

Corbin Board of Ed. reviews audit, gives Portrait of a Learner update

■ By Leeanne Fragosa

The Corbin Board of Education met on Jan. 8 to review the 2024-2025 audit report, receive an update on the Portrait of a Learner initiative, and recognize School Board Recognition Month.

At the start of the meeting, the board voted to retain Carcille Burchette as board chair and Paul Taylor as vice chair.

Although the intention last January was to approve a two-year term for the chair and vice chair, this was not reflected in the official minutes.

Each board member received a certificate in honor of School Board Recognition Month, with gifts presented at the conclusion of the meeting.

The board members recognized were Board Chairperson Carcille Burchette, Board Vice-Chairperson Paul Taylor, and members Ben Childers, Kim Croley, and David Hannah.

"We just wanted to say thank you to the board members for all their service," said Superintendent Travis Wilder.

Beth Francis, CPA and partner at Patrick & Associates, presented the 2024-2025 audit for the school board.

"Records here are just impeccable," said Francis. "It's always a smooth process."

Francis explained that the audit is a lengthy process because there are many factors to consider, including individual school activity funds, food service, construction, and more.

"Everything was in very good order," said Francis. "We didn't find any issues."

The district received an unmodified opinion and had no audit comments.

According to Francis, the overall net position increased about \$2 million, and the fund balance increased about \$2.8 million, which was described as a healthy sign.

Board members thanked Francis for the update.

Chief Financial Officer Rhonda Moore presented a review of the 2026-2027 draft budget to the board.

Moore noted that it was premature to make firm projections due to

inflation, but assured the board that they are closely monitoring the state budget and expect more clarity by late April.

The draft budget will include payroll, utilities, instructional resources, school resource officers, transportation, and technology, among others.

Deputy Superintendent Cynthia Davis reported on homeschooled enrollment data.

"We have received back 126 letters of students who live within our school district who are being homeschooled for this year," said Davis.

When asked by board member Paul Taylor how that data compares to previous years, Davis explained there was a slight increase of about 10-15 students.

Deputy Superintendent Cynthia Davis shared an instructional update on student well-being. The District Counseling Cadre met recently to review crisis response and support services for students returning from prolonged absences, alternative placements, or behavioral health concerns.

The district introduced Corbin Counselor Connect, which is a peer-observation initiative to promote collaboration and alignment of counseling practices across the district.

Chief Academic Officer Sarah Watkins gave an update on the Portrait of a Learner initiative.

The Portrait of a Learner initiative seeks to gather community input to define student success and better prepare learners for life beyond school.

The district has hosted several community meetings to collect feedback.

Community members were invited to take a survey, and the district aimed to collect 2,500 responses.

The survey has officially closed, and the district

received 2,435 community member responses.

"We had the most people respond to our survey," said Watkins. "We didn't quite hit the 2,500 goal, but it was more than any other school district has."

The community response was that they want to see a strong work ethic and effective communication in students.

A final community meeting will be held on Jan. 15 at 5:30 p.m. at Corbin Elementary School to finalize the initiative.

During board comments, member David Hannah expressed concerns about safety during after-school activities and events with limited adult supervision. Other members agreed on the need for further discussion regarding risk minimization and the potential addition of school resource officers.

The board approved a number of agenda items, including fundraiser requests like the Corbin Primary School BOGO bookfair in April of 2026 and the Corbin Elementary School strawberry fundraiser at the end of Jan.

The board approved the following field trips: Corbin Middle School cheer trip to Orlando, Florida, for the NHSCC Competition at Disney World from Jan. 29 – Feb. 2, the Corbin Middle School Dance Team trip to Orlando, Florida, for the NDA competition from Feb. 13-17, and two honor band trips for Corbin High School this month.

The board approved change orders for football stadium renovations, Corbin High School renovations, and the Career Center.

Other actions included establishing a Special Education Instructional Monitor position, approv-

ing early high school graduation for students pending completion of 22 state-required credits, and approving the 2025-2026 school calendar.



