

County audit results show two findings

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

FINDING: THE GRANT COUNTY FISCAL COURT'S SCHEDULE OF LEASES WAS MATERIALLY MISSTATED

The fiscal court omitted the judicial center leases from its GASB 87 worksheet. As the lessor in this agreement with the Administrative Office of the Courts (AOC), the fiscal court failed to include GASB 87-compliant lease receivables totaling \$3,703,575 as of June 30, 2025.

RECOMMENDATIONS:

We recommend the fiscal court implement controls to ensure all leases are disclosed on the GASB 87 worksheet.

COUNTY OFFICIAL'S RESPONSE:

County judge/executive's response: The outstanding bond information has been disclosed on the county's quarter financial statement provided to Department for Local Government (DLG) since inception, and we were never instructed that it should also be shown on our annual GASB 87 report.

We have contacted DLG who is reviewing this matter with their legal team. They should be providing guidance on this issue so all counties will have consistent reporting going forward.

AUDITOR'S REPLY:

The lease agreements between the Grant County Fiscal Court and AOC meet the definition of a lease under GASB 87 reporting requirements and are required to be included on the fiscal court's lease schedule.

The material omission of this information causes the true financial standing of Grant County Fiscal Court to be misrepresented.

FINDING: THE GRANT COUNTY DETENTION CENTER DID NOT HAVE ADEQUATE INTERNAL CONTROLS OVER INMATE TRUST ACCOUNT FINANCIAL REPORTING AND HAS A LACK OF SEGREGATION OF DUTIES

The Grant County Detention Center did not have adequate internal controls over the

inmate trust account activity and did not accurately perform bank reconciliations.

This trust account is used to maintain funds deposited by or on behalf of inmates.

RECOMMENDATIONS:

We recommend the Grant County Detention Center implement sufficient internal controls over the inmate trust account to ensure complete and accurate records are maintained and to comply with applicable statutes.

COUNTY OFFICIAL'S RESPONSE:

Jailer's Response: Management will ensure that deposits in transit reflected on the year-end bank reconciliation are resolved in a timely manner. Outstanding inmate checks will be voided and the funds transferred to the commissary account in accordance with KRS requirements.

Management believes adequate controls are in place to safeguard inmate funds despite

staffing limitations that make full segregation of duties impractical. Written policies, supervisory review and reconciliation procedures provide compensating controls.

In addition, the inmate kiosks are managed through [vender name redacted] bonded system and cannot be unloaded or deposited daily by detention center staff.

Management will continue to monitor procedures and ensure compliance with established policies.

AUDITOR'S REPLY:

Controls discussed by the jailer failed to catch the errors noted above, therefore those controls were not functioning in a manner to offset the lack of segregation of duties.

Those controls need to be reevaluated to ensure the errors noted do not occur in the future and all requirements governing the inmate trust accounts are complied with.

The audit report can be found on the auditor's website.

Preventive maintenance on KY 36 in Grant County now underway

KENTUCKY TRANSPORTATION CABINET DISTRICT 6

The Kentucky Transportation Cabinet (KYTC) advises motorists of day-time traffic impacts on a portion of KY 36 in Grant County as part of a preventive maintenance project.

Work is underway on KY 36 beginning east of Lynnwood Drive (mile point 13.70) extending east to the Interstate 75 interchange (mile point 14.44), a distance of 0.74 miles.

On Friday, Sept. 4, crews will perform milling operations within the project limits.

Beginning Tuesday, Sept. 8, crews will apply a chip interlayer treatment. About a week later, crews will return to apply a thin lift of asphalt surface. All work will be performed between 8 a.m. and 6 p.m.

During working hours,

one lane of traffic will be maintained in each direction in locations with three or more lanes. In two-lane sections, alternating one-way traffic will be necessary, with flaggers onsite to direct motorists through the work zone.

Following the chip interlayer treatment, the roadway will contain some loose aggregate and may produce a slight increase in driving noise until the final asphalt surface is applied. During this period, the speed limit will be temporarily reduced to 25 mph. Motorists should use caution and follow the posted speed limit through the project area.

Preventative maintenance treatments slow pavement deterioration, correct minor surface distresses, lower maintenance and construction costs and provide motorists with increased safety and a smoother

ride.

Motorists should expect delays while work is underway, drive carefully through the project area and watch for trucks entering and leaving the work zone.

Mago Construction Company LLC is contracted to perform the \$230,174 project on behalf of KYTC. The project is expected to be completed by Sept. 30, 2026.

