

Notice of Public Meeting
USDA Rural Development
Community Facilities Grant
Leslie County Fiscal Court
Leslie County Sheriff's Office Truck Project

A public meeting will take place at 2:30pm on November 15 at the Leslie County Courthouse located at 22010 Main Street, Hyden KY 41749. This meeting will be regarding the proposed funding request through the USDA-RD for the purchase of a 2026 Dodge Ram pick-up truck for the Leslie County Sheriff's Office. The public is invited to attend and comment on economic and environmental impacts, service areas, project alternatives or other related issues.

Have A
Great Day!



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable William Lewis, Leslie County Judge/Executive
The Honorable Onzie Sizemore, Leslie County Clerk
Members of the Leslie 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 Leslie 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 Leslie 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 Leslie 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 Leslie 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 Leslie 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 Leslie 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 Leslie 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 Leslie 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.

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The Honorable William Lewis, Leslie County Judge/Executive
The Honorable Onzie Sizemore, Leslie County Clerk
Members of the Leslie County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2025, on our consideration of the Leslie 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 Leslie 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 finding:

2024-001 The Leslie County Clerk's Office Lacks Adequate Segregation Of Duties

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 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.

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NOTICE OF PUBLIC MEETING

The Public Service Commission of Kentucky issued an order in Case No. 2025-00257 scheduling a public comment meeting to be held on November 20, 2025, at 5:00 p.m. Eastern Standard Time, at the Pike County Public Library District, 126 Lee Avenue, Rooms 306-307, Pikeville, Kentucky 41501, for the purpose of hearing public comments on Kentucky Power Company's application for adjustment of its electric rates and approval of certain regulatory and accounting treatments in Case No. 2025-00257. Additional public meetings in Hazard and Ashland will be held in December 2025 and January 2026, and will be noticed separately in advance of those meetings.

You May Qualify For A
Discount On Your TDS
Communication Services

If you think you can't afford service, think again. You may qualify for a discount on your service through a low-income government program called Lifeline. Lifeline reduces monthly services for qualifying voice, internet, or bundled services.

You may be eligible if you participate in a qualifying assistance program such as Supplemental Nutrition Assistance Program (SNAP), Medicaid, or if you have a household income that is at or below 135% of the Federal Poverty Guidelines. Go to <https://www.lifelinesupport.org/do-i-qualify/> for a full list of qualifying programs.

In addition, survivors of domestic violence facing financial hardship may receive the Lifeline benefit for up to six months under the Safe Connections Act (SCA).

For more information on the Lifeline program possible discount amounts, or how to apply, visit the Universal Service Administrative Company (USAC) website at <https://www.lifelinesupport.org>. Call USAC at 1-800-234-9473 for specific Lifeline questions.

Call TDS at 888-CALL-TDS or visit www.tdstelecom.com/lifeline.html with questions regarding program eligibility or general Lifeline questions.

Lifeline is a government assistance program and is non-transferable. Only eligible consumers may enroll in the program. There is a limit of one discount per household. Lifeline discounts on internet service are only available where minimum supported broadband service is available. If the household becomes ineligible for Lifeline, the household will be subject to TDS' regular rates, terms, and conditions.



213182KY/10-25/12780

Eagles to
meet Phelps
in DJ Begley
Classic

HYDEN — Leslie County is scheduled to meet Phelps in the DJ Begley Classic at Pike County Central on Saturday, Dec. 6.

The Eagles and Hornets will meet for a non-district match-up. Leslie County and Phelps are rivals from bordering regions.

The Eagles compete in the 54th District and 14th Region.

The Hornets compete in the 60th District and 15th Region.

The Eagles and Hornets did not meet during the 2024-25 boys' high school basketball season. Leslie County pulled away to defeat Phelps in the two teams' last meeting, winning 68-42 on Feb. 3, 2024.

The Eagles showed improvement throughout the 2024-25 boys' high school basketball season. Leslie County finished near the .500 mark one season ago. The Eagles are back on the court after compiling a 14-15 in the 2024-25 boys' high school basketball campaign.

Phelps put together a winning record in the 2024-25 boys' high school basketball season. After showing much improvement, Phelps exited the 2024-25 boys' high school basketball season 15-13.

Both Leslie County and Phelps entered the week set to compete in 2025-26 boys' high school basketball season openers.