

The People of Kentucky The Honorable Andy Beshear, Governor Holly M. Johnson, Secretary Finance and Administration Cabinet The Honorable Forrest McKenzie, Bath County Judge/Executive Members of the Bath County Fiscal Court				RECEIPTS Intergovernmental Charges for Services Miscellaneous Interest Total Receipts				Original \$93,500 13,000 1,000 40 107,540	Final 96,687 33,241 1,000 44 130,972	Basis) 92,195 34,141 950 48 127,334	(Negative) (4,492) 900 (50) 4 (3,638)	
Independent Auditor's Report				DISBURSEMENTS Protection to Persons and Property Administration Total Disbursements				857,933 47,552 905,485	923,060 43,270 966,330	900,180 37,088 937,268	22,880 6,182 29,062	
Report on the Financial Statement				Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(797,945)	(835,358)	(809,934)	25,424	
Opinions				Other Adjustments to Cash (Uses) Transfers From Other Funds Total Other Adjustments to Cash (Uses)				785,445 785,445	785,445 785,445	808,000 808,000	22,555 22,555	
We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances-Regulatory Basis of the Bath County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Bath County Fiscal Court's financial statement as listed in the table of contents.				Net Change in Fund Balance Fund Balance – Beginning (Restated) Fund Balance -Ending				(12,500) 12,500 0	(49,913) 16,913 (33,000)	(1,934) 16,913 14,979	27,979 47,979	
Unmodified Opinion on Regulatory Basis of Accounting				FEDERAL GRANT FUND								
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 Bath 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.								Budgeted Amounts Original	Final	Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)	
Adverse Opinion on U.S. Generally Accepted Accounting Principles				RECEIPTS Interest Total Receipts				\$10 10	10 10	4 4	(6) (6)	
Basis for Opinions				DISBURSEMENTS Administration Total Disbursements				4,072 4,072	4,072 4,072		4,072 4,072	
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 Bath 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.				Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(4,062)	(4,062)	4	4,066	
Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles				Other Adjustments to Cash (Uses) Transfers To Other Funds Total Other Adjustments to Cash (Uses)						(100) (100)	(100) (100)	
As described in Note 1 of the financial statement, the financial statement is prepared by the Bath 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.				Net Change in Fund Balance Fund Balance – Beginning Fund Balance -Ending				(4,062) 4,062 0	(4,062) 4,062 0	(96) 4,061 3,965	3,966 (1) 3,965	
Responsibilities of Management for the Financial Statement				WASTE MANAGEMENT FUND								
Bath 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.				RECEIPTS Taxes License & permits Miscellaneous Interest Total Receipts				\$107,500 34,000 2,400 15 143,915	115,325 34,000 2,400 860 151,740	122,013 24,750 184 147,637	6,688 (9,250) (1,540) (1) (4,103)	
In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about the Bath 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.				DISBURSEMENTS General Health and Sanitation Administration Total Disbursements				178,995 25,420 204,415	180,755 31,485 212,240	179,212 17,401 196,613	1,543 14,084 15,627	
Auditor's Responsibilities for the Audit of the Financial Statement				Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(60,500)	(60,500)	(48,976)	11,524	
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:				Other Adjustments to Cash (Uses) Transfers From Other Funds Total Other Adjustments to Cash (Uses)				50,000 50,000	50,000 50,000	48,000 48,000	(2,000) (2,000)	
In performing an audit in accordance with GAAS and Government Auditing Standards, we:				Net Change in Fund Balance Fund Balance – Beginning Fund Balance -Ending				(10,500) 10,500 0	(10,500) 10,500 (56)	(976) 9,551 8,575	9,524 (949) 8,575	
• Exercise professional judgment and maintain professional skepticism throughout the audit.				OCCUPATIONAL TAX FUND								
• Identify and assess the risks of material misstatement of the financial statement, whether due 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.								Budgeted Amounts Original	Final	Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)	
