BOYS

FROM **PAGE B1**

Championship on Saturday night at 8 p.m. at Grant County High School. Cantrell wants his guys to not think about the games before against North and focus on the game ahead. With the team outscoring opponents 14-0 in the last three games, Cantrell feels like his team has built a lot of confidence heading into the game.

"[The district championship] was really big for us," Cantrell said. "After that tight game against [Oldham County], it just builds confidence for the team. Knowing that if we show up and play the way that we want to play, we can play with anyone in the state, and it's given us momentum here in the postseason. We always talk about how we want to be playing our best soccer in October, and I think that we're doing that."

NORTH OLDHAM VS SIMON KENTON

The North Oldham Mustangs won a hard-nosed shootout 5-4 against the Simon Kenton Pioneers (13-12) on Thursday night in the Eighth Region Semifinals.

North head coach Nick Pannell felt like his team carried over well from their 5-1 win over Collins in the first round of regionals. He liked how his team withstood the physicality from Simon Kenton but also responded well to adversity throughout the game.

"I told the guys [Thursday] night, 'I'm proud of how they kept fighting,' and it kind of proves to us that we can win a tough, grueling match and come out in the end," Pannell said. "We've been doing a lot of things in practice. I think that showed up last night. When we do find ourselves in some high-pressure moments, can we withstand? Can we keep our composure? Can we stay disciplined in the chaos? I think we showed that last night and got the result that we wanted."

The region rivals created a few chances early in the game. Junior Oliver Killian took a shot on goal for North Oldham that was saved by Simon Kenton junior goalie Jordan Koch. At the other end of the field, Pioneers had a throw-in near the box, and North senior Jaxson Benefield cleared the chance.

Simon Kenton kept pushing, and junior Brayden Ross had a shot go out for a goal kick. A few minutes later senior Marco Barrios created a run, getting a one-on-one opportunity and made the most of it, giving the Pioneers an early 1-0 lead with a goal six minutes into the game.

"Senior leadership has really stepped up here lately, and we've had some really good coachable moments after the district final," Pannell said. "I think that came through really this week. It's come through, especially [Thursday] night. We didn't allow one goal to turn into multiple. We locked in, stayed composed, stayed true to our game plan and really put the pressure on them for the remainder of the match."

After the goal, North senior Topher Gibson had a shot saved by Koch before a shot by Ross went out for a goal kick at the other end of the field. The Mustangs started to slow the pace, creating a chance for junior William Sullivan. Koch made the save on Sullivan's shot before making another save on the rebound shot. The Pioneers looked for another quick attack.

Senior Nasser Hussein took a shot on goal that was saved by North junior goalie Ira Adamchik. North Oldham started to put pressure on the Simon Kenton defense. Sophomore Tate Rennirt had a shot from distance saved by Koch. Benefield started a run with a tackle at midfield, leading to Gibson getting a touch in the box, but the Pioneers held strong to prevent a shot on goal.

Killian received a touch in the box a few minutes later, earning a foul inside the box and giving the Mustangs a penalty kick. Gibson drilled the penalty to tie the game at one apiece with 15:58 left in the first half.

"[Killian and Gibson] are players that the opposing teams have to consider," Pannell said. "When they're clicking and when they can combine with each other, good things happen…Oliver's just a junior, but at the same time, he's a leader on the team. Topher being one of our captains, having a little bit of leadership in those moments as well to say, 'I'm going to go after the win. I'm going to kind of put the team on my back when I need to and really be the aggressor.' I think you saw that from not only those guys but the others as well."

The Pioneers played aggressively for a score after the goal, getting the ball inside the box quickly. Senior Noah Allen had a shot curve left and out for a goal kick before Barrios had a shot deflected by Benefield shortly after. Both teams tried to create a few more chances in the final 10 minutes of the half. Gibson created a corner for North Oldham, but Simon Kenton held strong again inside the box.

Both teams were able to get touches inside the box a few minutes apart, but the both defense defended well. Rennirt lobbed a pass to Gibson inside the box with just over three minutes left in the half. Gibson's shot hit off the post, and Killian's rebound shot was saved to keep the game tied at the half.

Simon Kenton created a free kick a minute into the second half, and North sophomore goalie Jack Estep saved a shot from senior Parker Monson. North earned a free kick at the other end for the field a few minutes later. A header by junior Luke Meredith made Koch dive to make the save. The Pioneers had two more set pieces in the first 10 minutes of the half.

Estep made a jumping save to prevent a goal on a free kick before making a save on a shot by Allen that gave Simon Kenton a corner kick. Estep caught the cross, starting an attack for the Mustangs. The Mustangs earned two free kicks a few minutes later. Benenfield had a shot go over the goal before the second free kick ended in an offsides.

Both teams jockeying for possession over the next six minutes of play while the physicality ramped up. Killian found Gibson on a through ball before Gibson earned a free kick. Off the free kick, Rennirt had a shot deflected out for a Mustang corner. The Pioneers defended the corner well and cleared the chance.

The rivals created chances over the next few minutes of play. A Simon Kenton free kick went out for a goal kick before Benefield cleared a Pioneer attack inside the box shortly after. Killian had two shots saved by Koch with the second earning the Mustangs a corner kick. Simon Kenton cleared another attempt.

North sophomore Emmett Federman started a North Oldham counterattack with a tackle. Federman connected with Gibson on a through ball for a one-on-one opportunity with Koch. Koch made a save to end the attack.

North Oldham continued to attack in the final 10 minutes of

SEE **BOYS/PAGE B8**

HOCKEY

FROM **PAGE B5**

The rivals didn't allow many chances to begin the game with both defenses playing physical and tough near the circle. The Lady Mustangs controlled the ball for the first few minutes of the game before earning a penalty corner. North's Howard had shot off the corner that was deflected out to end the scoring chance.

