Graves County High School gives 'Seussical' a fresh twist

Student production set for this Friday, Saturday

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WILL SPENCER | The Mayfield Messenger

Above left: The production's set design trades the traditional whimsy of "Seussical" for an "edgy" New York City setting. **Above right:** Student performer Jayden McCoy, ensemble member Karissa Flowers and technical manager Isaac Phillips. **Below left:** GCHS theater teacher and "Seussical" director Alexandria Pritchett. **Below right:** McCoy performs one of the musical numbers for her "Seussical" character, "Mayzie La Bird."





After months of extensive preparation, the Graves County High School theater program will premiere its latest production, "Seussical," this Friday and Saturday.

The Broadway musical weaves together several stories and characters from beloved children's author Dr. Seuss, including Horton the Elephant and the Cat in the Hat.

Alexandria Pritchett — a GCHS theater teacher and the director of "Seussical" — said the district's annual production at the campus' Independence Bank Performing Arts Center provides a fulfilling creative outlet for students.

She explained that the process is highly involved with many moving parts, beginning with a dance camp in late July for students to learn choreography.

"It already sets the expectation for the first day of school that we have things to do," Pritchett said. "On day one of class, we have auditions, and we have been rocking and rolling since."

Pritchett said the majority of musical preparation occur during the school's fine arts elective classes, including acting, singing, blocking, set construction and other design elements.

However, the production's busiest time is "tech week" — the period leading up to show dates where they integrate final staging with technical aspects like lighting and sound.

"We typically don't have many after school rehearsals until tech week, so everything is really handled between an hour and a half to four hours per week in class," Pritchett said. "They have come in with such professionalism to get on the stage and just get it done."

While offering opportunities for growth in creative pursuits, Pritchett said the theater program also instills students with universal life skills — from teamwork and self-reliance to practical handiwork.

"When the show happens, the kids run very independently," Pritchett said. "During the shows, there is no adult backstage telling them when to move sets or do quick changes. I love that we're fostering an environment that teaches kids independence. Theater is not real life, but the skills that they're gaining are very real."

"We have kids back here working with lighting and sound, and when they leave here, they have a foundation to go forward," added the district's public information officer Ashley Fralicx. "We work really hard here to allow every kid to have an outlet somewhere to get involved. Whatever their passion is, you can see that from these kids, and that stems from having somebody invest in them."

Pritchett said theater programs are especially valuable in rural areas as a form of escapism and a showcase for everything the budding young arts community has to offer.

"I think people take Graves County for granted about how much talent there really is," Pritchett said. "We have amazing performers here, so beyond supporting the kids and their talent, I also invite people to take a break from life for an hour and a half and experience the magic of live theater."

Stepping into the whimsical world of Dr. Seuss, the production's student performers put an "edgy" stamp on the show, which they affectionately call "Not Ya Mama's Seussical."

GCHS senior Jayden McCoy, who plays "Mayzie La Bird" and works on the tech crew, explained that their iteration of "Seussical" is a concept musical, meaning it relies on a stylistic vision over traditional storytelling.

"We're not playing into the normal Seuss that you would think of," McCoy said. "We're doing it more as a grungy New York City type, as you can tell from our sets and costumes. There's definitely a more grown-up edge to it."

GCHS senior Karissa Flowers, an ensemble member, said their "Seussical" still contains the wholesome messages and family-friendly content that audiences appreciate, just with a new gritty presentation.

"When you think of Seuss, you think of the bright colors and the other whimsical things, but this gives it a fresh take," Flowers said. "It will give something interesting for parents to look at, and children always enjoy Seuss. So, I feel like it's just for everybody."

While the high school students were wary of a "cutesy kids show," Pritchett said they were quickly receptive to the creative task of reinterpreting the material.

She said production conversations were centered around a key question: "How do we make this unlike any 'Seussical' that anybody's ever seen?"

"The great thing is we're not actually changing any music or dialogue, per our contract," Pritchett said. "But we can change how it looks and how performers portray a character. We really wanted the kids to tap into the edgier, more complex sides of them.

"Adults can enjoy it because it's so different, and if you're a kid, you can still enjoy the characters and rhymes you've experienced in all the books," she continued. "If you don't love Dr. Seuss, you will still love this production. If you love Dr. Seuss, you will still love this production."

The students highlighted how the production's distinct style allowed them to further hone their fine arts skills.

GCHS senior Isaac Phillips, who serves as the technical manager for "Seussical," said he was able to experiment with more sophisticated lighting and sound systems.

He had to balance 20 active microphones and over 250 lighting cues, which is a larger scale than the typical high school theater production.

"I love learning new things every year," Phillips said. "There's a lot happening from sound to making sure the sets are in the right places so the stage crew can move them for the lighting to hit just right."

All three students said the element of coordination encouraged them to build camaraderie, as they underwent a rewarding journey of contributing their individual pieces to a greater whole.

"Probably my favorite thing about theater is that we all just become one big family, and you just have a great time doing it," Flowers said.

"Everyone gets so close, and it's a bond that you really can't match with anything else," McCoy said. "It's just a lot of work to be able to get everyone to do what they need to, so it's a really big team effort."

The student performers said their experience with Graves County High School's theater program has ultimately been highly formative, setting them up for success in the future.

"A lot of people on Broadway and famous actors found their love for theater in high school," McCoy said. "Schools with theater programs are really helping a lot of kids, and it lets you be who you want to be without any judgement."

"Not everybody loves theater, and many don't know how much hard work goes into this," Phillips said. "We hope people come to see how it pays off."

Graves County High School's "Seussical" will run on Friday, Nov. 20, at 7 p.m. and Saturday, Nov. 21, at 7 p.m. You can buy tickets on GoFan at tinyurl.com/529m3e38 for Friday and tinyurl.com/5fszvbjf for Saturday.

You can also visit the Facebook pages for Graves County Schools and Graves County Musical Theater for information on how to purchase tickets.

Section of road reopens following bridge replacement

BY MESSENGER STAFF

Following the completion of a new bridge, the Kentucky Transportation Cabinet announced that a Graves County road has reopened to traffic.

U.S. 45 is now open at mile point 1.8, north of Water Valley, according to the cabinet. That section of the road had been closed since early June for a bridge replacement project over Jackson Creek, the cabinet stated in a Nov. 17 press release.



Kentucky Transportation Cabinet

Roughly 1,425 cars travel that section of U.S. 45 in an average day, according to the transportation cabinet.

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 Jesse Perry, Graves County Judge/Executive
Members of the Graves 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 Graves County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Graves 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 Graves 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 Graves 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 Graves 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 Graves 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

Graves 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 Graves 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 Graves 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 Graves 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 Graves 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 June 8, 2026, on our consideration of the Graves 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 Graves 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:

2025-001 The Graves County Fiscal Court Does Not Have Adequate Internal Controls Over Disbursements
2025-002 The Graves County Fiscal Court Did Not Properly Account For And Report Debt Service Obligations
2025-003 The Graves County Fiscal Court Did Not Maintain A Complete And Accurate Schedule Of Leases
2025-004 The Graves County Fiscal Court Did Not Properly Classify Grant Funds

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 8, 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.

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