

THE LEWIS COUNTY HERALD
deadline for all submissions
is Noon Friday.

It's All Black And White

We had a great year and we owe it to you.
Thanks a bunch and have a grand New Year!



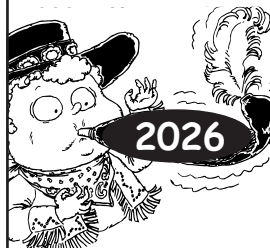
TIRE WORLD

307 Clarksburg Rd., Vanceburg 606-796-6313

Danny, Brianna, Jadan, Branton, Hudson, Russ,
Richard, Kayla, "Dumpy", Frankie, Dobo, and Gabe

Time To Make Some Noise

The New Year is here, and we want to give a
shout to everyone who visited us in 2025
and wish them a
routin'-tootin' 2026.



**Howe Farm
Supply**

963 Fairlane Drive,
Vanceburg, KY 606-796-2322

IT'S IN THE BAG!

We had a great year, and
we owe it all to you.
Thanks so much for your
immeasurable support.

**Save
a lot
food stores**



Maka' Mia Pizzeria

50 Market Dr., Vanceburg
606-796-2424

Hip-hip-hooray!



The New
Year is
finally here,
and we're
blessed
to have
customers so
dear. Thank
you so much
for your
support.

**Kickin' Country
WKKS
104.9 FM - 1570 AM**

PUBLIC NOTICE

- A copy of the complete audit report of Lewis County Fiscal Court for the year ending June 30, 2022, including financial statements and supplemental information, is on file at the Lewis County courthouse and is available for public inspection during normal business hours.
- Any citizen may obtain from the Lewis County courthouse a copy of the complete audit report, including financial statements and supplemental information, for personal use.
- Citizens requesting a personal copy of Lewis County's audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page.
- Copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the Lewis County courthouse located at 112 Second Street, Room 203, Vanceburg, KY 41179.

Penny Lee
Penny Lee Treasurer



Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable George Sparks, Lewis County Judge/Executive
Members of the Lewis County Fiscal Court

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 Lewis County Fiscal Court, for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise Lewis 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 Lewis County Fiscal Court, for the year ended June 30, 2022, 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 Lewis County Fiscal Court, for the year ended June 30, 2022, 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 audits 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 Lewis 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 Lewis 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

Lewis 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.

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, or to issue an auditor's report that includes our opinion. 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 Lewis 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 Lewis County Fiscal Court'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 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 Lewis 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 the 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 29, 2025 on our consideration of the Lewis 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 Lewis 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:

- 2022-001 Lewis County Fiscal Court Did Not Have Effective Internal Controls, Review Procedures, and Oversight For Budgeting And Reporting Processes
- 2022-002 Lewis County Fiscal Court Did Not Have Adequate Controls In Place To Accurately Report Debt Amounts On The Fourth Quarter Financial Report
- 2022-003 Lewis County Fiscal Court Failed To Properly Bid Purchases That Exceeded \$30,000

Respectfully submitted,
Patrick & Associates, LLC
Patrick & Associates, LLC

August 29, 2025

LEWIS COUNTY BUDGETARY COMPARISON SCHEDULES Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2022

GENERAL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 1,449,100	\$ 1,449,100	\$ 1,677,342	\$ 228,242
In Lieu Tax Payments	50	50		(50)
Excess Fees	44,800	44,800	173,332	128,532
Licenses and Permits	25,000	25,000	22,216	(2,784)
Intergovernmental	436,168	436,168	320,463	(115,705)
Charges for Services	1,200	1,200	821	(379)
Miscellaneous	28,600	28,600	83,954	55,354
Interest	2,000	2,000	1,579	(421)
Total Receipts	1,986,918	1,986,918	2,279,707	292,789
DISBURSEMENTS				
General Government	911,676	1,381,440	1,020,900	360,540
Protection to Persons and Property	59,168	90,268	83,828	6,440
General Health and Sanitation	264,968	210,372	195,157	15,215
Social Services	13,600	19,834	19,628	206
Recreation and Culture	125,000	4,158	4,012	1,146
Administration	674,155	559,638	541,044	18,594
Total Disbursements	2,048,567	2,266,710	1,864,569	402,141
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(61,649)	(279,792)	415,138	694,930
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	226,429	226,429	622,502	396,073
Transfers To Other Funds	(600,000)	(600,000)	(993,619)	(393,619)
Total Other Adjustments to Cash (Uses)	(373,571)	(373,571)	(371,117)	2,454
Net Change in Fund Balance	(435,220)	(653,363)	44,021	697,384
Fund Balance - Beginning	435,220	435,220	420,620	(14,600)
Fund Balance - Ending	\$ 0	\$ (218,143)	\$ 464,641	\$ 682,784

