

The Licking Valley Courier

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Thanks For Reading The Courier!!!

Public Notice

PROBATE NOTICE
Notice is hereby given this 4th day of September 2026 that Keith Helton has been appointed as the executor of the Phillip Eugene Helton estate. Anyone indebted to said estate should pay the undersigned immediately. Anyone having a claim of any nature against said estate should file the same, properly verified, with the undersigned no later than six (6) months from the date of publication.

Keith Helton
628 County Garage Rd.
West Liberty, KY 41472

Hon. Daniel Frederick
519 Main St.
West Liberty, KY 41472
C-9-10-1T

Caney Valley News

By Tracey Hatton

Hello again from Caney Valley! "This Little Light of Mine, I am going to let it Shine."

A neighborly hello to Diana and James Cantrell. We have known this couple for several years. Their daughter, Jeanna and our daughter, Bridgett, have been friends a long time.

James is an electrician and we have been very blessed to have him do several projects for us over the years. He was also able to repair my Oster food processor, which I was very thankful for.

James and Diana are wonderful people. As we were getting ready to go to the drive-in church service at Index on Sunday morning, we grabbed a quick bite of breakfast at McDonald's and they came in after us and sat down with us as they enjoyed their breakfast. We were very glad for the company of such wonderful people. It was a great time for food and fellowship.

Diana is always so sweet and kind. She said she had a customer ask her one time, "Who do you call if you need any repairs done at home?" and she said, "I call James, of course." May God Bless you both.

2nd Chronicles 7:14, this is most likely a familiar verse to all of us. "If my people, which are called by my name, shall humble themselves, and pray, and seek my face, and turn from their wicked ways; then will I hear from heaven, and will forgive their sin, and will heal their land."

America, this is what it is going to take to get our country back on track and living for the Lord. Unfortunately, there is evil spreading across America; not only America, but the world. We have witnessed evidence of cruelty and even death, where the one who

inflicts this has no remorse. How very sad that we are living in cruel times with no regard for life.

On Sept. 10, 2025, Charlie Kirk, was assassinated in broad daylight as he was talking to a group of college students in Utah. The assassination was played over and over on the news stations. How sad that this 31-year-old man, who was married, who had a family, was cut down in the prime of his life.

Charlie Kirk was a great debater, He was an advocate for what was right, what was good, what was essential for the right path to be followed by young and old alike.

More importantly, Charlie Kirk loved the Lord! He was a Christian. He shared his faith and his testimony. He was not ashamed of the Lord. He said one time in an interview, "When I die, I want to be remembered for my faith in Jesus Christ."

As people listened and watched Charlie Kirk's interviews, there was no arrogance demonstrated in his knowledge, but true concern about people's spiritual condition. He had conservative values that aligned with the word of God.

As today, Sept. 10, is a somber day, let us remember this young Christian man, husband, dad, son, and friend whose life was taken, but his soul is rejoicing with his savior. May this be the comforting thought for his family and friends.

As the apostle Paul stated in 2nd Corinthians 5:8, "We are confident, I say, and willing rather to be absent from the body, and to be present with the Lord."

As we know, Sept. 11 will always be a day that America was attacked. It was a beautiful September morning, the sun shining, the skies clear and blue, and in a moment, life changed for our country. A terrorist attack changed the United States forever.

It was a methodical plan from terrorists who had no regard for life who destroyed innocent lives to fulfill their mission. Targets were hit, lives were lost, and family units were in disarray. One target was thwarted by the bravery of passengers as it crashed in a field. By their bravery, the target was missed, but their lives were lost.

As we honor Patriots' Day, we must remember those that never returned home, but lost their lives.

Let us not forget but always remember what America lost that day, 25 years ago. I am sure it is still etched in your mind as it is in mine. This has been a quarter of a century. We must not forget! We have to share with the younger generation and the generations to come what happened that day. As Americans, it is our duty.

As Christians, WE MUST TELL OTHERS ABOUT JESUS, this is our duty.

God Bless the families of

the victims as they go through another year without their loved ones .

Happy spiritual birthday to those who celebrated this past week.

Happy anniversary to those who celebrated this past week.

Wedding congratulations to Donna and David Easterling, and Kendra and Monte Tolson.

Happy birthday to those who celebrated this past week.

Birth congratulations to

Hope and Chris Potter on their little boy, Canaan Potter.

Condolences are extended to the family of Buford Jenkins.

In Remembrance
Paul McClees, Deloris Gevedon, Andrew Legg, Phillip Benton, Sam Brown, Sharon Peyton, Kyle Hammonds, David Lykins, Allison Finch, Buck Proffitt, Kay Peck, Betty Stone, Ida Johns, Judy Elam, Kenneth Sparks, Cynthia Deer, Anneda McKenzie, Daisy Ratliff, Anna

Ruth Harper, Curtis Lacy, Otis Kidd, Frances King, Larry Joe Gibson, Eleanor Holbrook, Beulah Barker, Belinda Oney, Jimmy Litteral, Ruby Hollon, Kenny Lykins, Judy Hill, Janet Stevens, Mark Collinsworth, Craig Lykins, Naomi Gaylan, Terry Jenkins, Polly Fyffe, Charles Ferguson, Jan Stamper, Bro. Ronnie Mayse, Scott Miller, Evan Stacy, Wayne Ball, Harold Perry, Jack Tackett,

Dalphine Spencer, Haroletta Hensley, Eula Hutchinson, Clarice Sparks, Mike Murphy, Patrick Johnson, Faye Lawson, Jerry Dye, Robert Elam, jr., Janetta Perry Ginder, Grover Johns, Phyllis DeHaven and Brenda Lewis.

Additional Thoughts
Christians, we have a mandate: we all can "DO BETTER SOULS ARE AT STAKE." Let your light shine for the Lord.

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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 Jim Gazay, Morgan County Judge/Executive
Members of the Morgan 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 Morgan County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Morgan 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 Morgan 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 Morgan 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 Morgan 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 Morgan 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
Morgan 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 Morgan 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 Morgan 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 Morgan County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

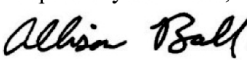
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 Morgan 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 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 a concurred 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 July 29, 2026, on our consideration of the Morgan 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 Morgan County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 29, 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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