PUBLIC RECORD

### McCreary Journal

Jonathan Manning, a 41-year-old employee at Dura Flame, of Pine Knot, KY to Anna Mae Watkins, a 53-year-old housewife, of Pine Knot, KY in a ceremony performed by Ralph L. Marcum on September 20, 2025.

**MARRIAGES** 

Jesse Leroy Coffey, a 27-year-old mill machinist, of Wihtley City, KY to Jacqueline Kaylee Clift, a 28-year-old CAN, of Whitley City, KY in a ceremony performed by Eddie King on September 20, 2025.

Matthew Alan Crabtree, a 35-year-old laborer, of Stearns, KY to Sarah Leanne Musgrove a 34-year-old retail employee, of Pine Knot, KY in a ceremony performed by Daniel Duncan on September 20, 2025.

Darrell Preston Slaven, a 27-year-old Kendall Vegetation Services employee, of Pine Knot, KY to Hannah Grace Tapley, 19, of Whitley City, KY in a ceremony performed by Wesley Terry on September 23, 2025.

# LAND TRANSFERS

Zachary Wilson to Zachary Wilson and Lisa Wilson, for love and affection amongst husband and wife, 4 acres on west side of Dick Wilson Road in Strunk.

Ralph James Higginbotham Estates, James David Higginbotham Executor to Tammy Lynn Stephens aka Tammy Lynn Higginbotham, for Last Will and Testament, house and two acres of land on left side of Hwy 1673, Williamsburg, KY, Pleasant Run Creek.

Higginbotham, Ralph James Estates and Executor to Michael Wayne Higginbotham, for Last Will and Testament, remaining land and any buildings on left side of road (except that bequeathed to Tammy Lynn Stephens), 3 C Loop Road. William Singleton Revocable Trust and William Singleton, Trustee to Matthew and Jessica Jones, for \$4,391.46, property Williamsburg Street.

Buffy Clark Parriman and Justin C. Parriman to Herman Winchester, for \$28,000, Tract 1 on waters of Lick Creek, north side of Dixie Road, intersecting US 27 and State Hwy 92 and Tract 2 on north side of KY Hwy 478 and on Jeff Hickman Access Road.

Kimberly Manning to Jennifer Manning and Ethan Ridner, for love and affection between kinsmen, a certain tract on Cal's Creek.

Estate of Ruth Imogene Worley, Sheila King, Executor to Randy Dolen and Jill Tucker Dolen, for \$40,000, a certain tract on KY Hwy 92 in Smithtown.

James Carroll Corder, Carrie Corder, and James C. Corder to Angela Partin and Sonny Gene Partin, for \$420,000, a certain tract or parcel of land, commonly know as the Greene Heirs property, Allison Drive, being lots 3, 4, and 5 of the Woodlands at Apple Creek Subdivision.

Ann L. Strunk to Adam Strunk, for love and affection for son, a certain tract or parcel of land in Silerville-Strunk area, west side of Madeline Strunk Road and adjoining the west side of the Cincinnati Southern Railway.

Hilton and Barbara Duncan to Hilton and Barbara Duncan, for correcting chain of title, a certain tract of land on Rattle Snake Ridge Road.

# **DISTRICT COURT NEWS**

now / N.F.V. / \$133cc.

Bruce, Daniel R. -

(1) failure to wear seat

**Glossary:** PG – pled guilty, PNG – pled not guilty, FTA – failure to appear, c/d – conditionally discharged, BW- bench warrant, OUI – operating under influence, PI – public intoxication, TBUT – theft by unlawful taking.

Editor's note: McCreary Journal publishes only the final disposition of district court criminal cases except for those which are waived to a grand jury or dismissed without condition.

The Following cases were heard by Honorable Judge Cathy E. Prewitt in McCreary County **District Court on** September 4th, 2025

Goodin, David Lee TICS, 1st degree, 1st offense (>= 2gms methamphetamine) \*methblk\* - probable cause / Grand Jury 9-22-25 (2) traffic in marijuana, less than 8 oz – 1st offense – bond remains.

King, **Timothy** Wayne – (1) criminal littering – DIV 6 months / N.F.V. / trash pickup / 40 hour

The Following cases

were heard by Honorable Judge Cathy E. Prewitt in McCreary County **District Court on** September 11th, 2025

Sarah Cooper, **Rebecca** -(1) speeding 5mph over limit – traffic school / review 12-4-25. Davis, Charles R. -

(1) no operators/moped license (2) license to be in possession – 1-8-26 bring poof of classes / recall bench warrant.

Lowe, Judy M. -(1)improper passing - dismiss with traffic pro-

Devin Murphy, Wayne - (1) speeding 9mph over limit - dismiss with prejudice.

Allen, Joseph D. -(1) cruelty to animals 2nd degree - PG / 12 months serve 6 months CD-Balance / time starts

Failure to Produce Ins. Card.

(5) No Registration Receipt,

(6) No Registration Plates, (7)

Failure of Owner to Maintain

Req. Ins. (Transported by

EMS-Vehicle Released to

Deputy L. Lewis arrested

Deputy Ryan Jones arrested

Cody E. Carrender with execu-

September 28

Jerica Baltimore with execu-

tion of multiple warrants.

tion of a Bench Warrant.

