

My days of wonder in the hospital

My plans for the New Year were horribly changed by ending up in the hospital.

Around the middle of the month, it seemed like I may have had the flu. After all, everybody around me had the flu, and I just wanted to fit in with society in general.

I had to cancel my Sunday ministry because of this which is something I do not like to do. But, The Gracious Mistress of the Parsonage said I had to do it to protect anybody who would come to the service and catch my flu.

Everybody around me seemed to have the flu, so I went along with her.

A certain incident happened on a Sunday afternoon. It was the first Sunday in a long time that I had not been at our Sunday morning ministry. I was in the bathroom, and on the floor of the bathroom was a little rug so that I wouldn't get water all over the floor.

When I stepped on that rug, it slipped out from under me, and I went crashing to the floor. It was unexpected at the time. As I lay there on the floor, I could not, for some reason, get back up on my feet. I didn't seem to have any strength.

With no other option, I had to call out to The Gracious Mistress of the Parsonage to come and

help me. It took me several minutes to put that all together, and I had no other choice.

She came and was not able to help me get up, so she immediately called the ambulance, who came and helped me out of the bathroom and into my bed. But the situation was a little more than I understood, and so the Gracious

Mistress of the Parsonage had the ambulance take me to the hospital for some examination.

That was the beginning of four days of wonderment. By that, I mean every day, I wondered if this would be the last day and if I would go home today. I had never wondered so much in my life.

The medical team assumed I probably had a heart attack, and so I was up for every examination known in the civilized world. I had so many needles plunged into my body that I began looking like a porcupine.

I went through one examination after another

after another. They were trying to find out some evidence I had a heart attack. But, to my satisfaction, I did not have a heart attack. They did find out I probably had pneumonia.

Because I fell, I was not allowed to get out of bed without a nurse supervising. I had to go to the bathroom so many times, but I needed a nurse to help me get out of

bed. If a nurse wasn't there, a little motion light and siren went off if I stepped away from my bed.

In order to go to the bathroom, I had to call for the nurse to come and make sure I didn't fall. Many times, the nurse wasn't available at the time.

Every day, I asked if this was the day I was going to be released from the hospital. Much to my

discouragement, the nurses all said that I would have to wait one more day. The next day, the same news came to me: I had to wait just one more day. Oh, just one more day.

I wanted to figure out how I could get out of here.

All of the nurses looked at me and said that I was not allowed to leave the room. I told them I wanted to sneak out, run away, and go home.

All of the nurses looked at me and said, "I will never allow you to do that."

As I lay in bed one afternoon, I thought of how I could escape this hospital room. Then, it occurred to me that if I could harass the nurses enough, they would get so perturbed that they would want to let me go immediately.

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LEGAL NOTICE

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor Betty Howard and
City Commissioners
City of Sacramento, Kentucky
Report on the Audit of the Financial Statements
Opinions
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sacramento, 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 Sacramento, 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 business-type activities, each major fund, and the aggregate remaining fund information of the City of Sacramento, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Sacramento, 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 these 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. 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 Sacramento, 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.
Auditors' 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 auditors' 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 Sacramento, 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 Sacramento, 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 on pages 4-9, budgetary comparison information on pages 40-41, and pension and OPEB schedules on pages 42-47 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 Sacramento, Kentucky's basic financial statements. The comparative statements of water and sewer activities 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 comparative statements of water and sewer activities 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 January 13, 2025, on our consideration of the City of Sacramento, 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 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 Sacramento, 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 Sacramento, Kentucky's internal control over financial reporting and compliance.



