



From the Press Box

By Bill Tom Stone

The week was an interesting one for Lewis County football, but we will save that story for a little while later as we focus on this spring's sports and how the teams are faring on the fields and on the track.

Now, the Lady Lions started district play this week and were hopeful to begin on a positive note as they traveled to Russell on Tuesday. The game was a hard-fought battle, but the Lady Red Devils came away with a 14-9 victory. Then, on Thursday, April 16, they were at home to play district foe Greenup County, which is proving to be one of the best teams in the 16th Region this year. Most of those in attendance would agree that Greenup is a strong team, as they defeated our Lady Lions 13-0.

However, the week was not over, as the team hit the road to compete in the David Iery Foundation Scholarship Tournament on Saturday. This tournament was sponsored by the foundation to help share important information about spinal cord injuries in sports. The Lady Lions took on Mason County and dominated the game, winning 14-4. This victory advanced them to the championship game against Campbell County. The Camels proved to be a little too much to handle, defeating the Lady Lions 6-1.

The team will be on the road next week to play Nicholas County on Monday, April 20, then East Carter on April 21, and will finish the week on Thursday, April 23, at Raceland.

I know I sound like a broken record (do our younger readers even know what that means?), but our Baseball Lions played another tough schedule, beginning with their first district matchup against Russell on April 13 at Russell. The Lions looked good through 5½ innings, taking a 3-2 lead into the bottom of the sixth inning, but then the wheels fell off the wagon as the Lions could not get three outs. The Devils

scored 11 runs and won the game 13-3.

The Lions then returned home on April 14 and once again lost to the Devils, this time by a score of 11-0. The team ended the week on the road on April 16 against the Rowan County Vikings, falling 9-4.

This week, the boys have another district matchup. On Monday, April 20, they will host the Greenup County Musketeers at Lewis County High School with a scheduled start time of 6:00 p.m. Then, on Tuesday, they will travel to Lloyd to play Greenup for a second time. On Thursday, April 23, they will be home to play Fairview at 6:00 p.m. They will end the week playing Fleming County on Friday, April 24, at home, with first pitch set for 6:00 p.m.

The track team competed in the Rowan County Invitational this past Saturday in Morehead and had a great showing. Here are the athletes who placed: Alex Russell finished first in both the 400-meter and 100-meter events. Josh Wilson placed second in the triple jump. Teegan Trombley placed second in the discus and third in the shot put. Olivia Price placed fifth in both the triple jump and long jump. Maci Evans placed sixth in the long jump and triple jump, and Layne Paguntalan placed seventh in the discus.

It was another great showing for our track team, with several athletes setting new personal records in their events. Coach Bloomfield was very proud of his team.

Lewis County Little League is going strong, with teams playing in Vanceburg and Tollesboro. They are still looking for umpires to help call games. If you would like to help, please contact Nate Stone, and he will get you set up.

The Kentucky High School Athletic Association has issued its preliminary realignment for high school football for the 2027-28 seasons, and it has impacted

LCHS football in a big way. With most schools in Eastern Kentucky seeing a decrease in enrollment—and Lewis County being one of them—our team has dropped a class to 2A. This will change our district to include West Carter, Morgan County, Powell County, and Jackson County. This does not impact the upcoming 2026 season, and changes could still occur, but this is the current outlook for the 2027 and 2028 seasons.

Also, just a reminder about football fundraisers coming up in the next couple of weeks. First, tickets are being sold for the Football Team Rib Dinner, which will take place on May 2 at the Black Oak Volunteer Fire Department. The cost is \$15 per ticket, and you can contact any LCHS football player or coach to purchase one.

The second event is the Coach William Robinson Memorial Golf Scramble, which will be held on May 9 at Kenton Station. The cost is \$60 per player. If you would like to participate, please contact Corky Prater, Bub Lee, Coach Stamm, or Joe Billman. This is always a great event, and we hope to see a large crowd at both events.

I would also like to thank Mr. Jack Lykins for joining the Saturday Morning Sports Show on WKKS this past Saturday to discuss how lower enrollment has made Lewis County eligible for the Class A tournament in boys and girls basketball, volleyball, baseball, and softball. We also discussed the football realignment for 2027-28 and the upcoming Hall of Fame class. He encouraged the community to nominate individuals for induction into the Lewis County High School Hall of Fame.

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THE LEWIS COUNTY HERALD

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FIRE SAFETY CAN SAVE YOUR LIFE

The Vanceburg/Lewis County Volunteer Fire Department reminds you that practicing fire safety can save your life.

- Don't leave the kitchen when food is cooking.
- Be careful with candles, and never leave them burning when you leave home or go to sleep.
- Don't use space heaters as your primary source of heat, and keep them at least three feet away from furniture, curtains and other flammable materials.
- Put matches and lighters in a safe place and never let children play with fire.
- If you use wood heat, have your chimney cleaned and inspected regularly.

MONEY FOR FARM IMPROVEMENTS AVAILABLE



KENTUCKY AGRICULTURAL DEVELOPMENT FUND

Eligible Investment Areas include:

- Agricultural Diversification; Ag Tech;
- Ag Tech & Leadership Development; Large Animal / Small Animal;
- Farm Infrastructure; Fencing & On-Farm Water; Forage & Grain Improvement; Innovative Ag Systems;
- On-Farm Energy; Poultry & Other Fowl; and Value-Added & Marketing.

