

# FitTober Spring Edition

Fit is ready for spring and hopes you will join him for the Spring Edition of FitTober! This challenge will work just like the fall challenge with just a few tweaks. Here's all you need to do:

1. Register by visiting [Grayson.ca.uky.edu/events](http://Grayson.ca.uky.edu/events) or by calling the Extension Office, 270-259-3492.
2. On April 1, begin tracking your steps. You can use a pedometer, a watch, your phone, an app, anything that will track your steps.
3. Record your daily steps using a system that works for you, write them on a post-it note in a notebook, on a tracker, in your calendar, use an app, literally whatever fits your needs!
4. New: There will not be a drive-thru drop! You will need to bring your steps count to the Extension Office on Thursday, April 30, any time between 8 a.m. and 4 p.m.  
Anyone turning in steps

will be entered in multiple grand prize drawings. Prizes are yet to be determined, but I assure you, they will be worth it! We are using the honors system for steps reporting, whether you get 1,000 or 10,000 steps a day, they all count!



NATALIE TAUL

And remember, all movement counts, too, not just walking! Count your steps if you walk, bike, hike, swim, or hit the gym!

FitTober is for everyone! Movement and physical activity are important for all of us, but it's hard to be motivated to do it. Once we can start seeing or feeling the benefits of physical activity, it becomes a little easier to keep it up. We will be with you every step of the way. I hope you will join us as we live, work, and move together! Registration will remain open through March 31.

Natalie Taul is the Grayson County Extension Agent for Family & Consumer Science.

# CLEMONS

FROM PAGE A3

left the most lasting impression of any teacher she's ever had. She credits her experience at ECTC with preparing her for her future role in human resources because working with students of different ages showed that everyone learns and works at different speeds and communicates in different ways.

**DR. DARRELL WITTEN**, of Clarkson, serves as an adjunct professor and university supervisor for the University of the Cumberlands after retiring from Hardin County Schools after a 29-year career as a classroom teacher, school leader, principal, Kentucky Department of Education employee and district administrator. He attended ECTC as an honors graduate from 1975 to 1976, transferred to WKU to earn bachelor's and master's degrees as an educational specialist, then earned his doctorate from the

University of the Cumberlands in 2023. He was elected to the Grayson County School Board in 2024, where he serves as its chair. Witten and his wife, Sheila, have four children, 11 grandchildren and two great-grandchildren, and he is a leader at Clarkson Baptist Church and vice president of the Leitchfield Lions Club. Of his time at ECTC, Witten credits his excellent and caring instructors who instilled in him a drive for excellence and a passion for teaching and learning.

**TONY YORK** is the owner, operator and chef at Tony York's on Main in Glendale. He attended ECTC from 1983 - 1985, and launched his restaurant in 2009, which also acts as a venue for artists to display and sell their work. He has served as a mentor through the years, providing first jobs for hundreds of young people and hosting special etiquette dinners to introduce them to fine dining. York credits ECTC with teaching him how to be an independent thinker, and he fondly remembers music

classes with Camille Hill. The 2026 ECTC Lifetime Achievement honorees include the following:

**DR. JIM MURLEY** served as a professor of humanities and art history at ECTC from 1976 - 2018. He was a theater teacher, an education teacher, an art historian and the director of the Lifelong Learner Program. After graduating from Bellarmine University in 1969 and earning a master's degree in English from Duke University, Murley returned to Bellarmine as an instructor and spent much of the summers hosting in Europe until 1974, when he married his wife, Marilyn. Once his three children left for college, he resumed his education to study art history and humanities part-time, adding another master's degree and a doctorate in 2011. He also taught in the Kentucky Institute of European Studies during this time, which allowed him to teach in the summer and winter programs in Greece and Italy. After 42 years, Murley retired from ECTC in 2018.

He and his wife now reside in Kansas City to be near family, and he volunteers for conservation efforts with the Overland Park Arboretum and KC Wildlands.

**LESLIE R. PIKE**, known as Les, served as the Auto/Diesel department chair and program coordinator at ECTC from 1988 to 2013, where he led the program to achieve regional and national recognition as a top-performing technical program. Pike grew up working on cars and trucks because of his farm background. After graduating from Lincoln Technical Institute in Indianapolis and earning his Master ASE Certifications, Pike worked at Fort Knox as a mechanic before joining ECTC as an instructor in 1988. He attributes the program's long-term success to a culture of viewing work as a vocation, rather than just a job. From his time at the college, he misses most watching students get excited about learning. He and his wife, Angela, live in Hodgenville.

