

Joyful Noise from A-2

be everything God created me to be. I will be awesome, amazing, spectacular, delightful, happy, and free.

Today, I choose to agree with God! I have a relationship with Truth Himself, and I am forever becoming more and more free.

Today, I choose to agree with God! I have been made free in Christ. I am

no longer a slave to sin. I am walking in my new identity as a child of the Most High God.

Today, I choose to agree with God! I have been forgiven and set free. God's mercy covers me every morning. This is a new day, and I have new mercies today in my life.

Today, I choose to agree with God! I have power, love, and a sound mind. I

have erased fear from my life. I walk in truth always. I know who I am in God. Amen! So be it! (Excerpt from Re-Script Your Life Dr. Clarice Fluit)

JOYFUL House of Prayer, 2519 Quicksand Road, (P.O. Box 856), Jackson, Kentucky 41339. Send Comments/Prayer Requests: Pastornaomi-4god@gmail.com. FB: JoyfullHoprayer. Services:

Trail Town from A-1

Park," Oney said. "And we are making it into a park for everyone to use whether it be horseback riding, walking, or bicycle riding. If you want to bring a kayak to the lake, you can do that."

"We have plans for a shelter house up there too," he said of upcoming improvements. "We will be putting in restrooms there, and will be making the park bigger and easier for people to get into and out of."

"Right now, there are three access points to the lake we can use," Oney said. "One is on Perry Branch, there is the Ranch Road access, and the Garvin Ridge entrance."

"We use Garvin Ridge as more of a maintenance entrance right now," he said. "But anyone that wants to access it can use all three entrances."

Everything the group does is to state specifications, Oney said. Even the prohibition of motorized vehicles is designed to prevent any kind of contamination to the land, and to ensure that the water system is not polluted.

"Any trail that crosses a stream, we have to treat that stream as a crucial natural resource because it is. Everything we do is EPA compliant."

The group's goal is to protect the lake while utilizing the land around it. The walking trails, bike trails, and horse trails will allow both local residents and tourists alike to enjoy the land while protecting

it, Oney said.

"Right now, we have a minimal amount completed," Max Hammond, who is affiliated with both Trail Town and the Warrior's Path said of the project's progress. "We are working through a volunteer effort, and we are going up there and building the trails properly in compliance with the Kentucky Office of Nature Preserves. And we are building them to the International Mountain Bike Association standards."

The trails that Trail Town are building will be all earth trails, both Oney and Hammond said.

"There will be no necessity of bringing in any material that doesn't already exist at the city lake," Hammond said. "The only exception would be some gravel for expanded parking."

"And that's one thing that makes the project unique," Hammond said. "According to the International Mountain Bike Association, this has the potential to be the finest mountain bike park east of the Mississippi."

"The reason for that is our soil," he explained. "It is primarily clay; the same clay that was used at our brick yard. That soil is moldable into almost any shape you could imagine."

"Anything we build is going to stay the way we build it," Oney said of the clay's inherent value.

Currently Trail Town is working on building a bridge so that they will

be able to open another trail. One bridge has been built already, but another is still needed. This trail, he said, will be designated the Purple Trail, and will be dedicated to one of the group's volunteers who has gone above and beyond during the process. He predicts that trail opening will be near the end of February, Oney said.

The design of this Trail Town project was the result of a grant written to the International Mountain Bike Association.

"We were one of ten communities picked nationwide who received a grant to design the park," Hammond said. "Once we had the design of the park, we went to the Department of Local Government and wrote a Recreational Trails Program grant. We were awarded \$159,000 in funding for that."

Both Oney and Hammond said that there had been a lot of work done on the trails in 2025, and they hope to make an equal amount of progress in the coming year. Anyone interested in learning more about the project and how they can volunteer should visit the Trail Town Facebook page. Oney said they are grateful for the community support they have received, and said the project would not be able to be completed without the residents of Olive Hill and beyond.

Contact the writer at charles@cartercountytimes.com

Tourism from A-3

commission to do more.

The commission has an annual budget, but they hope to augment that budget through grants. There are multiple grants for which they are able to apply on both the state and federal level, many of which are more closely tailored to tourism.

The commission also discussed old business, specifically the signage travelers would see as they come into Olive Hill. The signage is currently in the design phase by Signs Plus in Nicholasville, Kentucky, but a completed representation is expected to be presented to the commission for approval in January and could be voted on at the regularly scheduled February meeting. The dimension of the new sign is four feet by eight feet,

with an option to increase the size. The company has agreed to install additional signs if needed or desired.

