

# Animal Allies Thrift Store Hosts “Rock the Rack” Sale This Saturday

Mark your calendars and grab your tote bags because Animal Allies Thrift Store, located at 115 Locust Street in Brooksville, is bringing the heat this Saturday, August 2<sup>nd</sup>. They will be holding their biggest event of the summer - the “Rock the Rack” Sale, held during the town’s exciting “Rock the Block” celebration. To keep up with the festivities, the store will be open with extended shopping hours from 10 am to 6 pm, giving shoppers plenty of extra time to explore, thrift, and score some seriously paw-some deals. **The store is cash only – small bills are appreciated.**

Here’s what you can expect at the Rock the Rack Sale:

•All clothing and shoes will be just 50¢ each. From tees to jeans to boots and sandals - ev-



ery rack is packed and ready for you to dig in!

•Media Madness Mix & Match Sale - DVDs, CDs, VHS tapes, cassettes, records, and books will be 10 for just \$1. Whether you’re stocking your shelf or rediscovering classics, this is the sale for every collector and reader.

•Toy lovers, take note! They’ve been saving a huge selection of new toys just for this day - perfect for early holiday shopping, rewards,

or just a little treat for the kids.

•They’ll also be announcing the winners of the community-wide Coloring Contest during the event! There’s still time to join the fun - coloring pages are available at the store and entries will be accepted until Thursday, July 31<sup>st</sup>. Open to all kids 0–18 with exciting prizes for each age group.

As always, all proceeds from the thrift store support the ongoing efforts of Bracken County Animals in Need (BCAIN), a nonprofit organization dedicated to helping animals throughout the county. Every purchase you make helps provide care, shelter, and support for furry friends in need. So come rock the racks, shop with heart, and help make a difference - one deal and one animal at a time.

# Honoring Revolutionary War Veteran Stephen Taylor

Six Revolutionary War patriots will be honored at a grave marking ceremony at 2 pm on Saturday, September 13 at the Sharon Cemetery, located at the corner of Asbury and Dutch Ridge Road near Augusta in Bracken County. The Bracken County Historical Society has submitted the following biography of one of the soldiers.

## Stephen Taylor

Stephen Taylor was born in 1765 to George II and Margaret Mauzy Taylor in Fairfax County, Virginia. Taylor served as a soldier in the Virginia line under the command of Captain James Wood, who later became the governor of Virginia

Taylor married Sarah Power in Loudoun, Virginia in 1780. Sarah was born on October 16, 1762 and died in 1843. Their children were George W. Taylor (1794-1843),



Elizabeth Taylor (1796-1843), Joseph Power Taylor (1796-1869), Charles Taylor (1801-1858), Martin Taylor (1802-1894), Ellen Taylor Jennings (1805-1870), Walter Power Taylor (1808-1874) and Wilford J. Taylor (1814-1895, who is buried in the Coburn-Baker Cemetery. Several of the children were born in Bracken County.

Taylor owned a very large farm, over 300 acres, on Dutch Ridge. He lost his home due to a fire but remained on the farm and became a prominent pioneer in the

newly-formed Bracken County.

Stephen and Sarah are buried in the Sharon Cemetery. He is without a monument, so the Department of Veterans Affairs is providing a monument for him, as part of their mission to ensure every veteran has a proper marker.

Stephen Taylor’s descendants include the family names Stroube, Thorne, Heck, Carter, Wiley, Reynolds, Corlis, Poage, Wallin, Brooks, Breeze, Parker, Weiss, Bush, Murray and Cline.

If you plan to attend the event, either scan the attached QR code or go to [forms.gle/pE6XXJzGuFppvfwP8](https://forms.gle/pE6XXJzGuFppvfwP8) by September 5. They also invite members of organizations to participate in the ceremony by also scanning the QR code or filling out the form.

## Take a Break, Relax, Enjoy...

The

# Bracken County News

# “Hunter Education Day” Offers Classes and Range Days August 2



Kentucky’s fall hunting season begins mid-August, and the Kentucky Department of Fish and Wildlife Resources is hosting a special statewide “Hunter Education Day” to help prepare new hunters for a safe and successful experience in the field. The department will offer 20 in-person Hunter Education classes and live-fire range days at convenient locations across Kentucky on Saturday, August 2. This annual educational opportunity is held in August in conjunction with National Shooting Sports Month when additional attention is brought to shooting sports to grow the pastime in communities across the nation.

The department’s Hunter Education training class includes hunter ethics, wildlife conservation and identification, field care of game, first aid, firearm safety, archery and muzzle-loading. In an in-person course, the last session will include a written test and a live-fire exercise. In an online course, the live-fire exercise will be available at a department-provided range day.

In addition to Hunter Education Day, Kentucky Fish and Wildlife offers both in-person and online education options, as well as in-person range days, throughout the year across Kentucky. To learn more about these

Hunter Education opportunities and to register, visit the department’s Hunter Education webpage at [fw.ky.gov](http://fw.ky.gov).

All in-person courses and range days are open to participants who are at least 9 years old and are offered for free, but registration is required for each session. Registered participants are provided necessary equipment at no charge for use during testing at the ranges. Online hunter education courses are offered by partnering organizations, and some require a fee.

In most cases, to legally hunt in Kentucky all hunters born on or after Jan. 1, 1975, and age 12 or older, are required to have successfully completed a one-time hunter education course and have an un-expired hunting license appropriate for their hunting activity. Species-specific permits in addition to an annual hunting license are required for hunting deer, wild turkeys, bear, bobcats and sandhill cranes. Hunter education credentials issued by other states are valid in Kentucky. Licenses and permits may be purchased through the department’s license sales portal, [fw.ky.gov](http://fw.ky.gov), or through licensed retail vendors across the state.

For more information about Kentucky Fish and Wildlife, as well as hunting dates and regulations, visit [fw.ky.gov](http://fw.ky.gov).

## AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor’s Report

To the People of Kentucky  
The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Tina Teegarden, Bracken County Judge/Executive  
Members of the Bracken County Fiscal Court

**Report on the Audit of the Financial Statement**

**Opinions**

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Bracken County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Bracken County Fiscal Court’s financial statement as listed in the table of contents.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Bracken County Fiscal Court, for the year ended June 30, 2024, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Bracken County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year then ended.

**Basis for Opinions**

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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Bracken County Fiscal Court 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 statement, the financial statement is prepared by the Bracken County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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 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 and pervasive.

**Responsibilities of Management for the Financial Statement**

Bracken County Fiscal Court’s management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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.

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 Bracken County Fiscal Court’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 statement is 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 *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 statement.

In performing an audit in accordance with GAAS 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 statement, 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 statement.
- 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 Bracken County Fiscal Court’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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bracken County Fiscal Court’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.

**Other Matters**

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Bracken County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

**Other Information**

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor’s report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2025, on our consideration of the Bracken County Fiscal Court’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 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 Bracken County Fiscal Court’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

May 13, 2025

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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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