

Successful Christian living

Next to the Lord Jesus Christ, the Apostle Paul in the New Testament is the best model for successful Christian living that I would offer to inspire and encourage. From all known accounts, Paul lived an incredible life. I don't think he was egotistical when he said to the Philippians, "Join with others in following my example" (3:17). In Philippians 3:12-14 Paul gives four keys to successful Christian living. 12 "Not that I have already obtained this or am

already perfect, but I press on to make it my own, because Christ Jesus has made me His own. 13 Brothers, I do not consider that I have made it my own, but one thing I do forgetting what lies behind and straining forward to what lies ahead, 14 I press on toward the goal for the prize of the upward call of God in Christ Jesus." First, he took an inventory of his life. On one occasion he said, "Examine yourselves." "Not that I have already obtained all this, or have already been made perfect" (verse

12). We need to know where we are before we can know where we want to go. Take some time and see where you are. Second, Paul did not try to hold on to the past. "But I press on ... forgetting what is behind" (verse 12-13). He realized he could not be all that God wanted him to be if he lingered in the past. Yesterday is gone, tomorrow is a day away, so he lived in the present. Learn from the past, but don't camp out there. The third key for a successful Christian life according to Paul was focusing on the future. "Straining toward what is ahead ... I press on" (verses 13-14).

You have to have a goal. Paul gives us a wonderful one in 2 Corinthians 5:9 — "We make it our goal to please Him." It can't be any better than trying to please God in all that you think, do and say. The last key is a determination to reach our goal. "I press on" (verse 14). Successful people are ordinary people with an extraordinary determination. They do not give up. They press on to the finish line. Life is not easy. There are battles and challenges along the way. Don't give up. Press on. "Don't get tired of doing what is good" (Galatians 6:9).

COUGARS

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16 points and three rebounds, has certainly enjoyed the run after transferring from LaRue County. "As soon as I got here, I knew we had a chance to be here," Mardis said. "We just work hard every day in practice. We've just been grinding and we've really become family, so I'm just really proud of these guys." Armstrong led Grayson County with 18 points, three rebounds and two blocks, while Logsdon posted a double-double with 16 points and 11 rebounds to go along with a team-high four assists. Langdon chipped in with 11 points for the Cougars, who advanced to meet defending state champion Great Crossing in Friday's quarterfinal round. The Warhawks moved on with a 57-47 victory over Danville Christian. Mardis, who finished with

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LEGAL NOTICE



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NOTICE
CITY OF CLARKSON
FISCAL YEAR 2023-2024 AUDIT

A copy of the FY2023-2024 City of Clarkson audit report, including financial statements and supplemental information, is on file at Clarkson City Hall at 213 Millerstown Street and is available for public inspection during normal business hours. Any citizen may request a copy of the audit report from City Hall for a charge of twenty-five cents per page. Copies of financial statements prepared in accordance with KRS 424.220 are available to the public at no cost and can be requested at 213 Millerstown Street during regular business hours.

Scotty Gore, City Clerk-Treasurer
 Scotty Gore, City Clerk-Treasurer

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Commission
 City of Clarkson, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Clarkson, Kentucky (City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City'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 business-type activities, each major fund, and the aggregate remaining fund information of the City of Clarkson, Kentucky, as of June 30, 2024, 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, 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 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 these 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 Clarkson, 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 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, 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 Clarkson, 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 Clarkson, 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 budgetary comparison information, pension and other post-employment benefit (OPEB) schedules, and notes to required supplementary information on pages 34 through 45 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.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The schedule of expenditures – general fund is presented for purposes of additional analysis and is 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 schedule of expenditures – general fund is 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 February 4, 2026 on our consideration of City of Clarkson, 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 Clarkson, 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 Clarkson, Kentucky's internal control over financial reporting and compliance.

Drane & Company, PLLC

Drane & Company, PLLC
 Certified Public Accountants
 Hardinsburg, Kentucky
 February 4, 2026

CITY OF CLARKSON, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			Variance from Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Property taxes	\$ 72,000	\$ 77,890	\$ 82,695	\$ 4,805
Utility taxes	39,000	37,812	41,282	3,470
Occupational taxes	160,000	165,000	166,181	1,181
Insurance premium tax	90,000	104,500	105,719	1,219
Motor vehicle tax	5,000	5,500	5,694	194
Telecommunications tax	6,100	6,089	6,089	-
Licenses and permits	5,800	5,288	5,217	(71)
Intergovernmental revenues	28,350	24,587	24,441	(146)
Grant revenue	-	3,000	2,500	(500)
Donations	-	-	15,929	15,929
Charges for services	313,450	308,090	325,139	17,049
Interest income	-	-	278	278
Other revenues	2,500	-	9,817	9,817
Total Revenues	722,200	737,756	790,981	53,225
Expenditures				
Current:				
General government	339,314	302,614	265,929	36,685
Parks and recreation	114,000	184,439	128,893	55,546
Public safety				
Police	98,600	63,900	63,722	178
Fire	86,750	76,500	57,560	18,940
Sanitation	122,850	121,722	132,674	(10,952)
Capital outlay	-	5,174	70,424	(65,250)
Debt service:				
Principal	-	-	1,200	(1,200)
Total Expenditures	761,514	754,349	720,402	33,947
Excess (Deficiency) of Revenues Over Expenditures	(39,314)	(16,593)	70,579	87,172
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	2,200	2,200	-
Proceeds from insurance	-	37,433	37,433	-
Operating transfers in	48,000	48,000	52,487	4,487
Operating transfers out	(35,500)	(35,570)	(73,208)	(37,638)
Total Other Financing Sources (Uses)	12,500	52,063	18,912	(33,151)
Net Change in Fund Balance	(26,814)	35,470	89,491	54,021
Fund Balance - July 1, 2023	-	-	189,363	189,363
Fund Balance (Deficit) - June 30, 2024	\$ (26,814)	\$ 35,470	\$ 278,854	\$ 243,384

CITY OF CLARKSON, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
MUNICIPAL ROAD AID FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			Variance from Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental revenues	\$ 168,500	\$ 33,037	\$ 22,636	\$ (10,401)
Interest income	-	-	8,307	8,307
Total Revenues	168,500	33,037	30,943	(2,094)
Expenditures				
Current:				
Streets	31,196	28,269	12,988	15,281
Capital outlay	217,418	69,089	1,671	67,418
Debt service:				
Principal	-	-	15,000	(15,000)
Interest	-	-	4,884	(4,884)
Total Expenditures	248,614	97,358	34,543	62,815
Excess (Deficiency) of Revenues Over Expenditures	(80,114)	(64,321)	(3,600)	60,721
Other Financing Sources (Uses)				
Operating transfers out	-	-	(2,200)	(2,200)
Net Change in Fund Balance	(80,114)	(64,321)	(5,800)	58,521
Fund Balance - July 1, 2023	-	-	199,325	199,325
Fund Balance (Deficit) - June 30, 2024	\$ (80,114)	\$ (64,321)	\$ 193,525	\$ 257,846