

According to a new study, Kentucky is the 31st most sinful state

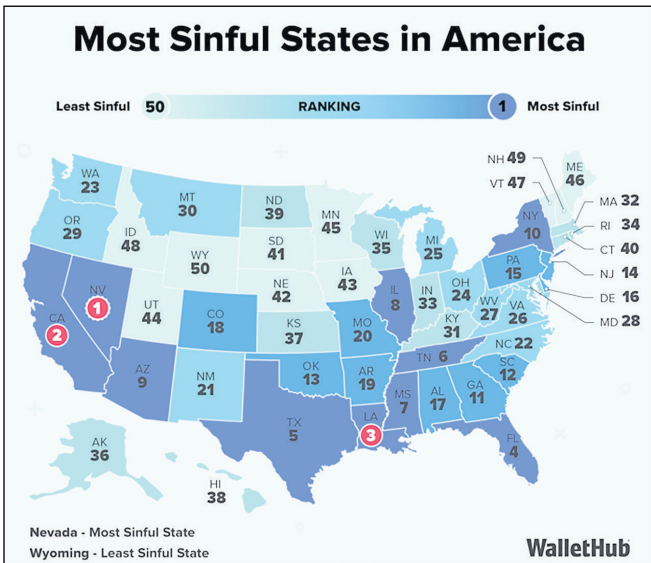
BY DENIS HOUSE
DHOUSE@LEBANONENTERPRISE.COM

In the Bible, there is a list of the seven deadly sins: Pride, greed, lust, envy, gluttony, wrath, and sloth.

The personal finance website WalletHub has taken some of those sins, added in a couple of others, to come up with its list of the Most Sinful States in the U.S., and Nevada tops this list.

“People across the nation have their own moral struggles, from violent outbursts and bullying to compulsive gambling, excessive lust and self-destructive consumption,” said Chip Lupo, WalletHub analyst. “While individual cases of negative behavior may only affect a few people, when these behaviors are exhibited by a high share of a state’s population, the majority of the state’s residents suffer as a result. States should invest in resources to help people curb vices, such as robust rehabilitation programs for people with gambling and drug addictions.”

Red states and Blue states may like to point to one another as the source of all that is wrong in the U.S., but truthfully, each of the 50 states has its own virtues and vices. Nevada and California rank first and second in the list, and both of them are classified as Blue states. But the next five states on the list



WalletHub has released its list of the most sinful states in America, and Kentucky ranked 31st.

(Louisiana, Florida, Texas, Tennessee, and Mississippi) are all Red states.

Kentucky is ranked 31st with a WalletHub Vice Index of 36.09. The Bluegrass States ranked 43rd in anger and hatred, 41st in jealousy, 15th in excesses and vices, 23rd in greed, and 21st in lust.

Nevada had a vice index score of 60.98, ranking in the top 10 in each category, including first in greed and second in jealousy and excess and vices, which comes as no surprise, as the home of Las Vegas (known as Sin City) and Reno is the most gambling-addicted. It leads the nation in both the number of casinos and the number of gambling-related arrests

per capita. It also has the fourth-highest rate of adults with gambling problems.

Kentucky was tied for 47th in the share of the population with a gambling disorder.

New Mexico (41.62) has the worst drug problem, but it ranked 21st overall. The state that ranked first in anger and hatred is Arkansas (41.93), which finished 19th overall. Louisiana (52.02) ranked first in excesses and vices, while No. 5 Texas (49.49) ranked first in lust. Georgia (11th, 47.51) ranked first in jealousy.

California is the second-most sinful state in America, thanks largely to the prevalence of violence. The state has the third-most mass shootings and the most elder

abuse complaints. It also has the third-highest rate of bullying on school property, and the sixth-highest number of hate crime incidents per capita. It’s clear that residents’ biggest sins include anger and hatred.

WalletHub asked six experts their opinions on several topics, including what makes some states more sinful than others (law, culture, etc.)? Dr. Kristina J. Thompson, Assistant Professor, Department of Criminal Justice and Criminology at George Southern University, said the question is interesting because “the idea of ‘sinfulness’ is normative.”

“Meaning that different societies, cultures, and religions define sins differently,” Thompson said. “So, states too have some differences in definitions.”

She said the legalization of marijuana in some states is a great example.

“If lawbreaking in general is what we might define as a sin, then states with fewer laws prohibiting behavior will end up having fewer ‘criminals,’ but other states might argue that fewer prohibitions are an allowance

for sinful behavior,” she said. “There are a lot of factors that influence things such as substance use, beyond legalization. But we can look at the prevalence of things such as drug use across countries. It is worthy of mention that places such as the Netherlands – which has decriminalized marijuana – tend to have lower prevalence rates. In other words, the presence of prohibitive laws can sometimes be associated with a higher presence of the behaviors they mean to reduce.”

She also touched on the rise in hate crimes across the country.

“Hate crime identification and reporting is definitely on the rise, although I know many communities would argue that this is a more longstanding issue that requires a more historical view of how all societies, American society included, have sustained divisions along all kinds of identities,” Thompson said. “I think representation of different groups in decision-making bodies can help our country more easily see what is sometimes invisible to

people who are not directly affected by bias and prejudice. But we also know that this can sometimes come with a backlash, so upending longstanding prejudices is not just something you can necessarily “represent” away without meaningful structural change. As an educator, I think prioritizing truth-telling, especially as it relates to social studies and history, is crucial for making us better humans to each other. Dashes of intellectual curiosity and good faith are always necessary, too.”

The least sinful state was Wyoming, with a score of 24.49. New Hampshire, Idaho, Vermont, Maine, and Minnesota rounded out the least sinful states.

