

Religion

A debt I could not pay

Just before Easter, I needed three \$10 Starbucks gift cards for my great-nieces. Having already purchased cute cards, I wanted to get them in the mail asap.

In Food City at the gift card display, I saw Bob from church. We chit-chatted as I searched for the \$10 cards, telling him they were for my great-nieces, I love them, and they would be so excited, blah, blah, blah. I grabbed three, then headed to check out.

The nice cashier rang them up for \$120. Holy Moly! In my haste, I hadn't realized each one was a four-pack of \$10 cards. I had indeed – unknowingly – handed her \$120 in coffee cards.

“Oh, no ma'am. I am so sorry,” I gushed. “That is my mistake. I don't want those. I'm so sorry,” I said again. (I love my nieces but cannot spend that much for their coffee.) Bob had seen the whole thing go down.

This wasn't the only time I had been embarrassed at the checkout. My mind flashed back to the past.

I don't know if you've ever been at the cash reg-

ister when your purchases total more than what you have in your wallet, when the math does not add up, when the cost is more than you can pay. It's a tough spot. Oh, the heart-break of putting back groceries you can't afford. You must quickly decide, right there in front of everyone, what is essential and what is not, counting backward to the money you have in hand. Those behind you feel extremely awkward. The cashier is embarrassed for you. Head down, trying not to cry, you hurry to the car.

Years ago, my beloved and I were struggling financially. We couldn't make ends meet. Not even close. Living in a house we couldn't afford with two young children and stress building by the minute, we were floundering. We had debts we could not pay. We were in financial bondage and needed a miracle. That's when God stepped in. He made a way out. He walked us through that valley, liberating us as surely as He did the Israelites from Egypt.

That was not our greatest deliverance. Because of our sin, we had a greater debt we could not pay. Romans

3:23 informs us we are all sinners. Romans 6:23 tells that the payment/wage for that sin is death. When all hope was lost, God sent Jesus — His perfect Son — to save us, to pay that impossible debt by shedding His blood for us (Romans 5:8). Colossians 2:14 (CEB) says it perfectly: “He destroyed the record of the debt we owed ... He canceled it by nailing it to the cross.”

Romans 10:13 is the best part: “Whoever calls on the name of the Lord will be saved.” I'm pretty sure there is supposed to be an exclamation mark there!

Jesus brings freedom from sin, guilt, regret, hopelessness, addiction, and heartache. Zack Williams' song “Chain Breaker” poignantly tells the story of deliverance: “If you need freedom or saving, He's a prison-shaking Savior, If you got chains, He's a chain breaker.”

Easter is typically the season when we ponder the price Jesus paid for us, but July 4 is also a wonderful time for reflection. We will wave flags and speak of freedom. True freedom comes from Christ: “So if the Son sets you free, you will be free indeed,” John 8:36.

Email religion columnist Dawn Reed at preacher-swife7@yahoo.com.



DAWN REED

GE Appliances invests \$490M to shift washers from China to Kentucky

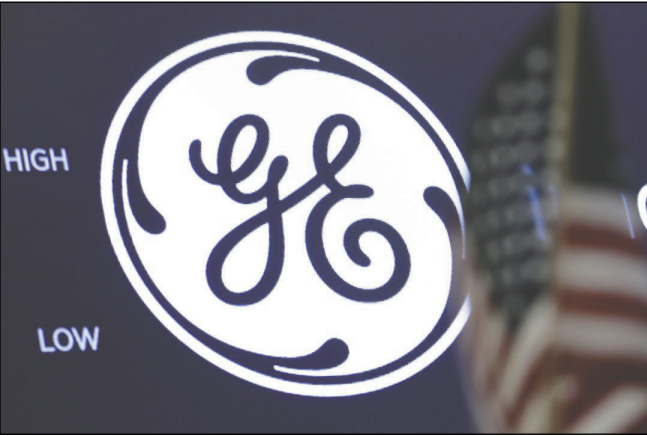
BY BRUCE SCHREINER
ASSOCIATED PRESS

LOUISVILLE, — GE Appliances announced a nearly half-billion-dollar project Thursday that it says will create 800 new jobs and shift production of clothes washers from China to its massive manufacturing complex in Kentucky.

