

Employees explain how new newsroom will streamline information

BY CARLY DICK
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As WPSD employees prepare to move into the recently renovated newsroom on the first floor of The Paducah Sun building, current employees are providing insight into how the new space will support the efficient flow of information.

Bill Evans, WPSD President and publisher of The Paducah Sun, explained that the flow of information into the newsroom usually starts with the assignment desk.

“We’re going to rebrand that as the right now desk because the people that sit here know what is going on right now,” he said. “All of this information flows into the right now desk, and then their responsibility is to let it flow out to newscast producers, newscast anchors, reporters, newspaper editors.”

The right now desk will have work stations for the assignment manager and web producers. Charity Blanton, the WPSD assignment manager, generalized her role in the newsroom.

“I sort of think of myself as the first filter of the newsroom. I mean, whether it’s the police scanner or I have about 150 Facebook pages that I’m follow-

ing,” she said. “I’m just constantly thinking, ‘Who would be interested in this, and what is the best way to tell people about it?’”

Part of Blanton’s job is combing through potential stories, prioritizing what information the community should know and how the story should be told — visually, written, or through social media.

“I have to consider what people want to know, what people need to know, even if they don’t want to know it, sometimes they need to know it. So it’s sort of a delicate balance, and this position comes with a lot of responsibility,” she said.

Blanton is just the first line of defense in the newsroom, with information and story ideas being checked by newscast anchors, producers, and news directors, but she said being a Paducah native helps her navigate what the community would want to know.

“I think being from this community does help a little bit because I know what’s important to a lot of people here, and it sort of helps guide sometimes the advice that I give [reporters],” she said.

When it comes to the physical aspect of the

new newsroom, Blanton said the space is very conducive to the efficient flow of information, as her desk oversees the newsroom and is closest to anchors and producers.

“If breaking news happens, the studio is right there, I can alert somebody right away ... The people I need to speak to are right around me. I really like that,” she said.

And sitting beside her at the right now desk will be web producers, who manage WPSD’s social media.

“These days, a lot of people get their news from social media or just online in general. So our web producers are so important. A lot of the time, they’re where you’re going to hear about news first,” Blanton said.

Alexis Barrett is a morning web producer. She said her job is to make the community aware of what is presently happening, using social media as a tool to get news out quickly.

“We’re very cognizant of what’s going on at all times, and trying to keep our audience in the loop as to that as well ... locally, nationally, globally, making sure that we all have kind of a sense of what’s current,” she said.

Barrett believes the

consolidation of WPSD and Paxton Media’s West Kentucky newspaper employees at The Paducah Sun newsroom is a big step to meeting

readers and viewers where they are.

“How can we make sure that we’re meeting the most people and meeting the most needs?

Because we don’t want uninformed young people,” she said. “We’re trying to take those steps to bring them in in various ways.”

The following is the 2022/2023 City of Mayfield's annual audit report. A copy of the complete audit report, including financial statements and supplemental information, is on file at the City Clerk's office and is available for public inspection during normal business hours. Any citizen requesting a personal copy of the audit will be charged a duplication fee of twenty-five (\$.25) cents per page.

Karen Wilson
City Clerk/Treasurer

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
City of Mayfield
Mayfield, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mayfield, Kentucky, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Mayfield, Kentucky's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mayfield, Kentucky, as of June 30, 2023, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information; and pension and other post-employment benefits information be presented to supplement the basic financial statements. Such information, 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 have 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Mayfield, Kentucky's basic financial statements. The schedules of revenues and expenditures - budget and actual are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 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 January 31, 2025, on our consideration of the City of Mayfield, Kentucky'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 on 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 of Mayfield'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 of Mayfield, Kentucky's internal control over financial reporting and compliance.

Walker & Associates, C.P.A.'s, PLLC

Paducah, Kentucky
January 31, 2025

CITY OF MAYFIELD, KENTUCKY GENERAL FUND REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2023 (with comparative actual)