Maine had the lowest violent crimes per capita, seven times the difference between Alaska. New Mexico had the most thefts per capita, and Montana led in excessive drinking. Nevada had the most prostitution and commercialized vice arrests per capita, while Alaska had the fewest.

To view the report, visit <https://wallethub.com/edu/most-sinful-states/46852>

Kentucky ranked 25th in electricity costs

BY DENIS HOUSE
DHOUSE@LEBANONENTERPRISE.COM

The cost of electricity varies from state to state, and that isn’t going to change anytime soon. From an average monthly bill of \$98.05 in New Mexico to \$211.18 per month in Connecticut, electricity prices are all over the place.

Using historical billing data from the U.S. Energy Information Administration, Wolf River Electric estimated next year’s residential electricity bills by applying average growth trends from 2021 through 2025 to 2025 rates. “Electricity costs are one of those bills that everyone feels, but they often sneak up on you because the numbers change so gradually,” said Justin Nielsen, energy consultant at Wolf River Electric (<https://wolfriverelectric.com/>). “Even small increases can add up over the year, so it’s worth thinking about where you can cut back without changing your lifestyle too much.”

Kentucky ranked 25th in the study, with an annual bill of \$1,767.60 and an average bill in 2025 of \$147.30. But that average is expected to increase by 4.57% in 2026 to \$154.03.

Even New Mexico’s bill of just under \$100 is expected to increase to \$101.67 this year, an increase of 3.70%. Maine is expected to have the largest increase of 11.55%, from an average of \$144.28



Metro Creative

According to a new study, Kentucky ranks 25th in electricity costs.

in 2025 to a predicted \$160.95 in 2026.

“Simple changes around the house can make a difference,” said Nielsen. “Swapping out old bulbs for LEDs, turning off lights and appliances when not in use, and making sure your thermostat isn’t set higher than it needs to be can all help reduce your monthly bill. Over a year, these small steps really add up, especially if electricity prices continue to rise.”

He also noted that it was important to look at overall energy use, not just the bill itself.

Investing in smart plugs, energy-efficient appliances, or even simple habits like closing blinds in the summer can help you save power,” he said. “While we can’t control electricity prices directly, households can manage how much energy they actually use, which

makes a noticeable difference when the bill comes.”

Methodology
To estimate average residential electricity bills for 2026, historical monthly revenue and customer data were collected for each U.S. state from the U.S. Energy Information Administration (EIA). For each year from 2021 to 2025, the total annual revenue was divided by the average number of residential customers to determine the average monthly bill per customer.

The year-over-year percentage change in monthly bills was then calculated. The average of these annual growth rates was used as the projected rate of increase for 2026. This average growth rate was applied to the 2025 monthly bill to estimate the 2026 monthly bill, which was then multiplied by 12 to obtain an annual bill forecast.

TENNIS

FROM PAGE B1

Lila Bickett, JJ Williams, Vaishvi Patel and Carlee Gomez will battle for spots on the remaining doubles teams.

For the boys’ team, the vacancies in singles will be filled by returning doubles players Cameron Knight and Dawson Wise, while the middle school tandem of Jackson Lyvers and Gavin Despain will likely become one of the doubles combinations.

Others competing for spots in the starting rotation include Ben Palagi, Carson Lee, Hunter Carey, Mason Wathen, Peyton Wheeler and Miguel Gijon-Santiago. The latter, Gijon-Santiago, has shown great promise since joining the team this week amid practicing with the concurrent volleyball team.

With the inexperience of the team in mind, the schedule for this year’s edition has been altered to accommodate the youthfulness. Marion County is playing against 15 opponents during the regular season, many in the same rebuilding situation.

Due to the sheer number of players, Marion County will be utilizing courts at the school and Graham Memorial Park for its home matches.


Highlights of the schedule include the Heartland Conference Tournament in



Photo by Doug Thomas

Miguel Gijon prepares the serve the ball in a recent MCHS tennis team practice.

Campbellsville on April 20-22. The Fifth Region Tournament will be slated for the second week of May at the expansive Freeman Park in Elizabethtown, boasting 12 courts for tournament play.



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 David Daugherty, Marion County Judge/Executive
Members of the Marion 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 Marion County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Marion 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 Marion County Fiscal Court, for the year ended June 30, 2024, 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 Marion County Fiscal Court, for the year ended June 30, 2024, 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 the Marion 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 the Marion 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
Marion 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.

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 Marion County Fiscal Court’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 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 *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 Marion 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 Marion 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.

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

Emphasis of Matter
As discussed in Note 12 to the financial statement, the entity has had significant transactions with a business controlled by, and with people who are related to, the officers and directors of the entity. Our opinion is not modified with respect to this matter.

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 Marion County Fiscal Court. The Budgetary Comparison Schedules 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 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 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 our auditor’s report thereon. However, the Marion County Fiscal Court did not provide a capital assets schedule to be included in this report. 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2025, on our consideration of the Marion 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 Marion 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 Responses included herein, which discusses the following report findings:

2024-001 The Marion County Fiscal Court Did Not Properly Report Debt Or Leases
2024-002 The Marion County Fiscal Court Did Not Have Proper Controls Over Disbursements And Its Purchase Order System
2024-003 The Marion County Fiscal Court Has Not Adopted A Fixed Asset Capitalization Policy And Did Not Prepare A Capital Asset Listing For The Fiscal Year
2024-004 The Marion County Jail Does Not Have Adequate Controls Over The Commissary And Inmate Accounts

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

October 8, 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M/F/D