

East

(Continued from page A-6) at the plate, but he was called out.

By that time the Chargers had the 5-3 edge and the ball in the hands of Henson. The junior got the final three outs on just ten pitches.

Henson, who picked up his seventh win in nine starts (the other two were no decisions), had not pitched in the regular season meeting as Bowles didn't want to tip his post-season hand.

The pitcher was not too worried that Bowles was going to come get him in the sixth inning.

"I knew I would keep on pitching," the junior

said after the game. "The defense was behind me."

Henson said his game plan was pretty simple.

"I just wanted to mow everyone down," he said with a smile. "You can't be scared on the field."

Henson allowed just four hits and all three runs were earned. He struck out seven and walked just two, but did hit a batter.

The top of the sixth was the only real trouble for Henson. He hit the first batter and after an out, walked the next hitter. Fern Creek's next batter, Lucas Bolin, then drove an outside pitch to the right of centerfielder Chris Logan. The double plated both runners to tie the game.

Henson then got out

of more trouble by picking Bolin off second base. He then ended the inning with a strikeout.

Bowles did consider taking Henson out after the double in the sixth.

"We talked about it," the veteran coach said. "But I feel that 80 percent of Kendall is better than 100 percent of most pitchers. In the dugout after the sixth he told the team to get him a run and we would win it. We got him two."

Bullitt East scored twice in the bottom of the first to take the early advantage. After an out, Jack Willard reach on an infield popup that found the grass. Cade Owen then reached on an error at shortstop. Fern Creek then picked Willard off

at second, but Renfrow followed with a double that scored Owen from first. Troklus then singled back up the middle and Meredith, the courtesy runner for Renfrow, beat the throw to the plate.

After Fern Creek cut the lead in half with a run in the third, Bullitt East matched that in the fourth. Renfrow reached on a single. After an out, Lamarre hit the ball hard and it was misplayed at third base with Meredith racing around to third. As they would do two innings later, Bullitt East got the bunt down by Bryce Elder. Knopp had no play but to throw to first as Meredith scored.

"This keeps our

momentum going," Bowles said of the team's seventh win in the last 11 games. "It's always better to win instead of losing."

"We left some runs out there," the coach pointed out. "You don't have to be the best team in the state, but just the best team on the field that day."

Both Bullitt East and Fern Creek advance to this week's Sixth Region Tournament. First round games on Monday will be played at the site of the district winners. The semifinals on Wednesday and the championship on Friday will be played at the University of Louisville's Patterson Stadium. The draw

was held on Friday and appears at the bottom of this page A-6.

DeSales is the two-time defending regional champions, having beaten Bullitt East 2-1 a year ago and Fern Creek 7-2 in 2021 in the championship games.

All-Tournament Team
Before the team trophies were handed out, there was an All-24th District Tournament team named. Bullitt East was represented on the honor team by Henson and Renfrow as well as Bryce and Devin Elder.

The Fern Creek players on the team were Knopp, Prectal and Zurkhulen. Rounding out the team was Jackson Redmon of Jeffersontown.

Lady

(Continued from page A-6) fellow freshman Mollie Johnston when needed. This time, second-year Bullitt East head coach Bruce Pierce admitted that he might have stayed with Mingus two batters too long. Johnston then came in and got the last four outs, allowing just one hit.

This was the sixth time since 2012 that the two rivals have met in the district championship game. Mercy has a 5-1 advantage in those six meetings.

The two neighbors have been the top-ranked teams in the Sixth Region for most of the season. They could see each other again in the Sixth Region Tournament that started on Saturday. While it has happened a number of times in both soccer and basketball, Mercy and Bullitt East have never battled back to face each other in the regional championship game in softball.

Bullitt East appeared in fine shape when Mingus helped her own cause with a home run to lead off the bottom of the fifth, giving the Lady Chargers a 4-2 advan-

tage.

However, the top of the sixth was not good to the Lady Chargers. Mingus walked the first two batters she faced before getting a strikeout. The next Mercy hitter, pitcher Maya Merrill, then singled back up the middle, scoring the first run. The Jaguars then tried to bunt, but Molly Meagher's was popped up and Lady Charger catcher Alivia Cooper caught the ball.

Mingus then worked the count to 2-2 on Sabo, but the next pitch caught too much of the plate and the first baseman sent the ball over the fence in

centerfield. Four pitches later, Arnold homered over the right field fence to push the margin to 7-4.

"If hindsight was 20-20, then of course," Pierce said when asked about the pitching options. "Mackenzie did a phenomenal job and we expect her to carry us further."

In the bottom of the sixth, Bullitt East did get a home run from sophomore Emma Thompson to lead off the inning. Later, with two outs, senior Kim Perkins tripled to the fence in right, but was left stranded.

The Lady Chargers went down in order in the seventh.

Bullitt East had scored a run in the bottom of the second when Johnston led off the

inning with a home run. After Mercy scored twice in the third, on a home run by Ava Reinhard, the red and gold answered with two runs in the fourth. Somehow, Johnston slid around a tag at second base.

Daniel Guerrero Reyes would hit a grounder that was enough to plate the sliding Cruz for the game winner.

The Cougars went down in order in the seventh inning.

Ryan likes the strides his team has taken during the season.

"We're going to be a tough opponent in the regional," said Ryan. "I know we can be competitive in the regional. It all depends on matchups. We're going to give someone a tough game."

All-Tournament Team
Grayson Reichert and Collin Waltrip represented Bullitt Central on the All-23rd District tournament team. Other members included Brady Wooldridge of North Bullitt, Kevin Cruz, Richard Hernandez and Odriel Robles of Southern and Ethan Spitzer of Moore.

the inning.

The Cougar bats would come alive in the top of the sixth.