This program is administered by the
Lewis County Conservation District
38W. KY 8 Suite D
Vanceburg, KY 41179

COUNTY AGRICULTURAL INVESTMENT PROGRAM (CAIP)

Applications are available for Lewis County's CAIP to assist farmers in making important farm investments.

The application period runs from
April 13 through May 4, 2026.

No applications will be accepted before April 13 or after 4:30 p.m. on May 4, 2026.

No informational meeting will be held for the 2026 CAIP program.

Applications are available at the **Lewis Conservation District**, Monday through Friday, from 8:00 a.m. to 4:30 p.m.

For more information, contact **Angie Patton** at (606) 796-3866, Ext. 3, or email angela.patton@ky.nacdn.net or lccconservationdistrict@outlook.com.

All applications are scored, based on the scoring criteria set by the **Kentucky Agricultural Development Board**.

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Legislative Update

State Representative Patrick Flannery



Lawmakers address child care affordability and access

Access to high-quality, affordable child care remains at the forefront of public policy discussions as a priority for the Kentucky General Assembly. The state's child care shortage has become a growing strain on families and employers alike, limiting parents' ability to work and making it harder for businesses to find and retain employees. It is a complex challenge - driven by a web of regulations and local requirements, workforce shortages, rising costs, and limited access in many communities. As a result, addressing it will require coordinated solutions at the state, local, and federal levels, alongside strong partnerships between the public, private, and non-profit sectors. Lawmakers have heard from a variety of stakeholders advocating for child care reforms that will help increase access to care.

Without a doubt the most promising bill to pass this session was House Bill 6, the result of working with stakeholders. HB 6 is a comprehensive bill that modernizes state child care regulations by implementing a consensus-driven, safety-focused approach to streamline the regulatory environment in which child care centers operate, making it easier to open and run high-quality child care services. Modeled after successful reforms in Montana and Tennessee, the bill requires a third-party review of child care regulations over an extended timeline to ensure any regulatory reform is undertaken carefully and in a prescriptive manner.

HB 6 also establishes robust data-collection requirements for the child care industry, bolstering transparency and accountability both within the sector and among the state agencies that oversee it. Notably, it requires the Cabinet for Health and Family Services to track actual child care capacity rather than licensed capacity, and man-

dates a monthly count of child care providers. Fiscal transparency is also addressed through an annual financial report from the Office of the State Budget Director. Finally, the bill streamlines existing statutory programs, including privatizing the Employee Child Care Assistance Partnership (ECCAP) and reinforcing the Certified Child Care Communities designation available to local governments.

Additional bills were rolled into HB 6 by the Senate. The first was the addition of the Kentucky Kindergarten Readiness Performance-Based Child-Care Incentive Pilot Program, which would promote kindergarten readiness through monetary incentives underwritten with funds from the Tobacco Master Settlement Agreement. The pilot program will be a collaboration with the University of Kentucky. Additionally, HB 6 was also amended with language that establishes standards and factors for the Cabinet for Health and Family Services to consider when determining whether to issue a plan of correction, or suspend or revoke a child-care license in response to any alleged violation of an administrative regulation by a child-care center.

The General Assembly also adopted House Joint Resolution 50 to support future child care reforms. This resolution directs the Auditor of Public Accounts to study the statutes, regulations, and policies and processes that impact the opening and operation of licensed and certified child care services in the Commonwealth.

In addition to legislative actions and resolutions, the Commonwealth's two-year budget included significant financial commitments to child care programs.

Child Care Assistance Program: The budget provides \$10,176,000 in fiscal year 2026-2027 and \$9,858,000 in fiscal year 2027-2028 to the Child Care Assistance Pro-

gram. This program provides services to families at or below 160 percent of the federal poverty level, as determined by the U.S. Department of Health and Human Services.

Employee Child Care Assistance Partnership: The budget includes \$1 million in each fiscal year to support the Employee Child Care Assistance Partnership for matching contributions. This program incentivizes employers to contribute to their employees' child care costs by matching employer contributions.

Child Care Assistance Program (CCAP) Initiatives: Included in the General Fund appropriation are \$18,680,000 in fiscal year 2026-2027 and \$18,065,000 in fiscal year 2027-2028 to support CCAP initiatives. The appropriations will be allocated to the individual programs as follows: \$17,240,000 in fiscal year 2026-2027 and \$16,670,000 in fiscal year 2027-2028 to support an income exclusion from eligibility determinations for child care providers to help recruit the workforce; and \$1,440,000 in General Fund in fiscal year 2026-2027 and \$1,395,000 in fiscal year 2027-2028 to support a six-month transition for families no longer eligible for CCAP benefits. These programs help low-income families afford child care so they can work or attend school.

This session represented meaningful progress in supporting the growth and affordability of child care in the Commonwealth, but much work remains to be done. Both HB 6 and HJR 50 are focused on future child care reforms, recognizing that lasting solutions will require continued legislative action.

As always, I can be reached anytime through the toll-free message line in Frankfort at 1-800-372-7181. You can also contact me via email at Patrick.Flannery@kylegislature.gov and keep track through the Kentucky legislature's website at legislature.ky.gov.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable George Sparks, Lewis County Judge Executive
The Honorable Johnny Bivens, Lewis County Sheriff
Members of the Lewis County Fiscal Court

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Lewis 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 Lewis 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 Lewis 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 Lewis County Sheriff and to meet 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 Lewis 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 Lewis 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 Lewis 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 Lewis 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2026, on our consideration of the Lewis 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 Lewis County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

January 23, 2026

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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