

# Liberty Association of Baptists - Serve309

**Lynn Traylor**  
Association  
Missions Strategist

On June 1-4, youth from a number of area churches and schools came together to work on a variety of community and homeowner repair projects in Barren, Hart, and Metcalfe counties in an event known as "Serve309." Sponsored by the Liberty Association of Baptists, "Serve309" provides mission opportunities for middle and high school students to share Christ's love in a variety of practical ways such as construction projects, community service, and evangelistic outreach. Each day ends with a time of praise and learning in a worship-filled atmosphere.

This year, over 120 youth, ranging from 7th to 12th graders, served alongside some 30 adult volunteers on projects such as landscaping, painting, constructing decks, and building wheelchair ramps, just to name a few. Youth also collected over 450 food items for distribu-

tion to those in need. Participants also donated \$1,600 to a summer missionary who is leaving in a few days for a mission trip to Brazil.

Lynn Traylor, a spokesman for the Liberty Association of Baptists, noted that participating youth are also encouraged in their faith and fellowship with one another after the event concludes. "For the past several years, we've partnered with local Fellowship of Christian Athlete leaders in our area schools to provide contact information to help enable nurturing new believers and encouraging youth to maintain ties with each other when school starts back," Traylor said. "We are grateful for the churches and adult volunteers who make this effort possible. We also greatly appreciate our community partners, such as Modern Woodmen of America who provided financial support for building materials, and Highland Elementary who provided meals for youth and adults," he added.



Serve309 Repairing a barn



Serve309 Potting flowers.



Serve309 Painting an office.

## Crystal Onyx Cave Celebrates 60 Years

**Allyson Dix**  
Managing Editor

Crystal Onyx Cave is celebrating its 60th anniversary on Thursday and visitors can take advantage of a 60% discount on the entry fee by just wishing them happy anniversary!

In commemoration of 60 years, the family owned and operated business looks forward to seeing you on Thursday. Just say, "Happy Anniversary of 60 years C.O.C." at the entrance.

Gary Russell with Crystal Onyx Cave told Jobe Publishing, Inc. that the entire staff is excited to celebrate the milestone this week.


Located at 425 Prewitts Knob in Cave City, Crystal Onyx Cave opened for tours in 1965. It was originally discovered in 1960 by Cleon Turner and with help from Ray Gossett, who financed the development, trails, stairs, and bridges were built.

The cave was ultimately closed after Cumberland

Cellular purchased the property that houses towers at the top of the Knob in 2009. Then, Scott and Sarah Sendtko became the next owners and renovated and expanded the business, including the opening of new areas inside the cave. It officially reopened in May 2018.

Even marriages have been held inside the cave dating as far back as 1967 at a depth of 260 feet underground.





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 Jamie Bewley Byrd, Barren County Judge/Executive  
The Honorable Kent Keen, Barren County Sheriff  
Members of the Barren County Fiscal Court

**Report on the Audit of the Financial Statement**  
**Opinions**  
We have audited the accompanying Barren County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Barren County Sheriff's financial statement as listed in the table of contents.  
*Unmodified Opinion on Regulatory Basis of Accounting*  
In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Barren County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Barren County Sheriff, for the period September 1, 2023 through August 31, 2024.  
**Basis for Opinions**  
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*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 Barren County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Barren County Sheriff on the basis of 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 the 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Barren County Sheriff'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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.  
In performing an audit in accordance with GAAS, 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 Barren County Sheriff'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 Barren County Sheriff'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 findings, and certain internal control-related matters that we identified during the audit.

To the People of Kentucky  
The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Jamie Bewley Byrd, Barren County Judge/Executive  
The Honorable Kent Keen, Barren County Sheriff  
Members of the Barren County Fiscal Court

**Other Reporting Required by Government Auditing Standards**  
In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2025, on our consideration of the Barren County Sheriff'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 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 Barren County Sheriff's internal control over financial reporting and compliance.  
Respectfully submitted,  
  
Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

April 28, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841  
FACSIMILE 502.564.2912  
AUDITOR.KY.GOV

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