

TIMES-VOICE

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Voice of Reason

Demonstrating freedom of expression through open forum

Building A Healthier Breathitt Co. One Step At A Time
By: James Elliott Turner II, Circuit Court Clerk

Preventing Exercise Burn Out Part 1

Simple Ways to Eliminate Physical and Mental Exhaustion

Anyone who spends any significant amount of time in the gym or exercising on a consistent basis knows how easily it is to get burned out. This is basically the same concept as getting burned out on anything you do day in and day out - your job, your commute*, your diet, your chores, etc. When it comes to exercising, there are two main types of burnout: physical and mental exhaustion.

Physical exhaustion generally pertains to the cardiovascular systems, muscles, bones, joints or ligaments. This exhaustion sets in when one or any combination of these become over used. Mental exhaustion when exercising occurs when one becomes tired of repetition and extended durations. Although it can be a spectacular occurrence when your body and mind are in sync, for the most part it is difficult to get them on the same page. Both physical and mental exhaustion have very distinct causes, which if properly prevented, can lead to a much healthier body and mind.

Physical exhaustion is a burnout feeling that most likely anyone can relate to. Not only is it a very recognizable form of exhaustion, but also it is very common. The bright side of physical exhaustion is that if your body is resilient, it can be pushed to its limits and recover in a relatively short time. However, repeated physical exhaustion can break down the body’s resiliency, which often leads to more severe consequences than just soreness. Whether it’s simple lactic acid build up or a more severe injury, the best prevention is to

avoid over and continuous physical exertion. One of the best ways to prevent physical exhaustion is to pay close attention and stay in-tune with your body. No one knows your body better than you - only you know what feels right and what feels wrong. Another important part of paying attention to your body is having the proper form and mechanics when performing exercises. If your movement feels wrong or awkward when performing an exercise, you are most likely doing something incorrectly. This is a situation where you should seek assistance from a certified personal trainer. Just because your local gym rat gives you advice doesn’t mean it’s accurate. So, trust credentials!

Possibly, the most common occurrence of physical exhaustion is caused by over training. There is a very fine line between pushing your limits and over training. The difference between pushing yourself and over exerting yourself can be somewhat unrecognizable. And there is a very real difference between mental boredom and physical fatigue. Sometimes physical exhaustion can be confused with mental exhaustion; it becomes your job to educate yourself and stay in-tune with your body so you know the difference between the two. A lot of this confusion has to do with the individual’s pain tolerance and attitude. If someone has a high pain tolerance and a do-or-die attitude, then they might very well be over-training without even knowing it. However, someone with a low tolerance for pain and/

or a lack of motivation could be shortchanging themselves and not making adequate progress.

So how do you ensure that you are making adequate progress without over-training? Well, there are several signs that will tell you how to adjust your workouts accordingly. If you are consistently working out and not feeling sore the next day, then that is a good indicator that you could push your body further. Just because you are not sore the next day doesn’t mean your workout was a complete waste - it just means that there is room to increase intensity. If you find yourself taking long rests between sets, say sitting on a machine or bench for more than 90 seconds, then you should work on shortening those breaks.

A good guide for your break between sets is your heart rate; wear a heart rate monitor and begin your next set as soon as your heart rate drops below 65% of your max. On the other hand, if you find yourself sore for several days and the soreness is more severe than you are used to, then this is a good indicator that you could be over-training. If you find yourself sleepless at night, constantly battling injury, light headed, weak while walking around with low energy, then over-training is a very good possibility. Finally, an obvious sign of over training is illness - if you get sick often, limit your exercise as much as possible until you recover. A good way to correct over-training is to take a few days off from exercising and then redesign your workout plan by either reducing intensity or by decreasing duration.



Kathy’s Korner

By Kathy Bays Alberts



The McClain Family Band.

Continuing with artists from Kentucky, the next family I am covering are, not only from Kentucky, but are from Eastern Kentucky. Of course, I am referring to The McClain Family Band, from Hindman, Knott County, Kentucky. I knew they were famous, but I didn’t know how famous, or what all they have accomplished, so this will be a two part column. Let me, first, give you a little history about the family.

Dr. Raymond Francis McClain (1904 or 1905-May 2, 1981) was President of Eureka College, Transylvania University and The American University in Cairo during his academic career. His wife, Beatrice (Bicky) Kane McClain (1906-2004) was the Director of The Center for Southern Regional Folklife Studies at the University of Alabama, from the years of 1966 to 1976. Raymond Francis and Bicky had two children, a daughter named Rosemary (a singer/songwriter and artistic pioneer in the rubber stamping industry), and a son, Raymond Kane McClain (1928-2003). Raymond Kane combined the passions of his parents, as he majored in music theory at Denison University. He, then, did graduate work in folk music at Harvard University, and the University of North Carolina.

Raymond Kane McClain moved to Hindman, Kentucky in 1954, where he became the Director at The Hindman Settlement School. While at Hindman, he became interested in bluegrass music. He introduced his three eldest children, Raymond Winslow, Alice and Ruthie to this type of music, and the four of them began playing together. Raymond Kane had married Betty Winslow in 1952, and with her encouragement formed the group in 1968, with their young children. They, first, performed under the name Bluegrass State. For two years, they performed, weekly, In Hazard, Kentucky, on WKYH television (now WYMT). On December 31, 1968, the family’s Hindman home burned to the ground. The seven family members, and all their instruments survived. In 1970, the family moved to Berea, Kentucky.

They changed their name to The McClain Family Band, and, since then, have performed in all 50 US states, and , particularly in Alaska, during the winter months, where “people really needed music.” In 1980, Alaska Airlines sponsored The McClain Family Festival. The family was joined on stage by The Anchorage Symphony Orchestra, and future McClain Band member, Michael Riopel. Next week, more information on The McClain Family Bsnd’s interesting career.

Till next week, stay safe, stay happy, and keep the faith.....

The Hillbilly Poet

Waltr Lane



Time Out

The *Poet’s* had time out from the real world.

The *Poet* is a patient at the Jackson Health & Rehabilitation Center.


The *Poet’s* fascinated by the kindness they show to their dementia patients.

Let the *Poet* tell you about Margaret Louise. Marget Louise has two names because the work of two people when by herself.

Let the *Poet* tell you about Brittany. The *Poet* shared his fears and tears with Brittany.

Be angry and sin not.
The *Poet* has no cause for anger.

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Jeff Noble, Breathitt County Judge/Executive
The Honorable Becky Curtis, Breathitt County Clerk
Members of the Breathitt 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 Breathitt County, Kentucky, for the year ended December 31, 2023, 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 Breathitt County Clerk for the year ended December 31, 2023, 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 Breathitt County Clerk, as of December 31, 2023, 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 Breathitt 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 Breathitt 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 Breathitt 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 Breathitt 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 Breathitt 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.

The Honorable Jeff Noble, Breathitt County Judge/Executive
The Honorable Becky Curtis, Breathitt County Clerk
Members of the Breathitt County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2025, on our consideration of the Breathitt 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 Breathitt 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:

2023-001 The County Clerk’s Office Has Poor Internal Controls Over The Receipts And Disbursements Ledgers

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 17, 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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