

## Barry Bertram, 89

Barry Bertram, 89, of Campbellsville, son of the late Judge George O. Bertram and Golda Risen Bertram, was born August 29, 1935 in Taylor County. He passed away Thursday, January 2, 2025, in Campbellsville.

He professed faith in Christ and was a member of Campbellsville Baptist Church. Barry had served 59 years with the Gideons International and was also a 19-year Trustee at Campbellsville University and on the Board of Directors at Community Trust Bank. He was also a graduate of Vanderbilt University.

“He was one of the first to befriend me when I arrived here three years ago,” said Dr. Joseph Hopkins, president of Campbellsville University. “I found him to be an excellent servant leader, both for us and the community.”

“He was a combination of uncommon intellect and kindness. I leaned on him as a source of wisdom.” Barry faithfully served as a Community Trust Bank Advisory Director for 34 years and was a board member of First Federal Savings and Loan prior to that, according to CTB Regional President Ricky Sparkman.

“Barry was a good friend and mentor and was always available to help when called upon. His humor and insight will be greatly missed,” Sparkman said.

Barry loved to tell stories — about himself and others. He knew how to laugh at himself, which made his way of turning a phrase very special. Al Hardy, former pastor of Good Hope Baptist Church and a frequent host to Barry when he was making his rounds for Gideons International, said Barry had a quick wit.

“It was really quite remarkable how quick a comeback he could come up with seeing how he kind of stumbled around while telling a story.”

Gideons meant everything to Barry. At one time he had attended 50 consecutive international conventions and was a regular speaker at area churches on behalf of the organization. He was also the very first president of the local camp which was chartered in 1966. He also served as state president for Gideons for three years.

Don Green, who is Church Assignment Chairman of the local camp, served with Barry for 28 years.

“He was faithful to the Gideons, not just financially but with his time.”

Sports played a big role in his life as well. You might find him running, playing tennis or golfing in-between his heavy work schedule.

He was super competitive and cultivated much respect on the Miller Park tennis courts.

W.D. McCubbin was an young, upstart tennis player, who was introduced to Barry’s competitive fire at the Miller Park tennis courts.

“I loved spending time with Barry at the tennis courts, Jeff’s, golfing and other spots. He always had some very detailed story to tell and I loved hearing



Barry Bertram

them... sometimes for a second or third time because he loved sharing. “He was the toughest tennis player I experienced as a 16 year old. We played three tie breakers the first time we played. He overheard me tell my grandfather to come back to pick me up in an hour. He kept me out there for three hours.

“I got a tennis education from a 50-plus-year-old tri-athlete! He loved telling that story and that I was the only local high school tennis player to beat him the first time around. Every time we were around other tennis players he told that story and told it so much better than me — giving every detail about the rainy day and how we missed the entire MLB All Star game as we rolled the wet courts off to play.

“My son, Hayden, wasn’t quite able to escape with a win versus the 75-plus-year-old Barry. It went to a third set too. After the match Barry gave me a list of things Hayden should work on. He was still ready to take on that tennis player gatekeeper role.”

Barry was a retired attorney and prosecutor for the Commonwealth of Kentucky.

He was an avid Vanderbilt University and UK Fan.

He united in marriage to Margaret Pickett October 11, 1954 and she preceded him in death August 2, 2022.

Barry is survived by two sons and two daughters: John David Bertram and wife, Leah, of Campbellsville; George Barry “Chip” Bertram and wife, Carolyn, of Mt. Juliet, Tennessee; Teri Anne Bertram Campbell and husband, Dale, of Nashville, Tennessee; and Margaret Kathryn “Kathy” McCabe and husband, Scott, of Old Hickory, Tennessee; six grandchildren: George Ryan Bertram of Mt. Juliet, Tennessee; Molly McCabe of Richmond, Virginia; Dillon Scott McCabe and Sally Grace McCabe of Nashville, Tennessee; Grace Bertram Dickens and husband, Jake, of Knoxville, Tennessee; and Benjamin David Bertram and fiancée, Catherine Allen of Campbellsville; two great-grandchildren: Kaitlyn Marie Bertram and George Nolan Bertram of Mt. Juliet, Tennessee; one brother, Phil Allan Bertram and wife, Missy of Campbellsville; several nieces and nephews and many other relatives and friends.

He was also preceded in death by a sister, Kay Risen Bertram Collins March 2, 1996.

Visitation and funeral services were held Saturday, January 4, 2024 at Parrott & Ramsey Funeral Home in Campbellsville by Dr. Dwayne Norman. Burial was in the Brookside Cemetery.

He was also preceded in death by a sister, Kay Risen Bertram Collins March 2, 1996.

## Zelda Lou Perkins, 77

Zelda Lou Perkins of Hodgenville, daughter of the late William Goble Perkins and Ivy Lewis Milby Perkins, was born on Sunday, June 15, 1947 in Greensburg and passed away peacefully with family by her side on Sunday, January 12, 2025 at Sunrise Manor Nursing Home in Hodgenville. She was 77 years, 6 months, and 28 days of age.

She had made a profession of faith in Christ and was a member of Pleasant Valley Baptist Church.

She loved to go to yard sales to shop for deals, making different creations with beads, listening to music and watching cartoons, and always had a love for animals.

She is survived by one sister: Betty Sue Dotson of Hodgenville; and several nieces, nephews, other relatives, and friends.

Besides her parents, she was also preceded in death by seven brothers: James

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## ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor’s Report

The Honorable John Frank, Green County Judge/Executive  
The Honorable Jessica Baker, Green County Clerk  
Members of the Green County Fiscal Court

### Report on the Audit of the Financial Statement

#### Opinions

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, 2023, and the related notes to the financial statement.

#### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Green County Sheriff 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Green County Sheriff, 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 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 Green County Sheriff 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 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 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

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.

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 Green County Sheriff’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 as a whole 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 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 statement.

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 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 Green County Sheriff’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

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 September 5, 2024, 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 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 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 finding:

2023-001 The Green County Sheriff’s Office Lacks Adequate Segregation Of Duties Over Accounting Functions

Respectfully submitted,

*Allison Ball*  
Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

September 5, 2024