

Briefs

From staff reports

REPUBLICAN WOMEN'S CLUB

Washington County Republican Women will hold their regular monthly meeting on Thursday, February 12 at 5:30 p.m. at the Farm Bureau Office at 112 Progress Str. The club will also be honoring and entertaining Washington County High School students with a pizza party. For more information contact Linda Klosterman at 606-359-5889.

LIVESTOCK WATERING AND WATER QUALITY

On February 12 at 6 p.m. at the Extension Office Lee Moser, UK Extension Associate, will be discussing livestock watering systems and water quality. This program will cover alternative watering sources, local watersheds, and pond management techniques. Please call the Washington County Extension Office at 859-336-7741 to RSVP. This class qualifies for CAIP education hours for 2026.

WHEELBARROW SERIES

The Wheelbarrow Series 2026 catalog is out. Stop by the Extension Office to grab your copy, or find it on the Washington County Extension Office's facebook page. The next class, New Plants for 2026, is February 12 at 10 a.m.

WITS WORKOUT

Please join us at the Washington County Public Library for our continuing Wits Workout Series. The next class, Take a Test Drive, will be February 13 at 10 a.m. at the public library.

HERITAGE HOMEMAKERS

The Heritage Homemakers, headquartered at the extension office, is open to all homemakers that are looking to get more involved in their community and enjoy great fellowship. Our next homemaker lesson will be Monday, February 16, at 10 a.m. at the extension office - International Luncheon.

YOUNG RIDERS

Washington County 4-H "Young Riders" will meet on February 16 at 6:30 p.m. at the Extension Office on Corporate Drive. You do not have to own a horse to join. All 4-H aged youths are welcome.

WASHINGTON COUNTY RETIRED TEACHERS

The Washington County Retired Teachers will meet at the Washington County Extension Office on Tuesday, February 17, at 5:30 p.m.

PARKINSON'S SUPPORT GROUP

The February 18th meeting will be at the Nelson County Public Library in community room 1 at 1 p.m. In case of inclement weather we follow the Nelson County School system closure policy. Meetings are open to those touched

by Parkinson's including patient, care partner, family and friends. Call Jane Swarts at 502-350-4458 with questions.

QUILTING CLUB

The Washington County Quilting Club meets on the third Saturday of each month at the Washington County Extension Office with the next one coming up on February 21. All are welcome. Contact Martha Ann Hardin for details.

LIVESTOCK CLUB

The Washington County 4-H Livestock Club has started it's year, but it's not too late to join. The next meeting will be at 6 p.m. on February 24. All are welcome to attend.

POP-UP DRIVER'S LICENSE

Washington County Extension Office will host the pop-up driver's license on Wednesday, February 25. Please visit drive.ky.gov for more information. The Extension Office can NOT make appointments.

FILL THE GAP

The Tri-County Extension Offices are happy to announce a new series: Fill the Gap, learning heritage skills that have become viral trends. Upcoming topics include Dehydrating on February 26 in Washington County, and Meal Prep in Marion County. Please check out our facebook flier on the Washington County Extension Office Facebook page or stop by the Washington County Extension Office for more information.

EMPTY BOWL SUPPER 2026

New Pioneers for a Sustainable Future will be hosting the annual Empty Bowl Supper on Friday, February 27, from 6-8 p.m. at Cornerstone Acres in Springfield, Kentucky.

CONCERTS AT LORETO MOTHERHOUSE

Saturday, February 28, 7:00 - Grace Baugh-Bennett, piano; Works by Ravel, Chopin, Rachmaninoff, and Prokofiev.

4-H CAMP

4-H Summer Camp will be June 29-July 3, 2026. Registration opens on March 1.

DEMENTIA CAREGIVER SUPPORT GROUP

A new dementia caregiver support group will be meeting on the first Monday of each month at 10 a.m. at the Washington County Extension Office. The support group is designed to provide a safe, supportive environment to allow family members, friends, caregivers, and other interested individuals to meet regularly for mutual support and to exchange coping skills with one another in matters relating to Alzheimer's disease/dementia. Our support groups are free and open to the public.

Washington County shot 42.9 percent from the field. The Commanders thrived beyond the arc, shooting 47.6 percent from three-point range.

Washington County shot 81.8 percent (nine-of-11) from the free throw line.

The Commanders' offensive attack was balanced.

JT Smith, Lance Coulter and Evan McIlvoy each scored 13 points for the Commanders. McIlvoy logged a double-double, clearing out a game-high 18 rebounds.

Finishing near double figures for Washington County, Xavien Keene and Sy Bramblett netted eight points apiece.

Chipping in offensively for the Commanders, Caden Garrett contributed four points while Jackson Carney added two points.

