

Graves County football coach speaks to Rotary Club



Contributed photo

The guest speaker for the Mayfield Rotary Club meeting on Monday, August 4, was Tyler DeBernadi, head football coach for the Graves County Eagles. DeBernadi informed the club that the football program is built on a foundation of five core principles: toughness, discipline, attitude, accountability and love. His goal is to develop quality young men who will succeed in life. He said Graves County has one of its toughest schedules this year. Pictured from the left are Rotarians Lee Martin and Kelli Elliott, Coach DeBernardi, and Club President Chris Kemp.

PIONEER

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Meeks is a founding member of the Bread of Life Humanitarian Effort, also based in Lowes. The group collects and assembles relief kits for disaster situations, including supplies for hygiene, infants, school and first aid. As the operations manager, he oversees the collection and assembly of these kits and also organizes volunteer efforts for disaster response.

Twenty-five Church of Christ congregations in Western Kentucky utilize Bread of Life as their base for disaster relief operations. Since its inception in 2005, the group has not only served the local community but also traveled to several states to provide assistance where needed— Louisiana, Texas, Oklahoma, Missouri, Mississippi, Illinois, Tennessee, Florida and Georgia.

After the December 2021 tornado struck the Mayfield-Graves County area, Meek and his volunteer crew arrived promptly. They dedicated a year to relief efforts. During this time, they demolished over 30 homes, cleared fallen trees and distributed relief kits and tarps, all provided at no cost to those in need.

“David is always ready to lend a helping hand to his church, community and fellow citizens whenever the need arises,” committee member Deborah Crooks said at the award presentation. “He is a caring and compassionate member of the community, and his dedication to helping others has positively impacted many residents in the local area. His selfless efforts continue to benefit countless individuals and strengthen community bonds.”

Meeks expressed gratitude for the Pioneer Award, but he said a servant’s heart is a humble one. While appreciative of the honor, he said it only galvanizes him to continue a compassionate outreach stemming from a religious faith.

“I wasn’t expecting this. I don’t do this for recognition. We do this to help people,” Meeks said. “When I retired from WKTC 23 years ago, I prayed to God, ‘You’ve blessed me all my life and given me everything I needed. Now that I have more time, I want to help other people. Then, Bread of Life came about.’”

Joe Orr, a retired Army General, had recently moved to Mayfield when the December 2021 tor-

nado struck. The buyer of his former Kentucky Lake home, David Crabtree, connected Orr with his brother Tom Crabtree, who coordinated with non-profits to rebuild homes after a thousand-year flood in West Virginia in 2016.

Orr then formed the disaster recovery organization Homes and Hope with the Crabtrees, leaders of the Mennonite Disaster Service, members of the Kentucky Department of Agriculture, and local community leader Heather Nesler.

Homes and Home recruited nearly three thousand Amish volunteers, all offering their labor freely. The organization supported these efforts by providing the necessary tools and transportation for the volunteers to reconstruct homes for those displaced.

Taking on the role of project manager for each home, Orr devoted significant time and effort over the next three-and-a-half years. Leadership skills from his previous military career proved essential in guiding this complex and emotional project.

Orr oversaw the logistics, which were a major part of the task. He arranged housing, meals and weekly dinners for the thousands of Amish volunteers.

“To the families who received these homes, and to the volunteers who came from afar without knowing the people they were helping, [Orr] became more than a coordinator,” committee member Diane Smithson said at the award presentation. “He became a trusted friend—almost family.”

Over the years, the handing over of keys to new homeowners took place in moving ceremonies, often attended by state and local officials. Smithson said Orr never sought the spotlight and always responded with the same sentiment: “It’s a God thing.”

“And indeed, what began with the sale of one home and a feeling of purpose led to the transformation of an entire community,” Smithson said. “At the center of it all stands a humble figure—unseen by most, but unforgettable to those whose lives have been forever changed. For such dedication, compassion and service, there can be no doubt that this individual is more than worthy of recognition with the 2025 Pioneer Award.”

The Mayfield Messenger was unable to interview Orr but congratulates him on the achievement.

Jennings takes on Benton, shares grandfather’s music alongside his own

BY GRACE BOATRIGHT JACHIM
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Country music is intertwined with the history of rural America, sharing stories across generations and connecting people. That tradition and connection was brought to life at the Kentucky Opry on Aug. 2 through the performance of Whey Jennings, grandson of County Music Hall of Fame member Waylon Jennings.

While Jennings has been working as a musician for over a decade, he has stated that he has “been doing it right for about five.” Prior to that, Jennings was addicted to various drugs and alcohol. Only after getting sober did his music career begin to take off.

Following his recovery, Jennings released his debut album, “Jekyll & Hyde,” in 2024 and has spent the last several months touring to promote the album, in addition to working on his next album.

Over the course of Jennings’s two hour performance at the venue, he spoke to the crowd about a variety of topics, including his sobriety, his faith, and his family. Just before the band took an intermission at the halfway point in the evening, Jennings even had his youngest daughter join him onstage to sing.

In addition to playing his own music, Jennings made a point to



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Whey Jennings and his band took on the Kentucky Opry on Aug. 2.

include some songs of his grandfather’s, including “I’ve Always Been Crazy,” “Only Daddy That’ll Walk The Line,” “Good Ol’ Boys,” and “Lukenbach, Texas (Back to the Basics of Love).” The latter saw Jennings do an impression of Willie Nelson, who is featured on the song.

While the crowd danced and sang from their seats, Jennings did note that he was used to playing in venues with a dance floor, where people could move about more than simply sitting.

“We’re gonna have to talk the Opry into losing three rows of seats so I can get y’all up and dancing,” Jennings said from the stage.

Jennings received several standing ovations throughout the evening, particularly when he spoke about his recovery and his faith. This is the method Jennings pre-

fers, having shared in a previous interview with the Marshall County Tribune-Courier that his goal at each show is to, “...give ‘em a little bit of me, I give ‘em a little bit of my grandfather, and then I hit ‘em upside the head with Jesus!”

During the show, Jennings also shared that the first single from his upcoming second album had been released just one day prior. The song was called “Can’t Out-run a Train,” which he played for the crowd. He also shared that his next album is expected to be released in December.

At the conclusion of the show, Jennings shared that he would be at the merchandise table, regardless of anyone’s interest in purchasing anything.

“You ain’t gotta buy anything, but I do want to shake your hand,” said Jennings.



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 Jesse Perry, Graves County Judge/Executive
The Honorable Jon Hayden, Graves County Sheriff
Members of the Graves County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Graves County Sheriff’s Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Graves County Sheriff’s financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Graves County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Graves County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs’ Tax Settlements*. 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 Graves County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Graves County Sheriff on the basis of 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 the 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 Graves 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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 Graves 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 the Graves County Sheriff’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 findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2025, on our consideration of the Graves County Sheriff’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 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 Graves County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 12, 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.

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