

# Community Action offering educational awards

SUBMITTED

Central Kentucky Community Action will again offer educational awards for graduating high school seniors and GED recipients in its eight-

county service area.

These educational awards will be given in the form of scholarships to assist with tuition while attending a four-year college, a two-year college, or a technical school.

Anyone applying for these scholarships must first meet the federal low-income guidelines and complete the application process. Preference will be given to graduating seniors going into the fields

of social services, business, agriculture, or education, in that order. Students' grade point average will also be taken into consideration.

The scholarship packets are available at local high

schools, vocational schools, and at your local county Community Action office, and must be completed and returned by April 15.

Please call the Breckinridge County Community Action

office at 270-756-6813 for more information.

This project is funded, in part, under a contract with CHR with funds from CSBG Act of the U.S. Department of Health and Human Services.

# Congress passes FY26 appropriations bill with major wins in cancer fight

SUBMITTED

Last week, Congress officially passed its FY26 appropriations bill that delivers major wins in the fight against cancer and reinforces that cancer remains a national priority. The package includes critical investments in cancer research and

prevention programs, advancements in childhood cancer care, passage of the Nancy Gardner Sewell Medicare Multi-Cancer Early Detection Screening Coverage Act, and meaningful improvements to access to care through expanded telehealth services.

A statement from Shane Jacobson,

CEO of the American Cancer Society and American Cancer Society Cancer Action Network (ACS CAN) follows:

"ACS CAN is grateful that Congress worked together to bring these cancer-fighting provisions across the finish line. They represent real progress for patients, survivors and families facing cancer every

day. We thank all members, especially House and Senate appropriators, for recognizing the urgency of sustained investment in cancer research, prevention and access to care. We are also deeply grateful to the thousands of ACS CAN volunteers from across the country who worked tirelessly to

share their stories. These volunteers collectively sent more than 126,000 messages to lawmakers to help make these victories possible. Their voices, persistence and commitment were essential, and their advocacy continues to drive the progress needed to end cancer as we know it, for everyone."

## February USDA Food Distribution dates announced

BY THE HERALD-NEWS

The Good Samaritan Center USDA Food Distribution will begin on Monday, Feb. 16 and go through Thursday, Feb. 19.

The distribution hours each day are from 8:30 a.m. until 12 p.m.

Please drive to the side of

the building by the overhead door and do not leave your vehicle.

If you still need to sign up for USDA Foods, please stop by to complete a form. Representatives would be glad to help you through this process.

Please do not block any intersections while waiting

in line for food distribution.

The Breckinridge County Good Samaritan Center is located at 235 South Main St. in Hardinsburg. Hours of operation are Monday through Thursday from 8:30 a.m. to 12 p.m. and Friday from 12 to 4 p.m. For more information, call 270-756-0303.

## KSP Post 4 to conduct traffic safety checkpoints

SUBMITTED

Kentucky State Police (KSP) Post 4 will be conducting periodic traffic safety checkpoints in the Post 4 area, which includes Hardin, Jefferson, Bullitt, Nelson, Meade, Breckinridge, LaRue, and Grayson counties.

These checkpoints will be conducted as part of Post 4's highway safety efforts. Troopers will be checking for violations of Kentucky traffic and regulatory laws relating to motor vehicle equipment safety, licensing of drivers, motor vehicle registration, and operation of motor vehicles while under the influence of intoxicants.

Breckinridge County checkpoints will be at the following locations:

- U.S. 60 in front of High School
- U.S. 60 Limits of Irvington
- U.S. 60 at KY 79 in Irvington
- Hwy 259 and KY 144 one mile west of Union Star
- Hwy 259 at West View
- Hwy 259 near St. Romuald School
- Hwy 259 a half-mile north of McDaniels Power Plant
- KY 79 and 477 a half-mile north of Irvington
- KY 79 at the Breckinridge and Grayson County line
- U.S. 60 at KY 105
- U.S. 60 and Old U.S. 60 West of Cloverport
- U.S. 60 and Old U.S. 60 East of Cloverport
- KY 86 and KY 690 Limits of Custer
- U.S. 60 limits of Harned near U.S. 60 Body Shop
- KY 144 limits of Stephensport
- KY 259 limits of Harned at the Post Office
- KY 333 and 2199 Big Springs
- KY 105 and KY 261

(McQuady)

- U.S. 60 and KY 86
- KY 79 and KY 105
- KY 401 and KY 86
- KY 224 to KY 88 (Nelson Road and Hickory Flats Intersection)
- KY 737 (Lilac Road

and Quiggins Lane Intersection)

A complete list of traffic safety checkpoint locations can be found at the following link: [kentuckystatepolice.ky.gov/post4checkpoints](http://kentuckystatepolice.ky.gov/post4checkpoints).



### WEDNESDAY, FEBRUARY 11

Alba Oliver, Irvington  
Cody Oliver, Irvington  
Jamie Bloomfield, Irvington  
Roger Crist, Irvington  
Eddie Payne, McDaniels  
Jason Elder, Stephensport

### THURSDAY, FEBRUARY 12

Donald Joe Keys, Irvington  
Charlie Johnson, Irvington  
Darryl Albright, Irvington  
Sherry Wilson, Irvington  
Jeff LaGrange, Hardinsburg  
Chase Carman, Irvington

### FRIDAY, FEBRUARY 13

Jeanette Tivitt, Hardinsburg  
Anna Nottingham, McDaniels  
Gloria Brumfield, Hardinsburg

Mike Hill, Hardinsburg  
Ints Kampars, Hardinsburg  
Makalya Lauren Ball, Hardinsburg  
Betty Curl, Hardinsburg

### SATURDAY, FEBRUARY 14

None reported

### SUNDAY, FEBRUARY 15

None reported

### MONDAY, FEBRUARY 16

Doug Sears, Irvington  
Sammy Cundiff, Irvington

### TUESDAY, FEBRUARY 17

Noah Burnett, Hites Run  
Lillian Lewis, Ammons  
Susan Shelman, Hardinsburg  
Reese DeHaven, Harned



## ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Maurice Lucas, Breckinridge County Judge/Executive  
The Honorable Jared Butler, Breckinridge County Clerk  
Members of the Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 10, 2025, on our consideration of the Breckinridge 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 Breckinridge County Clerk's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

- 2024-001 The Breckinridge County Clerk Did Not Maintain Grant Funds In A Separate Bank Account
- 2024-002 The Breckinridge County Clerk Did Not Make Deposits Daily

Respectfully submitted,

*Allison Ball*

Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

September 10, 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

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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](mailto: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.

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