENTS				
General Government	1,684,558	1,755,400	1,493,890	261,510
Protection to Persons and Property	64,000	66,250	61,022	5,228
General Health and Sanitation	97,950	98,950	94,256	4,694
Recreation and Culture	102,000	111,935	106,383	5,552
Debt Service	76,600	76,600	76,458	142
Administration	2,153,494	2,068,967	1,669,052	399,915
Total Disbursements	4,178,602	4,178,102	3,501,061	677,041
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(838,272)	(837,772)	165,449	1,003,221
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	108,272	108,272	64,552	(43,720)
Transfers To Other Funds	(80,000)	(80,000)	(80,498)	(498)
Total Other Adjustments to Cash (Uses)	28,272	28,272	(15,946)	(44,218)
Net Change in Fund Balance	(810,000)	(809,500)	149,503	959,003
Fund Balance Beginning	810,000	810,000	741,073	(68,927)
Fund Balance - Ending	\$ 0	\$ 500	\$ 890,576	\$ 890,076

ROAD FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 922,000	\$ 922,000	\$ 1,023,764	\$ 101,764
Intergovernmental	2,071,324	2,071,324	2,293,264	221,940
Miscellaneous	37,500	37,500	21,916	(15,584)
Interest	360	360	524	164
Total Receipts	3,031,184	3,031,184	3,339,468	308,284
DISBURSEMENTS				
General Government	2,000	2,000		2,000
Roads	2,926,051	2,907,631	2,670,166	237,465
Debt Service	122,500	122,500	122,435	65
Capital Projects	50,000	92,000	91,709	291
Administration	452,361	428,781	411,195	17,586
Total Disbursements	3,552,912	3,552,912	3,295,505	257,407
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(521,728)	(521,728)	43,963	565,691
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			430,500	430,500
Transfers To Other Funds	(108,272)	(108,272)		108,272
Total Other Adjustments to Cash (Uses)	(108,272)	(108,272)	430,500	538,772
Net Change in Fund Balance	(630,000)	(630,000)	474,463	1,104,463
Fund Balance Beginning	630,000	630,000	515,923	(114,077)
Fund Balance - Ending	\$ 0	\$ 0	\$ 990,386	\$ 990,386

JAIL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 15,587,400	\$ 15,587,400	\$ 14,535,083	\$(1,052,317)
Charges for Services	77,000	77,000	53,464	(23,536)
Miscellaneous	477,800	477,800	716,422	238,622
Interest Earned	7000	7000	1987	(5,013)
Total Receipts	16,149,200	16,149,200	15,306,956	(842,244)
DISBURSEMENTS				
Protection to Persons and Property	9,576,452	10,576,755	9,781,107	795,648
Capital Projects		160,000	159,460	540
Administration	7,055,119	5,894,816	3,668,704	2,226,112
Total Disbursements	16,631,571	16,631,571	13,609,271	3,022,300
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(482,371)	(482,371)	1,697,685	2,180,056
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			20,498	20,498
Transfers To Other Funds	(1,057,225)	(1,057,225)	(1,507,725)	(450,500)
Total Other Adjustments to Cash (Uses)	(1,057,225)	(1,057,225)	(1,487,227)	(430,002)
Net Change in Fund Balance	(1,539,596)	(1,539,596)	210,458	1,750,054
Fund Balance Beginning	1,539,596	1,539,596	1,674,251	134,655
Fund Balance - Ending	\$ 0	\$ 0	\$ 1,884,709	\$ 1,884,709

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 136,500	\$ 136,500	\$ 214,342	\$ 77,842
Miscellaneous	100	100		(100)
Interest	50	50	46	(4)
Total Receipts	136,650	136,650	214,388	77,738
DISBURSEMENTS				
General Government	29,200	31,200	26,891	4,309
Protection to Persons and Property	34,216	34,216	30,104	4,112
General Health and Sanitation	33,000	37,150	32,274	4,876
Social Services	12,000	19,000	12,215	6,785
Recreation and Culture	20,000	36,000	35,872	128
Airports	7,000	9,016	9,016	
Bus Services	11,000	13,141	13,141	
Administration	55,234	21,927	600	21,327
Total Disbursements	201,650	201,650	160,113	41,537
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(65,000)	(65,000)	54,275	119,275
Net Change in Fund Balance	(65,000)	(65,000)	54,275	119,275
Fund Balance Beginning	65,000	65,000	34,905	(30,095)
Fund Balance - Ending	\$ 0	\$ 0	\$ 89,180	\$ 89,180

	FEDERAL GRANTS FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$	\$	\$ 50,000	\$ 50,000
Total Receipts			50,000	50,000
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)			50,000	50,000
Other Adjustments to Cash (Uses)				
Transfers To Other Funds			(64,552)	(64,552)
Total Other Adjustments to Cash (Uses)			(64,552)	(64,552)
Net Change in Fund Balance			(14,552)	(14,552)
Fund Balance Beginning			14,552	14,552
Fund Balance - Ending	\$ 0	\$ 0	\$ 0	\$ 0

	BOND FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 200	\$ 200	\$ 14,488	\$ 14,288
Total Receipts	200	200	14,488	14,288
DISBURSEMENTS				
Debt Service	977,225	980,225	977,250	2,975
Total Disbursements	1,059,425	1,059,425	977,250	82,175
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(1,059,225)	(1,059,225)	(962,762)	96,463
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	977,225	977,225	977,225	
Total Other Adjustments to Cash (Uses)	977,225	977,225	977,225	
Net Change in Fund Balance	(82,000)	(82,000)	14,463	96,463
Fund Balance Beginning	82,000	82,000	83,621	1,621
Fund Balance - Ending	\$ 0	\$ 0	\$ 98,084	\$ 98,084

EMERGENCY HEALTH & 911 FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 500	\$ 500	\$ 320	\$ (180)
Total Receipts	400,500	400,500	323,680	(76,820)
DISBURSEMENTS				
Protection to Persons and Property	\$ 1,112,250	\$ 1,112,250	\$ 561,581	\$ 550,669
Administration	31,100	31,100		31,100
Total Disbursements	1,143,350	1,143,350	561,581	581,769
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	(742,850)	(742,850)	(237,901)	504,949
Net Change in Fund Balance	(892,850)	(892,850)	(437,901)	454,949
Fund Balance Beginning	892,850	892,850	892,874	24
Fund Balance - Ending	\$ 0	\$ 0	\$ 454,973	\$ 454,973

OPIOID SETTLEMENT FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Miscellaneous	\$	\$	\$ 201,947	\$ 201,947
Interest			41	41
Total Receipts			201,988	201,988
DISBURSEMENTS				
General Health and Sanitation		267	267	
Administration		233	20	213
Total Disbursements		500	287	213
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
		(500)	201,701	202,201
Net Change in Fund Balance		(500)	201,701	202,201
Fund Balance Beginning				
Fund Balance - Ending	\$ 0	\$ (500)	\$ 201,701	\$ 202,201