

Sports resume at Fort Knox, other military schools

Government shutdown causes disruption

BY BRUCE SCHREINER
ASSOCIATED PRESS

Extracurricular activities have resumed at schools for military families after a pause tied to the federal government shutdown halted sports and other school-related pursuits for several days.

For students at places like Fort Campbell and Fort Knox high schools, it means touchdowns, soccer goals and volleyball digs are back, as their schools were untangled from shutdown politics.

“Allowing the sports to continue is just a small thing to some people, but to the students, coaches and parents, it’s huge,” Antonia Kruse, whose son, Levi, plays wide receiver and cornerback on the Fort Campbell High football team, said Tuesday. “They already have so many unknowns in their lives with being military dependents. They can have some sort of stability with their sports and activities.”

The schools have stayed open for normal instructional activities during the government shutdown. But the congressional stalemate left other school-related pursuits, even practices, in limbo. Fort Knox is in central Kentucky while Fort Campbell straddles the Kentucky-Tennessee border. The shutdown disrupted extracurriculars at other military post schools.

U.S. Sen. Mitch McConnell welcomed the reprieve for military families.

“Our servicemembers and their children

shouldn’t pay the price for Washington’s failure to fund the government,” the Kentucky Republican said in a statement. “I’m so grateful they’ll now be able to suit up and get back in the game.”

The Republican senator successfully intervened in the matter. He wrote to Defense Secretary Pete Hegseth last week, asking that athletics and extracurriculars at the schools be designated as activities allowed to proceed despite the shutdown. Within days, his request was granted.

The Department of Defense Education Activity, known as DoDEA, manages prekindergarten through 12th grade educational programs for the Department of Defense. DoDEA said in a statement that it received instructions from Hegseth that all student extracurriculars, including athletics and afterschool clubs, be considered “excepted activities during the current lapse in appropriations.”

At Fort Campbell, that means the girls volleyball team’s banner season won’t be derailed. The team is on its way to the school’s first winning campaign in 15 years in the sport.

Without having practiced for a week, the team picked right back up by winning its first match Tuesday since resuming play, said parent Sarah Moore. The squad’s senior night game was called off last week due to the government shutdown.

“They have worked so hard to improve and be competitive this year, they couldn’t wait to get back on the court,” said Moore, whose daughter, Ava, plays on the team.

“We are thankful for the people who stood up for our kids and took action,” she added.



DAN TOWNSEND/The News-Enterprise

Central Hardin freshman Nic Simpson kicks the ball upfield Tuesday during the first half of the Bruins district match against rival North Hardin.

CENTRAL

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resulting in a penalty in the box.

Bowman, whose first-half goal had given Central Hardin a 1-0 lead, stepped up to the 12-yard penalty mark line and stared down Trojan goalkeeper Landon Harrell. Bowman enticed Harrell to make a dive right and placed the ball in the opposite side of the net at the 27:26 mark.

“The first goal was good, but we all knew one wasn’t enough so we had to keep pushing on,” Bowman said. “Two-oh was big too but it wasn’t game over then either. North is a pretty good team and this is districts, where anything can happen, so we knew they would be coming at us hard.”

The Trojans were down, but not out, putting together an aggressive attack and finally cashing in six minutes later.

With 22 minutes left, Amire Baker raced down the left side with a defender on his heel. Baker was able to elude his mark and slide a deft cross to Carson Lowery, who took the low pass and one-touched a dart past Central Hardin goalkeeper Brady Payne inside the right post.

North Hardin continued

a relentless offensive press over the next 10 minutes, but could not connect again.

Asher Abuluyan had an open look on the left side but had the ball knocked away on a slide tackle and a 35-yard free kick bullet from Ethan Moss was denied by a two-handed snag by Payne.

The Trojans final shot at a tie came on a through pass up the middle to Abuluyan, who had raced past the backline but could not catch up to the ball before Payne collected it away. From there, the Bruins flipped the field, playing the final 10 minutes mainly in the attacking third.

“We had our chances and that’s all you can ask,” North Hardin coach JP Stevens said. “But I’m proud of the way those boys played. They gave everything they had and left it all on the field.”

Stevens created a game plan that gave his team an opportunity to pull the upset. While Varela thought the Trojans might sit off and create a block, Stevens had no reins on the offense.