Crabtree started a fastbreak, forcing a corner attempt for South Oldham five minutes into the game. South's Powell had a shot just missed off a North deflection to end its chance. Both defenses held strong over the next five minutes of play, not allowing the opposing offense to enter the shooting circle.

The Lady Mustangs found a rhythm offensively, creating an opportunity off a corner. South's Ballard deflected a shot from North junior Rheegan Jackson before a rebound shot by Lampton went out of play. Both teams created a few more chances to end the first quarter.

Freshman Emory Phillips and junior Sophia Knautz created attacks for the Lady Dragons, but both chances ended before they reached the circle. North earned a penalty corner with 30 seconds remaining in the first, and Anderson's shot was saved by South's goalie Jordan to keep the game scoreless after one quarter of play.

North controlled the pace of play early in the second quarter. The Lady Mustangs created a corner opportunity a few minutes into the period, but Jordan saved a shot from Anderson. North kept pressing, and Jordan made two more saves to keep the game scoreless.

However, the pressure early from the Lady Mustangs was aggressive. Howard forced another North corner. A pass outside the circle allowed a pass to go back in to senior Anna Maloney. Maloney found an open Anderson in the circle, and Anderson drilled a shot to give the Lady Mustangs a 1-0 lead with 8:57 left in the first half.

"We talked after so many games this year about how we really wanted them to become a first quarter team and to bring the energy in the first few minutes of the game. They accomplished that as well," Hershner said. "I think that was really important for us to have that as something we work towards the entire season, because if you start strong, you can play the entire game strong. We ended strong as well."

South controlled the ball for most of the remainder of the first half. Powell had a shot stopped by North senior Claire Lowery before North senior Harper Flynn stopped another South chance inside the circle.

North's last chance of the half was stopped by Ballard, creating a fastbreak for the Lady Dragons. Kanutz had a shot saved by Lady Mustang goalie McGraw. North Oldham defense's withstood a final push from South Oldham to keep its lead at 1-0 at the break.

To begin the second half, Howard immediately created a chance for North Oldham on a penalty corner. South Oldham came up with a stop, leading to it getting a corner of its own. North stopped the first corner, leading to a second. A shot by South's Harper Phillips went out to end the chance. Both teams continued to go back-and-forth for the remainder of the third quarter.

North earned a penalty corner off a fastbreak, and Lampton's shot just missed. Jordan made a save a few minutes later. After both defenses prevented a shot over nearly six minutes of play, Harper forced a penalty corner for South Oldham as time expired in the third quarter. Powell made the most of the chance, tying the game at one piece heading into the fourth quarter.

"One thing we said to them all game was composure and possession and keep doing the same thing, keep your composure, keep your possession, and let's just get the energy up a little bit more," Miller said. "They never thought we're not going to win this game. They knew we're going to come back out here, and we're going to score it. I think the energy was there, and everyone's confidence was high."

The Lady Mustangs looked to respond, starting the fourth pushing aggressively for a goal. North had a corner 30 seconds into the period, forcing a save by Jordan off a shot by Lampton. The Lady Dragons created a few opportunities shortly after, getting the ball inside the circle twice, but the Lady Mustangs held them without a shot.

Howard made a stop inside the circle, starting a North attack that led to a corner attempt. On the corner, Seifrit tapped a pass to Jackson, and Jackson found the back of the cage on a goal to give North a lead with 6:53 left to play.

"It was textbook. They called it." Hershner said. "They knew what was open. A lot of times we call the corners, but sometimes they know exactly what's happening in the circle. We can't always see it, so they told us what they wanted to do, and they went ahead and did it."

South pressed relentlessly in the final five minutes of the game. The Lady Dragons earned a penalty corner a few minutes after the goal, and McGraw made a save on the initial shot before a shot by Emory was deflected out by the North defense. The Lady Dragons continued to push in the final few minutes of the game, but Seifrit made a stop, allowing North Oldham to run out the clock and win the Region 1 Championship 2-1.

North Oldham will host its first state tournament game against the Louisville Collegiate Amazons (11-8) on Saturday, Oct. 24 at 1 p.m. South Oldham will travel to play the Assumption Rockets on Saturday at 7 p.m.

"It's huge. It's the first time we've won a final, so it sets us up beautifully," Miller said. "We're going to play the second seed of another region, which we've never done before. I think that they're going to have confidence. A lot of times, I think we go into that first game, and we're like, 'oh, we're playing a really hard team,' but I think they're going to have confidence. They have the momentum. They want to win. They have the energy. It's been fun to watch and see the change towards the end of the season."

North Oldham's Sadie Seifrit won the Region 1 Tournament MVP. North's Catie Howard, Harper Anderson and Savannah Lampton made the All-Tournament Team. South Oldham's Sophia Jordan, Ivey Schlatter and Livi Powell, and Oldham County senior Raegan Richins made the All-Tournament Team as well.

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable David Voegele, Oldham County Judge/Executive
The Honorable Timothy Wakefield, Oldham County Sheriff
Members of the Oldham County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Oldham County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Oldham County Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2024 through August 31, 2025 of the Oldham County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Oldham County Sheriff, for the period September 1, 2024 through August 31, 2025.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 Oldham County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Oldham County Sheriff on the basis of 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 the 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 Oldham 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement. In performing an audit in accordance with GAAS, 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 Oldham 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 Oldham 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 findings, and certain internal control-related matters that we identified during the audit.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable David Voegele, Oldham County Judge/Executive
The Honorable Timothy Wakefield, Oldham County Sheriff
Members of the Oldham County Fiscal Court

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2026, on our consideration of the Oldham County Sheriff'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 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 Oldham County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

August 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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