The commission was made aware that they have paid Trail Town \$17,895.25 of their agreed upon funds match on the Depot improvement, with the remaining balance of the funds match expected to be around \$5,000.

Potted spring flowers were also discussed by the commission. The last quote received was for installing baskets and flowers, watering three times per week, then removing them in the fall and installing fall flowers, and was submitted at \$27,375. There was discussion about whether flowers should be addressed before certain repairs and cleanup were completed in the downtown area, as well

as discussion of whether hanging baskets would be preferable to ground standing planters. Pending further investigation, no vote was taken to approve the bid.

The commission also heard information about the Google site for the City of Olive Hill. Changes and updates were discussed with the commission intending to make their forms available on that site and make it easier to apply to the tourism commission for funding. The cost of subscription for that site for the 2026 year is \$15.98, and the commission voted to approve the subscription.

Contact the writer at charles@cartercountytimes.com

U.S. House Passes Federal Funding Authored by Congressman Hal Rogers

WASHINGTON, DC – The U.S. House of Representatives are on track to pass all 12 federal funding bills for fiscal year 2026 before the January 30th deadline, surpassing the halfway mark on Thursday with a package of three more bills. The bipartisan Commerce, Justice, Science; Energy and Water Development; and Interior and

Environment Appropriations Act of 2026 (H.R. 6938), passed the House with support of Congressman Hal Rogers (KY-05), who helped author the legislation as Chairman of the Subcommittee on Commerce, Justice, Science and related agencies.

The legislation cuts wasteful spending, lowers costs for American families and

businesses, increases accountability for government spending, bolsters national security, invests in American innovation, and restores American energy dominance.

Congressman Rogers gave the following speech on the House Floor to encourage passage of the comprehensive federal funding package:

"Thank you, Mr.

10am Sunday and Joyful Kids Class at 10:30am, 6:30pm Thursdays. Radio Broadcast: WJSN 97.3 FM & WEKG 81.0 AM Sundays 1-2pm.

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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 Carter County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Carter 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 Carter County Fiscal Court, for the year ended June 30, 2024, 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 Carter County Fiscal Court, for the year ended June 30, 2024, 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 audit 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 Carter 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 Carter 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

Carter 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 Carter 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 Carter 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 Carter County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

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 Carter County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 and Schedule of Expenditures of Federal Awards 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 and the Schedule of Expenditures of Federal Awards 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 August 26, 2025, on our consideration of the Carter 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 Carter 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 Questioned Costs included herein, which discusses the following report findings:

2024-001 The Fourth Quarter Financial Report Was Materially Misstated

2024-002 The Carter County Fiscal Court Overspent The Road Fund By \$851,467

2024-003 The Jail Commissary Purchased Electronic Cigarettes Without Properly Obtaining Bids

2024-004 The Carter County Fiscal Court Did Not Establish And Maintain Adequate Internal Controls Over Compliance With CDBG Requirements

Respectfully submitted,
/s/ Allison Ball
Auditor of Public Accounts
Frankfort, Ky

August 26, 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.

Tread from A-5

Are we supposed to accept Kristi Noem in her gigantic hat, standing behind a camo podium, as leadership? Is this the seriousness we were promised? Is this what "law and order" looks like now — federal agents with itchy trigger fingers and politicians selling it like merch?

For all the talk of unity — of a stronger, better America — what did it buy us?

There are no DOGE checks. No tariff windfalls. No sudden flood of better-paying jobs. The economy still sucks. Groceries cost more. Rent

keeps climbing. The only thing delivered on time was more force and less accountability.

The cruelty isn't hidden anymore. It's broadcast. Shared. Liked. Defended.

Raids aren't policy to some — they're popcorn-munching entertainment. Deportations are tallies. Fear is the show. And the people who swore they'd stand up when the government crossed the line are comfortable sitting down. They never wanted to be against the government; they wanted it to align with their values of "stay in your place."

Patriotism isn't cosplay.

It isn't tactical gear bought on credit or slogans slapped on flags. It isn't silence when the Constitution becomes inconvenient. It's not a culture of red hats made in China, promoting that you enjoy suffering — a brand ideology.

Patriotism is believing the rights you demand for yourself apply to everyone — even those you don't like. Especially them.