

SPORTS ON TV FOR FRIDAY, FEB. 13

<p>(All times Eastern) Schedule subject to change and/or blackouts Friday, Feb. 13 AUTO RACING</p> <p>3 p.m. FS1 — NASCAR CRAFTSMAN Truck Series: Qualifying, Daytona International Speedway, Daytona Beach, Fla. 5:35 p.m. FS1 — NASCAR Cup Series: Practice, Daytona International Speedway, Daytona Beach, Fla. 7:30 p.m. FS1 — NASCAR CRAFTSMAN Truck Series: Fresh From Florida 250, Daytona International Speedway, Daytona Beach, Fla.</p> <p>COLLEGE BASEBALL</p> <p>8 p.m. MLBN — MLB Desert Invitational: UConn vs. Nebraska, Scottsdale, Ariz.</p>	<p>COLLEGE BASKETBALL (MEN'S)</p> <p>7 p.m. CBSSN — George Mason at George Washington 8 p.m. FOX — Michigan St. at Wisconsin 8:30 p.m. ESPN2 — Saint Louis at Loyola of Chicago 9 p.m. CBSSN — UMass at Akron ESPNU — Ohio at Miami (Ohio) 10 p.m. FS1 — UNLV at Boise St. 11 p.m. ESPN2 — NBA HBCU Classic: Hampton vs. NC A&T, Los Angeles NBA TV — NBA HBCU Classic: Hampton vs. NC A&T, Los Angeles</p> <p>COLLEGE BASKETBALL (WOMEN'S)</p> <p>6 p.m. ESPNU — Princeton at Columbia</p> <p>COLLEGE GYMNASTICS (WOMEN'S)</p> <p>7 p.m. ESPN2 — Oklahoma at Florida</p>	<p>SECN — Missouri at Kentucky 8:45 p.m. SECN — Auburn at LSU</p> <p>COLLEGE LACROSSE (MEN'S)</p> <p>6 p.m. ACCN — Maryland at Syracuse</p> <p>COLLEGE LACROSSE (WOMEN'S)</p> <p>2:30 p.m. ACCN — North Carolina at Syracuse</p> <p>COLLEGE SOFTBALL</p> <p>9 a.m. SECN — Shriners Children's Clearwater Invitational: NC State vs. Georgia, Clearwater, Fla. 10 a.m. ESPN2 — Shriners Children's Clearwater Invitational: Oklahoma St. vs. Texas A&M, Clearwater, Fla. Noon ESPN2 — Shriners Children's Clearwater Invitational: Tennessee vs. Nebraska, Clearwater, Fla. 12:30 p.m. ACCN — Shriners Children's Clearwater</p>	<p>Invitational: Missouri vs. NC State, Clearwater, Fla. 3 p.m. ESPNU — Shriners Children's Clearwater Invitational: UCLA vs. Oklahoma St., Clearwater, Fla.</p> <p>COLLEGE WRESTLING</p> <p>7 p.m. BTN — Ohio St. at Penn St. 8 p.m. ACCN — North Carolina at Virginia Tech 9 p.m. BTN — Michigan at Iowa</p> <p>GOLF</p> <p>5:30 a.m. GOLF — Ladies Euro Tour: PIF Saudi Ladies International, Third Round, Riyadh Golf Club, Riyadh, Saudi Arabia 11 a.m. GOLF — PGA Tour Champions: Chubb Classic, First Round, Tiburon Golf Club, Naples, Fla. 3 p.m. GOLF — PGA Tour: AT&T Pebble Beach</p>	<p>Pro-Am, Second Round, Pebble Beach Golf Links, Pebble Beach, Calif. 10 p.m. FS2 — LIV Golf League: Third Round, The Grange Golf Club, Adelaide, Australia Midnight FS1 — LIV Golf League: Third Round, The Grange Golf Club, Adelaide, Australia 4:30 a.m. (Saturday) GOLF — Ladies Euro Tour: PIF Saudi Ladies International, Final Round, Riyadh Golf Club, Riyadh, Saudi Arabia</p> <p>HORSE RACING</p> <p>3 p.m. FS2 — NYRA: America's Day at the Races</p> <p>NBA BASKETBALL</p> <p>7 p.m. ESPN — NBA All-Star Celebrity Game: Team Antetokounmpo vs. Team Betts, Los Angeles 9 p.m. PEACOCK — NBA All-Star Rising Stars Game: Team Melo, Team T-Mac, Team Vince, and Team Austin, Los Angeles</p>	<p>SAILING</p> <p>11:30 p.m. CBSSN — SailGP: ITM New Zealand Sail Grand Prix, Event 02 - Day 1, Auckland, New Zealand (Taped)</p> <p>SOCCER (MEN'S)</p> <p>10:20 a.m. FS2 — Saudi Pro League: Al Ettifaq at Al Hilal 12:15 p.m. FS2 — Saudi Pro League: Al Fayha at Al Ittihad 2 p.m. ESPN2 — English FA Cup: Chelsea at Hull City, Fourth Round</p> <p>TENNIS</p> <p>7 a.m. TENNIS CHANNEL — Dallas-ATP, Rotterdam-ATP, & Buenos Aires-ATP Quarterfinals; Doha-WTA Semifinals</p> <p>UNRIVALED BASKETBALL</p> <p>7:30 p.m. TNT — 1-on-1 Tournament #2, Miami TRUTV — 1-on-1 Tournament #2, Miami</p>
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OLYMPICS ON TV FOR FRIDAY, FEB. 13

