Beyond Ready:
How Kentucky prepares youth for work and life

Green County Extension Agent for 4-H Youth Development

Sue Ann Loyall

The world is changing faster than ever. Today's young people will enter careers that do not yet exist, navigate new technologies and adapt to challenges throughout their lives. Their success will take more than technical knowledge; it will require confidence, communication, leadership, problem solving and the ability to work with others.

In Kentucky 4-H, we prepare youth for that future through our Beyond Ready approach. Every 4-H experience is intentionally designed to help young people develop the skills needed to succeed in school, the workforce and life. Whether they are raising livestock, designing a robotics project, creating a photography exhibit, giving a speech or serving their community, every experience helps them grow.

To ensure every member develops these essential skills, Kentucky 4-H incorporates three key components into every program, no matter the content area.

Communication

Youth practice sharing ideas, listening to others, presenting with confidence, interviewing, writing and speaking in front of groups. These experiences prepare them to advocate for themselves, collaborate with others and communicate effectively in any setting.

Leadership

Leadership is about more than holding an office. Through 4-H, youth learn to make decisions, set goals, solve problems, work as a team and take initiative. These experiences build confidence while preparing young people to lead in their schools, careers and communities.

Civic Engagement

By participating in service projects and community partnerships, youth discover that they have the power to make a difference. They develop responsibility, empathy and a commitment to giving back while learning that strong communities depend on engaged citizens.

The more opportunities youth have to say "yes" in 4-H, the greater the impact. Joining a club, participating in a project, giving a demonstration, serving in a leadership role, attending camp, volunteering in the community or competing in a contest each provides another opportunity to strengthen work and life readiness skills. Every experience builds on the last, helping youth become more confident, capable and prepared for whatever comes next.

At Kentucky 4-H, our goal is not simply to teach project knowledge. It is to equip young people with the experiences, skills and confidence they need to be Beyond Ready for work and life.

September 1 marks the beginning of a new Kentucky 4-H program year, making it the perfect time to get involved. Whether your child is enrolling for the first time or returning for another year of new experiences, there is a place for them in 4-H.

Contact the Green County Cooperative Extension office to learn about available clubs, camps, projects, leadership opportunities, upcoming events and more. Enroll your child and discover how Kentucky 4-H can help them develop the skills, confidence and experiences needed to be Beyond Ready for whatever the future holds.

Dual credit courses helping low-income Ky. students

By Tom Latek
Kentucky Today

More low-income Kentucky students are successfully completing college courses before graduating high school, according to a new report released on Wednesday by the Kentucky Council on Postsecondary Education.

The report, "Tracking Progress Toward Kentucky's Dual Credit Goal," finds successful dual credit completion among students eligible for free or reduced-price lunch has increased by nearly 20 percentage points since 2016. Gains have occurred across every demographic group measured, indicating that Kentucky's expansion of dual credit has been accompanied by stronger course completion — not simply higher enrollment.

That progress can translate directly into greater college affordability. Students who attempted dual credit accumulated approximately $6,000 less student debt at graduation and completed degrees between 0.3 and 0.7 academic years sooner, depending on the postsecondary sector, according to CPE research cited in the report.

Those findings come as Kentucky continues to make broader progress on college affordability. Six out of 10 Kentucky undergraduate students now complete college with no student loan debt.

"Dual credit is one of the most effective tools we have to make the path to college more affordable and attainable, particularly for students and families who may question whether college is within reach," said CPE President Aaron Thompson. "Students are getting a head start on a credential, building confidence that they can succeed in college and, in many cases, reducing the amount of time and money it takes to graduate. That is real value for Kentucky families."

Kentucky has also built financial supports to help make dual credit more accessible. Created by the General Assembly in 2017 (KRS 164.786) and administered by KHEAA, the Kentucky Dual Credit Scholarship Program pays for one general education course per year for eligible juniors and seniors. The Work Ready Dual Credit Scholarship covers up to eight career and technical education (CTE) dual credit courses (a maximum of 2 in each year of high school). The scholarships are funded by Kentucky Lottery proceeds.

The new report also shows Kentucky is closing in on its statewide dual credit attainment goal. Among the 2024 public high school graduating class, 47.5% completed at least one dual credit course with a grade of "C" or higher — more than double the state's baseline rate and just 2.5 percentage points shy of Kentucky's 50% goal for 2030.

Allison Ball
Auditor of Public Accounts

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable John Frank, Green County Judge/Executive
Members of the Green County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Green County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Green County Fiscal Court's financial statement as listed in the table of contents.

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 Green County Fiscal Court, for the year ended June 30, 2025, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Green County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and 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 (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 the Green 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 of the financial statement, the financial statement is prepared by the Green 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.

Responsibilities of Management for the Financial Statement

Green 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.

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 Green 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.

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 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.

In performing an audit in accordance with GAAS 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 Green 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Green 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.

Emphasis of Matter

As discussed in Note 9 to the financial statement, the fiscal court reports several significant related party transactions. Our opinion is not modified with respect to this matter.

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 Green 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.

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.

Other Information

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 22, 2026, on our consideration of the Green 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 Green County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report finding:

2025-001 The Green County Fiscal Court Lacks Adequate Controls Over Disbursements

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 22, 2026

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at auditor.ky.gov or upon request by calling 1-800-247-9126.

209 St. Clair Street
Frankfort, KY 40601-1817

Telephone 502.564.5841
Facsimile 502.564.2912
auditor.ky.gov

An Equal Opportunity Employer M/F/D