“We knew we to play a certain style to try to keep the pressure on their back line,” Stevens said. “Essentially just try to run em. Put our horses up top to see what they could put in and get out of it. Then on defense, we held up really well for most of the game.”

The Bruins solved that

defense with less than 10 minutes left in the first half thanks to Bowman’s alertness.

Taking a pass on the left side, Connor Hobbs worked his way toward the goal and hammered a shot just to the left of Harrell, who appeared to make the save as he went to the ground. But the ball popped loose and Bowman knocked in the follow shot to make it 1-0.

“Just sticking with it,” Bowman said of swooping in on the loose ball. “It was a great opportunity and I reacted to it.”

The Bruins had several other opportunities to take a bigger first-half lead, including a goal by Chuma Nnorom that was wiped away on an offsides call. Nnorom missed an open net when his header hit the top bar minutes into the contest.


They also were robbed of a score when backup goalie Jayden Perez, who filled in for Harrell after he received a yellow card for tripping on a breakaway, made a tremendous diving stop off a shot from Bowman.

Hobbs had an assist, while Payne was credited with nine saves.


Central Hardin on the year, advances to play Elizabethtown, a 5-1 winner over John Hardin, in Thursday’s championship match.

North Hardin ended its season at 4-13-1.

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Keith Taul, Hardin County Judge/Executive
The Honorable John Ward, Hardin County Sheriff
Members of the Hardin County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Hardin County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Hardin County Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Hardin County Sheriff, in accordance with the basis of 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 statement 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 Hardin County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 Hardin County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Hardin 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 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 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 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 Hardin 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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 Hardin 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 Hardin County Sheriff's ability to continue as a going concern for a reasonable period of time.

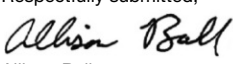
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2025, on our consideration of the Hardin 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 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 Hardin 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:

2023-001 The Hardin County Sheriff's Office Has A Lack Of Adequate Segregation Of Duties Over Monthly Reports

Respectfully submitted,


Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 17, 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.



JAKE KLINECT/The News-Enterprise

John Hardin junior goalkeeper Patrick Truax makes a diving stop on a Panther freekick. Elizabethtown advanced to the district championship tonight with a 5-1 win over the Bulldogs.

EARN\$

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job a little easier.

“I told our back line and holding mid that they had to take pride in winning the first ball,” Higdon said. “Especially this time of year, a lot of teams play more direct. If they’re launching it 50 or 60 yards, you’ve got to be the one to win it, and they did that tonight.”

The Panthers continued to pour it on after the break. Ben Tucker drew a penalty midway through the second half and converted to make it 4-0, before Medley netted a final score off a quick cross from Tucker to extend the lead to 5-0 with just over eight minutes remaining.

John Hardin avoided the shutout when senior Robert

Hayko slipped a ball past Yates to Robert Turley for a late tap-in goal.

Bulldogs head coach Daniel Ruiz said his team struggled to adapt to the quick pace of play and slick field conditions.

“We just came out flat,” Ruiz said. “(Elizabethtown) came out with fire and we just couldn’t adapt fast enough. The wet turf plays a lot differently, it’s faster, the long balls don’t slow up and that really changed how things went early.

“It was a collective drop in play. We just weren’t firing on all cylinders today,” he added. “This wasn’t normal for us, I mean, we’ve kept all of our district games to one goal this season. Seeing this one get out a hand was a little discouraging, but I’m still so proud of these boys.”

While Tuesday’s loss marked the end of the Bull-

dogs’ season, Ruiz emphasized the team’s growth after posting its best record since 2017.

“I couldn’t have asked for anything better,” he said. “We’ve had a great season, and a lot of key pieces are coming back. It’s about building from here and having guys step up again next year.”

Elizabethtown, meanwhile, looks to carry its postseason momentum into the district final at 6:30 p.m. today against top-seeded Central Hardin — a rematch of a 4-0 loss earlier this season when the Panthers played a man down.

“I think the team’s fully coming together,” Higdon said. “We have the same approach Thursday, just with 11 guys on the field this time. We’ve got our goalkeeper back, our defense is locked in and it’s coming together at the right time.”