The \$490 million investment positions the Kentucky home appliances company to rank as the biggest U.S. manufacturer of washing machines, it said.

“We are bringing laundry production to our global headquarters in Louisville because manufacturing in the U.S. is fundamental to our ‘zero-distance’ business strategy to make appliances as close as possible to our customers and consumers,” CEO Kevin Nolan said. “This decision is our most recent product reshoring and aligns with the current economic and policy environment.”

The announcement comes as President Donald Trump attempts to lure factories back to the United States by



Richard Drew/AP photo

The General Electric logo appears above a trading post on the floor of the New York Stock Exchange on June 26, 2018.

imposing import taxes — tariffs — on foreign goods. He has slapped 10% tariffs on imports from most countries and put 30% levies on Chinese goods. GE Appliances says nearly all the steel used in its U.S. manufacturing for its appliances comes from American steelmakers.

GE Appliances said the project will move production of a combo washer/dryer and a lineup of front load washers from China to the Bluegrass State. In all, production of more

than 15 models of front load washers will shift to the company's sprawling Louisville production complex — known as Appliance Park, it said. Once the added production is in place, the total area devoted to clothes care production at the Louisville complex will equal 33 football fields, it said.

Kentucky Democratic Gov. Andy Beshear, who has criticized Trump's tariffs, hailed the company's deepening

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Kentucky Senate hopeful Morris pledges loyalty to Trump

BY BRUCE SCHREINER
ASSOCIATED PRESS

LOUISVILLE, Ky. — Republican businessman Nate Morris entered Kentucky's competitive campaign Thursday to succeed longtime Senate power broker Mitch McConnell, branding himself as a political outsider and loyal supporter of President Donald Trump's MAGA movement.

Morris joins U.S. Rep. Andy Barr and ex-state Attorney General Daniel Cameron as GOP heavyweights vying for their party's nomination next spring in the Republican-leaning Bluegrass State. He said his campaign would become a referendum on McConnell's Senate record, and he tried to link his two Republican rivals to the

senator, though Morris has his own past ties to McConnell.

“You have two McConnellites who owe everything to Mitch McConnell versus the outside business guy that's running as the MAGA candidate,” Morris said in a campaign release. “I think that contrast is gonna be very, very striking to Kentuckians all over the state because they've had enough of Mitch.”

His announcement came during an appearance on a podcast hosted by Donald Trump Jr., the president's son. Morris joins the Senate race with far less name recognition than his main rivals but has his own advantage — he can tap into personal wealth he accumulated as a tech entrepreneur to unleash an advertising blitz to make

himself more of a household name in the coming months.

He staked out a hard line on immigration in announcing his candidacy. He said he supports a moratorium on immigration into the United States until every immigrant currently in the country illegally is deported.

The GOP contenders are following the same playbook — lavishing praise on Trump in hopes of landing the president's prized endorsement — seen as potentially decisive in determining who wins the primary.

Morris hopes to connect with Kentuckians by touting his family's blue-collar roots, plus his support for Trump

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ALLISON BALL
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 Tim Hutchins, Nelson County Judge/Executive
Members of the Nelson 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 Nelson County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Nelson 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 Nelson 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 Nelson 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 Nelson 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 Nelson 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

Nelson 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 Nelson 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 Nelson 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 Nelson 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 Nelson 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 April 10, 2025, on our consideration of the Nelson 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 Nelson County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

2024-001 The Nelson County Fiscal Court Had Inadequate Controls Over Disbursements

2024-002 The Nelson County Jail Had Weaknesses In Internal Controls That Led To Noncompliance With Laws And Regulations

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 10, 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 or upon request by calling 1-800-247-9126.

209 St. Clair Street
Frankfort, KY 40601 - 1817

Telephone 502.564.5841
Facsimile 502.564.2912
auditor.ky.gov

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