

Los Angeles Dodgers call up top prospect Rushing

BY BETH HARRIS
ASSOCIATED PRESS

LOS ANGELES — Dalton Rushing’s phone rang at 1 a.m. Wednesday, startling the Los Angeles Dodgers’ top prospect and worrying him that it wasn’t anything good.

“I was almost asleep,” he said. “You get a call in the middle of the night, you freak out at first. It ended up being some of the best news I’ve ever heard.”

It was his Triple-A manager telling the 24-year-old catcher to pack his bags. He was being called up to the big leagues.

“I called every family member,” Rushing said in the dugout at Dodger Stadium. “My mother just so happened to be the one that didn’t answer after 55 calls. She’s a deep sleeper.”

The Dodgers haven’t been sleeping on Rushing’s talent. He was hitting .308 with five home runs and 17 RBI at Oklahoma City. He caught Clayton Kershaw during the three-time Cy Young Award winner’s recent rehab assignment.

“Obviously he’s seen 17 more years of Major

League Baseball than I have, so I got to learn plenty from those four or five innings,” Rushing said.

At the same time as Rushing’s new beginning, the end came for Austin Barnes. The longest-tenured position player on the team was designated for assignment after 11 seasons and two World Series championships. Barnes, the backup catcher to Will Smith, was hitting .214 with three doubles and two RBI.

“Austin’s been a mainstay for our club, so it’s certainly not easy,” manager Dave Roberts said, “but I think that the performance from Dalton kind of really sped this up.”

Rushing will start Thursday against the Athletics in what is expected to be a bullpen game for the Dodgers.

Roberts plans to have Rushing catch twice a week and pinch-hit while catching bullpen sessions.

Rushing said not playing every day will be different, but he accepts his new role.

“I’m the young guy and essentially if I show



Los Angeles Dodgers’ Dalton Rushing waits on a pitch as he participates in batting practice before a baseball game against the Oakland Athletics on Wednesday in Los Angeles.

up here every day and I play three days a week, if I can help the team win those other three or four days, it’s pretty special and you’re pretty valuable,” he said.

Rushing has been in the Dodgers’ organization for four years and was their minor league

player of the year in 2024, when he hit 26 home runs and drove in 85 runs between stints in Double-A and Triple-A. Like starting catcher Will Smith, he attended the University of Louisville.

“It’s my job to show up here and one, help the

team win, but two, just make his job as easy as possible,” Rushing said. “He’s going to make my

job easy, but also there’s a helping hand that I can give to make his job easy as well.”

ACC

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PRESIDENTIAL HELP AHEAD?

Even though ACC schools are bracing for the NCAA settlement and how it will change their business model, Phillips believes President Donald Trump’s proposed commission on collegiate athletics could help.

“We have not been able to get this thing into the end zone, so to speak,” Phillips said. “If the President feels that a commission could potentially help, I’m all for it.”

The proposed commission would be co-chaired by former Alabama coach Nick Saban and current Texas Tech board of regents chairman Cody Campbell.

“I think it’s well-intended,” Phillips said. “I do feel that the time is right based on all the work that’s previously been done and a supportive administration that’s in there. So I’m hopeful that

that can be a positive to an end result that gets us a standardized law across the country with NIL.”

NCAA president Charlie Baker spoke at the ACC meetings Monday and said he was “up for anything” if it helped formalize NIL laws that differ from state to state.

“I think it speaks to the fact that everybody is paying a lot of attention right now to what’s going on in college sports,” Baker said. “I’m up for anything that can help us get somewhere.”

FUTURE OF THE CFP

While power four conferences — the ACC, the Big Ten, Big 12 and the SEC — continue to negotiate the future of the College Football Playoff beginning in 2026, Phillips declined to reveal specifics regarding the league’s stance on automatic qualifiers.

“I remain steadfast about fairness in the system and access,” he said. “Out of respect for my colleagues, I want to

hold off on commenting about AQs and specific models.”

The 16-team playoff model that has been widely discussed would grant four automatic berths to the Big Ten, four to the SEC, two to the ACC and two to the Big 12. That would leave four bids, with as many as three of those going to at-large teams and the other to the highest-ranked team from the Group of Six.

The ACC, according to several coaches, wants three guaranteed spots.

“You start to wonder if we are going to have an invitational,” SMU coach Rhett Lashlee said. “Every year, one league may be better than the other, and it can change to some degree.”

“To say we’re going to pick teams based on what’s happened the last 15 years, especially in an environment where we have more and more parity with the way the rules are, I think it’s a slippery slope.”

