



WEDNESDAY, JULY 30
Noah Roberts, Hardinsburg
Richie Powell, Irvington
Gary Raney, Irvington
Wallace Foote, Irvington
Dale Frans, Irvington
Caden Sterett, Hardinsburg
Hayden Fentress, Harned
Kathy Jolly, Harned
Alisa Carman, Harned
Carol Galloway, McQuady
Jonathan McCoy, Jr.,
Stephensport
Tammy Knight, Irvington

THURSDAY, JULY 31
Shermalene Tucker,
McDaniels
Linda Carman, Irvington

Denise Tucker, McDaniels

FRIDAY, AUGUST 1
Lavone Mattingly, Irvington
Laura Bloomfield, Irvington
Rhonda Bevil, Harned
Sarah Schultz, Hardinsburg
Martha Severs, Union Star

SATURDAY, AUGUST 2
None reported

SUNDAY, AUGUST 3
None reported

MONDAY, AUGUST 4
Tyler Bruner, Irvington
Christina Milburn, Irvington
Lisa Kiper, Hardinsburg

Rodney Simmons, Hardinsburg
Peggy O'Reilly, Hardinsburg

TUESDAY, AUGUST 5
Frank Kinnerson, Hardinsburg
Brandi Compton, Irvington
Luke Compton, Irvington
Jayden Atwell, Irvington
Bruce Drane, Hardinsburg
Denise Sherrand, Hardinsburg
Braydon Reines, Hardinsburg
Dennis Bennett, Hardinsburg
Susan Springston, Hardinsburg

HOLT

FROM PAGE A1

assassination.

“This is really the most historically important place to reflect on the JAG Corps’ history and the legacy of Joseph Holt,” retired JAG Col. Lance Turlington said. “He’s really an instrumental figure in national history, not just state history.”

Turlington said Holt was a key figure in keeping Kentucky in the Union during the Civil War. Holt was pro-Union and argued against Kentucky remaining neutral using his position as TJAG to his benefit.

According to Turlington, the JAG Corps acts as the Army’s lawyers. They prosecute and defend for the Army in court and oversee the Army during wartime to ensure the law is followed.

Holt is an important figure for the JAG Corps as a whole. Turlington said he was the first TJAG to recruit his own attorneys, consolidating authority and keeping the legal position of the Army the same. The system has been run the same way ever since.

“When JAG Corps observes its birthday, what we’re doing is observing our heritage, our culture, our history,”

Turlington said. “There’s no better place to do that anywhere in the country than right here.”

The Holt Home is Holt’s birthplace and where he is buried along with his family. The building was constructed in 1850 and is restored completely aside from some work still to be done on decorations.

Susan Dyer, president and founder of Friends of the Holt Home, has been restoring his home for about 30 years with the help of the organization and support of Breckinridge Fiscal Court. She said she first saw the building in 1997 when it was almost in ruins.

“You could see the beauty underneath the dirt,” Dyer said. “It took a lot of courage to get our community to know that this home was worth saving, we just had to give a lot of effort.”

Dyer studied Joseph Holt and his history, even giving a lecture on him. She called Holt the “father of the modern JAG Corps,” and his history and home are an important part of the community.

“This is like the fine arts for our community,” Dyer said. “Being a rural area, we want people to come here and be a part of this.”

Dyer said a community day was held every September

to let people come look at the building and see the progress being made.

Dyer said her dream is for the home to become a national meeting space for the JAG Corps and a well-known community space in the future.

“We want this to be a home that is the people’s home,” Dyer said.

Also attending the event was retired Lt. Gen. Dana Chipman, TJAG of the U.S. Army from 2009 to 2013, who gave a speech in front of the home at the beginning of the event.

“Those who continue to serve in uniform like to see the connections to those who have served in the past,” Chipman said. “The idea that Judge Holt still has a presence here today I think is important in connecting those who serve across generations.”

Chipman said he had visited the home before in 2013 when many of the restorations still were taking place and promised to return to the home when it was fully restored. The fulfillment of that promise coincided with the 250th anniversary celebration.

“The Friends of the Holt Home and all of the supporters have done a magnificent job of restoring this jewel,” Chipman said.

FEDERAL

FROM PAGE A1

and deserve.”

According to a press release, Trump reached out to Beshear by phone personally to let him know about the funding approved for public assistance. Beshear thanked the President and told him how well the FEMA teams were conducting operations in Kentucky, the release states.

Trump said in a post that the two public assistance declarations total \$56 million.

The counties that have been

designated for Public Assistance for the April flooding are Allen, Barren, Breathitt, Breckinridge, Butler, Caldwell, Calloway, Caldwell, Campbell, Carroll, Carter, Casey, Christian, Clark, Edmonson, Elliott, Estill, Floyd, Franklin, Gallatin, Garrard, Graves, Grayson, Green, Greenup, Hancock, Hart, Henderson, Hickman, Hopkins, Jackson, Jefferson, Johnson, Kenton, LaRue, Lawrence, Lee, Logan, Lyon, Magoffin, Marion, Martin, McLean, Meade, Metcalfe, Morgan, Muhlenberg, Nelson, Nicholas, Owen, Owsley, Pendleton, Perry, Rockcastle,

Spencer, Taylor, Trigg, Trimble, Union, Warren, Washington, Webster, Wolfe and Woodford.

