

The Wolfe County News

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C. D. LONG - EDITOR

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Life Down South Of Holly Creek

The Coon Dog

In the midwest you are kind of limited as to what you can hunt with dogs. Oh I know in Kentucky once in awhile you might run into a small rattlesnake or an ol' Copperhead. Dogs are kind of dumb when it comes o snakes. As soon as they smell one the fiirst thing they want to do is run up and poke there nose right in his face. I have always believed it was the smell that gets them bit more than any thing else. When I moved to Florida I got myself a few dogs (actually 26). I always considered dogs to be like guns, if you know how many you got, you ain't got enough. Women and wives don't generally go along with that line of reasoning. Just about any kind of hunting with dogs here in Florida can get real exciting. It don't matter what you are after, wild hogs, even coons. Chasing a pack of hounds through the woods and swamps here isn't a sport for the faint of heart. I believe the good Lord sometimes feels sorry for a man that doesn't have one good dog, so he sends him one. Out of that whole bunch that I had truely I didn't have one that was worth the food I put in him. Then, along came "Little Man." He was a Treeing Walker, weighed 50-55 lbs., dog was fast as chain blue lightning. That dog had the strangest bawl you ever heard, when he would strike a trail he would let out a bawl. It was enough to make the hair stand up on the back of your neck. The noise he made? It kind of sounded like a fat man with s mouth full of listerine making a big gargle.

Little Man was a great coon dog but ever now and then he would come up with a surprise for me. One night we were hunting some cypress heads (that is little islands of cypress trees surrounded by water), up close to Tarpon Springs. All of a sudden Little Man started barking (treed). (For you non hunters thst ia a kind of a short, choppy bark a coon dog makes when he has something up the tree. John and I (John Cochran, the fellow that tried to wrestle the chimp) were about a half mile away, so we took off at a run. When we got there I started shining the light up in the nearest tree. John said, "Eugene, I believe he is barking at some thing on the ground." I shined my light where he was barking. John said "Man that has got to be the biggest Diamond-back Rattlesnake I've ever seen!" Little Man was staying just far enough away from that snake not to get bit. Without a doubt that was one smart dog. That snakeskin wound up on my wall. I think I finally gave it to one of my grandsons. That dog never treed up any more snakes, he stuck with the coons.

Only one other time did that dog kind of put me in a rather dangerous situation. We were hunting around Weeki Wachee Fla. It was about midnight. We had about 5 dogs out when they struck something and the race was on. When we got to the dogs they had something treed up in a large cypress head. The water was about knee deep in the head, and we looked around pretty good. Some of those heads have a resident alligator in them. Dogs are pretty high on alligators' menu. People are also on there, When we looked up in that tree there was a bear up there. He looked like a 300 poundr. "Shoot him out, Eugene." I said, "John, how fast can you run in this water if he ain't dead when he hits?" "Well, maybe you better, not Eugene," John said. We gathered up the dogs and went home.

And that's the way life was down South of Holly Creek.
... Eugene Morris Coats

The Editor's Pen

NO BOWL SOUP DINNER

On Friday night, April 10, I attended an event put on by Wolfe County Citizens United Against Drugs. You bought a bowl crafted by a local craftsman for the price of \$20.00. With the purchase of the bowl you got it filled free of charge with one of four kinds of soup: chicken noodle, chili, broccoli/cheese, and the fourth one my feeble mind has forgotten. I was the very first customer and chose the chili, which was really good—not too hot, just right. I am like President George H. W. Bush: I am not a fan of broccoli. The event was for a good purpose—reducing the use of illegal drugs in our community. I attempted to contact Stacy Usher, the program director, to determine the success of the event, but I have not heard back.

—C. D. Long, Editor

Registration for the draft will be automatic in Dec.

April 10 — Eligible men in the U.S. will be automatically registered for the military draft starting in December. Currently, eligible male U.S. citizens ages 18 to 26 are required to register online with the Selective Service System.

However, a new automatic registration process was approved by Congress under the National Defense Authorization Act for fiscal year 2026.

President Donald Trump signed the act into law in December, months before the current war with Iran.

The move was made to streamline the previous process and save money.

The automatic draft rule is under review by the Regulatory Affairs Office and is awaiting finalization before it takes effect in December.

The rule would apply to all male U.S. citizens and "every other male person" in the country between the ages of 18 and 26. That includes green card holders, refugees, asylum seekers and undocumented men, according to a report by CNN..

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DO YOU HAVE AN OPINION?

The Wolfe County News welcomes your comments about current events in the form of letters to the editor. Letters must be signed and include the writer's address and phone number for verification. Letters to the Editor should be brief and to the point, no more than 500 words. The News reserves the right to edit (or reject) all letters submitted for publication.

Letters should be mailed to:
The Wolfe County News
P.O. Box. 129
Campton, Ky. 41301

Opinions expressed in letters to the editor or guest editorials are not necessarily those of the publisher.

Letters



BENEFITS HELP MAKE DIFFICULT TIMES A LITTLE BIT EASIER

The cost of living keeps going up – which can be hard if you're an older adult living on a fixed income. Benefits can help ease the burden, and the Medicare SHIP Program is trained to guide you. Located within Legal Aid of the Bluegrass, Medicare SHIP provides free

and unbiased help with benefit programs such as Medicare. We have partnered with the National Council on Aging to help Kentucky's older adults to apply for benefits that can lower the high costs of food, medicine, utilities, and other monthly expenses. It's time to Boost Your Budget! Give Medicare SHIP a call for a benefits screening at 1-866-516-3051. You can also visit our Benefits Check Up website at www.labg.benefitscheckup.org.

Angela Zeek
SHIP Coordinator

Charging...

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400 kilowatts each. It was approved in May 2024 and awarded \$728,000 through the EV Charging Program.

"Just weeks after announcing the opening of our first charging station in Kentucky, we are proud to share that we are now open in Campton and Morehead," said Francis Energy Director of Project Development and External Affairs Sydney Martinez Bingham.

Have A News Item To Report?

A Meeting to
Announce?

Call Us - 668-3595

or 743-3551

email:

wolfenew@mrtc.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Raymond Banks, Wolfe County Judge/Executive

The Honorable Greg Banks, Wolfe County Sheriff

Members of the Wolfe 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 Sheriff of Wolfe 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 Wolfe 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 Wolfe 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 Wolfe 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 Wolfe 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 Wolfe 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 Wolfe 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 Wolfe 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.

The Honorable Raymond Banks, Wolfe County Judge/Executive

The Honorable Greg Banks, Wolfe County Sheriff

Members of the Wolfe County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of the Wolfe 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 Wolfe County Sheriff's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

- 2024-001 The Wolfe County Sheriff Lacks Adequate Segregation Of Duties
- 2024-002 The Wolfe County Sheriff Not Report Tax Commission Receivables

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

December 18, 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, 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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