Xander Willett paced

Bethlehem, scoring a game-

The first meeting is scheduled for March 2, 2026.

ADULT SEWING GROUP

The Washington County Adult Sewing Groups will meet Wednesday, March 4, at 6:00 at the Washington County Extension Office. All are welcome. Contact Sheila Smith for more information.

OUTDOOR EXPLORERS CLUB

New to Washington County is the Outdoor Discovery Club. This club will be starting March 5 and will spend the following months preparing for the Kentucky 4-H Wildlife Challenge. Members will learn to identify wildlife by skulls, skat, and pelts, as well as how to manage wildlife population in an area. This is for youth ages 9-13. Email

Melissa.schenck@uky.edu or call 859-336-7741 for questions or to sign up.

4-H SHOOTING SPORTS

The Sharpshooters' 2026 season officially began this week. The next scheduled meeting will be March 9 at 6:30 p.m. at the Extension Office. Anyone with 4-H Youth interested in participating is welcome to attend.

I'M NOT DONE YET!

Is a new show by Gary Vidito featuring Gary's original music along with selections from some of the other great shows he designed for Mid Kentucky Arts over the years. Gary, his Not Done Yet band, and featured singers of Mid Kentucky Chorus will delight your music senses. Shows are in two locations: March 13 at Bardstown United Methodist Church Hall, and March 15 at St. Catharine Hall, St. Catharine Motherhouse.

Tickets available on-line at MidKentuckyArts.com or by calling 859-336-9416.

4-H

The new 4-H year has kicked off in Washington County. Stop by the extension office to pick up a participation form.

BEE CLUB

The Washington County Bee Keepers Club meets the first Monday of each month at the Extension Office. All are welcome to attend.

AGRICULTURE & NATURAL RESOURCES

The ANR newsletter is mailed out the first week of each month. To sign up to receive this newsletter send your name and address to kara.lewis@uky.edu or call the extension office at 859-336-7741. You can also find this newsletter and others on the website: washington.mgcafe.uky.edu

EXTENSION ON THE RADIO

Every Tuesday morning around 8:30 a.m. you can tune into 100.9 WLSK and get all the latest news and

happenings from the extension office.

KNIGHTS OF COLUMBUS BINGO

Knights of Columbus bingo is played every Wednesday at 7 p.m., doors and concessions open at 5 p.m. Features a progressive jackpot starting at \$500 and going up every week until won. Bingo tabs available on site. This is charitable gaming, and all proceeds are donated back to charities. Call 859-336-9967 for additional info.

4-H SEWING CLUB

The Washington County 4-H Sewing Club has a new name: HERITAGE THREADS. If your 4-H aged youth is interested in joining, they meet each Thursday at 3:30 p.m. at the Washington County Extension Office.

SURVIVOR OF SUICIDE SUPPORT GROUP

Survivor of Suicide support group meets the first Thursday of the month from 6-7 p.m. at the Boyle

County Library. This group is for adults who have had friends or family members die by suicide. The group serves Boyle and surrounding counties.

BOARD OF ELECTIONS

The Washington County Board of Elections will hold its monthly meeting the 3rd Tuesday of each month at 10 a.m. at the County Clerk's Office.

DEMOCRATIC WOMEN'S CLUB

The Democratic Women's Club meets the third Saturday of every month at the Washington County Public Library, from 11 a.m. to 12 p.m. All are welcome.

SPRINGFIELD TOURISM

Springfield Tourism Meetings are the 4th Monday of each month, at 5:30 p.m. at the Opera House. All regular meetings are open to the public.

EXTENSION BLAST

Would you like to receive an email each week detailing what's hap-

pening at the Washington County Extension Office?

Go to:

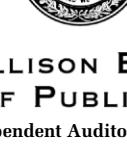
<https://tinyurl.com/wcblast> to be included on the list.

VAN SERVING THOSE WHO SERVED

The Disabled American Veterans transport van leaves from the Lebanon McDonald's by 7:15 a.m. every Monday & Thursday, then proceeds to the Springfield Hardee's and Bardstown Burger King. Riders need to set up medical appointments through the VA and notify the DAV transport coordinator before they ride. Veterans who wish to ride on the Lebanon van Mondays or Thursdays should call 502-780-3247. There is no charge for riding the van.

HAVE AN ANNOUNCEMENT?

Announcements in the Brief Section are FREE. Email them to editor@thespringfield-sun.com by 5 p.m. the Friday before you want it to run.



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 Timothy Graves, Washington County Judge/Executive

Members of the Washington 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 Washington County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Washington 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 Washington 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 Washington 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 Washington 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 Washington 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

Washington 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 Washington 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 Washington 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 Washington 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 Washington 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