• 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 Bath County Fiscal Court's internal control. Accordingly, no such opinion is expressed.				RECEIPTS Taxes Interest Total Receipts				\$1,215,000 1,965 1,216,965	1,399,846 15,172 1,415,018	1,403,619 17,334 1,420,953	3,773 2,162 5,935	
• 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.				DISBURSEMENTS General Government Administration Total Disbursements				1,400 194,400 195,800	7,924 385,929 393,853	7,774 225,166 232,940	150 160,763 160,763	
• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bath County Fiscal Court's ability to continue as a going concern for a reasonable period of time.				Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				1,021,165	1,021,165	1,188,013	166,698	
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 Adjustments to Cash (Uses) Transfers to other Funds Total other Adjustments to Cash (uses)				(1,035,165) (1,035,165)	(1,035,165) (1,035,165)	(598,715) (598,715)	436,450 436,450	
Other Matters				Net Change in Fund Balance Fund Balance – Beginning Fund Balance -Ending				(14,000) 14,000 0	(14,000) 14,000 0	589,298 9,804 599,102	603,298 (4,196) 599,102	
Supplementary Information				FUND								
Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Bath 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.				Actual Amounts, (Budgetary) Basis)				Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)	Variance With Final Budget Positive (Negative)		
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.				RECEIPTS Taxes License & permits Intergovernmental Miscellaneous Interest Total Receipts				\$96,000 9,250 170,000 1,000 50 276,300	96,000 9,250 175,419 1,000 50 281,719	82,324 9,173 175,419 83 43 267,042	(13,676) (77) (7) (14,677)	
Other Information				DISBURSEMENTS Protection to Persons and Property Administration Total Disbursements				292,500 109,800 402,300	351,594 102,472 454,066	344,159 83,152 427,311	7,435 19,320 26,755	
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.				Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(126,000)	(172,347)	(160,269)	12,078	
Other Reporting Required by Government Auditing Standards				Other Adjustments to Cash (Uses) Transfers From other Funds Total Adjustments to Cash (Uses)				110,000 110,000	110,000 110,000	148,000 148,000	38,000 38,000	
In accordance with Government Auditing Standards, we have also issued our report dated July 8, 2026, on our consideration of the Bath 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 Bath County Fiscal Court's internal control over financial reporting and compliance.				Net Change in Fund Balance Fund Balance – Beginning (Restated) Fund Balance -Ending				(16,000) 16,000 0	(62,347) 30,347 (32,000)	(12,269) 30,347 18,078	50,078 50,078 50,078	
Respectfully submitted, Patrick & Leighton, LLC				RADIO SYSTEM AGREEMENT FUND								
BUDGETARY COMPARISON SCHEDULES Supplementary Information – Regulatory Basis For the Year Ended June 30, 2024				Actual Amounts, (Budgetary) Basis)				Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)	Variance With Final Budget Positive (Negative)		
RECEIPTS				Budgeted Amounts Original				Final				
Taxes				\$605,500				\$683,849	\$680,040	\$(3,809)		
In Lieu Tax Payments				40,000				40,000	50,941	10,941		
Excess Fees				135,000				135,000	93,995	(41,005)		
Licenses and Permits				212,700				212,700	12,140	(200,640)		
Intergovernmental				427,363				662,627	616,931	(45,696)		
Charges for Services				500				500	(500)			
Miscellaneous				161,470				191,840	185,801	(6,039)		
Interest				750				23,839	26,432	2,593		
Total Receipts				1,583,283				1,950,435	1,666,280	(284,155)		
DISBURSEMENTS				843,387				1,042,859	979,538	63,321		
General Government				56,085				73,671	59,755	13,916		
Protection to Persons and Property				75,204				76,765	53,647	23,118		
General Health and Sanitation				21,500				33,247	32,004	1,243		
Social Services				23,250				24,550	20,137	4,413		
Recreation and Culture				58,640				58,765	55,961	2,804		