<p>(All times Eastern) Schedule subject to change and/or blackouts Friday, Feb. 13 BIATHLON</p> <p>6:00 a.m. Streaming only — Men's 10km Sprint 8:55 a.m. USA — Men's 10km Sprint 6:15 p.m. USA — Men's 10km Sprint (Re-air)</p> <p>CROSS-COUNTRY SKIING</p> <p>1:00 a.m. USA — Women's 10km Free (Re-air) 5:45 a.m. Streaming only — Men's 10km Free 6:00 a.m. USA — Men's 10km Free 12:00 p.m. NBC — Men's 10km Free 7:00 p.m. USA — Men's 10km Free (Re-air)</p>	<p>CURLING</p> <p>3:00 a.m. USA — Canada vs. United States (M Round-Robin) 3:05 a.m. Streaming only — China vs. Norway (M Round-Robin) Streaming only — Great Britain vs. Italy (M Round-Robin) Streaming only — Switzerland vs. Czechia (M Round-Robin) 8:05 a.m. Streaming only — China vs. Switzerland (W Round-Robin) Streaming only — Denmark vs. Sweden (W Round-Robin) Streaming only — Great Britain vs. South Korea (W Round-Robin) Streaming only — United States vs. Canada (W Round-Robin) 1:05 p.m. Streaming only — Canada vs. Sweden (M Round-Robin) Streaming only — Czechia vs. Norway (M Round-Robin)</p>	<p>Streaming only — Germany vs. Italy (M Round-Robin) Streaming only — Switzerland vs. China (M Round-Robin) 5:00 p.m. CNBC — United States vs. Canada (W Round-Robin) 9:30 p.m. USA — Canada vs. Sweden (M Round-Robin)</p> <p>FIGURE SKATING</p> <p>12:45 p.m. USA — Figure Skating Preview 1:00 p.m. USA — On USA: Men's Free Skate 3:00 p.m. NBC — On NBC: Men's Free Skate</p> <p>HOCKEY</p> <p>6:10 a.m. Streaming only — Finland vs. Sweden (Men's Group B) Streaming only — Italy vs. Slovakia (Men's Group B) 7:30 a.m. USA — Finland vs. Sweden (Men's Group B) 10:40 a.m. Streaming only — France vs. Czechia (Men's Group A)</p>	<p>Streaming only — Women's Quarterfinal 2:50 p.m. USA — Hockey Preview 3:10 p.m. Streaming only — Canada vs. Switzerland (Men's Group A) Streaming only — Women's Quarterfinal USA — Women's Quarterfinal 8:00 p.m. USA — Women's Quarterfinal 11:00 p.m. USA — Women's Quarterfinal (Re-air)</p> <p>LUGE</p> <p>9:30 a.m. USA — Luge Team Relay (Re-air)</p> <p>SKELETON</p> <p>10:00 a.m. Streaming only — Women's Skeleton: Runs 1-2 USA — Women's Skeleton: Run 1 11:55 a.m. USA — Women's Skeleton: Runs 2 12:5 p.m. Streaming only — Men's Skeleton: Runs 3-4</p>	<p>5:30 p.m. USA — Men's Skeleton: Runs 3-4</p> <p>SNOWBOARDING</p> <p>2:00 a.m. USA — Women's Snowboard Halfpipe: Final (Re-air) 4:00 a.m. Streaming only — Women's Snowboard Cross: Qualifying 7:30 a.m. Streaming only — Women's Snowboard Cross: Finals 8:30 a.m. USA — Women's Snowboard Cross: Finals 1:00 p.m. NBC — Women's Snowboard Cross: Finals 1:30 p.m. NBC — Men's Snowboard Halfpipe: Final Streaming only — Men's Snowboard Halfpipe: Final</p> <p>SPEED SKATING</p> <p>10:00 a.m. Streaming only — Men's 10,000m 10:30 a.m. USA — Men's 10,000m</p>
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Royals

