

■ **Marsy's Law** from A-5

tirelessly to bring these rights to life. They've built bridges between systems that once worked in silos and reminded us that justice works best when it's grounded in both strength and compassion.

We still have work to do. Every victim in every county deserves access to

these protections. We must continue to strengthen implementation, expand training, and ensure our systems uphold not just the letter of the law, but its spirit.

Today, I see the same truth that inspired this movement: Kindness and justice are not competing

values – they are the same fight.

Marsy's Law has provided Kentucky more than a constitutional amendment. It has provided a framework for a belief – a belief that when we protect the rights of victims, we strengthen the promise of justice for everyone.

Dr. Emily Bonistall Postel, Ph.D., is a sociologist and the State Director of Marsy's Law for Kentucky. She works with survivors, prosecutors, and advocates statewide to strengthen victims' rights and advance trauma-informed justice.

Leadership Kentucky Now Accepting ELEVATE 2026 Applications

FRANKFORT, Ky. – Leadership Kentucky, one of the oldest and most prestigious statewide leadership development programs in the United States, is now accepting applications for the ELEVATE Kentucky Class of 2026.

ELEVATE Kentucky is a three-session program that offers young professionals (average age 25-35) in-depth personal and professional development while fostering a better understanding of the strengths and challenges facing the Commonwealth.

ELEVATE participants return to their organizations with increased skills, knowledge, perspective, and a new statewide professional network. Program graduates are better prepared to be catalysts in their organizations and communities to ELEVATE

Kentucky.

During each three-day session, class members will hear from thought-provoking Kentucky leaders, learn about challenges and opportunities facing our state, and self-assess and gain insights about

their personal leadership abilities. In addition, participants will attend panel discussions, participate in experiential learning opportunities, and broaden their regional and statewide perspective while visiting different regions in Kentucky. Sessions will

be held in Owensboro, Pikeville, and Georgetown/Northern Kentucky and will run from April through June.

Applications for the Class of 2026 will be available online until December 5, 2025 at leadershipky.org.

SNAP benefits cut off during shutdown, driving long lines at food pantries

By Susan Haigh and Dylan Lovan
Associated Press

LOUISVILLE (AP) — People across the country formed long lines for free meals and groceries at food pantries and drive-through giveaways Saturday, after monthly benefits through the federal Supplemental Nutrition Assistance Program, or SNAP, were suddenly cut off because of the ongoing government shutdown.

In the New York borough of the Bronx, about 200 more people than usual showed up at the World of Life Christian Fellowship International pantry, many bundled in winter hats and coats and pushing collapsible shopping carts as they waited in a line that spanned multiple city blocks. Some arrived as early as 4 a.m. to choose from pallets of fruits, vegetables, bread, milk, juice, dry goods and prepared sandwiches.

Mary Martin, who volunteers at the pantry, also relies on it regularly for food to supplement her SNAP payments. She said she usually splits her roughly \$200 a month in SNAP benefits between herself and her two adult sons, one of whom has six children and is especially dependent on the assistance.

"If I didn't have the pantry to come to, I don't know how we would make it," Martin said. "I'm not gonna see my grandkids suffer."

The Department of Ag-

riculture planned to withhold payments to the food program starting Saturday until two federal judges ordered the administration to make them. However it was unclear as to when the debit cards that beneficiaries use could be reloaded after the ruling, sparking fear and confusion among many recipients.

In an apparent response to President Donald Trump, who said he would provide the money but wanted more legal direction from the court, U.S. District Judge John J. McConnell in Rhode Island ordered the government to report back by Monday on how it would fund SNAP accounts.

McConnell said the Trump administration must either make a full payment by that day or, if it decides to tap \$3 billion in a contingency fund, figure out how to do that by Wednesday.

The delay in SNAP payments, a major piece of the nation's social safety net that serves about 42 million people, has highlighted the financial vulnerabilities that many face. At the Bronx food pantry, the Rev. John Udo-Onkon said "people from all walks of life" are seeking help now.

"The pantry is no longer for the poor, for the elderly, for the needy. The pantry now is for the whole community, everybody," Udo-Onkon said. "You see people will drive in their car and come and park and wait to see if they can get food."