Pierce led off with a single to center field. He would advance on a passed ball.

Grayson Reichert's sacrifice bunt was misplayed. The throw to first was wide of the mark and that allowed Pierce to score.

With Reichert at second on the error, Cook laid down another bunt. This time, the pitcher fielded the ball and threw to third base to cut down Reichert.

The Trojans would overcome the 3-2 deficit in the bottom of the inning.

Odriel Robles stroked a ground-rule double over the right-field fence. Kevin Cruz greeted reliever Jordan Powell with an RBI triple to right.

BC

(Continued from page A-6) gled. Each moved up a base on a wild pitch.

Robert Pierce's fielder's choicer resulted in Powell scoring.

Junior Beau Cook followed with an RBI single to left field.

In the bottom of the fifth, Southern's Timarsean Rogers and Tyler Ransdell reached base. Ryan then called on freshman Collin Waltrip.

After getting the second out, Lariel Torres' grounder was misplayed to load the bases.

Starting pitcher Richard Hernandez ripped a two-run single to left to knot the game at 2-2.

Waltrip, who came in to earn the win on Monday night, retired Alexander Galan to end

Alia Pearce led off with walks. Senior Trinity Burton brought home both runners with a double. She would score on a sacrifice fly by Amree Hammons.

In the third inning, North Bullitt would plate three more runs.

Burton doubled to lead off the inning. Brashear would help her own cause with an RBI double to center. After a walk to Hammons, Whitaker caught a line drive by Bella Markwell and that resulted in the courtesy runner being picked off second.

Gabrielle Coy followed with a double and she scored when Kaleigh Stinnett's shot was misplayed.

North Bullitt would score another three runs in the bottom of the fourth.

Madison Nunn singled to right field. After a stolen base, she would score on Burton's single. A walk to Brashear was followed by an infield single by Hammons.

Markwell had an RBI single and Coy followed with an RBI single. Markwell would be cut down at the plate as she tried to score the 10th run.

The Lady Eagles fin-

ished off the game in the fifth inning.

Stinnett and Kalista Gritton each singled. Nunn's RBI single would close out the game.

Andres said the goal continues to be to get the Ulmer Stadium on the University of Louisville campus. Last year, the Lady Eagles reached that stage and played a tough game against perennial power Mercy.

"We always expect to play at Ulmer," said Andres. "That means we have to win the regional opener."

The Lady Eagles played a tough schedule and Andres believes they are playing their best ball, despite a 10-15 record. North Bullitt hosted the first game of the regional tournament.

Bullitt Central took its 6-20 record on the road to play a district winner on Saturday.

All-District team
North Bullitt placed Evie Brashear, Madison Nunn and Gabby Coy on the All-23rd District tournament team. They were joined by Cami Bickett and LaDonna Whitaker of Bullitt Central, Renee Hines of Moore and Breanne Bryant of Southern.

opportunity.

DeSales is the two-time defending Sixth Region champion, having beaten Fern Creek two years ago and Bullitt East last year. The Colts might be the favorites again this year, but it is by just a hair. DeSales lost to Bullitt East twice last year in the regular season and then beat them 2-1 in the regional final. This year, the Colts have beaten the Chargers twice, so as Charger head coach Jeff Bowles says, the red and gold are 'looking to flip the script' this year.

Bullitt East will open with Holy Cross on Monday, a team they did not play during the regular season, but one they have seen several times in the post-season in recent years. The last two times the teams have met in the regional tournament, it has been a one-run outcome. Holy Cross won 2-1 in 2014 and Bullitt East 3-2 in 2019.

The Sixth Region Baseball Tournament will advance to Patterson Stadium on the University of Louisville campus for the semifinals on Wednesday.

North

(Continued from page A-6) Eagles won 22-0 in three innings.

With four pitchers in the rotation, Andres went with Evie Brashear in the circle. All she did was record a no-hitter. She was a hit batter shy of a perfect game.

"We have choices and she threw well today," said the manager.

Bullitt Central head coach Aaron Basil was also pleased with his team's improvement.

After the first encounter, he said a few position changes were made and the pitching has gotten better throughout the season.

But with only two seniors and one junior and one sophomore, Basil said the program is still very young. The key is retaining the younger players as they go through the program.

"Our goal today was to give North Bullitt a better game," said Basil. "We did that."

North Bullitt got to freshman pitcher LaDonna Whitaker for three runs in the first inning.


Madison Nunn and

6th

(Continued from page A-6) From top to bottom, the eight teams in the tournament are about as equally matched as possible.

The biggest example of that is that DeSales has 28 wins to just 11 for Bullitt Central this season. Still, the Cougars defeated the Colts 7-6 in the first game after spring break.

Bullitt Central has not won a regional baseball game in over 20 years so this is a golden



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Jerry Summers, Bullitt County Judge/Executive
The Honorable Walt Sholar, Bullitt County Sheriff
Members of the Bullitt County Fiscal Court

Report on the Audit of the Financial Statements
Opinions

We have audited the accompanying Bullitt County Sheriff's Settlement - 2021 Taxes for the period April 16, 2021 through August 31, 2022 - Regulatory Basis, 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 taxes charged, credited, and paid for the period April 16, 2021 through August 31, 2022 of the Bullitt 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 Bullitt County Sheriff, for the period April 16, 2021 through August 31, 2022.

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*, issued by the Comptroller General of the United States, and the *Audit Guide for Sheriff's Tax Settlements*. Our responsibility 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 Bullitt County Sheriff and to meet our 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 Bullitt 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.

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 judgment 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 Bullitt 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 Bullitt 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023, on our consideration of the Bullitt 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 Bullitt County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts
Frankfort, Ky

March 16, 2023
State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriff's; 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 requested by calling 1-800-247-9126.

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