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bench, step up and make big time plays.” Up two points heading into the third quarter, the Panthers were hoping for a chance to lengthen their lead early in the second half. “We just shot a lot of free throws. They fouled us a lot and we were nine-and-14 from the foul line in the first half.

The third quarter is the most important part of the game, and this is the second time,” said Coach Hinson. “Against Bracken we didn’t play well in the third, tonight we didn’t well in the third, and if you don’t play well in the third quarter, you’re not gonna win many games.” The Royals outscored the Panthers 15-8 in the third to regain the lead and begin the final eight minutes of play up five points, leading 47-42. Neither team was willing to lose, with Augusta fighting to tie in the fourth

quarter. With under a minute left on the clock, the game was tied at 59-59 and looked as if it might enter overtime. However, right at the end, two free throws from Ben Brookbank put the Royals ahead 61-59 and brought an end to the game. With this win, Mason County improved to 4-2 against their district opponents. “We were just trying to pick their zone apart a little bit and get the ball up the middle. Instead, we settled to shoot threes. In all honesty, we got good looks on the threes, we just didn’t make them. You’ve got to make shots, and at the end of the day, they made more shots than we did. We let one kid beat us — Brookbank,” said Coach Hinson. “We’ve got to do better, we’ve got to get prepared for the district. We’ll see them in two weeks, so that’s where our focus goes now.” Mason County senior Ben Brookbank scored 23 total points this game. With this game complete, seeding is set for the 39th District boys basketball tournament, with the Bracken County

Polar Bears cemented as the No. 1 seed, followed by Mason County at No. 2, Augusta at No. 3 and Saint Patrick at No. 4. “This was a preview of what you’re gonna see here in two weeks. Two gritty teams that are just trying to put things together at the right time of the year and play their best basketball. I’m just proud of our kids stepping up, making the plays down the stretch to win the basketball game,” said Coach Kirk. Mason County and Augusta will tip off against one another for the third time this season in the 2026 39th District semifinals. This year’s district tournament will be held at the Mason County Fieldhouse from Feb. 23-27, with final scheduling to be determined. The winners of the Mason County/Augusta semifinal contest will then take on the winners of the Bracken County/St. Pat semifinal in the 39th District championship game. Both of those teams will then return to the Fieldhouse the following week for the 10th Region boys basketball quarterfinals.