PGA

FROM PAGE B3

“I don’t think there is,” Thomas said. “And I think that’s what is kind of cool and unique about this event.”

Gene Sarazen would have preferred otherwise.

Sarazen won his PGAs, when it was match play, at Oakmont (1922), Pelham in New York (1923) and Blue Mound in Wisconsin (1933). And he was concerned that it was getting left behind in terms of prestige.

The great “Squire” — the first player to take ownership of the career Grand Slam in 1935 — was at Firestone Country Club in Ohio for the 1966 PGA Championship. It had been played at Laurel Valley in Pennsylvania the year before and was headed to Columbine in Colorado the next year.

“I think that if the PGA Championship is ever going to attain the stature of the U.S. Open or Masters, it must be given a permanent home,” Sarazen said. “And I think Akron and Firestone would be an ideal spot.

“You can’t take a tournament like the PGA and jump it around from here to Colorado to some place out in the hills of Pennsylvania and hope to see it capture the public’s

imagination,” he said. “I think the tournament here could be the Masters of the North ... which isn’t too bad a name, is it?”

Even the PGA of America has been trying to find the right message, the right slogan, for a championship that dates to 1916 and was deemed as a big one the year it started. “Glory’s Last Shot” was ideal when it was played in August, making it the final major of the year.

And then it moved to May and it became, “This is major.” It wasn’t long before someone in marketing realized if you have to remind people that it’s major, it probably isn’t.

There is some familiarity to Quail Hollow as a regular PGA Tour stop dating to 2003. That joins the likes of Torrey Pines, Pebble Beach and Riviera that annually host a PGA Tour event and occasionally get a major.

Torrey Pines and Pebble Beach hold tour events and majors in the same year.

Rory McIlroy is a four-time winner at Quail Hollow, including last year at the Wells Fargo Championship. He set foot on the course Tuesday for the PGA Championship.

“I thought it was going to feel different just because it was a major championship, and I got out on the golf course,

and it felt no different than last year at the Wells Fargo,” he said. “The rough is maybe a little juicier. But fairways are still the same cut lines and same visuals. It doesn’t feel that much different.”


Even so, the anticipation is greater than usual this year with McIlroy coming off the career Grand Slam at the Masters, Scottie Scheffler coming off an eight-shot win and Jordan Spieth seeing if he can join the Grand Slam club.

The tournament rarely lacks for drama regardless of the scores. It has been decided over the last three holes dating to McIlroy setting the record with an eight-shot win in 2012 at Kiawah Island.


Most players attribute that to Kerry Haigh, the chief championships officer in charge of setting up the course. He wants it strong but fair. He wants them to play, not protect. No one seems to mind if Jason Day finishes at 20-under par at Whistling Straits, or if Xander Schauffele sets a major championship record at 21-under 263 as he did last year at Valhalla.

“It’s just all about getting a deserving, fitting winner,” Thomas said. “I feel like this tournament seems to do that for the most part.”

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS


Independent Auditor's Report
The Honorable Keith Taul, Hardin County Judge/Executive
The Honorable Brian D. Smith, Hardin County Clerk
Members of the Hardin County Fiscal Court
Report on the Audit of the Financial Statements
Opinions
We have audited the accompanying Statement of Receipts and Disbursements - Regulatory Basis of the County Clerk of Hardin County, Kentucky and the Statement of Receipts, Disbursements, and Fund Balances of the County Clerk's Operating Fund and County Fund with the State Treasurer - Regulatory Basis for the year ended December 31, 2023, and the related notes to the financial statements.
Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statements present fairly, in all material respects, the receipts and disbursements of the Hardin County Clerk and the receipts, disbursements, and fund balances of the Hardin County Clerk's operating fund and county fund with the state treasurer 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 Opinions on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Hardin County Clerk, 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* (GAS), 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 Hardin County Clerk 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 statements, the financial statements are prepared by the Hardin County Clerk 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 statements 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 Statements
Management is responsible for the preparation and fair presentation of these financial statements 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 the 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 Hardin County Clerk'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 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 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 statements.
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 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 Hardin County Clerk'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 Hardin County Clerk'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 have identified during the audit.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2024, on our consideration of the Hardin County Clerk'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 Hardin County Clerk'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 finding:
2023-001 The Hardin County Clerk's Fourth Quarter Report Was Not Accurate For Calendar Year 2023
Respectfully submitted,


Allison Ball
Auditor of Public Accounts
Frankfort, KY

November 27, 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.