

## Augusta Musicians Make Music at ECU



Pictured from left to right are Aden Ries, JoBeth Schmidt, Aubrie Renfrow, Bethany Smith and Abby Lathem.

On Tuesday, March 11, 2025 students from the Augusta Independent middle school band traveled to ECU to participate in an honor band clinic. These students rehearsed with around 300 middle school students in one of three bands. After rehearsing throughout the day for 6 hours, they performed a concert at the ECU Center for the Arts.

Eighth grade flute student, Aubrie Renfrow, sat 1<sup>st</sup> chair in the top ensemble.

submitted

### FBLA Spotlight



Brian Bonnick, a sophomore and local chapter parliamentarian, is the son of Brian Bonnick. His favorite part about FBLA is competing and meeting new people. Outside of FBLA, he is involved in basketball and church.

His future plans are to attend Northern Kentucky University and major in marketing with a concentration in real estate.

## Bracken County High School Track & Field Teams Set Records, Close Indoor Season at 2025 State Meet

The Bracken County Track & Field teams competed in the KHSAA State Meet on Wednesday, March 5, having 22 athletes qualify. Brooklyn Rudd, Kinleigh Hamilton, Haylee Harrison,

Kyler Burton and Lucas Hanks all set indoor school records in their events.

Indoor school records were also set by the Girl's 4x800 Relay team of Halle Routt, Carmen

Yelton, Brooklyn Rudd, and Kinleigh Hamilton, the Girl's 4x400 Relay team of Sanae Takata, Kelsy Harrison, Haylee Harrison, and Kinleigh Hamilton, and the Boy's 4x200 Relay team of Lu-

cas McKinney, Cayden Williams, Ezra Williams, and Lucas Hanks. The teams also recorded 12 personal records.

The Outdoor Season has begun with the first meet held Satur-

day, March 22 at Rowan County.

Full results, additional pictures, and updates can be found on the teams facebook page at Bracken County PB Track & Field.

submitted

### City of Augusta, KY Audited Financial Statement



#### INDEPENDENT AUDITOR'S REPORT

Member of City Council  
City of Augusta, Kentucky  
Augusta, Kentucky

#### Report on the Audit of the Financial Statements

##### Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities and each major fund of the City of Augusta, Kentucky (City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City'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, business-type activities, and each major fund, of the City, 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 of 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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 opinions.

##### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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'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 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 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than 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 judgement 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'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 judgement, there are condition or events, considered in the aggregate, that raise substantial doubt about the City'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 and budgetary comparison information, as listed in the table of contents, 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 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.

##### Required Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City basic financial statements. The accompanying combining utility fund schedules 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 February 23, 2025, on our consideration of the City'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 the City'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 the City's internal control over financial reporting and compliance.

#### Maddox & Associates CPAs Inc.

Fort Thomas, Kentucky  
February 23, 2025

City of Augusta, Kentucky  
Statement of Revenues, Expenditures and Changes in Fund  
Balances – Governmental Funds  
June 30, 2024

	General Fund	Recreation Fund	Total Governmental Funds
<strong>Revenues</strong>			
Taxes	\$ 334,245	\$ -	\$ 334,245
Licenses and permits	847,308	-	847,308
Intergovernmental	89,623	-	89,623
Charges for services	453,450	-	453,450
Other revenue	90,676	-	90,676
Investment income	18,182	-	18,182
<strong>Total revenues</strong>	<strong>1,833,484</strong>	<strong>-</strong>	<strong>1,833,484</strong>
<strong>Expenditures</strong>			
General government	365,356	-	365,356
Police	398,570	-	398,570
Fire	34,898	-	34,898
Sanitation	367,029	-	367,029
Public works	235,026	-	235,026
Tourism	82,554	-	82,554
Recreation	293,287	-	293,287
Capital outlay	-	-	-
Debt service			
Principal	22,083	-	22,083
Interest	4,834	-	4,834
<strong>Total expenditures</strong>	<strong>1,803,637</strong>	<strong>-</strong>	<strong>1,803,637</strong>
Excess of revenues over (under) expenditures	29,847	-	29,847
Net change in fund balances	29,847	-	29,847
Fund balances - beginning	594,203	23,000	617,203
<strong>Fund balances - end of year</strong>	<strong>\$ 624,050</strong>	<strong>\$ 23,000</strong>	<strong>\$ 647,050</strong>

A copy of the complete audit report, including financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours. Also, any citizen may obtain a copy of the complete auditor's report, including financial statements and supplemental information for a duplication cost of ten cents (\$0.10) per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at city hall.

This advertisement was paid for by the City of Augusta using taxpayer dollars in the amount of \$390.

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