

Liberty Baptist 3 on 3 Basketball Tournament

Barry Coffey and Dillon Downey recently hosted a three on three basketball tournament at Liberty Baptist Church in Russell Springs. Proceeds benefited the Liberty Baptist Youth Group. Six teams played the best two out of three to 20 points. The loser

bracket played the same way. The winning team members were Ethan Wooldridge, Ben Shillings, Elliot Cannon and Noah Pruitt (Team Columbia). The Insanity team finished in second place (Dillon Downey, Stephen Sheffield, Casey Pierce and Garrett Withers.

The entry fee was \$60 per team. Team Columbia, the winning team donated their winnings back to the youth group. If you would like to donate to the youth, you can contact Barry Coffey at 270-566-0580.



Kirk Overly drives during tourney at Liberty Baptist Church



Dillon Downey drives and shoots in the lane.



ASK Dr. Angelia Spring Forward

"In the spring, I have counted 136 different kinds of weather inside of 24 hours." — Mark Twain

We are in that crazy mix of the seasons. Even in one day, the temperature can vary by 50 degrees – and cover the ground with snow. The weather bounces around between hot and cold. Still, nothing can keep the Spring from coming into full bloom.

Everything comes back to life and the birds start to sing and play in yard. For the third Spring in a row, a Mourning dove has nested on a grapevine wreath on the patio outside my back door. Don't tell anyone, but I talk to her every day. At this point, she is a captive audience sitting on her eggs.

All the markers are happening right on

time. The time did its "Spring Forward" and we moved past Daylight Savings Time, which, in itself is welcome with more daylight in the afternoon. Sunshine makes us happy and so we are naturally happier when we can feel the warm sun on our skin, even for a few minutes a day. We feel better; We are more alive. Sunshine brings us back and we awaken to all the new possibilities that come with a new springtime season.

Yesterday was the first day I was able to spend almost the whole day outside in the warmth of the sunshine. I have gotten my first pedicure of the season with the expectation that, one day soon, I will be able to wear my sandals. I'm ready to put my boots, socks, sweaters and coats away for the

season. And get into my lighter clothing and get outside. It is time to awaken from the long winter's slumber.

Wake up! It's springtime, a time of hope. My hope for you is that you choose to come alive this season and thrive!

And so, my Friends and Readers, I embrace the scripture, Song of Songs 2:11-12, "See! The winter is past; the rains are over and gone. Flowers appear on the earth; the season of singing has come, the cooing of doves is heard in our land". Love God and all People. Amen.

In Gratitude, Dr. Angelia S. Bryant, Licensed Professional Counselor and Supervisor angelia.s.bryant@gmail.com.

Benefit Ride For Mason Hargrove Set For This Saturday

Mason is a 7th grader at Russell County Middle School.

He was diagnosed with Medulloblastoma on Feb 1, and had brain surgery on Feb 2 to remove a tumor.

The location of the tumor will affect his motor skills, and he will be starting aggressive radiation and

chemotherapy.

Money raised from this ride will help his parents out with their bills and everyday needs.

The ride will start in the Kmart parking lot beginning at 11 a.m. (C.S.T.) this Saturday, March 19.

This is a donation ride only.

Come out for great fellowship and let's help this young man out!

Please keep this family in your prayers they have a long road to recovery.

Any questions - please feel free to contact Mike Berry, (270) 634-3405 or Joyce Holt, (270) 566-2046.

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THE TIMES-JOURNAL

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Gary D. Robertson, Russell County Judge/Executive
The Honorable Derek Polston, Russell County Sheriff
Members of the Russell County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement
We have audited the Russell County Sheriff's Settlement - 2020 Taxes for the period May 16, 2020 through April 15, 2021 - Regulatory Basis, and the related notes to the financial statement.

Management's Responsibility 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 as described in Note 1. 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.

Auditor's Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Russell 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, 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.

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 paragraph, the financial statement referred to above 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 Russell County Sheriff, for the period May 16, 2020 through April 15, 2021.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the taxes charged, credited, and paid for the period May 16, 2020 through April 15, 2021 of the Russell County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2021, on our consideration of the Russell 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 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 Russell County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Mike Harmon
Auditor of Public Accounts

December 3, 2021
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 www.auditor.ky.gov or upon request by calling 1-800-247-9126.

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We would like to express our gratitude to everyone for everything, especially your love for our cowboy and prayers for our family through our recent loss. Roger Blair was a wonderful man who held so many titles in his life, husband, daddy, papa, brother, son, uncle, nephew, soldier - MSG Blair, car salesman, auctioneer, real estate broker and lastly a COWBOY! He was always ready when he would get a text or a call for a last-minute ride and looked forward to his annual rides at Loretta Lynn's and Buffalo River. On February 21st, he rode his last physical ride at Green River with some of his best friends. On March 7, 2022 he took the Cowboys last ride: "Saddle up cowboy. This was truly your life. Loving the horses and always loving to ride. You sat tall in the saddle and you rode so well you were one true cowboy this anyone could tell. Your cowboy hat, you wore it with pride. Those cowboy boots walked many a mile. Now your life on earth is over, God has plans for you. So saddle up cowboy this will be a journey for you. God will lead you up to heaven, and he will ride at your side. So once again, saddle up cowboy it's time for your final ride."

We, the family of Roger, were overwhelmed by the love and kindness that has been shown from everyone through thoughts, prayers, text, calls, and gifts. Thank you to all of our family and friends for your love and support. We would like to say thank you to all of his trail buddies for helping him have the time of his life over the last 15 years. Words cannot express how grateful we are for all of you! Special thank you to the Russell County EMS, the air flight crews, and all of the nurses and doctors at University of Kentucky for the extraordinary care that was given to him over the last couple of weeks. Also, a very special thank you to Joe Shircliff for your lifelong friendship and the greatest eulogy ever! Thank you Bro. Bodie Emerson for the beautiful heartfelt service. Thank you to the United States Army soldiers and Chaplain Moses for the beautiful graveside service honoring his 20 years of service to our country. And lastly, thank you Bernard Funeral Home for being so professional and wonderful during these difficult times. They not only helped us with the planning of his service but went above and beyond to help us make it perfect for our cowboy!

With Love and Gratitude, Judy Blair and Family