Project schedules are subject to change due to inclement weather or other unforeseen circumstances. For the most current information on road construction in Northern Kentucky, please visit the District 6 Roadshow or the Driving Northern Kentucky Progress website. You can also stay informed by following KYTC District 6 on Facebook and X (formerly Twitter). For statewide traffic and travel updates, visit GoKY.

Medicare Open Enrollment info from Legal Aid of the Bluegrass

LEGAL AID OF THE BLUEGRASS

WHEN'S THE MEDICARE OPEN ENROLLMENT PERIOD?

Every year, Medicare's open enrollment period is Oct. 15 - Dec. 7.

WHAT'S THE MEDICARE OPEN ENROLLMENT PERIOD?

Medicare Advantage and drug plans can make changes each year—things like cost, coverage, and what providers and pharmacies are in their networks. Oct. 15 to Dec. 7 is when all people with Medicare can change their Medicare health plans and prescription drug coverage for the following year to better meet their needs.

HOW DO PEOPLE KNOW IF THEY NEED TO CHANGE PLANS?

People in a Medicare Advantage or prescription drug plan should always review the materials their plans send them, like the "Evidence of Coverage" (EOC) and "Annual Notice of Change" (ANOC). If their plans are changing, they should make sure their plans will still

meet their needs for the following year.

If they're satisfied that their current plans will meet their needs for next year and it's still being offered, they don't need to do anything. These materials should be mailed out prior to Oct. 1 of each year.

WHEN CAN PEOPLE GET INFORMATION ABOUT NEXT YEAR'S MEDICARE PLANS?

Information for next year's plans will be available beginning in October.

WHERE CAN PEOPLE FIND MEDICARE PLAN INFORMATION OR COMPARE PLANS?

Your Medicare SHIP Program can provide comparison assistance at no charge to you. Medicare SHIP does NOT sell or endorse any insurance company.

We are here to help you make informed decisions regarding your Medicare needs. Additionally, our program can screen you for money-saving benefits to help with lowering your medication and Medicare premium cost among helping with other monthly expenses. Call the Medicare SHIP Program today at 1-866-516-3051.

Even snakes audition at the Met—Princess the boa got the part

BY DAVID R. MARTIN AND JEFFREY COLLINS
ASSOCIATED PRESS

NEW YORK — Pretty much everyone on stage at the Metropolitan Opera in New York must audition — even the snake who will briefly take center stage in an upcoming adaptation of a Mozart classic.

In charge of deciding who gets the s-s-s-s-starring reptilian role is Zoe Ziegfeld, a carnival performer-turned-opera actor cast as the snake handler in the Met's version of "Cosi fan tutte," inspired by Coney Island in the 1950s.

Ziegfeld takes each snake, lets it slither and wrap around, then hoists the animal over their head, rehearsing what they will do under the bright lights at center stage for each performance. Ziegfeld looks each one in the eye, almost face-to-face as they evaluate the snake's demeanor.

"I need to know that the animal is comfortable with people and with what we are doing," Ziegfeld said.

PRINCESS SLITHERS INTO HER BIG ROLE

In the cold-blooded competition, a boa constrictor named Princess won. She is a larger snake with a better visual presence on stage.

"We will be moving forward with Princess (the big

sun-glow boa constrictor who is yellow-peach) in rehearsals on a trial basis! She is a wonderful snake, and the trial is not about her, but rather about me and my strength," Ziegfeld wrote in an email after the auditions were over.

A slightly smaller brown boa constrictor named Nala from a second audition will be Princess' understudy.

A MOZART OPERA SET AT A 1950S CONEY ISLAND CARNIVAL

This is the third time Ziegfeld has played the role of the snake charmer in the Met's adaptation of Wolfgang Amadeus Mozart's 1790 opera.

In Mozart's original, two Italian soldiers decide to test their lovers' fidelity by pretending to head off to war. They then disguise themselves and try to seduce each other's girlfriends. In this version, the plot remains mostly the same, but the setting is a 1950s Coney Island carnival complete with vibrant scenery and sideshow performers.

CARNIVAL SNAKE CHARMER TURNED OPERA PERFORMER

Ziegfeld came to the role honestly. They spent a couple of seasons on Coney Island doing eight snake-charming shows a day.

When they tried out several years ago, live snakes weren't allowed in the audition space. So instead, Ziegfeld brought video of their snake-charming act, then hammered home their carnival sideshow bona fides by knocking a nail into their own nasal cavity in what was called the Human Blockhead act.

