



BACK-TO-BACK 3RD DISTRICT BOYS' BASKETBALL CHAMPION: Graves County captured its second straight 3rd District boys' basketball title on Thursday, Feb. 26. Determined Graves County outlasted crosstown rival Mayfield 40-38 in the 3rd District Boys' Basketball Tournament title game. (Photo courtesy of Graves County High School)

2026-2027 Kentucky fishing and hunting licenses available

Staff Report

FRANKFORT — The 2026-2027 Kentucky license year for fishing, hunting, boating and more started on Sunday, March 1. Outdoor enthusiasts are able to purchase all the licenses, tags and permits they need

to enjoy Kentucky's outdoors through the end of February 2027.

Licenses and permits are sold online through the Kentucky Department of Fish and Wildlife Resource's License Sales portal and the My Profile app, both searchable on the department's website at fw.ky.gov. Licenses and permits also are sold at agent locations across the state. A list of license agent locations by county is available on the department's website.

The 2026-2027 license and permit fees will remain the same as the current license year ending Saturday, Feb. 28, 2026. License and permit fees for the 2025-2026 license year were increased slightly across the board in January 2026 following a new, inflation-based pricing system measured on the Consumer Price Index (CPI), the national measure of inflation calculated by the U.S. Bureau of Labor Statistics. The Federal Duck Stamp and application fees were exempt from CPI adjustments.

In Kentucky, a license covers basic hunting or fishing for many species, whereas additional state permits are required when pursuing specific species, such as fishing for trout or hunting for migratory birds, deer, wild turkey or black bear. Sportsmen's-type licenses include multiple species permits as well as basic hunting and fishing privileges.

For newcomers to all the great outdoor opportunities that Kentucky has to offer, a reduced-cost sportsman's license is now available for resident first-time buyers. Only individuals who have not purchased an annual Kentucky hunting or fishing license — or a combination license that includes an

annual license — since 1996 are eligible. The \$37 license includes a resident hunting and fishing license, spring turkey permit, fall turkey permit, trout permit, state migratory bird and waterfowl permit and statewide deer permit.

Kentucky Fish and Wildlife provides a number of resources to assist avid outdoor enthusiasts and newcomers alike with information on waterbodies, public lands, fishing and hunting education and all the regulations to help anglers and hunters make the most of their time outdoors via its website and the hunting and fishing guides it produces annually. This includes the new Fishing and Boating Guide available online and in print.

Another great resource is the Fish Boat KY app. Available free from the Apple App Store and Google Play, the app helps anglers find waterbodies, boat ramps and other water access from the palm of their hand. Users can also search by species of fish, store copies of their licenses, and much more using the smartphone app.

The department receives its primary funding through revenue raised by the sale of hunting and fishing licenses and permits, as well as federal excise taxes generated by the sale of recreational firearms and ammunition, archery gear and fishing equipment.

For questions, the public may refer to the Kentucky Fish and Wildlife Licenses webpage or type "Licenses" into the search bar on the agency website (fw.ky.gov) or contact the Kentucky Fish and Wildlife Information Center at 800-858-1549 or at info.center@ky.gov, weekdays 8 a.m.-4:30 p.m. (Eastern), except holidays.

Preseason 1st Region Softball Poll released

Staff Report

LEXINGTON — The Kentucky Prep Softball Preseason 1st Region Poll has been released.

Perennial title contender McCracken County is ranked first in the Kentucky Prep Softball Preseason 1st Region Poll. Following McCracken County in the Kentucky Prep Softball Preseason 1st Region Poll are crosstown rival Paducah Tilghman, Graves County, Hickman County, Marshall County, Ballard Memorial, Carlisle County, Calloway

County, Murray and Mayfield.

The 2026 high school softball season will open on Monday, March 16.

The Kentucky Prep Softball Preseason 1st Region Poll follows.

Kentucky Prep Softball Preseason 1st Region Poll
1. McCracken County
2. Paducah Tilghman
3. Graves County
T4. Hickman County
T4. Marshall County
6. Ballard Memorial
7. Carlisle County
8. Calloway County
9. Murray
10. Mayfield



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Todd Cooper, Ballard County Judge/Executive
The Honorable Ronnie Giles, Ballard County Sheriff
Members of the Ballard 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 Ballard 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 Ballard 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 Ballard 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 Ballard 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 Ballard 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 Ballard 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 Ballard 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 Ballard 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 2, 2025, on our consideration of the Ballard 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 Ballard 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 finding:

2024-001 The Ballard County Sheriff's Office Lacks Adequate Segregation Of Duties
Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

October 2, 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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