Sports

Cross Country team competes in Tennessee

<u>By Clevis Jeffries</u> STAFF WRITER

The Green County Cross Country varsity teams traveled to Knoxville, Tennessee to compete in the Cherokee Invitational October 5. The boys' and girls' teams both placed in the top 10. The Dragons finished fifth, scoring 177 points.

Leading the way for the boys was Mason Stone, who finished 11th overall with a time of 17:21 in the 5K run.

Also scoring were: 25. Zach Jewell - 17:59, 36. Jayden Marr -18:18, 51. Gage Cornett - 18:43, and 75. Blake Bryant - 19:22.

Additional individual results included: 87. HoustonHodges-19:34, 151. Creighton Robertson - 21:25, 160. Carter Smothers - 21:35, 180. Tanner Willis - 22:12, and 181. Austin Purvis - 22:12.

Louisville Male was the team winner with 60 points.

Chase Faudi, of CSTHEA Patriots High School, was the individual winner with a time of 15:43.

"Our guys showed strongly as we traveled out-of-state to run this past weekend (Oct. 5) and finished with a top 5 finish overall out of 23 full teams. Interestingly, although we traveled to Knoxville, TN and mostly competed for the top positions with two other schools from KY. as Louisville Male and Bullitt Central finished 1st and 2nd, respectively. We were led again individually by Mason, and Zach bounced back with a terrific race breaking into the 17's. Jayden finished 3rd on the team and is knocking on the door of 17 minutes as well. Gage and Blake rounded out our scoring with solid runs to help our team finish in the top 5 of this of 18:46.

"We took the team down to Knoxville to run in the Cherokee Invitational on October 5th. We weren't sure what to expect as far as size of meet or layout, but it ended up being a mostly flat course that bordered the Tennessee River. There were over 200 girls running, so a pretty big meet. I told the girls that this was a no pressure race as far as trying to beat certain teams, etc., and to just go out and have fun. I asked them to try to concentrate on running in pairs if possible and to keep sight of one another," said Coach Karla Deaton.

"Meredith Abell was our number one runner, followed by Carlee Coffey, who I was so happy to see competing again after being sick. She and Kendal ran most of the race together and Kally Corbin did a great job of hanging close to them. I'd like to see Brianna and Jewell get their times down to about the 24 minute range in order to strengthen our team times, and Bri did run a good race coming off soccer season. They're a good group of girls and I'm sure they'll work hard going into conference.'

In middle school action, the teams competed in an all-comers meet at home Oct. 3.

Kendal Peer led the Lady Dragons, placing first overall with a time of 12:33 in the 2,700 meter run.

Also scoring were: 2. Meredith Abell – 12:39, 3. Kally Corbin – 13:16, 4. Jewell Hines -14:32, and 5. Claire Goff -16:11.

Additional individual results included: 6. Hadley Nunn – 16:53



Kendel Peer finishes third for her team, 47 place completed the Cherokee Invitational 5k in 24:48. overall with a time of 24:18. The young Lady Dragons finished eighth as a team out of seventeen total teams over fall break in Knoxville, TN. The boys finished in fifth place as a team out of a total of 23 teams.

and 14. Reagan Phelps 21:33.

The boys were led by Jayden Marr with a first place finish, clocking in at 9:42 on the $2,\overline{7}00$ meter course.

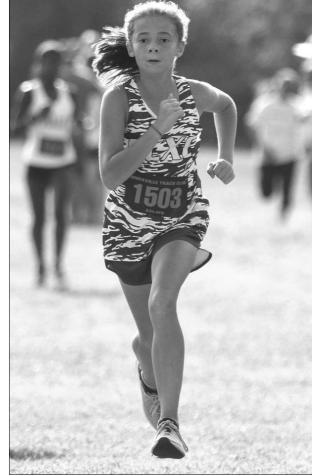
Also scoring were: 2. Houston Hodges -10:27, 3. Tanner Willis – 11:40, 5. Keegan Zulager - 12:37, and 6. Eli Bishop – 12:43.

Additional individual results included: 7. Layton Froggett – 12:50, 10. Jeff York 13:47, 12. Mason McKibben – 14:13, 14. Aiden Avala – 15:07, 17. Shaemus Robertson – 15:31, 18 Drew Judd – 15:52, and 22. Ezra Costello - 17:15.

