

The seasons

The Postscript by Carrie Classon

I woke up late at night and saw the falling snow.

In the middle of the night, the weather had changed. Snow began to fall. Large flakes hovered and floated in front of the streetlights as they fell, and soon the ground was coated.

Normally, I would be in Mexico by now. But with my book coming out, we stayed a bit longer. And now I'm glad we did, because two nights ago, my Uncle Andy died. He was 94.

Yesterday, I went with my mother and father, my aunt, my sister and four cousins to meet with the funeral director. He was surprised. He had to scout up more chairs. That's when we told him my Uncle Les would also be joining us by phone.

This winter was a tough season for Andy.

First, he had to move from the family farmhouse, where he spent the last 77 years of his life, to an assisted living apartment. Andy did not want to move. He wanted to stay at the farm. He wanted to die at the farm. He consented to leaving only after his wife, Bea, who will soon turn 94 herself, was diagnosed with terminal cancer.

Andy always thought he would die before Bea. But now it was looking as if Bea would go before him — something he never imagined — and they both had to leave the old farmhouse to move into this new, small space. Bea was released from the hospital, and my cousins decorated the new apartment with furniture and pictures from the farmhouse to make them feel at home. Andy complained more or less nonstop about the changes. And he joked. Andy always told jokes, even when he was grumpy.

But neither Andy nor Bea spent much time in that little apartment.



CARRIE
CLASSON

Bea quickly grew worse. She had some small strokes, and she became confused. She started wandering the hallways, and the folks at the home said she'd need to move downstairs to memory care. This meant Andy would also move into a new apartment just a few doors down from Bea.

"I have to move again?" he asked, astonished. He had still not fully settled into the new apartment.

My mother explained that he did so he could be close to Bea.

"But I like this place!" Andy said. This was news to everyone.

Plans were made to move him the next day, but that night, he took a bad fall. He was taken to the hospital. He had broken two vertebrae in his neck. They didn't recommend surgery at 94. In the middle of the night, he died in his sleep.

"I don't think he wanted to go through all that," my mom said. "Not without Bea."

"He ended up dying first, like he thought he would," I said.

So yesterday, we had a mini family reunion in the funeral director's office, then my mother and her sister and a cousin went to tell Bea that her husband had died. My mother said she thought Bea understood — at least for a moment.

"How old was he?" Bea asked. Then she asked about the weather. Then she asked again.

I was thinking about all of this, watching the snow fall in the middle of the night. Sometimes, when I'm in Mexico, I miss the changing of the seasons. This year, I am here as witness. There's nothing I can do, nothing I can change. But somehow being here to observe the change is good. It makes the changes real. And it reminds me of how very short the days are.

Till next time,
Carrie

Penny's Nose Knows

EDITOR'S NOTE:
Please enjoy this encore of a previously published column.

My puppy's nose lives better than I do. As I am writing this, Penny's honker is taking a pre-supper nap.

In the morning, her schnoz will want to go outside to see if anything has changed in nature since 10pm last night.

Of course, wherever the nose goes, Penny is sure to be close behind.

It's like a nasally Little Bo Peep; except, instead of lost sheep, You will always find Penny right behind her proboscis, ready to tackle whatever the day may bring.

Don't get me wrong—Penny and her nose get along quite well together.

As a matter of fact, they are inseparable. It's just that the adventurous



ROBERT
ROE

appendage tries to lead Penny into places she ought not go. For example, into the woods, or too far down the lane.

I have no idea how long Penny and her snout have been together. When we adopted them, it was as if they spoke with one

mind. But lately, it seems the beak has been doing all the thinking, leading Penny on travels that might be a little much for such a small puppy.

But, all in all, Penny and her snout are adorable, and a pleasure to be around. Of course, in this cold weather, Penny's whiffer wants to do nothing but bury itself into a comforter to keep warm.

Penny, on the other hand, would rather stay out and see if she can get a tummy rub, or possibly a snack.

Most of the time, Pen-

ny's horn does the planning, and the beagle just follows along, examining our farm to see what kind of mischief into which they can get.

Quick aside here. I asked my Bride the other day what the difference was between a farm and a ranch.

Apparently, a ranch focuses on cultivating crops, while ranches primarily support livestock.

Either way, I am neither a farmer nor a rancher; I am merely a person who lives on a farm or ranch.

That being said, for the sake of this narrative, my Bride and I live on land.

Land which holds many mysteries for an inquisitive sniffer, along with her best bud beagle.

All being said and done, we are quite happy to host Penny and her nose in their forever home. And hope to do so for many years to come.

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It Pays to ADVERTISE!

Applications open for Kentucky Farm Bureau's post-secondary scholarship program until Feb. 28

Submitted by B. Todd Bright

LOUISVILLE, Ky. (Feb. 10, 2026)

— The Kentucky Farm Bureau (KFB) post-secondary scholarship program is accepting applications from high school seniors across the Commonwealth from now until 11:59 p.m. Saturday, Feb. 28. Scholarships will be awarded in more than 50 categories, with some scholarships also available to nontraditional students. Funds may be applied to tuition, housing, books or other educational expenses.

To be eligible, an applicant must be the child of a KFB member and complete high school within the year they apply. In 2025, KFB awarded 601 Kentucky students a total of \$810,150

in scholarships at both the state and county level. The program is made possible through a partnership of the KFB Education Foundation and county Farm Bureaus.

"Kentucky Farm Bureau is proud to continue our long-standing commitment to supporting tomorrow's leaders," said Eddie Melton, KFB President. "These scholarships help remove barriers for students who are working hard to build their future. By investing in their education, we're investing in Kentucky agriculture, our rural communities and the next generation who will help carry our way of life forward."

For a complete list of available scholarships or to apply, kyfb.com/scholarships.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Valerie Miley, Robertson County Judge/Executive

Members of the Robertson 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 Robertson County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Robertson 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 Robertson County Fiscal Court, for the year ended June 30, 2024, 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 Robertson County Fiscal Court, for the year ended June 30, 2024, 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 Robertson 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 Robertson 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

Robertson 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 Robertson 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 Robertson 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 Robertson County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope

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 Robertson 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 November 3, 2025, on our consideration of the Robertson 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 Robertson 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 findings:

2024-001 The General Fund Owes The Road Fund \$48,150

2024-002 The Robertson County Fiscal Court Failed To Implement Adequate Internal Controls Regarding Oversight And Financial Reporting

2024-003 The Robertson County Fiscal Court Had Disbursements In Excess Of Budgeted Line Items And Did Not Budget Funds Properly

2024-004 The Robertson County Fiscal Court Did Not Have Strong Internal Controls Over Disbursement And Procurement Processes

2024-005 The Robertson County Fiscal Court Did Not Approve All Transfers Or Correctly Account For Transfers Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

November 3, 2025

Stat 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.

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