Surprise interventions lighten challenges

BY BRUCE FLORENCE
COLUMNIST

Have you ever heard the phrase, Angel's Unaware? Have you been lucky enough to actually know any of these unaware ones? I hope so because they enrich our lives in so many ways. Sometimes they visit us in small ways that we might overlook, but other times they make a huge difference in our life.

Just the other day one of my special angels unaware stepped back in my life. I don't see her often and that is a shame because when Kathy Switzer walks into a room it immediately changes the atmosphere for the better.

In many ways she is much like Dolly Parton—blond, honest, hard-working, generous and full of fun.

Years back she was my student, and I was always so glad when she walked into the classroom. It is very hard to be grumpy or distracted when she is present. Whether she is bringing you a gift of her homegrown tomatoes or just popping in to say hello, she changes the vibe in the most positive ways. I feel lucky to know her.

Another angel in my life was a beautiful soul named Mary Bryars. She was my secret weapon when I was teaching and coaching. Because she was willing to come into my home and keep things on an even keel, I was able to devote my time and energy to whatever teaching or coaching task facing me.

When I got home frazzled and weary it was going to be a better evening because of her sweet smile and generous attention to the hundreds of things a working mother must do in a day. But rest assured it was not the work she did, it was so much more. Her kindness, thoughtfulness, loyalty and dependability enriched my life. She was my friend and even though I and her beloved family lost her way too soon we will never forget her and we even envy the heavenly choir she joined.

Sometimes you might just have a brief angel encounter, but when it happens you know you have had a special blessing. One evening my son-in-law was returning from caring for his wife in the hospital in Cincinnati when he met his angel.

North 27 has long stretches of road empty of habitation, and of course this is exactly where that dreaded bump-bump of a flat tire happens. He barely had room to steer his car off the road. Vehicles were whizzing by as he opened the trunk for the spare to start the hard work of dealing with the emergency.

Almost as a divine intervention a total stranger pulled off the road and immediately did a lion's share of the hard work needed to get the job done. No name, refused any pay, he just gave a wave and angel-like flew away. He probably didn't know he was wearing the wings of an Angel Unaware, but he was, and he has never been forgotten for his generosity and kindness.

I would hope that you have had blessings given by an Angel Unaware or perhaps you have been one yourself. In all the many challenges we might encounter in our lives having a special angel visit is possibly one of the sweetest gifts of all.

It's really hard to say

BY BETSY SMITH
EDITOR

Recently I decided we need more adjectives in the English language. We're good on verbs. Adverbs, though largely frowned upon, are in good supply. We have nouns aplenty. We even have a catch-all noun—"thing"—to substitute for all the nouns we don't know or for which we cannot readily recall the name.

If you say "I need that thing with the ball on it in my toilet tank replaced" most people know what you're talking about even if they can't call it by name, either.

I have been thinking, though, about how we require some adjectives to cover so much territory.

It's hard to put the problem into words, even though it's right here in this sentence.

The word "hard" is woefully overtaxed. We use it to describe the nature of a physical surface as well as to describe a vast number of difficult circumstances ranging from the merely inconvenient to the truly devastating.

The statements "That was a hard quiz" and "I had a hard time finding where they moved the Moon Pies at Walmart" do not hold the grim weight of "Burying my daughter was a hard day" or "It took a lot of hard hand-digging to reach the trapped coal miners."

The synonyms "rough," "tough" and "difficult" could also stand in for "hard" in those sentences.

I realized this one day when I was thinking I'd had a hard summer, covering events in two counties as I do. Then I thought, I don't have it nearly as hard as friends going through cancer treatment or dealing with Alzheimer's disease.

Then I realized it's hard—there it is again—to find a way to express garden variety hard experiences relative to life-changing, catastrophic hard experiences.

These experiences are not really comparable but we have just the handful of synonyms to describe them.

It's not that we are guilty of hyperbole—intentional exaggeration—when we describe, say, picking a movie to watch on Netflix as a hard choice; there are just no other words to describe the experience.

We are hobbled by our language.

I remember the day when I first heard native Alaskans had hundreds of words to describe snow. I was sitting in basic philosophy at Georgetown College in 1986, and it was the only fact I took away from the class.

