From the Press Box

By Bill Tom Stone

With Labor Day, we start saying goodbye to summer, though it does not officially end until September 22, and looking forward to those cool fall evenings that see us gather at high school football fields. I've always loved those tribal gatherings when a community comes together, not based on religious or family ties, but on a sense of community and common experiences that unite us and make us a community. Being a community doesn't always mean we agree with each other, but it does mean we want the best for each other. We care about each other's children; we pray for each other's hurts and celebrate each other's triumphs.

So, having to get this column turned in a little early this week, I will not be able to tell you how Friday night's football game went, but I'm hoping that our community showed up and supported the guys and that they played well. Those of us who follow local sports are excited about our 2-0 start in football. We will have the details in next week's column.

But I know that we can circle the date September 25. This will be Homecoming and our first district game against Bath County. We need our community's support that night. We will also be introducing the first class of the Lewis County Football "Ring of Honor."

Football is a different beast when it comes to recognition of players. In other sports, and sometimes in football as well, we run to the statistics: batting average, points scored, number of wins, etc. But in football, it could be that front line that blocks well, that defensive front that forces the opponent to run into the teeth of the defense, or a secondary that prevents the opponents from scoring. No stats, but that is what wins football games.

The Lewis County High School Football Ring of Honor was established to formally honor the memory and contributions of players and coaches who contributed to the success of our football program. This Ring of Honor serves as a symbol of our appreciation for the excellence, honor, and devotion displayed by these individuals. More on our first class next week.

As we go to press, our volleyball team is 5-4, coming off a week in which they split a couple of matches but are still off to their best start since 2015. They chalked up their fifth win of the season last Wednesday at home against Robertson County High School in straight sets, 3-0. They then traveled to Augusta to play on Thursday night and lost 3-1 to a tough Augusta squad.

This now sets up a rematch against Raceland in the first district game that will count toward district seeding purposes on Tuesday, September 8, at Lewis County Middle School, our home court. We played the Lady Rams well in the All "A" Classic a few weeks ago, and we look forward to having them at home.

The Lady Lions will have two more games this week as they host West Carter on Wednesday, September 9, and then travel to Fairview to try to avenge an earlier loss on Thursday, September 10. Come out and support the young ladies as they battle for a district title.

In Lewis County Middle School action, the football team traveled to Olive Hill to take on the Comets this past Thursday, September 3, in the Beckham County Bowl. The seventh grade played well and ended up winning by a score of 20-12. The following awards were presented to the seventh-grade players: Lineman of the Game, Jase Ruggles; Offensive Player of the Game, Gunner Switzer; and Defensive Player of the Game, Jackson Stone.

The eighth grade once again played hard and came away with a 36-22 victory. Here are the eighth-grade awards for the bowl: Lineman of the Game, Dylan Fite; Offensive Player of the Game, Weston Veach; and Defensive Player of the Game, Mason Freno.

The middle school football team will play next on Thursday, September 10, in Flemingsburg. We wish the boys good luck.

Lewis County Herald

We would like to thank Angie Patton for her service to the Lewis County Conservation District. Shown left to right are Jerry Bloomfield, Angie Patton, and Tim Douglas.

District Court

Hon. Paul E. Craft
Hon. Benjamin L. Harrison
County Attorney
September 1, 2026

Dustin E. Cottingham. Revocation hearing. Appoint PD. 9/8.

Dustin E. Cottingham. Revocation hearing. Appoint PD. 9/8.

Dustin E. Cottingham. Arraignment. (1)Assault, 1st degree. (2)Leave accident/fail to render aid/asst w/death/serious injury. Pled Not Guilty (PNG). PH 9/8.

Dustin Eugene Cottingham. Revocation hearing. 9/8.

Salinda Raylene Dummitt. Arraignment. Menacing. Appoint PD. PNG. OR bond. SB90. 10/6.

Malachi Muse. Arraignment. (1)Burglary, 2nd degree. (2)Menacing. Appoint PD. PNG. PH 9/8. Bond concurrent with Mason County bond.

Leslie W. Tackett. Arraignment. (1)Poss cont sub, 1st degree, 1st off. Methamphetamine. (2)*OBS* Use/possess drug paraphernalia, 1st. PNG. WFA. No drugs/alcohol. Testing. PH 9/22.

Nathan Carroll. Arraignment. (1)Failure to wear seat belts. (2)No/expired Kentucky registration receipt. (3)No/expired registration plates. (4)Failure to produce insurance card. (5)Failure of owner to maintain required insurance/security 1st. (6)License to be in possession. FTA. NF.