Madisonville, Kentucky
January 13, 2025
CITY OF SACRAMENTO, KENTUCKY
Budgetary Comparison Schedule
For the year ended June 30, 2024

	Budgeted Amounts Original	Final	Actual Amounts- Budgetary Basis	Variance with Final Budget- Positive / (Negative)
General Fund				
Resources available (inflows)				
Budgetary fund balance at beginning of year	\$ 140,025	\$ 161,997	\$ 162,047	\$ 50
Property taxes	20,000	25,300	29,973	4,673
Franchise / other local taxes	41,600	40,500	34,838	(5,662)
Municipal insurance taxes	63,000	68,400	68,403	3
Charges for services	1,000	1,000	0	(1,000)
Grants	0	0	1,619	1,619
Law enforcement	4,500	4,500	3,608	(892)
Other	250	250	2,807	2,557
Resources available for appropriation	\$ 270,375	\$ 301,947	\$ 303,295	\$ 1,348
Charges to appropriations (outflows)				
Current				
General government	\$ 112,000	\$ 113,740	\$ 112,733	\$ 1,007
Fire protection	0	0	488	(488)
Travel and training	1,000	1,000	1,565	(565)
Streets and sidewalks	17,000	17,000	17,195	(195)
Cultural and recreational	0	7,000	3,742	3,258
Law enforcement	4,500	4,500	3,608	892
Capital Outlay	20,000	4,850	7,959	(3,109)
Total charges to appropriations	\$ 154,500	\$ 148,090	\$ 147,290	\$ 800
Other Financing Resources (Uses):				
Interfund transfers	(\$ 13,200)	(\$ 13,200)	(\$ 30,538)	(\$ 17,338)
Total other financing resources (uses)	(\$ 13,200)	(\$ 13,200)	(\$ 30,538)	(\$ 17,338)
Fund balances at end of year	\$ 102,675	\$ 140,657	\$ 125,467	(\$ 15,190)
=====	=====	=====	=====	=====
Street Paving Fund				
Resources available (inflows)				
Budgetary fund balance at beginning of year	\$ 41,840	\$ 62,850	\$ 62,850	\$ 0
Intergovernmental	9,800	11,200	11,198	(2)
Other	40	40	33	(7)
Resources available for appropriation	\$ 51,680	\$ 74,090	\$ 74,081	(\$ 9)
Charges to appropriations (outflows)				
Current				
Streets and sidewalks	\$ 25,000	\$ 53,300	\$ 0	\$ 53,300
Capital Outlay	0	0	53,300	(53,300)
Total charges to appropriations	\$ 25,000	\$ 53,300	\$ 53,300	\$ 0
Other Financing Resources (Uses):				
Interfund transfers	\$ 0	\$ 0	\$ 0	\$ 0
Total other financing resources (uses)	\$ 0	\$ 0	\$ 0	\$ 0
Fund balances at end of year	\$ 26,680	\$ 20,790	\$ 20,781	(\$ 9)
=====	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.
CITY OF SACRAMENTO, KENTUCKY
Notes to Budgetary Comparison Schedule
June 30 2024
NOTE A- BUDGET-TO-ACTUAL RECONCILIATION
An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

	General Fund	Street Paving Fund
Sources/inflows of resources:		
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 303,295	\$ 74,081
Difference-budget to GAAP:		
The fund balance at the beginning of the year is a budgetary resource but is not a current-year revenue for financial reporting purposes	(162,047)	(62,850)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	\$ 141,248	\$ 11,231
=====	=====	=====

NOTE B- BUDGETS AND BUDGETARY ACCOUNTING
The City follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedule.
The City Mayor and Commission approves, by ordinance, an annual budget to be used as a management control device during the year for all governmental and enterprise funds. These budgets are adopted on a cash basis of accounting and includes beginning fund balances which are budgeted as available for appropriations. The City Clerk is authorized to transfer budget amounts between departments within any fund; any revisions that alter total appropriations of any fund must be approved by the City Mayor and Commission. No budget ordinance shall be adopted which provides for appropriations to exceed revenues in any one (1) fiscal year.
The General Fund fund balance at year end had a negative variance of \$15,190. This was primarily due to a negative variance in interfund transfers which was \$17,338. The General Fund transferred grant monies received in the prior year to the Fire Department Fund.
The Street Paving Fund fund balance at year end had a negative variance of \$9.

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