

Sports

Judd strikes out 12 as Panthers avenge loss to Wildcats in 7-3 victory

BY WES ELROD
NEWS-DEMOCRAT & LEADER

Tuesday night saw the Russellville Panthers baseball team return home to take on the Edmonson County Wildcats. After falling to the Wildcats on the road earlier this year, the Panthers avenged the loss, defeating the Wildcats 7-3. The Panthers put together a complete game, blending offense, defense and pitching for the victory.

Following a quiet first inning, the Panthers got on the scoreboard in the bottom of the second inning. Junior Kristian Ortiz scored the first run of the game using his aggressive base running to take advantage of an error. A solid performance offensively for the Panthers was led by the duo of Carsen Farmer and lead-off hitter Jacoveon Temple-Dickerson. Farmer ended the game going 3-for-4 at

bat, with a double and two runs batted in. Temple-Dickerson went 2-for-3 at the plate with three runs and one walk.

The Panthers broke the game open in the bottom of the third inning as Temple-Dickerson opened with a base hit. Farmer singled, putting Temple-Dickerson across home plate, before Mason Davenport reached on an error that put Farmer across for the Panthers to take a 3-0 lead. Davenport ended the night going 1-for-2 with two walks, seeing the ball well.

At the pitcher's mound, it was a dominant day for junior Brandon Judd. Pitching a complete seven innings, Judd allowed five hits, three runs, one earned run, walked four, and struck out a staggering 12 batters on the night.

Talking with the Panthers' head coach, Seth Whittaker, he attributed



Wes Elrod/News-Democrat & Leader
Kristian Ortiz slides into home to score the first run for the Panthers.

the victory to their teamwork. "The win was a complete group effort. I know we don't have a strong schedule, but you still have to find ways to win every game you play and these guys are starting to fight for each other in games. That's the beauty of the game of baseball. When each individual starts buying into the 'team

first' mentality. That's what these guys are doing."

"Judd pitched a great game on the mound. We made a lot of plays. We are starting to find our bats and you accompany that with aggressive base running; we are causing teams to make errors and errant throws like tonight,"

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Wes Elrod/News-Democrat & Leader
Brandon Judd earned the win at the pitcher's mound for the Panthers.



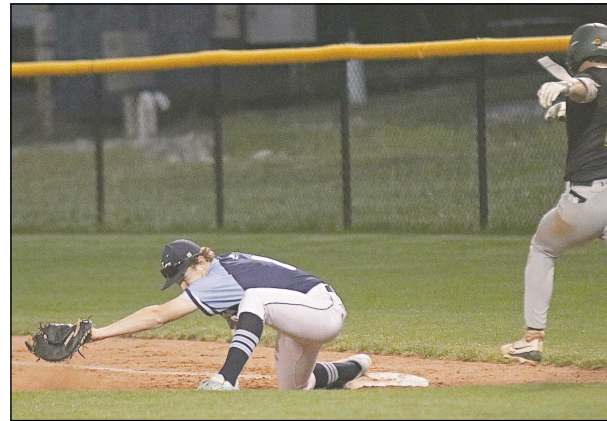
Wes Elrod/News-Democrat & Leader
Russellville senior Gabriel Sitz stepped in as a pinch hitter in the bottom of the fourth inning.

Gators complete season sweep of Cougars in 3-0 shutout victory

BY WES ELROD
NEWS-DEMOCRAT & LEADER

Monday night baseball saw a rematch of the season opener between the Logan County Cougars and the Greenwood Gators. Falling to a 2-0 decision in the first matchup, the Cougars wanted to even the score this time around against their long-time 4th Region opponent. A tough night at the plate caused the Cougars to be on the short side of the scoreboard, dropping the 3-0 loss. Despite the loss, the Cougars are a young team on the up, proving they can be competitive against a veteran team like Greenwood.

The top of the first inning was an early defensive stand for the Cougars as two runners were stranded in scoring position to end the half-inning for the Gators. The Gators' lead-off hitter was caught stealing at third, as the Cougars' defense followed up with a strikeout and routine pop-out in the infield. Leading off for the Cougars on offense, sophomore Lyndon Wilson put together a solid day at the plate, going 2-for-3 with a double. Fellow sophomore



Wes Elrod/News-Democrat & Leader
Jonas Hayes extends for the out at first base for the Cougars.

Landon Gregory put up the only other hit for the Cougars on a tough offensive night, going 1-for-3 in the batter's box.

In a low-scoring battle, it was a test of defense and the two pitchers' mounds. Getting the start for the Cougars, sophomore Ty'Sean Thomeczek put together three innings, allowing just one hit, no runs, walking one, and striking out two. Facing the top of the fourth inning, Thomeczek was pulled, as Mason "Boogie" Hancock pitched in relief. In four innings Hancock allowed six hits and three runs, walked none, and struck

out two.


Talking with the Cougars head coach, Ethan Meguiar, one of the keys to the matchup was the opposing pitcher for the Gators. "That's twice we have faced that same kid from Greenwood. He shut us out for 12 innings total in both games, so obviously he is pretty good. He mixes his pitches and doesn't walk people. With our young team, hopefully facing guys like that will make us better for the future if we don't let it mentally wear us down," Meguiar said.

It proved to be a

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LEGAL NOTICE



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
Independent Auditor's Report

The Honorable Phillip Baker, Logan County Judge/Executive
The Honorable Stacy Watkins, Logan County Clerk
Members of the Logan County Fiscal Court
Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Logan County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Logan County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 financial position of the Logan County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion
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* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 Logan County Clerk 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 Logan County Clerk on the basis of the 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 this 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Logan County Clerk'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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 GAS, 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 Logan County Clerk'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 Logan County Clerk'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 have identified during the audit.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2025, on our consideration of the Logan County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Logan County Clerk's internal control over financial reporting and compliance.

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

November 10, 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.

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2018 Chevy 3500 with
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Mileage = 119,606



Vehicle # 222
VIN - 1GB2KYEG0JZ162218
2018 Chevy 3500 with
Knapheide utility bed
Mileage = 160,490



Note: All vehicles were running at the time they were removed from service.

Bids must be sealed and received by Noon on Friday, April 24.
Bids must be submitted on the form provided by LTC Connect,
which can be obtained at LTC's business office or on the website -
www.ltconnect.com/bid-form.

LTC Connect retains the right to reject any or all bids.

Mail or hand-deliver sealed bid with vehicle number displayed on outside of envelope to:

Attn: Sealed Bid (Vehicle # ___)
LTC Connect
P.O. Box 97
10725 Bowling Green Road
Auburn, KY 42206



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