James Knell. Arraignment. (1)TBUT or DISP all others $1,000<$10,000. (2)Criminal trespassing-3rd degree. Appoint PD. PNG. PH 9/8. No drugs/alcohol. Drug testing.

Shaina R. Lyons. Arraignment. Hindering prosecution or apprehension-2nd degree. 9/22.

Ricky L. Madden. Arraignment. Theft by deception-include cold checks $1000<$10,000. Appoint PD. PNG. 9/8.

Casandra L. Pickard. Show cause hearing. Oper MV U/INFL ALC - 1st. Appoint PD. Pled Guilty (PG).

Eljoenai A. Pierre. Arraignment. Speeding 26 MPH over/greater. Amend to 25 MPH. CW motion to dismiss.

Harold Potter. Show cause. Amount due: $2029.00. 9/8.

Harold Potter III. Show cause. Amount due: $303.00. 9/8.

Tony Bevins. Pretrial conference. (1)Resisting arrest. (2)Resisting arrest. 10/6.

Joanna Bloomfield. Motion hour. 9/8.

Billy Ray Clark. Pretrial conference. (1)Speeding 17 MPH over limit. (4)Failure of owner to maintain required insurance/security 1st. Dismiss.

Kodi Hackworth. Pretrial conference. TBUT or DISP all others. 9/22.

Charles Hall. Revocation hearing. 9/8.

Charles Hall. Revocation hearing. 9/8.

Charles E. Hall. Pretrial conference. (1)No/expired registration plates. (2)No/expired Kentucky registration receipt. (3)Failure of non-owner operator to maintain required insurance, 1st. (4)Operating on suspended/revoked operators license. (5)Failure to wear seat belts, 1st. 9/8.

Charles E. Hall. Pretrial conference. (1)Escaping contents, shifting/spilling loads. (2)Failure of owner to maintain required insurance/security 1st. (3)No operators/moped license. (4)No/expired registration plates. 9/8.

Charles Eugene Hall. Pretrial conference. (1)No/expired Kentucky registration receipt. (2)No/expired registration plates. (3)Improper registration plate. (4)Failure to produce insurance card. (5)Failure of non-owner operator to maintain required insurance. (6)Failure to wear seat belts. (7)Operating on suspended/revoked operators license. (8)Failure to register transfer of motor vehicle. 9/8.

Breanna Highfield. Status hearing. Truancy - student 18 but not yet 21. SB90 . 11/17.

Dylan Kirker. Preliminary hearing. Intimidating a participant in legal process. 9/8.

Haley J. Lambert. Pretrial conference. Assault 4th degree domestic violence no visible injury. 9/8.

Michael Eugene Littleton. Pretrial conference. (1)Failure to wear seat belts. (2)Oper MV u/infl subst - 1st. 9/22.

Brittany Moore. Revocation hearing. 1/12.

Kodey Pollard. Pretrial conference. Assault 4th degree domestic violence minor injury. 10/20.

Justin Stewart Pollitt. Pretrial conference. Abatement of nuisances. 10/6.

William Alan Stone. Pretrial conference. Harassment - no physical contact. PG. CD 2 years. $150 fine. $650 in restitution. No contact.

Jeremy Thurman. Pretrial conference. (1)Terroristic threatening, 3rd degree. (2)Menacing. CW motion to dismiss.

Timothy Tumlin. Pretrial conference. (1)Menacing. (2)Terroristic threatening, 3rd degree. SB90 review.

All information contained in the " Court News" is directly taken from the dockets of the Lewis County Circuit and District Court.

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The Lewis County Herald
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COMMONWEALTH OF KENTUCKY — UNITED WE STAND DIVIDED WE FALL

Allison Ball
Auditor of Public Accounts

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable George Sparks, Lewis County Judge/Executive
Members of the Lewis County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Lewis County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Lewis County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Lewis County Fiscal Court, for the year ended June 30, 2025, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Lewis County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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,* issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Fiscal Court 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 Lewis County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Lewis County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Fiscal Court'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 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Fiscal Court'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 Fiscal Court'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 identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Lewis County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2026, on our consideration of the Lewis County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

2025-001 The Lewis County Fiscal Court Failed To Implement Adequate Controls Over Debt Related Transactions That Resulted In Exceeding The Approved Budget

2025-002 The Lewis County Fiscal Court Did Not Utilize Purchase Orders Correctly

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 11, 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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