The counties that have been designated for Public Assistance for the May tornadoes are Adair, Barren, Breathitt, Butler, Caldwell, Carlisle, Casey, Christian, Clay, Clinton, Crittenden, Estill, Jackson, Knott, Knox, LaRue, Laurel, Lee, Livingston, Logan, Lyon, Marshall, McCreary, Menifee, Metcalfe, Owsley, Powell, Pulaski, Rockcastle, Russell, Spencer, Todd, Trigg, Union, Warren and Wayne.

KNOCHEL

FROM PAGE A1

Education Leadership Program.

Within her own district, Knochel founded the Fearless Female Academy to empower aspiring young female leaders and regularly attends local job fairs to promote careers in public education. Her reputation

for mentorship, empowerment, and professional excellence has made her a statewide model of what modern education leadership can look like.

"Jayme Knochel represents the very best in Kentucky's public schools," said Breckinridge County Schools

Superintendent Dr. Nick Carter. “She is the most caring and effective leader I know. She is the glue that holds everything together in the Breckinridge County School District. Every success we've accomplished over the years has her hands all over it."

The Herald-News

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Letters to the editor guidelines
Letters to the editor are encouraged. Letters should be limited to 400 words or less, pertain to timely issues and address topics of local interest. They must contain the writer's name and a telephone number must be included for verification purposes. All letters should be sent by email to editorial@breckheraldnews.com or sent by mail to P.O. Box 1408, Owensboro KY 42302 Letters of thanks are considered paid advertisements and will not run as option items. The Herald-News reserves the right to edit all submissions and may refuse to publish a letter.

Nonprofits invited to free advocacy workshop in Owensboro

Nonprofit leaders are invited to a free, in-person workshop hosted by Kentucky Nonprofit Network (KNN), the state association of charitable nonprofits, to learn how to effectively engage elected officials and advocate for their missions.

This interactive session, taking place Aug. 6 in Owensboro, will help participants overcome intimidation, embrace advocacy as a core strategy, and understand how amplifying their mission to policymakers can increase impact, funding opportunities, and visibility.

The “Amplify Your Mission” workshop will guide attendees through practical steps to elevate their voice and the voices of those they serve. Participants will learn how to secure a seat at the table with decision-makers, develop meaningful relationships with elected officials, and access easy-to-use tools and resources to strengthen their advocacy efforts. Nonprofit staff and board members alike are encouraged to attend this free workshop taking place 9 a.m. - 11 a.m. CT at the

Logsdon Community Center in Owensboro. More information and a link to register can be found at tinyurl.com/OwensboroAdvocacyWorkshop.

“Charitable nonprofits are facing unprecedented uncertainty, threats and even opportunities — making this free workshop a timely opportunity,” said Danielle Clore, CEO of Kentucky Nonprofit Network. “We look forward to supporting nonprofits in the region by enhancing their skills to ensure their voices and the voices of those they serve are heard by elected officials.”

Advocacy is not only permitted for 501(c)(3) charitable nonprofits — it’s expected. Yet many organizations feel intimidated or unsure about how to engage decision-makers. This interactive workshop helps demystify the process and empowers nonprofits to effectively educate policymakers, strengthen their relationships with elected officials, and advance their missions for greater com-

munity impact.

Laela Kashan, KNN's Director of Regional Advocacy and Engagement for Western Kentucky, will present and be joined by special guest speakers Daviess County Commissioner Chris Castlen and Brandon Harley, Chief Executive Officer of Audubon Area Community Services, to share real-world insights and tips for communicating with policymakers.

Kentucky Nonprofit Network was founded in 2002 and exists to strengthen and advance the Commonwealth’s charitable nonprofit organizations through quality education, sharing of nonprofit management recommended practices and resources, time and money-saving member benefits, and a unified public policy voice for its 1,000+ member nonprofits. Nonprofit organizations are critical to Kentucky’s quality of life and serve as an important economic engine, employing one in 10 of the state’s private sector workforce.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
The Honorable Maurice Lucas, Breckinridge County Judge/Executive
Members of the Breckinridge County Fiscal Court

Independent Auditor’s Report

Report on the Financial Statement *Opinions*

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Breckinridge County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Breckinridge 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 Breckinridge County Fiscal Court, for the year ended June 30, 2024, 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 Breckinridge County Fiscal Court, for the year ended June 30, 2024, 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 Breckinridge 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 Breckinridge 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

Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 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 May 12, 2025, on our consideration of the Breckinridge 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 Breckinridge 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:

- 2024-001 The Breckinridge County Fiscal Court Failed To Implement Adequate Internal Controls Over Cash And Debt Service Processes And Financial Reporting
- 2024-002 The Breckinridge County Fiscal Court Did Not Have Adequate Internal Controls Over Disbursements And Bidding Processes

Respectfully submitted,

Allison Ball

Allison Ball

Auditor of Public Accounts

May 12, 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.

This advertisement was paid for by Breckinridge County Fiscal Court using taxpayer dollars in the amount of \$342.00

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