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ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Pat White, Jr., Whitley County Judge/Executive
The Honorable Carolyn Willis, Whitley County Clerk
Members of the Whitley County Fiscal Court
Report on the Audit of the Financial Statement
Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Whitley County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Whitley County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Whitley County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 Whitley County Clerk 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 Whitley County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky 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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Whitley County Clerk'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 as a whole 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 GAS 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 GAS, 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 Whitley County Clerk'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 Whitley County Clerk'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 have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 17, 2025, on our consideration of the Whitley County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Whitley County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 17, 2025

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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Community & Church Announcements

Send us your community announcements — Email: society@corbinnewsjournal.com | Fax: 606.528.9779

All announcements sent in must include a phone number for verification or questions. QR codes will not be included or scanned for the information.

Community announcements will be ran for two weeks. Support group and other non-profit services will run one time during the month. Deadline is Monday at noon.

Williamsburg City Hall will be closed Monday, January 19th in observance of Martin Luther King, Jr. Day. Sanitation will run on schedule.

Valentine's Day Dance with live music, dancing and dinner will be held on Friday, February 13th from 6 pm until 9 pm at the Corbin Center. This will be a benefit for the Corbin Community Backpack Program. Tickets are \$25.00. Any questions call Mike at 606.524.3824.

The Whitley County Health Department will be closed on Monday, January 19, in observance of the Martin Luther King Jr. Holiday.

The City of Corbin will be closed on Monday, January 19th in observance of Martin Luther King Jr. Day. Residents with Monday garbage pickup will have their garbage picked up on Tuesday, January 20th. Please have your garbage at curbside by 7 am. If you have questions call 606.523.6530.

Williamsburg Gospel Barn invites you to an evening of gospel music with Lakeside Bluegrass of Madisonville, TN, Crossroads Bluegrass of Knoxville, TN, and Perry House of Jeffersonville, GA, on Saturday, January 17th at 5 PM. Admission is free. Doors open at 4 PM with open mic.

Whitley County Public Library will host Ms. Betty's Toddler Story Time every Friday beginning at 10 am. January 16th — Do Frogs Drink Hot Chocolate?; January 23rd — Penguins Don't Wear Sweaters!; January 30th — Who Will See Their Shadows This Year? This is for ages

one through four.

St. John's Episcopal Church - Burkhardt Center will host a free community meal most Tuesdays starting at 6 pm. The meals will be offered every Tuesday except the first Tuesday of the month. The center is located at 701 Engineer Street in Corbin.

Disabled American Veterans Chapter 90 1t will have service officers, Jimmy Haun and Randy Pollin at the DAV located at 100 Briar Creek Park Road in Williamsburg, KY on the first Tuesday of every month from 10:00 am until 2:00 pm.

Al-anon Family Group Meetings will be held every Tuesday at 6 pm at the Saint John's Episcopal Church and every Friday at 12 pm at the Corbin Presbyterian Church on Master Street. Please enter through the back door.

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Extension Community Arts Center upcoming classes. The Center is located at 428 Main Street, in Williamsburg. Classes may require pre-registration, have a fee, with age and class size limits. To get complete information or register online at ukywhitley.pacecommunity.net or by calling 606.549.7373.

•Let's Go Hiking — Princess Falls and Arch on Friday, Jan-

uary 16 beginning at 10 am. Explore movement and nature with your Horticulture and Arts agent. Hike will meet at the Whitley County Cooperative Extension Services, 4275 N. HWY 25 W, Williamsburg, KY. We will carpool to the trailhead. You are welcome to drive separate. Pack a lunch and water. All ages are welcome, hike at your own risk.

•Hand Building for Beginners - seven week class — January 20, 27, February 3, 10, 17, 24 and March 3 from 5:30 - 8:00pm. There is a fee, for ages 16 and up. Come learn the basic techniques of hand building as we try our hands at several different hand building methods to create vessels and fun forms. No need for previous knowledge, skills, or experience with hand building.

•Enameling Group — January 23 from 3:30- 6:00 pm. This group is for individuals that have completed Beginner or Intermediate Enameling. This group provides a great opportunity to finish copper pieces that were not completed during class or to embark on new creations. Ages 16 and up.

•Soap Group — January 29 from 6:00- 8:00 pm. In this group, students will learn basic soap making techniques to make soap each month. Each participant will leave with a bar of soap. Open to all levels.

There will be many events at the Corbin Public Library during the month. For more information about the events listed below go to their Facebook or Instagram pages or call 606.528.6366.

•Toddler Time - every Tuesday at 10:30 am. Sing songs, dance and read together in this hour of fun.

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