ROAD FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 2,521,853	\$ 2,521,853	\$ 2,096,371	\$ (425,482)
Miscellaneous	587,524	587,524	796,195	208,671
Interest	2,500	2,500	2,530	30
Total Receipts	3,111,877	3,111,877	2,895,096	(216,781)
DISBURSEMENTS				
Roads	2,573,273	2,610,573	1,693,534	917,039
Debt Service	704,084	704,084	38,573	665,511
Administration	336,012	298,712	221,087	75,625
Total Disbursements	3,613,369	3,613,369	1,955,194	1,658,175
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(501,492)	(501,492)	939,902	1,441,394
Other Adjustments to Cash (Uses)				
Financing Obligation Proceeds	557,524	557,524		(557,524)
Transfers To Other Funds	(226,429)	(226,429)		226,429
Total Other Adjustments to Cash (Uses)	331,095	331,095		(331,095)
Net Change in Fund Balance	(170,397)	(170,397)	939,902	1,110,299
Fund Balance - Beginning	170,397	170,397	15,444	(154,953)
Fund Balance - Ending	\$ 0	\$ 0	\$ 955,346	\$ 955,346

JAIL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 53,000	\$ 53,000	\$ 70,286	\$ 17,286
Charges for Services			220	220
Miscellaneous	4,000	4,000	44,278	40,278
Interest	100	100	114	14
Total Receipts	57,100	57,100	114,898	57,798
DISBURSEMENTS				
Protection to Persons and Property	508,866	583,541	573,002	10,539
Debt Service	80,227	385,195	396,596	(11,401)
Administration	51,279	70,129	69,314	815
Total Disbursements	640,372	1,038,865	1,038,912	(47)
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(583,272)	(981,765)	(924,014)	\$7,751
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	550,000	550,000	921,667	371,667
Total Other Adjustments to Cash (Uses)	550,000	550,000	921,667	371,667
Net Change in Fund Balance	(33,272)	(431,765)	(2,347)	429,418
Fund Balance - Beginning	33,272	33,272	24,888	(8,384)
Fund Balance - Ending	\$ 0	\$ (398,493)	\$ 22,541	\$ 421,034

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 27,459	\$ 2,459
Interest	100	100	63	(37)
Total Receipts	25,100	25,100	27,522	2,422
DISBURSEMENTS				
General Government	20,516	22,316	18,798	3,518
General Health and Sanitation	3,000	5,000	4,200	800
Administration	16,584	12,784		12,784
Total Disbursements	40,100	40,100	22,998	17,102
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(15,000)	(15,000)	4,524	19,524
Net Change in Fund Balance	(15,000)	(15,000)	4,524	19,524
Fund Balance - Beginning	15,000	15,000	19,639	4,639
Fund Balance - Ending	\$ 0	\$ 0	\$ 24,163	\$ 24,163

COMMUNITY DEVELOPMENT BLOCK GRANTS FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 495,000	\$ 495,000	\$ 403,550	\$ (91,450)
Total Receipts	495,000	495,000	403,550	(91,450)
DISBURSEMENTS				
General Government	495,000	495,400	369,254	126,146
Total Disbursements	495,000	495,400	369,254	126,146
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		(400)	34,296	34,696
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			15,805	15,805
Transfers To Other Funds			(46,000)	(46,000)
Total Other Adjustments to Cash (Uses)			(30,195)	(30,195)
Net Change in Fund Balance		(400)	4,101	4,501
Fund Balance - Beginning			100	100
Fund Balance - Ending	\$ 0	\$ (400)	\$ 4,201	\$ 4,601

LEWIS COUNTY BUDGETARY COMPARISON SCHEDULES Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2022

ANIMAL SHELTER FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,700	\$ 1,700	\$ 150	\$ (1,550)
Charges for Services	4,850	4,850	7,435	2,585
Miscellaneous	600	600	467	(133)
Interest	30	30	8	(22)
Total Receipts	7,180	7,180	8,060	880
DISBURSEMENTS				
General Health and Sanitation	59,800	67,762	67,065	697
Administration	2,000			
Total Disbursements	61,800	67,762	67,065	697
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(54,620)	(60,582)	(59,005)	1,577
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	50,000	50,000	56,150	6,150
Total Other Adjustments to Cash (Uses)	50,000	50,000	56,150	6,150
Net Change in Fund Balance	(4,620)	(10,582)	(2,855)	7,727
Fund Balance - Beginning	4,620	4,620	3,250	(1,370)
Fund Balance - Ending	\$ 0	\$ (5,962)	\$ 395	\$ 6,357

E-911 FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 140,000	\$ 140,000	\$ 167,217	\$ 27,217
Intergovernmental	142,569	142,569	168,403	25,834
Miscellaneous	200	200	5	(195)