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes	\$ 7,409,000	\$ 7,949,500	\$ 8,773,067	\$ 823,567
License and fees	430,000	440,000	702,280	262,280
Fines and forfeits	15,500	15,500	16,320	820
Intergovernmental	1,169,201	8,596,733	7,379,578	(1,217,155)
Charges for services	319,600	120,000	312,020	192,020
Investment earnings	-	-	243,077	243,077
Donations	-	-	9,992	9,992
Other revenue	68,000	99,022	77,816	(21,206)
Total Revenues	9,411,301	17,220,755	17,514,150	293,395
Expenditures				
General administration	2,986,419	9,123,986	9,706,732	(582,746)
Public safety	7,322,927	8,016,563	6,621,526	1,395,037
Public works	1,421,830	1,612,929	1,281,811	331,118
Special projects	212,400	216,900	203,648	13,252
Capital outlay	-	344,513	259,309	85,204
Total Expenditures	11,943,576	19,314,891	18,073,026	1,241,865
Excess (Deficiency) of Revenues Over Expenditures	(2,532,275)	(2,094,136)	(558,876)	1,535,260
Other Financing Sources				
Transfers from other funds	2,582,275	2,430,000	2,826,849	396,849
Transfers to other funds	-	-	-	-
Total Other Financing Sources	2,582,275	2,430,000	2,826,849	396,849
Net Change in Fund Balance	50,000	335,864	2,267,973	1,932,109
Budgetary fund balance, beginning of year	6,058,816	6,058,816	6,058,816	-
Budgetary fund balance, end of year	\$ 6,108,816	\$ 6,394,680	\$ 8,326,789	\$ 1,932,109

CITY OF MAYFIELD, KENTUCKY AMBULANCE FUND REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2023 (with comparative actual)

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Resources (inflows)				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	2,235,000	2,235,000	2,599,379	(364,379)
Other revenue	-	-	83	83
Total Revenues	2,235,000	2,235,000	2,599,462	(364,296)
Expenditures				
General government	-	-	274,192	(274,192)
Public safety	-	-	-	-
Public works	-	-	-	-
Special projects	-	-	-	-
Total Expenditures	-	-	274,192	(274,192)
Excess (Deficiency) of Revenues Over Expenditures	2,235,000	2,235,000	2,325,270	(638,488)
Other Financing Sources (Uses)				
Transfers In (Out)	-	-	-	-
General Fund	(2,235,000)	(2,235,000)	(2,294,356)	59,356
Total Other Financing Sources (Uses)	(2,235,000)	(2,235,000)	(2,294,356)	59,356
Net Change in Fund Balance	-	-	30,914	(579,132)
Budgetary fund balance, beginning of year	159,625	159,625	159,625	-
Budgetary fund balance, end of year	\$ 159,625	\$ 159,625	\$ 190,539	\$ 30,914

Miracle League preliminarily approved for \$250,000 grant

Award would help fund CFSB Field of Dreams expansion

BY GRACE BOATRIGHT JACHIM
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MARSHALL COUNTY — A league that gives west Kentucky residents with mental and physical disabilities the opportunity to play baseball could soon see upgrades after receiving preliminary approval for a federal grant.

The Miracle League of Western Kentucky held its inaugural baseball game in the fall of 2023, and the league has continued to grow from there. The grant the Marshall County Parks Department received preliminary approval for would allow the Miracle League’s CFSB Field of Dreams facility to be upgraded.

Marshall County Judge Executive Kevin Spraggs announced the award during a Feb. 7 Marshall County Fiscal Court meeting. The Land and Water Conservation Fund grant is still pending final approval from the National Parks Service, but if and when the final approval is given, the parks department will receive \$250,000 for the second phase of the Field of Dreams project.

The grant is a matching grant, meaning that the county and parks department will be responsible for providing an additional \$250,000.

To support its cause, the Miracle League hosts its annual Miracle Gala, a fundraising gala and auction. The initial Miracle Gala helped fund the



Contributed photo

The Miracle League of Western Kentucky gives west Kentucky residents with mental and physical disabilities the opportunity to play baseball.

construction of the Field of Dreams, but the 2024 and 2025 events raised funds for the second phase of construction.

The 2024 event raised just under \$124,000 while the 2025 event raised more than \$130,000. Across both events, the Miracle League has raised approximately \$254,000. The parks department has also applied for other grants to contribute to the project.

Phase two of the project will include the construction of a concession stand and restroom facility. Currently, volunteers, athletes, and spectators must use portable restroom facilities. Once the concession and restroom facility is complete, the organization will begin raising funds for the third and final phase of the project.

Phase three will include paving the parking lot, adding more lighting, and the construction of an inclusive, accessible playground. Parks Director Britney Moss said the inclusive playground will be a considerable undertaking.

Moss said the department intends to enlist the help of pediatric occupational and physical therapists to design a playground that will best fit the needs of the Miracle League players and the community at large.

The Miracle League has become a sort of passion project for Moss, though she said the full staff of the department has been involved with the grant applications.

“Everyone has been so involved in the process,” Moss said. “Especially now that the field is complete, and we’ve gotten to meet these athletes and get to know them. They keep us motivated to keep working on the next phase of the project.”

The Miracle League offers a spring and fall season each year, and is advertised as being open to anyone ages 4 to 104.

Moss hopes to begin construction on the concession stand and restroom facility in the next year, but does not have an exact timeline yet. Sign-up dates for the spring 2025 season have not yet been announced.

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