"The music's different. The money is different. It's a pleasure to entertain. And with snakes, it's a delight to know that there are people watching who are in awe and people who are terrified. And those things happen at the Met and at Coney — so I would say they are more alike than different, to be honest," Ziegfeld said.

ANIMALS ARE IMPORTANT CHARACTERS AT SOME MET OPERAS

The snakes came to their audition thanks to Nancy Novograd and her company All Tame Animals.

She got into the business when her horse appeared onstage at the Met in a production of "Carmen," and now she provides the opera house with everything from elephants to insects.

The first two snakes to audition were a bit small. One might have clashed with Ziegfeld's top. But the key is personality, Novograd said.

Crittenden conducts special meetings for 2026-2027 tax rates

BY DEBORAH LUCAS ANGEL
NEWS CORRESPONDENT

On Aug. 25 and 27, the City of Crittenden held special meetings at the City Building to establish and pass the rates for the 2026-2027 tax year.

At the regular council meeting Aug. 11, Mayor Jim Purcell called a special meeting for Aug. 25 with the agenda item of "Ordinance No. 354-1016 – 2026 Property Tax Rates – 1st Reading."

The ordinance establishes rates of

· 0.167 per \$100.00 of

assessed real property subject to ad valorem tax by the City of Crittenden (lower by 0.007).

· 0.177 per \$100.00 of assessed personal property subject to ad valorem tax by the City of Crittenden of all personal property subject to ad valorem taxation by the City of Crittenden (up by 0.003).

The collected taxes will be put in the General Fund for the general operation of city government.

Additionally, the ordinance establishes the payment schedule. Taxes are due and payable before Jan.

1, 2027. After that date, taxes will be considered delinquent with a charged interest penalty of 10% per annum as well as any collection and/or court costs until paid.

Because was a first reading of the ordinance, no action was necessary by the council at the Aug. 25 meeting.

A second reading of the ordinance was conducted at a special called meeting on Aug. 27. The ordinance and subsequent tax rates and payment schedule were unanimously approved.

WILD

FROM **PAGE A3**

We don't want wildlife to become dependent on us. We don't want them to live their lives in captivity when they are capable of surviving on their own. Our goal is always to provide the care they need, help them heal, grow, learn the skills they need to survive and ultimately return them back to the wild.

Release day is the reward.

It's the moment when all those feedings, cleanings, medications, treatments, sleepless nights and countless hours of care finally lead to what we hoped for from the very beginning—freedom.

And that little opossum climbing straight up the fence post?

That was freedom in action.

He wasn't looking back. He wasn't waiting for us. He was doing exactly what an opossum is supposed to do ... climb, explore, disappear into the world and get

on with being wild.

Opossums are just one of the many species we have the privilege of rehabilitating and releasing. Every animal that comes through our doors has a story, and our hope is that their story doesn't end with us.

It ends back where it belongs.

In the wild. Free to live the life they were created to live.

That is the purpose of wildlife rehabilitation. Not to keep wildlife. But to give it back.

GOD

FROM **PAGE A3**

prayers right away, it makes me a little angry and sad," she said. "But maybe He'll do it some-time, so I keep praying."

She's 15 now, and I was curious if she remembers being six.

She remembers praying, "God, please let us have tacos for dinner tonight."

"That was one of my most common ones," she said. "My prayers now are more about my grades."

"Last year I prayed that I would do well on my math finals — and I did. I was so grateful. Math is tough for me."

She thinks about Psalm 23 a lot. "It reminds me that the Lord is my Shepherd," she said. "We don't deserve Him, but here He is. Right by our side every day."

Yesterday I sent her another

text.

"Do you still pray for your Papa?" I asked.

"Yes, I'm still praying," she said.

"He still has the cross necklace that I gave him hanging up in his car."

I told her I'd been praying for my dad for the past 48 years.

My dad lived 3,000 miles away, so I couldn't see what God was doing.

Leah had seen him fairly

often when he traveled from his home in Mexico to visit the family in California.

"I've learned to be patient," she said. "I know that this is God's plan for me and I'm not the one in control."

Yes, but 48 years is a long time to pray.

On Friday, I sent Leah a text: "Do you still believe that God sometimes goes 'poof'?"

"Oh, definitely!" she replied.

"Sometimes I pray and then

totally forget about it.

"Then God does something and I'm like, 'Wow. He just did that!'"

I texted her back: "Then I'll continue to pray."

On Sunday morning, my dad died.

I don't know what God has done with those 48 years of prayers.

I don't have to know. He knows.

And I know He heard them.