

COMMUNITY

OVER THE HILL

FATHER'S DAY  
By Kathleen Perry

The following tribute to my father was written several years ago, in or around 2008, and it still holds true.

As Father's Day approaches, those who are sentimental spend time thinking of, or remembering their dads. Me included.

This is for you, Henry Sweeney, my Dad.

My father was a big, long legged man; he stood better than six feet tall but never carried an extra ounce of weight during all his working years. As he aged though, he began to put a little meat on his bones. As a child, I thought he was a big man. His six-foot height probably made him look bigger than he really was.

Mom and Dad married when Dad was 25 and Mom was 16. They spent better than half a century together and during that time Dad wore many hats to keep a roof over our heads and food on the table.

Basically, he was a farmer of a little hillside farm where he eked out barely enough to keep body and soul together. At other times he worked on jobs of cutting timber, and as a dynamite man on the Leatherwood Road near Cave Run Lake, and on the Indian Creek Road in the Red River Gorge area. The days were long, and the work was not easy.

Mom and Dad had twelve children, with only six surviving through infancy. Times were hard and medical care was scarce; this was during the twenties and thirties.

Dad always had a team of mules to work his patches of corn and tobacco, and the big garden that Mom tended. He had a big wooden sled that he hitched one of the horses to anytime he needed something hauled. Runners for the sled were made from freshly cut

saplings.

Dad loved to hunt honeybees, following a honeybee with his eyes and then physically following the bee to its tree in the woods where there was a swarm of bees busy making honey. Many times he, and others, would go and cut the bee tree, and saving both the honey and the swarm of bees.

Dad kept a row of bee hives (bee gums) in a row behind the barn for as long as I can remember. Some hives were hollow sections that had been cut out of the bee tree with a flat roof and bottom nailed in place.

Regularly we would rob the bees, bringing the honey to the house for Mom to take care of. I can still see the dishpans of honey and smell the smoky aroma of the smoker he had used to tame the bees while robbing them.

Dad endured some rough times in his lifetime. His father and a brother were murdered, and he came close on one occasion of meeting the same fate. A scoundrel, who I shall not name, once laid a pistol at Dad's temple and pulled the trigger. The gun did not fire.

Thank God for rusty pistols! And thank God for His mercy! (This was years before three of my siblings and I were born!)

Dad was of Irish descent and loved to eat and talk and joke around. The last couple of years of his life were spent in a nursing home where he could do neither of the three..... due to a stroke.

There must be a special place reserved in Heaven for people who have suffered so.

As Father's Day draws nigh, I think of Dad, and what I wouldn't give to look into those twinkling Irish eyes one more time and tell him I love him.

I don't think I ever told him that.

Bath County Property Transfers

June 2 – 6, 2025

Nancy C. Wills to JDM Rentals, LLC, tract on Brent Lane, \$21,000

Thomas Dewayne Crouch and Vickie Martin Crouch to William S. Bott and Heather McIntosh, property in Bath County, \$150,000

Ramona Bowles and Anita Haney and Wenford Haney to Jodey David Ramey, property on Hwy. 1198, \$50,000

Cesar R. Martinez, Jr., Marcus S. Martinez, and Marissa L. Martinez to Ce-

sar R. Martinez, tract on Pine Grove Road, \$1, quit claim

Clark A. Moats and Mary Anne Moats to Todd D. Ruff and Angela L. Ruff, tract south of Zilpo Road and right of way easement, \$425,000

Gaye Chaney Pierson and Clark A. Moats and Mary Anne Moats, property off of Zilpo Road, \$475,000

Shirley Donathan to Patrick Shepherd, tract on Tunnel Hill and Ridge Roads, \$7000

Randall Halbert Pole

Treating Company, Inc., to Victor Isaac Clarke, tract o KY 1269, \$50,000

Solomon Schwartz and Edna Schwartz to Enos S. Schwartz, parcel on Walters Road, \$60,000

Owingsville United Methodist Church, by and through Grace Richardson, Chairman of the Board of Trustees, to East Kentucky Craftsmen, LLC, by and through James Travis Walters and James Griffin Bradley, members, property on Main Street and Brooks Alley, Owingsville, \$70,000

Rogers will examine.