# KENTUCKY

FROM PAGE A2

assist individuals with some farming experience who desire to develop, expand, or buy into a farming operation. Beginning farmers may qualify for financing to purchase livestock, equipment, or agriculture facilities; to secure permanent working capital; for the purchase of farm real estate; or to invest in a partnership or LLC.

## DIVERSIFICATION THROUGH ENTREPRENEURSHIP IN AGRIBUSINESS PROGRAM (DEALP)

One Diversification through Entrepreneurship in Agribusiness loan totaling \$250,000 was approved for a recipient in Estill County. DEALP is designed to assist agri-entrepreneurs with the

purchase, establishment, or expansion of a business that sells agricultural products or services to farmers or consumers.

## LARGE/FOOD ANIMAL VETERINARY LOAN PROGRAM (LFAVLP)

One LFAVLP loan totaling \$250,000 was approved for a recipient in Rockcastle County.

LFVALP is designed to assist individuals licensed to practice veterinary medicine in Kentucky who desire to construct, expand, equip, or buy into a practice serving large animal producers, including goat, sheep, swine, and other smaller food animals.

For more information on KAFCC participation loans, contact your lender or Bill McCloskey at Kentucky Office of Agricultural Policy at (502)382-6093 or email [kafc@ky.gov](mailto:kafc@ky.gov).

# BID

FROM PAGE A1

and the parks & recreation committee met prior to the last city council meeting and would have answered many of Bocock's questions, including those regarding the project cost and the annual maintenance fees.

"If Tourism did provide us money, that's great; however, I don't see how they could justify it because this is not a tourism draw," Bocock said. "There's no return on investment there."

He explained that when people come to parks, they bring picnic lunches and when people come from out of town to use local facilities, "there is increased wear and tear" on those facilities with no way to recoup those either through taxes or tourism dollars.

City Councilman Billy Dallas said he believes most of the people who come from out of town to visit the city's parks are stopping to eat at local restaurants.

City Finance Officer Sabrina Roof addressed Bocock's concern about Leitchfield Tourism's providing funding for the project and said that, after speaking with the city's auditor, it was determined that the Firefighter's Memorial Park project is "100 percent" what tourism dollars are for.

"I believe people would come to town to drive to this park if it was a really nice park," she said. "That's why I think it justifies bringing tourism in here."

Bocock said the city cannot be anecdotal about the project, which is why a community survey would need to be done.

The council then opened the floor up for visitors.

Tami Phillips, the owner of Miracle Playgrounds of KY & TN, said the company had just learned through media reports that the project was being planned in the city, and wanted the opportunity to present what it was capable of doing.

"We are local, our employees are all local; they all live in the city or in the county, and we'd just love to have the opportunity

to show you all what we can do and what we can give you," said Phillips. "I think you'll find our commitment to this city is very, very large, and our cost — I know the two playgrounds that you all had before (at the James D. Beville and B.G. Devitt parks), you all did go out to bid on those, and it was a competitive bid, and we were awarded the bid because we are local, and because we are local, we are very committed to this community ..."

Dallas said he feels Miracle Playgrounds and any other company should have an opportunity to submit a proposal for the project.

"I think my constituents put me here to make it fair for everybody and especially the people that own businesses in the city," said Dallas.

Councilmen Clayton Miller and George Hack agreed with Dallas that Miracle Playgrounds should have an opportunity to bid the project.

Phillips also clarified that Miracle Playgrounds is independently owned, and, while it purchases the majority of its

equipment from Miracle Recreation and shares a similar name, the two companies are not affiliated with one another.

Phillips said the company also presented a plan for Firefighter's Memorial Park to Leitchfield Parks & Recreation three years ago, but Miracle Playgrounds was told the city did not have funding for it at the time.

Dallas said he thinks there was a miscommunication between the city and Miracle Playgrounds along the way.

After discussion, Haycraft made a motion to seek additional proposals through Sourcewell — which would include Miracle Playgrounds — for the Firefighter's Memorial Park project, and the motion passed.

"This is going to have to include everything," Haycraft said to Miracle Playgrounds representatives. "Everything has to be included in this project: Turnkey, splash pad expansion, the playground, all of the sensory aspects of the playground. It has to hit every mark. I just want you to go into this in that mind frame."