Towing.)

belts – PG / \$25 fine (2) no operators/moped license – dismiss (2) no operators/moped license - dismiss (3) license to be in possession - PG / \$25 fine (4) failure of now-owner operator to maintain required insurance, 1st - proof needed / 12-11-25 @9:00am (5) failure to produce insurance card – merge with 1 (6) failure to register transfer of motor vehicle – merge with 1 (7)

 dismiss. Duncan, James Nathan -(1) tics, 2nd degree 1st offense (2< GMS methampthetamine \*mthblk\* - \$25,000 cash / denied prohibits bond / probable cause found Grand Jury - 9-22-25 / 10-27-25.

improper display of reg-

istration plates - merge

with 1 (8) obstructed

vision and/or windshield





#### ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Jimmie W. Greene II, McCreary County Judge/Executive The Honorable Eric Haynes, McCreary County Clerk

Members of the McCreary 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 McCreary County, Kentucky, for the year ended December 31, 2024, and the related notes to the 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 McCreary 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 McCreary County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

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 McCreary 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.

As described in Note 1 of the financial statement, the financial statement is prepared by the McCreary 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

asis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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 McCreary 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

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 McCreary County Clerk's internal control. Accordingly, no such opinion is expressed.

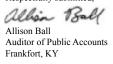
Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the McCreary County Clerk's ability to continue as a going concern for a reason able 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 Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 7, 2025, on our

consideration of the McCreary 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 McCreary County Clerk's internal control over financial reporting and compliance. Respectfully submitted,



July 7, 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.

AN EQUAL OPPORTUNITY EMPLOYER M / F / D

"A copy of the complete audit report, including financial statements and supplemental information is on file at the Clerk's office and available for public inspection during normal business hours' 'Citizens requesting a personal copy of the Clerk's office audit report will be charged for duplication costs at at rate that

"Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business address of the officer responsible for preparation of the statement'

# SHERIFF'S REPORT

Sheriff David Sampson notes the possibility of people with the same or similar names exists. All persons listed in the Sheriff's Report are presumed innocent unless and until proven guilty in a court of law.

#### Week of September 23-September 28 September 23

Deputy Daniel Taylor arrested Roy N. Gross with execution of an Indictment Warrant.

Deputy Daniel Taylor arrested William Lee Bryant with execution of an Indictment Warrant.

Deputy Chris Carter arrested Phillip Gene Slaven with execution of an Indictment Warrant.

# September 24

Deputy Greg Chaney arrested Jason J. Fuller with execution of an Indictment Warrant, Boyle County Court Case, Charge 1: Escape 2nd Degree.

# September 25

Deputy Daniel Taylor arrested Ryan Daugherty with execution of an Indictment Warrant.

# September 26

Deputy Alex Jones arrested Shannon Higginbotham, charging him with (1) Criminal Trespassing and (2) Terroristic Threatening.

# September 27

Deputy Chris Carter cited Anthony Leon Stephens, charging him with (1) Operating Motor Vehicle Under Influence (2) Driving on Suspended License, (3) Possession Controlled Substance, (4)

Deputy Alex Jones arrested Travis Dale Shook, charging him with (1) Possession Substance Controlled (Methamphetamine), (2) Drug Paraphernalia.

# **NOTEBOOK**

brimmed hats.

Dirt, dents and rust? C'mon, people. It was a working farm truck. It got us there and back. Along the way, dings and scrapes were expected. Like what happened to

the tailgate when a cattle trailer came unfastened from the hitch. The accident scared the steers a lot worse than it hurt the truck, probably knocking the sales weight down by \$10 per head due to the unexpected discharge of manure.

Four-wheel drive? For what? Just so you could get stuck further from the barn and walk back for the tractor anyway? I don't think so. Wireless connection?

Yes, those old trucks

were wired: barbed wire, hog wire, chicken wire, electric fence wire... you could count on finding partial rolls behind the bench seat for quick repairs, along with rusty hand tools, toilet paper rolls, and perhaps an old shotgun.

Folks today don't seem to have a frame of reference when it comes to Appalachian farm vehicles from the 20th Century. They did a job, like the horses they replaced. Nothing fancy was needed, not even an AM radio.

They were cheap and lasted if you changed the oil. Most maintenance and repairs could be done by a teenager. Fast-forward to 2025. I bought houses with acreage in the 1980s for what pickup trucks cost today.

I recently stopped at a truck.

dealership to check new sticker prices. Would you believe \$124,000 for a loaded model? I'd be afraid of rain falling on it, let alone rumovergrown with blacktrucks are controlled by computers more powertruck? Very few.

My aunt finally sold the old Chevy, appropriately to someone wanting to use it on the farm. Dad and my uncle would be proud. I also could have told the buyer that, in a pinch, the bed would hold 12 square bales of

You won't find that on a list of options for a new

alfalfa hay.

bling down a field road berry thickets and wild plum trees. Plus, modern ful than what NASA had available in the space race. No kidding, who can work on their own