

Lady Dragons pick up District win

ANGELINA ALCOTT
SPORTS WRITER

After Christmas the Lady Dragons traveled to Russell County and competed in the Bankers Hardwood Classic December 27-29.

Green Co. (46) vs. Boyle County (31) Dec. 27

Sophomore duo Katlyn Milby and Kylie Jackson teamed up in the first game of the Classic in Russell County December 27, both in double digits for a combined total of 25. The Lady Dragons have continued to work through adversity and the hard work is paying off.

Gracie Parrott finished with 7 points, Tanlee Hudgins and Gracie Thompson-6 each, and Kiley McCubbins-2.

The team out-rebounded the Lady Rebels 30-22, freshman Hudgins led the team with a career-high 9 rebounds.

Green Co. (39) vs. Bowling Green (55) Dec. 28

In the second game of Bankers Hardwood

Classic, the Lady Dragons tipped off against the 8-4 Lady Purples of Bowling Green. The team struggled with hitting field goals, but continued to attack the basket and as a result, frequented the foul line. Lady Dragons went 26-37 from the free throw line.

Jackson led the way with 15 points, Parrott followed with 12, McCubbins-7, Hudgins-3, and Thompson-2.

Hudgins again led the team with 8 rebounds, Thompson-1, McCubbins-3, Jackson-4, Milby-4, and Parrott-6.

Green Co. (50) vs. Russell Co. (54) Dec. 29

The final game of the Classic was held on December 29 with the Lady Dragons getting matched up against the home Lady Lakers team.

The Lady Dragons showed off their shooting range with eight three-pointers; McCubbins, Parrott, and Thompson each with two.

It was a close game for the Lady Dragons, but the Lady Lakers of

Russell County edged past 54-50.

Three Lady Dragons ended the game scoring in double-digits— Jackson-14, Parrott-11, McCubbins-10, Thompson-6, Grace Patterson-3, Milby-3, and Hudgins-3.

It was a close rebounding game, Lady Lakers with 28 to Lady Dragon's 22. Hudgins, McCubbins, and Parrott both battled inside and finished with 5 rebounds each, Jackson-2, and Milby-4.

The Lady Dragons returned to school and the first game of 2019 was against district rival LaRue County.

Green Co. (56) vs. LaRue Co. (21) Jan. 4

The Lady Dragons earned an early lead with their dominant rebounding, attacking the basket, and ball movement. The Lady Dragons never trailed and consistently built a lead against the Lady Hawks on their home court Friday.

Jackson led the team with 26 points, which included three 3-pointers. Milby scored 12, a number of baskets came from transition play as she out-ran the opponent down-court.

A number of Lady Dragons scored, Parrott-5, Thompson-5, Patterson-4, McCubbins-2, Hudgins-1, and Summer Scott-1.

Parrott led the team with 7 rebounds. The

Lady Dragons stayed perfect in district play with a 56-21 win over LaRue County.

The team turned around and traveled to Central Hardin for the Bluegrass New Years Classic, January 5. They played Bardstown.

Green Co. (51) vs. Bardstown (55) Jan. 5

Another close game for the Lady Dragons Saturday, January 5 as they traveled to Central Hardin for the Bluegrass New Years Classic. Scoring was limited to only five Lady Dragons. Jackson ended in double-digits with 24 points, Hudgins-9, Milby-8, Parrott-5, and McCubbins-5.

It was a physical game with 24 free throws shot by the Lady Dragons. Their percentage has continued to improve, 83.3% shot as a team.

The Lady Dragons had a total of 38 team rebouds with sophomore Katlyn Milby leading with 10.

Jackson followed with 7, Thompson-5, McCubbins-3, Patterson-1, Hudgins-4, Scott-2, and Parrott-6.

Friday they travel to Caverna for another district game against the Lady Colonels. Monday, January 14 they travel to Hart County for their first match-up against the Lady Raiders.



Photos by Angelina Alcott

After a weave play, Kylie Jackson drives in and hits the floater against LaRue County Friday. The Lady Dragons returned to the hardwood in 2019 on the district rival's court January 4. They picked up a convincing 56-31 win. Jackson led the team with 26 points, which included three, three-pointers.



Adding to the inside strength, freshman Tanlee Hudgins wrestles the ball away from a Lady Hawk opponent.



Among a flock of Lady Hawks, Katlyn Milby comes down with the rebound. The Lady Dragons hosted North Hardin yesterday and travel to Caverna, January 11.

Basketball Contest Rules

To enter the contest, contestants may use either this page or an identical page obtained at no charge at the Record-Herald office, 102 West Court Street, Greensburg. You do not have to purchase a paper or anything else to be eligible to win. Only one entry per person. Contestants must circle their winning teams on the page. Should contestants get the same number of games correct, the tie will be broken by the tie-breaker. All entries must be MAILED to the Greensburg Record-Herald, P.O. Box 130, Greensburg, KY 42743. All entries must have an automated postmark no later than FRIDAY, 5 p.m., of this week. To be eligible for the Grand Prize and bonus, an entry must be received by Saturday morning. **Mark all envelopes BASKETBALL CONTEST.** NO ENTRIES WILL BE ACCEPTED IN PERSON at any participating stores or at the Record-Herald. The grand prize will be awarded when a contestant picks the winners of 26 different games. For each week that no one wins, the amount will increase by \$25.

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MIKE HARMON AUDITOR OF PUBLIC ACCOUNTS

The Honorable John H. Frank, Green County Judge/Executive
The Honorable Robby Beard, Green County Sheriff
Members of the Green County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Green County, Kentucky, for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Green 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, 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.

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 paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Green County Sheriff, as of December 31, 2017, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Green County Sheriff for the year ended December 31, 2017, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2018, on our consideration of the Green 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Green County Sheriff's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report comments:

2017-001 The Green County Sheriff's Office Lacks Adequate Segregation Of Duties Over All Accounting Functions

2017-002 The Green County Sheriff Did Not Have Proper Internal Controls In Place Over The Receipt Process And Did Not Make Daily Deposits As Required

2017-003 The Green County Sheriff Had A Disallowed Disbursement Of \$32 For Penalty And Interest

Respectfully submitted,

Mike Harmon

Mike Harmon
Auditor of Public Accounts

October 5, 2018

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 www.auditor.ky.gov or upon request by calling 1-800-247-9126.

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