# LEGAL NOTICE

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council City of Leitchfield, Kentucky  
**Report on the Audit of the Financial Statements**

### Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the City of Leitchfield, Kentucky, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Leitchfield, Kentucky's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, and each major fund of the City of Leitchfield, Kentucky, as of June 30, 2025, 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.

### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Leitchfield, Kentucky 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.

### Responsibilities of Management for the Financial Statements

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

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 City of Leitchfield, Kentucky'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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 statements.

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 statements, 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 statements.
- 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 City of Leitchfield, Kentucky'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Leitchfield, Kentucky'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.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (8 - 13), budgetary comparison information (58 - 60), and pension and OPEB schedules (61 - 70) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Leitchfield, Kentucky's basic financial statements. The accompanying schedules of other revenue, departmental expenditures, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations*

Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedules of other revenue and departmental expenditures and 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 March 13, 2026, on our consideration of the City of Leitchfield, 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 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 City of Leitchfield, Kentucky'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 City of Leitchfield, Kentucky's internal control over financial reporting and its compliance.

Taylor, Polson & Company, PSC  
Certified Public Accountants  
Glasgow, Kentucky  
March 13, 2026  
TP&C

## CITY OF LEITCHFIELD, KENTUCKY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Budget Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	3,234,760	3,229,450	3,444,749	215,299
Taxes and Licenses	7,329,000	7,534,200	8,145,422	611,222
Intergovernmental Revenue	11,906,817	1,273,475	1,304,627	31,152
Interest	300,050	300,050	446,275	146,225
Parks and Recreation	189,480	166,350	170,508	4,158
Other Revenue	251,150	249,840	342,150	92,310
<b>Total Revenues</b>	<b>12,211,257</b>	<b>12,753,365</b>	<b>13,853,731</b>	<b>1,100,366</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government	2,934,085	2,740,435	1,960,644	779,791
ABC Regulatory	368,975	355,375	301,649	53,726
Industrial Development	133,650	133,650	63,176	70,474
Planning and Zoning	315,400	310,400	257,868	52,532
Parks and Recreation	780,405	730,555	482,110	248,445
Public Safety	2,652,905	2,766,055	2,613,750	152,305
Public Works	4,049,220	3,916,620	3,402,115	514,505
Tourism - Payment to Component Unit	960,000	1,010,000	1,226,017	(216,017)
<b>Capital Outlay</b>				
General Government	257,500	-	-	-
ABC Regulatory	35,975	35,850	35,781	69
Parks and Recreation	10,030,000	33,000	38,258	(5,258)
Public Safety	670,525	1,911,600	1,857,695	53,905

	Budgeted Amounts		Actual (Budgetary Basis)	Final Budget Favorable (Unfavorable)
	Original	Final		
Public Works	2,406,517	1,983,200	2,044,748	(61,548)
<b>Debt Service</b>				
Payment of Principal	483,800	483,800	481,492	2,308
Payment of Interest	223,800	223,800	225,027	(1,227)
<b>Total Expenditures</b>	<b>26,302,757</b>	<b>16,634,340</b>	<b>14,990,330</b>	<b>1,644,010</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,091,500)</b>	<b>(3,880,975)</b>	<b>(1,136,599)</b>	<b>2,744,376</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Debt	-	1,442,326	1,442,326	-
Proceeds from Sale of Property	61,000	85,300	87,156	1,856
<b>Total Other Financing Sources</b>	<b>61,000</b>	<b>1,527,626</b>	<b>1,529,482</b>	<b>1,856</b>
				<b>Variance from Final Budget Favorable (Unfavorable)</b>
	<b>Budgeted Amounts</b>	<b>Final</b>	<b>Actual (Budgetary Basis)</b>	<b>(Unfavorable)</b>
NET CHANGE IN FUND BALANCE	(3,030,500)	(2,353,349)	392,883	2,746,232
FUND BALANCE - BEGINNING OF YEAR	11,839,237	13,469,810	14,656,859	1,187,049
<b>FUND BALANCE - END OF YEAR</b>	<b>8,808,737</b>	<b>11,116,461</b>	<b>15,049,742</b>	<b>3,933,281</b>

A complete copy of the auditor's report is on file at Leitchfield City Hall and available for public inspection during normal business hours. Copies are available for any citizen at a duplication cost of \$.10 per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available at no cost. All copies may be obtained from Sabrina Roof, Finance Officer, 515 S. Main Street, Leitchfield, KY 42754.