Tourney

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Bracken County currently sits at 13-8 on the season, averaging 52.0 points and 31.4 rebounds per game. Kailey Sharp and Kyndall Johnson are the Lady Bears’ top two scorers, with Sharp and Sophia Bachman leading the team in rebounds. Augusta currently sits at 6-11 on the year, averaging 31.5 points and 24.8 rebounds per game. Kahghan Hinson and Aryanna Davis are the Lady Panthers’ scoring leaders this season, with Davis and Kalleigh Reynolds leading the charge on defense. The Lady Saints are currently 1-18 on


the season, averaging 35.8 points and 28.3 rebounds per game. Lillian Klee and Elizabeth Tucker lead the offense for the Lady Saints, with Klee and Sydney Arn leading the defense. The 2026 39th District girls basketball tournament will be held at the Mason County Fieldhouse from Feb. 23-27, with scheduling to be finalized following the seeding for the boys tournament. The final seed game for the boys 39th District tournament was held on Feb. 11 between the Mason County Royals and Augusta Panthers. Both teams were fighting for a tie with Bracken County at 4-2 against their district opponents, with final seeding left up to the Ratings Percentage Index (RPI). Mason County picked up a 61-59 win to secure the No. 2 seed.

Friday

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tuned into that one, and if you get a chance, I encourage you to check out the RedHawks tonight when they tangle with the Bobcats. UK baseball opens season on the road The opening of the college baseball season begins in earnest this weekend, with the Kentucky Wildcats aiming for a trip to Omaha for the College World Series, an accomplishment achieved in 2024. UK finished just 31-26 last year, but head coach Nick Mingione is optimistic about the team’s chances after an excellent recruiting year, and the hope of a much-improved pitching staff. The team also known as the Bat Cats certainly has its work cut out if it hopes to get back to Omaha. As usual, the Southeastern Conference is absolutely loaded. One preseason poll ranks UK as the 11th best team in the league, and the preseason national poll from D1Baseball.com lists 11 teams from the SEC among its top 25. Kentucky is 18th in what at this time of year no more than an educated guess. UCLA is tapped as the top team in the country, followed by three SEC members: defending national champs LSU, Texas and Mississippi State. Other teams of interest include Louisville at No. 8, and SEC schools Arkansas (7th), Auburn (9th), Florida (13th), Tennessee (14th) and Georgia at No. 15. If the Bat Cats can survive their imposing schedule and finish the sea-

son well in May with a strong showing in the SEC tournament, a run could be possible in the postseason. That’s how the team from two years ago did it, and this team has similar overall talent, but with less experience. Kentucky players to keep an eye include sophomore shortstop Tyler Bell, who was named first team All-SEC in the preseason, and lefthanded starter Ben Cleaver, a second team selection. The Bat Cats open the season this afternoon at UNC-Greensboro, and have a doubleheader slated for Saturday versus the Spartans. The home opener at Kentucky Proud Park is scheduled for Tuesday, Feb. 17 at 4 p.m., when the Morehead State Eagles visit. A peek at tomorrow’s column As promised in the Wednesday column, we’ll take a look at the Kentucky-Florida showdown, which will tip at 3 p.m. on Saturday afternoon in Gainesville. The Cats return home next Tuesday for a 9 p.m. game against Georgia, which for the purposes of this column is one of those cases of unfortunate timing. That is because the game will be played after the Feb. 18 column is written. Another topic this guy is planning to yap about is how this college basketball season is shaping up for the stretch run before March, and how this may go down as the year of the freshmen. Last but not necessarily least is that the calendar will be flipping to Feb. 14, so that means we will also discuss Valentine’s Day for a bit as well. ***** “Happy is he who forgets (ignores?) what cannot be changed.” – Mark Twain



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Owen McNeill, Mason County Judge/Executive
The Honorable Patrick Boggs, Former Mason County Sheriff
The Honorable Ryan Swolsky, Mason County Sheriff
Members of the Mason 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 former Sheriff of Mason County, Kentucky, for the period January 1, 2024 through April 30, 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 former Mason County Sheriff for the period January 1, 2024 through April 30, 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 former Mason County Sheriff, as of April 30, 2024, or changes in financial position or cash flows thereof for the period 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 former Mason 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 former Mason 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 former Mason 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.

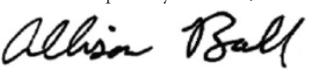
In performing an audit in accordance with GAAS and GAS, we:

- 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 former Mason 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 former Mason 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 former Mason 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 former Mason County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,



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, countyclerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' websit at auditor.ky.gov or upon request by calling 1-800-247-9126.

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