Debt Service				978,100				1,018,100	602,507	415,593		
Capital Projects				1,090,051				1,461,996	604,183	857,813		
Administration				3,146,217				3,789,953	2,407,732	1,382,221		
Total Disbursements												
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(1,562,934)				(1,839,518)	(741,452)	1,098,066		
Other Adjustments to Cash (Uses) Transfers from other Funds Transfers To Other Funds Financing Obligation Proceeds Total Other Adjustments to Cash (Uses)				(1,035,165) (1,122,231) (87,006)				1,035,165 (1,122,231) (71,816)	605,706 (1,064,000) 15,250	(429,459) 58,231 15,250		
Net Change in Fund Balance				(1,650,000)				(1,911,334)	(1,184,496)	726,838		
Fund Balance – Beginning (Restated)				1,650,000				1,976,334	1,976,334			
Fund Balance -Ending				0				65,000	791,838	726,838		
ROAD FUND												
RECEIPTS				Budgeted Amounts Original				Final	Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)		
In Lieu Tax Payments				\$36,000				38,785	38,785			
Intergovernmental				1,406,147				1,567,225	1,537,689	(29,536)		
Miscellaneous				177,200				177,200	13,199	(164,001)		
Interest				550				11,155	12,030	875		
Total Receipts				1,619,897				1,794,365	1,601,703	(192,662)		
DISBURSEMENTS				1,183,862				1,590,331	1,402,806	187,525		
Roads				214,276				214,276	213,474	802		
Debt Service				613,545				599,562	282,020	317,542		
Administration				2,011,683				2,404,169	1,898,300	505,869		
Total Disbursements												
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(391,786)				(609,804)	(296,597)	313,207		
Other Adjustments to Cash (Uses) Financing Obligation Proceeds Transfers From Other Funds Transfers To Other Funds Total Other Adjustments to Cash (Uses)				400,000 (223,214) 176,786				400,000 (223,214) 368,510	60,000 251,724	(340,000) 223,214 (116,786)		
Net Change in Fund Balance				(215,000)				(241,294)	(44,873)	196,421		
Fund Balance – Beginning (Restated)				215,000				241,294	241,294			
Fund Balance -Ending				0				0	196,421	196,421		
JAIL FUND												
RECEIPTS				Budgeted Amounts Original				Final	Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)		
In Lieu Tax Payments				\$36,000				38,785	38,785			
Intergovernmental				1,406,147				1,567,225	1,537,689	(29,536)		
Miscellaneous				177,200				177,200	13,199	(164,001)		
Interest				550				11,155	12,030	875		
Total Receipts				1,619,897				1,794,365	1,601,703	(192,662)		
DISBURSEMENTS				1,183,862				1,590,331	1,402,806	187,525		
Roads				214,276				214,276	213,474	802		
Debt Service				613,545				599,562	282,020	317,542		
Administration				2,011,683				2,404,169	1,898,300	505,869		
Total Disbursements												
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(391,786)				(609,804)	(296,597)	313,207		
Other Adjustments to Cash (Uses) Financing Obligation Proceeds Transfers From Other Funds Transfers To Other Funds Total Other Adjustments to Cash (Uses)				400,000 (223,214) 176,786				400,000 (223,214) 368,510	60,000 251,724	(340,000) 223,214 (116,786)		
Net Change in Fund Balance				(215,000)				(241,294)	(44,873)	196,421		
Fund Balance – Beginning (Restated)				215,000				241,294	241,294			
Fund Balance -Ending				0				0	196,421	196,421		
ALCOHOL BEVERAGE CONTROL FUND												
RECEIPTS				Budgeted Amounts Original				Final	Actual Amounts, (Budgetary) Basis)	Variance With Final Budget Positive (Negative)		
Miscellaneous				\$32,000				32,000	27,288	(4,712)		
Total Receipts				32,000				32,000	27,288	(4,712)		
DISBURSEMENTS				13,400				17,512	16,366	1,146		
General Government				25,800				21,688	735	20,953		
Administration				39,200				39,200	17,101	22,099		
Total Disbursements												
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				(7,200)				(7,200)	10,187	17,387		
Other Adjustments to Cash (Uses) Transfers to Other Funds Total Other Adjustments to Cash (Uses)									(6,891) (6,891)	(6,891) (6,891)		
Net Change in Fund Balance				(7,200)				(7,200)	3,296	10,496		
Fund Balance – Beginning				7,200				7,200	3,925	(3,725)		
Fund Balance -Ending				0				0	7,221	7,221		
2024 Audit ad continued on next page Published in the Bath County News Outlook on 10.15.26												