



By MARK REESE
Estill Tribune Columnist

We've been in the process of decluttering the house, barn, and around the farm. It's amazing how much stuff that you accumulate over the years and there comes a point in time when you have to let go. Items that have been precious to us will undoubtedly be junk to

upcoming generations.

One room in the basement is where the dogs sleep at night. Along with the assortment of tools, paint cans, downstairs refrigerator, and freezer there is an assortment of "things" from my outdoor adventures. Pictures of dogs that have

Empty Collars of the Heart

hunted with, tailfeathers from ruffed grouse and special hunts, outdoor artwork, a large fish that was mounted from many years ago. It's a potpourri of upland life. But it was time for much of this to go as well. There was one group of items that caught my eye, though, and that was a batch of hanging empty collars.

These collars really touched the core of my being as I sorted through them. Memories of the dogs that wore them flooded through my mind. From the first English setters Patch, Briar, and Misty to their offspring down the road Dixie Chick, Danny Boy, and Choo Choo. Little Jenny Willow from the book that her name originated was there as well. And sleeping beside me, as most old dogs do, was Red and Lucky.

Still with their collars attached but not long to be a memory as well. Only Rayna and Andy travel with me now and maybe they will wear their collars long enough that I might not hold them empty like the others. Only time will tell.

There are many, many animals on this earth that have been domesticated from cats to horses. Of all these animals, though, it is only our dogs that chooses to share their whole lives with us. The care we give our dogs has been good for them but what we have received in return is much, much greater. That love and devotion has no end and while we may walk away from them, they will never walk away from us.

And so, as I caress each of those empty

collars in my hands that are weathered with time in my mind they are still there. They go with me as I walk the aspen woods of the north, flowing prairies that never end, deep dark hollows, and golden fields. As long as I travel these places, as I sit on the tailgate watching a scarlet red sunset as night falls, they are right there with me. It's as if they have never left my side.

A dog's life and that of a man are generally out of synch, for the seventy or so years given us doesn't match the twelve, maybe fourteen that belies the mortality of most gun dogs. And it is painful to know that they will leave us one day. All dogs and their bonds with humans are special but there is a deepness of soul with one

that takes to the fields with you.

The day comes when you must bury your friend. Over the years if you traverse the woods around the hollows of eastern Kentucky at the base of a tree you might see a weather-worn brass plate with the name of Dixie Chick or Jenny or Chip and alongside it you will see the name Mark Reese. No, I am not in the ground with them but a part of me rests there as well. Perhaps you will mark yours in a different way. But as Ben Lampman puts it the only good place to bury a dog is in your heart. The empty collars that I hold in my hand bring that point home to me for each of them will forever be in my heart. And those empty collars they'll go with me to my rest as well.

"Feet, don't fail me now!"



Just
Hunting

by Steve
Brewer

I was chatting with my friend, Donald Herron of Whitesburg fame the other day and reading about his snake hunting adventures. I love his stories but hate snakes with a passion.

When it comes to snakes, my favorite saying is, "Lord feet, don't fail me now."

As *Just Hunting* readers know, I enjoy every hunting and fishing story that gets to me.

My friend Don is still active in hunting snakes. In just one night last week, he took 11 snakes; copper-

heads and rattlesnakes together. Remember folks, those things can put a death wish on you, so please don't get in touch with me feeling sorry for them.

Last year my friend Don laid away 79 poisonous snakes, and so far this year, he is doing better than that.

Speaking of Don reminds me of the days of my youth, hunting in the Daniel Boone National Forest in Pulaski County for many years. When coal miners went on a hunt, it was a hunt.

After the evening

meal and the dishes was washed, we would load in the back of the pickup trucks and drive the old logging trails, and you guessed it, killed snakes.

The snakes would love to get on the sandy hot trails, and we would thank them by sending them to their Waterloo. We have killed 10 a night, but the next day would come our reward, the camp cook would fix the rattlesnakes, they are delicious.

When I mentioned this to Donald, he said, "I would never eat one of those, I just feed them to the buzzards and crows."

I said, "Don, you are missing a treat, trust me."

Then, I pulled a stupid mistake and asked him just where he was hunting, do what???

"Steve," he said, "have you already forgot, we live in coal country, with miles of worked out strip jobs. Sorry, my bad."

Enjoy Donald's pictures, as for me, "Lord feet, don't fail me now," and I looked at his pictures for the last time. Did I mention, I hate snakes?

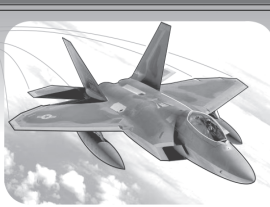
Thanks, Donald, for the story.

Remember our fish fry on September 20th at the Calvary Baptist Church, 21 Glory Street starting at 6 p.m.



Here are some of the snakes killed by Steve's friend, Donald Herron of Whitesburg, Kentucky

Fun Fact



The F-22 Raptor is the first aircraft to reach speeds exceeding 1,500 miles per hour without using an afterburner. The Raptor is also capable of flying 65,000 feet in the air, which helps it reach higher speeds than it can achieve at sea level. It can fly 1,864 miles before needing to refuel.

Sources:
theaviationist.com, veteranlife.com

Classifieds

Public Notice



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 Donnie Watson, Estill County Judge/Executive
Members of the Estill County Fiscal Court

Report on the Audit of the Financial Statement
Opinions
We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Estill County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Estill 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 Estill County Fiscal Court, for the year ended June 30, 2023, 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 Estill County Fiscal Court, for the year ended June 30, 2023, 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 Estill 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 Estill 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
Estill 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.

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 Estill 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 Estill 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.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Donnie Watson, Estill County Judge/Executive
Members of the Estill County Fiscal Court

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 Estill County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 and Schedule of Expenditures of Federal Awards 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 and the Schedule of Expenditures of Federal Awards 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2025, on our consideration of the Estill 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 Estill County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

March 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 or upon request by calling 1-800-247-9126.

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