

Mercer

from 1A

training harder and focusing on the details of each move.

At the regional competition, Dunn's preparation paid off. Confident in his training, he approached the matches with determination. "Knowing all the work I put in, I knew I'd come out as a state qualifier," he said. One match in particular stood out: his third-

place match, where he went all out with nothing to lose after already securing a spot at state. The realization that he had qualified set in when his coaches asked him to take a photo for the school board, a tangible reminder of his accomplishment.

Despite the physical and mental challenges of a five-

month season, Dunn says the experience has been transformative. "Sometimes I have to realize to just have fun and not put so much pressure on myself," he reflected. His drive comes from an unwillingness to lose and the goal he set at the very start of the season: to make it to state.

At the state competition,

his goal was simple, "My goals were to make noise and win as the underdog," he said. Achieving a state placement in his first year would affirm what he's learned about his own potential: "It would make me realize that I am more capable of things than I thought."

Family, teammates and

coaches have been central to Dunn's success. Representing Mercer County at the state level holds special significance for the young athlete, who has also competed in track at the state level. "As a new program, it means a lot to be the first ever Titan to be at the state," Dunn said.

As the season winds down,

Dunn reflects on the lessons wrestling has taught him in just one year: the value of hard work, perseverance and pushing beyond limits. Whether he continues wrestling throughout high school remains undecided, but one thing is clear: Mijaia Dunn has left a mark on Mercer County wrestling in record time.

Jaycee

from 1A

learned the hard way during her first season. This year, she placed added emphasis on improving her setups and elevating her conditioning. Preparation now includes a focused warmup routine and music to help her mentally lock in before stepping onto the mat.

The commitment hasn't come without sacrifice. Managing weight, practices and school responsibilities has meant occasionally missing family meals and making difficult daily choices. But she views those sacrifices as part of chasing meaningful goals.

"There's real satisfaction in breaking stereotypes and earning respect through hard work and determination," she

said.

She believes girls' wrestling is gaining momentum across Kentucky and beyond, and she encourages other young athletes to give it a try.

"Step on the mat and see what you're capable of," she said.

She credits her coaches for pushing her to grow not only as a competitor but as a person, emphasizing discipline, accountability and representing the community with pride. Her teammates, she added, play an equally important role in challenging each other in practice and supporting one another at tournaments.

"When we compete, we're carrying the pride of Harrodsburg and Mercer

County with us," she said. "We're often facing bigger, more established programs and have to prove we belong."

Now, with the state competition ahead, her focus remains steady. She hopes to test herself against the top competitors in Kentucky while embracing the experience.

"My confidence is stronger than last year, and my mindset heading into state is better than it's ever been," she said. "A strong performance at state would mean everything, not just to me, but to my team."

Beyond medals and match results, wrestling has transformed her in ways that reach far past the mat. She sees herself as a leader and role model for younger wrestlers watch-

ing her journey unfold.

"I keep coming back not

just for myself, but for my teammates and my coaches,"

she said. "I love this sport every way."

Titans

from 2B

chance opportunities, being in the right place at the right time a few times in the first half.

East Jessamine struck first in the second half with a floater and added two more points in transition, 28-20. The Jaguars scored the next five points with three free throws and a floater that forced a timeout from Coach Adkins, 33-20.

Tyler had another putback following the timeout, and East Jessamine responded with a long two, 35-22. Phillips had the next four points in the game with some nice footwork in the paint, 35-26. Tyler made his second 3-pointer of the night, and Haven was fouled on a shot in the paint, but didn't hit his free throw to end the third quarter, 35-31.

In the fourth quarter, East Jessamine made a long two to start the scoring, and they were called for a technical foul, but Mercer couldn't capitalize, splitting the free throws and turning the ball over on their extra possession, 37-32. The Jaguars scored off a steal, and Tyler benefited from some good ball movement from the Titans to score at the rim, 43-34.

With four minutes left to play, Mercer, in desperation mode, started to take more



The Harrodsburg Herald/Wesley Bird Senior Jackson Doughty shot the jumper in Mercer's district game Wednesday, Feb. 25.

3-pointers and missed five shots from behind the arc. On the other side, East Jessamine scored twice in the paint and made a three-pointer, 48-34. Phillips and East Jessamine traded points in the paint to end the game, 50-36.

The Titans had no consistency on offense, and

with Doughty having an off night, Mercer was fighting an uphill battle. Mercer and East Jessamine split their regular season matchup, with both teams winning at home. The Jaguars went on to lose to West Jessamine in the 46th District championship on Friday, Feb. 27.

Lady

from 2B

foul on the Jaguars' center, 28-22. East Jessamine scored the next five points with a three-pointer and a putback, 28-27. The third quarter ended with Carlton getting a four foul on the Jaguars' backup center, but she was unable to make her free throws.

The fourth quarter scoring started with a Wilham three, and the Titans fouled an East Jessamine three-point attempt, 31-30. With six minutes left to play, Fenwick fouled out the Jaguars' starting center and made both of her free throws, 33-30. Wilham made her second three and went full court off of a rebound to score five quick points, 38-30. Sophomore Maddi Baker gave the Titans a double-digit lead with two free throws, 40-30. Wilham made another 3-pointer, but the momentum shifted toward east after getting a steal and a corner three, 43-35. The Jaguars were fouled on a putback and got back to the rim on the next possession, 43-40. East Jessamine tied the game with a three-pointer with a minute left to play, 43-43. Wilham fought for an offensive rebound that gave Mercer a second chance and Releford found Fenwick behind the



The Harrodsburg Herald/Wesley Bird Freshman Annie Releford scored in the midrange for the Titans in the 46th District Championship loss to West Jessamine Thursday, Feb. 26.

Jaguars' defense for an uncontested layup, 45-43. The Titans forced a turnover on the other end to seal the win and punch their ticket to the District Championship game against West Jessamine.

It was a good team victory with Carlton doing the work in the first half and piling up fouls on the East Jessamine centers. Fenwick and Wilham's shooting kept the offense alive in the second half, with starting guard Alexa Wade out of

the tournament with a broken finger. This win guarantees the team a spot in the region tournament. The Titans faced the Southwestern Warriors (19-9) in the first round of the 12th Region Tournament on Tuesday, March 3.

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Independent Auditor's Report

To the People of Kentucky
 The Honorable Andy Beshear, Governor
 Holly M. Johnson, Secretary
 Finance and Administration Cabinet
 The Honorable Sarah Steele, Mercer County Judge/Executive
 Members of the Mercer 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 Mercer County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Mercer 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 Mercer 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 Mercer 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 Mercer 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 Mercer 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

Mercer 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 Mercer 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 Mercer 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 Mercer 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 Mercer 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 December 23, 2025, on our consideration of the Mercer 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 Mercer County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,
Allison Ball
 Allison Ball
 Auditor of Public Accounts
 Frankfort, Ky