

DEAN'S / PRESIDENT'S LISTS ANNOUNCEMENTS

LINDSEY WILSON UNIVERSITY 2025 FALL SEMESTER DEAN'S LIST
Lindsey Wilson University opened 2026 by celebrating students who achieved academic success during the 2025 fall semester. Among students honored were those named to the Lindsey Wilson Dean's List.

The Lindsey Wilson Dean's List recognizes full-time undergraduate students who have achieved a grade point average of 3.50 or higher on a 4.00 scale and who are in good academic standing for the semester.

The following local students were named to the Lindsey Wilson 2025 fall semester Dean's List: Hunter Bradley from Munfordville and Makayla Brown from Munfordville.

LINDSEY WILSON UNIVERSITY 2025 FALL SEMESTER PRESIDENT'S LIST
Emma Sanders from Cub Run has been named to the Lindsey Wilson University President's List for the 2025 fall semester.

The President's List recognizes full-time undergraduate students who have achieved a 4.00 grade point average on a 4.00 scale and who are in good academic standing for the semester.

SNHU PRESIDENT'S LIST
LaBradford Rice of Munfordville (42765) has been named to Southern New Hampshire University's (SNHU) Fall 2025 President's List. The fall terms run from September to December.

Full-time undergraduate students who have earned a minimum grade-point average of 3.700 and above for the reporting term are named to the President's List. Full-time status is achieved by earning 12 credits over each 16-week term or paired 8-week terms grouped in fall, winter/spring, and summer.

CUMBERLANDS ANNOUNCES PRESIDENT'S LIST AND DEAN'S LIST
In recognition of academic performance, the Office of Academic Affairs at University of the Cumberlands has announced the following students were named to the President's List for the fall 2025 semester: Elizabeth Gardner of Munfordville, Brittany Logsdon of Munfordville, Carolyn Pearson of Canmer, Raeonna Texter of Cub Run, Dena Tingle of Bonnieville, Claire Walker of Horse Cave, Shelby Ward of Munfordville.

Also, in recognition of academic performance, the Office of Academic Affairs at University of the Cumberlands has announced the following students were named to the Dean's List for the fall 2025 semester: Ava Black of Munfordville, Ashton Estes of Munfordville, Miranda Fields of Cub Run, Khristopher Graham-Smith of Bonnieville, Emily Knight of Munfordville, Marquita Puryear of Munfordville, Cristen Reynolds of Bonnieville, Aryssa Riggs of Bonnieville, Ashley Slayton of Munfordville, Alecia Smith of Munfordville, Brittany Smith of Hardyville, Malaki Thompson of Munfordvill.

University of the Cumberlands is one of the largest and most affordable private universities in Kentucky. Located in Williamsburg, Kentucky, Cumberlands is an institution of regional distinction offering quality undergraduate, graduate, doctoral, and online degree programs. Learn more at ucumberlands.edu.

Hart Scholarship Alliance Concludes Excellent First Term

The Hart County Scholarship Alliance met in October to make awards to Hart County High School students. As always, the awards were made anonymously, with the committee members having no knowledge of who the applicants were.

The fall awards support students who are taking dual-credit classes at the high school. These classes allow high school students to earn college credit, at a very large discount over the college tuition price. As many of these classes require books or digital texts, the HCSA also awards these materials.

Awards are based both on a student's academic record and their family's financial need.

The committee awarded tuition grants for 71 classes to twenty-six students

this year, at a cost of \$20,661. An additional \$8,883 was awarded for required class materials. The total scholarship award total so far for the 2025-2026 school year is \$29,544.

The Hart County Scholarship Alliance is a nonprofit, all-volunteer group dedicated to supporting students at Hart County High School.

More information can be found (and contributions can be made) at hartscholarship.org. The group's award total over their first 11 years is now at approximately \$447,000.

HCSA board members are director Steve Kistler, assistant director Melody Chaney, Laura Burd, Clark Craddock, John Rogers, and Kelly Shepperd.

LIHEAP Winter Crisis assistance available through March 27

BY JOBENEWS

Kentucky households experiencing a home heating emergency may apply for assistance through the Low Income Home Energy Assistance Program (LIHEAP) Winter Crisis component beginning January 6 through March 27, 2026, according to Community Action Kentucky.

The Winter Crisis program is designed to help eligible households facing a heating emergency during colder months. Assistance is available to households with incomes up to 150 percent of the Federal Poverty Guidelines who are experiencing a qualifying crisis.

Eligible heating sources covered by the program include electric, natural gas, propane, coal, wood, and fuel oil. Benefits

are paid directly to the energy vendor, not to the applicant.

To qualify, households must provide documentation of a heating emergency, which may include a disconnect notice, past-due utility bill, or an eviction notice.

Officials note that receiving assistance through previous LIHEAP components does not affect eligibility

for the Winter Crisis program.

Applications are accepted on a first-come, first-served basis, and funding is limited.

Residents are encouraged to contact their local Community Action Agency to apply.

A list of local outreach offices is available through Community Action Kentucky.

ENGAGEMENT

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“Join My Mailing List” to the right of the screen. To receive updates from the Senate Majority Caucus, please visit KYSenateGOP.com and add your email to the landing page.

CONTACT LAWMAKERS
Residents can also use the LRC legislative message line at 800-372-7181. This platform enables constituents to send messages to their respective state representatives and senators, and express their support or opposition to specific legislation. Residents can also find their delegation members using the ‘Find Your Legislator’ tool on the LRC website. Click the map to get the legislator and district information for that location. If you use the address search, click beside the location icon to get legislator information once your address is found.

Constituents can also utilize specialized lines for specific inquiries, including:

- Bill Status Line: 866-840-2835
- Meeting Information Line: 800-633-9650
- Meeting Line en español: 866-840-6575
- Hearing and Speech Impairment Message Line: Kentucky Relay Service 711

WATCH LIVE AND FIND ARCHIVED MEETINGS
Follow legislative activity and access bill status information, meeting details, and legislator profiles at [Legislature.ky.gov](https://legislature.ky.gov). Live coverage of legislative proceedings can also be found at KET.org/Legislature or via the LRC YouTube Channel.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Joe Choate, Hart County Judge/Executive
The Honorable Jeff Wilson, Hart County Sheriff
Members of the Hart 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 Sheriff of Hart 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 Hart County Sheriff 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 Hart County Sheriff, 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), 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 Hart County Sheriff 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 Hart County Sheriff 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hart County Sheriff'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 controls. 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 Hart 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 Hart 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 audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2025, on our consideration of the Hart County Sheriff'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 Hart County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

October 1, 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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