Green County will host the Heartland



Athletic Conference Championships today at home.



Photos by Angelina Alcott

Floating across the ground, Kally Corbin pushes ahead of a challenger near the finish line. Corbin

NOTICE

The 2017 audit in accordance with KRS 91A.040 is complete including financial statements and supplemental information is on file at the Sheriff's Office and available for public inspection during normal business hours. Any citizen may obtain from the Sheriff's Office a copy of the complete audit report including financial statements and supplemental information, for their personal use. Any citizen requesting a copy of the audit report will be charged for duplication costs at a rate not to exceed 25 cents per page. The financial statement that is prepared in accordance with KRS 424.220 is available to the public at no cost at the Sheriff's Office at 203 West Court Street, Greensburg, Ky.



MIKE HARMON AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

The Honorable Matthew G. Bevin, Governor William M. Landrum III, Secretary Finance and Administration Cabinet

The Honorable John H. Frank, Green County Judge/Executive The Honorable Robert Beard, Green County Sheriff

Members of the Green County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the Green County Sheriff's Settlement - 2017 Taxes for the period April 18, 2017 through April 16, 2018 - Regulatory Basis, 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 the 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 as described in Note 1. 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

prestigious event," said Coach Erik Edwards.

"We were the second smallest team (enrollment) in the field of 23. The smallest enrollment school finished 20th. Thirteen of the 23 had enrollments of over 1,000 students with many of those nearing and one surpassing 2,000 students."

The Lady Dragons placed eighth with 239 points.

Meredith Abell led the girls, finishing 33rd overall, with a time of 23:10 in the 5K run.

Also scoring were: 56. Carlee Coffey -24:17, 57. Kendal Peer -24:18, 66. Kally Corbin -24:48, and 77. Brianna Purvis - 25:35.

Jewell Hines was 102nd, clocking in at 27:08.

Knoxville Ambassadors High School was the team winner with 39 points.

Savannah Rivera, of Knoxville Ambassadors, was the individual winner with a time



Veteran runner Briana Purvis pushes down the straight away to the finish line. The cross country teams host Conference this afternoon. Races begin with middle school at 4:30 p.m. CST.

Fublic Notice Commonwealth of Kentucky Court of Justice Eleventh Judicial District Court Green County Probate Division Ann Mattingly Arnett, Clerk				
In compliance with Section 424.30 and Section 424.120 <u>KENTUCKY REVISED STATUTES</u> , NOTICE IS HEREBY GIVEN that the following <u>FIDUCIARY APPOINTMENTS</u> have been made by the Court.				
NAME AND ADDRESS OF DECEDENT OR WARD	NAME & ADDRESS OF FIDUCIARY	NAME & ADDRESS OF ATTY REPRESENTING FIDUCIARY	DATE OF APPT	CREDITORS MUST FILE CLAIMS BY
KEITH DOUGLAS JEWELL 280 Fry Ridge Rd Greensburg, KY 42743	CHASITY N. JEWELL 280 Fry Ridge Rd Greensburg, KY 42743	RUSSELL W GOFF 116 S Main St. Greensburg, KY 42743	09-05-19	03-05-20
MARY E. BISHOP 114 Hill St. Greensburg, KY 42743	LEWIS PRICE 343 N. Main St. Harrodsburg, Ky 40484	JOHN D. HENDERSON 103 West Court St. Greensburg, KY 42743	09-05-19	03-05-20

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 Sheriff's Tax Settlements, 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 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 taxes charged, credited, and paid of the Green County Sheriff, for the period April 18, 2017 through April 16, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the taxes charged, credited, and paid for the period April 18, 2017 through April 16, 2018 of the Green County Sheriff, 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 August 15, 2019, 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 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 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 Green County Sheriff's internal control over financial reporting and compliance.

Other Reporting Required by Government Auditing Standards (Continued)

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:

- The Green County Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts, 2017-001 Disbursements, And Reconciliations
- 2017-002 The Green County Sheriff Did Not Review Franchise Tax Bills Prepared By The County Clerk For Accuracy

Respectfully submitte

Mike Harmon Auditor of Public Accounts

August 15, 2019