At a drive-through food giveaway at the Calvary Baptist Church in Louisville, Kentucky, SNAP recipient James Jackson, 74, said he is frustrated that people are being hurt by decisions made in Washington and lawmakers should try harder to understand challenges brought by poverty and food insecurity.

"If you've never been poor, you don't know what it is to be poor," Jackson said. "I hope that it turns around. I hope that people get their SNAP benefits, and I hope we just come together where we can love each other and feed each other and help each other."

While there is typically a long line for Calvary Baptist Church's drive-through events, the Rev. Samuel L. Whitlow said, the walk-in food pantry has seen increased demand recently with roughly 60 additional people showing up this week.

And in Norwich, Connecticut, the St. Vincent De Paul soup kitchen and food pantry had 10 extra volunteers working Saturday to help a wave of expected newcomers, making sure they felt comfortable and understood the services available. Besides groceries and hot meals, the site was providing pet food, toiletries and blood pressure checks.

"They're embarrassed. They have shame. So you have to deal with that as well," director Jill Corbin said. "But we do our best to just try to welcome people."

Former Kentucky Gov. Martha Layne Collins has died at 88

LEXINGTON, (AP) — Martha Layne Collins, the first and only woman elected governor of Kentucky, died on Saturday. She was 88.

The Democrat's most visible legacy is a sprawling Toyota auto assembly plant — arguably the biggest industrial plum of its day and the linchpin of her economic-development strategy. She also worked for years to overhaul the state's public education system.

"When I became governor, you have lots of priorities, but when I'd sit down and think about it, education always came back as the first thing you have to start with," the

former teacher explained in a 1992 interview with the Nunn Center for Oral History at the University of Kentucky. "I feel like I made an impact in education and bringing in new jobs; I hope we made the people of Kentucky feel good about themselves."

Collins served as governor from 1983 to 1987, at a time when Kentucky governors were limited to single terms.

Gov. Andy Beshear's office announced her death, calling her a "powerhouse" and "a remarkable woman who made an undeniable difference."

Republican Sen. Mitch McConnell said in a statement that Collins "was

known for breaking barriers" as the first Kentucky female governor.

"Governor Collins was a tireless advocate for all levels of education in Kentucky, and that passion carried her throughout her life," McConnell said. "It is with deep sadness that Elaine (Chao) and I learned about Governor Collins' passing, and we send our sincere condolences to her husband, Bill, and her two children."

Kentucky Republican Attorney General Russell Coleman said that as the father of two daughters, he applauds her "service to Kentucky and busting

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CLASSIFIEDS

PUBLIC NOTICES

NOTICE OF PUBLIC MEETING

The Public Service Commission of Kentucky issued an order in Case No. 2025-00257 scheduling a public comment meeting to be held on November 20, 2025, at 5:00 p.m. Eastern Standard Time, at the Pike County Public Library District, 126 Lee Avenue, Rooms 306-307, Pikeville, Kentucky 41501, for the purpose of hearing public comments on Kentucky Power Company's application for adjustment of its electric rates and approval of certain regulatory and accounting treatments in Case No. 2025-00257. Additional public meetings in Hazard and Ashland will be held in December 2025 and January 2026, and will be noticed separately in advance of those meetings.

Updated: Traffic Advisory: Temporary Closure on KY 503 for Culvert Replacement

Closure Begins Monday, November 3, at 8 a.m. thru Friday, November 7 at 5 p.m.

FLEMINGSBURG – Maintenance crews will temporarily close part of

KY 503 (Near Pickett Branch Road) in Greenup County beginning Monday, November 3 at 8 a.m. thru Friday, November 7, at 5 p.m. This closure is to replace a culvert with a new, safer aluminum culvert. Motorists should detour this area using KY 207, KY 67, KY 5. Closure will be day and night.

Road work schedules are subject to change depending on weather

conditions. Motorists are asked to heed all warning signs, slow down in work zones, and remain aware of workers and construction equipment when traveling. For up-to-date traffic information, go to goky.ky.gov or use the WAZE app.

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Brandon Burton, Carter County Judge/Executive
The Honorable Jeff May, Carter County Sheriff
Members of the Carter County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Carter 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 Carter 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 Carter 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 Carter 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 Carter 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 Carter 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 Carter 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 Carter 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 Carter 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 July 25, 2025, on our consideration of the Carter 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 Carter County Sheriff's internal control over financial reporting and compliance.

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

July 25, 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.