Council member Karen Ratliff asked about updates on the city's two tornado warning sirens. Mayor Hunt said that even after new equipment was recently installed, 911 Dispatch is still unable to operate either siren from their office, and the sirens will have to operated manually for now. He also noted there are still problems with the implementation of the county's new digital emergency radio system.

Council member Steve Bashford asked if the city could get a warning siren for the Creekside mobile home park, and Hunt said he would look into it.

Hunt also reported that a contractor doing paving for the parking lot at the new Christian Social Services Center building on Coyle Street did paving for about half of Lee Street, which is the alley by the Owingsville Bank, for \$7250.

He also said the city's Public Works department has rented a camera to examine sewer line problems in the city, including taking a look at recent problems on Sherman Court.

Council members also

CAVE RUN LAKE CLEAN-UP DAY

Join us for a multi-county effort to clean up Cave Run Lake! Sponsored by Whitaker Bank and Rowan County Fiscal Court, this event brings together volunteers from Rowan and surrounding counties to restore one of our community's most treasured natural spaces.

With this spring's flooding, the lake and shoreline have collected a significant amount of debris. We're organizing teams to tackle high-impact areas like Stony Cove, Warix Run Boat Ramp, and Billy's Branch—expanding to more locations depending on turnout.

All are welcome, and we're especially encouraging county employees and community members to roll up their sleeves and pitch in! T-shirts & lunches will be provided to the first 50 volunteers!

Grabbers, trash bags, gloves, and other supplies will be provided. Just bring your energy (and maybe sunscreen and bug spray)! All volunteers/groups will meet at the Spillway at 8:30 AM to receive assignments and directions.

Let's come together and show some love to the lake that connects us all. We hope to see you there!

Estate Sale

Saturday, June 14

8 a.m. to 3 p.m., rain or shine  
431 Malibu Drive, Owingsville

Items for sale include: dining table, chairs and hutch, dinette set, Whirlpool cabrio washer and dryer, side tables, lamps, doll collection, and many other housewares.

RETIREMENT

ARE YOU RETIRING OR HAVE YOU RETIRED?

WANT TO ROLL OVER YOUR IRA OR 401K AND PAY NO TAXES OR DO YOU HAVE FUNDS THAT ARE NOT WORKING FOR YOU?

DO YOU NEED AN INCOME WITHOUT TOUCHING THE PRINCIPLE?

BE THE BOSS OF YOUR RETIREMENT, PUT YOUR MONEY TO WORK FOR YOU WITH UP TO 8% INTEREST!

FOR A PERSONAL AND CONFIDENTIAL APPOINTMENT: CALL JIM AT 606-683-2104

CELL: 859-948-4376

EMAIL: [gatesjimmie@yahoo.com](mailto:gatesjimmie@yahoo.com)

WHO YOU GONNA CALL???  
INTEREST BUSTER!!!

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ALLISON BALL  
AUDITOR OF PUBLIC ACCOUNTS  
Independent Auditor's Report

Members of the Bath County Fiscal Court  
Report on the Audit of the Financial Statement  
The Honorable Forrest McKenzie, Bath County, Judge Executive  
The Honorable Jessie Stewart, Bath County Sheriff  
Members of the Bath County Fiscal Court

Report on the Audit of the Financial Statement  
Options

We have audited the accompanying Statement of Receipts, Disbursements, and excess Fees – Regulatory Basis of the Sheriff of Bath County, Kentucky, for the year ending December 31, 2023, 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 Bath County Sheriff for the year ending December 31, 2023, 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 Option on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis of 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 Bath County Sheriff, as of December 31, 2023, 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), 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 Free Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statement section of our report. We are required to be independent of the Bath County Sheriff 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 Bath County Sheriff 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregated, that raise substantial doubt about the Bath 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 double 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 exist. The risk of not detecting a material misstatement resulting from fraud is higher than one for resulting from error, as fraud may involve collusion, forgery, international 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 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 Bath 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 judgement, there are conditions or events considered in the aggregate, the raise substantial doubt about the Bath County Sheriff's ability to continue as a going concern for the reasonable period of time. We are required to communicate with those charges with governance regarding, among other matters, the planning score and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during audit.

In accordance with Government Auditing Standards, we have also issued our report dated December 10, 2024, on our consideration of the Bath County Sheriff's internal control over financial reporting and on our test 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide the 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 Bath County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted  
Allison Ball  
Auditor of Public Accounts  
Frankfort, KY