I wanted to use that fact to illustrate how poor our English vocabulary is in describing levels of difficulty.

Turns out, the hundreds-of-words-for-snow fact is not, in fact, a fact.

In his 1911 work, "Handbook of American Indian Languages," Franz Boas points to four words used by native Alaskans for snow:

Aput - snow on the ground
Qana - falling snow
Piqsirpoq - drifting snow
Qimuqsuq - a snow drift
Four.

After 40 years it was hard letting that much-loved "fact" grow.

Over the course of the next few decades academicians and members of the press, including Time magazine and the New York Times, picked up the ball and ran with it, inflating the number to somewhere between nine and 100.

By 1986, when I first heard about it, popular culture had inflated the number of Eskimo words for "snow" to around 400.

So there you go.

Still, for the sake of precision I'd settle for four different words for "hard." Each would designate an increasing level of difficulty. Then maybe "hard" could get finally get some rest.

I'd like to teach the world to ...

BY JAMIE ROWE
DIRECTOR, GRIT AND GRACE WILDLIFE REHABILITATION

I've had a song (jingle) stuck in my brain for a bit. You might have heard it ... if you're old like me. It's called "I'd Like to Teach the World to Sing."

If I could teach the world anything...

I'd teach the world to love wildlife.

I'd teach people that these animals aren't here to entertain us, fear us or inconvenience us. They're our neighbors. They've been here long before us, and they deserve a place here long after we're gone.

I'd teach people to slow down on roads because someone's family may be crossing.

I'd teach people that every tree cut down is someone's home.

That every wetland filled in, silences thousands of lives.

That every field paved over is another place where the wild disappears.

I'd teach the world that coexistence isn't a dream. It's a responsibility.

I dream of forests alive with birds singing. Rivers full of turtles, fish, beavers, and otters. Fields where rabbits play, foxes hunt, butterflies dance, and deer raise their young. I dream of hearing coyotes sing at night without people wanting to silence them. I dream of bears, hawks, bobcats, snakes, bats, bees, and every creature being respected simply because they exist.

I dream of a world where wildlife is allowed to just ... be wildlife.

Some people look at the woods and see empty land waiting to be developed.

I look at the woods and see countless lives.

Nurseries. Homes. Families. Generations.

An entire world that most people never stop long enough to notice.

Maybe I can't teach the whole world to love wildlife ... but I will spend the rest of my life trying.

Because this Earth has never belonged to us alone ...

It belongs to every bird that greets the sunrise.

Every fox that slips quietly through the forest floor.

Every turtle warming itself on a log.

Every coyote singing its night song.

Every otter dancing through the ripples.

Every bat catching insects.

Every squirrel burying a nut.

Every owl calling into the night.

Every creature that asks for nothing more than the chance to live the life it was created to live.

And they are worth protecting.

Every single one of them.

Jamie Rowe

At Grit and Grace, wild creatures of all types find healing and, hopefully, a second chance at the life they were created to live.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May l of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July l.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

Opinions
We have audited the accompanying financial statement of the Harrison County Fiscal Court, which comprise the Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis, for the year ended June 30, 2025, and the related notes to the financial statement.

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 Harrison County Fiscal Court, for the year ended June 30, 2025, in accordance with the financial reporting provisions of the Kentucky Department for Local Government 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 referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Harrison County Fiscal Court as of June 30, 2025, or changes in net position or cash flow thereof for the year ended June 30, 2025, or the changes in net position or 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, 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 ofour report. We are required to be independent of Harrison 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, the financial statement is prepared by the Harrison County Fiscal Court on the basis of the financial reporting provisions of the Kentucky Department for Local Government, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirement of the Kentucky Department for Local Government. 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 the financial reporting provisions of the Kentucky Department for Local Government. 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.

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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Harrison 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Harrison 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 Harrison County Fiscal Court. The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards 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 the financial reporting provisions of the by the Kentucky Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Such infonnation is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. The 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 infonnation 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 and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the fmancial statement as a whole.

Other Information
Management is responsible for the other infonnation 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 fmancial statement does 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 infonnation 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 June 25,2026, on our consideration of the Harrison County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and Harrison 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 the Harrison County Fiscal Court'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 Harrison County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Patrick & Associates, LLC
Patrick & Associates, LLC
Winchester, KY