

LOCAL NEWS



Robertson County Juniors and Seniors recently traveled to Morehead State University for a college fair, where they were introduced to hundreds of programs offered by colleges and universities across Kentucky and beyond. Experiences like this help these students see the possibilities ahead and begin making plans for their future. Robertson County School District is proud to support them as they explore their next steps! “One Town. One School. One Family.”

Robertson County Schools recently recognized Emily Stilwell with the RCS Award of Excellence



Photo courtesy of Robertson County School District Facebook page

Selected from hundreds of applicants through a competitive interview process, Emily earned the position of Vice President of Career Development on the 2026–2027 JAG Kentucky State Student Leadership Team! In November, Emily will travel to Washington, D.C., to train alongside state and national JAG officers, proudly representing Robertson County on the NATIONAL STAGE! Congratulations, Emily!



Photo courtesy of Robertson County FCA Facebook page

Robertson County FCA (Fellowship of Christian Athletes) recently posted on their Facebook page, “Our 2nd FCA Club meeting was a BLAST! An awesome devotion from Cody Hughes! An INTENSE game of musical chairs led by Coach Schalch and Coach Burden! And the highlight of the day... a student DRAINED a HALF-COURT SHOT to take home Dr. Bailey’s money! Faith, fellowship, fun, and a little friendly competition!”

A STRONGER FUTURE FOR OUR CHILDREN

VOTE HEATHER ANDERSON

Nicholas County Board of Education District 3

WHY I'M RUNNING

As a lifelong Nicholas County resident, graduate of Nicholas County High School, and parent of two students, I care deeply about our schools and our children's future.

EXPERIENCE THAT MAKES A DIFFERENCE

With 18 years as a pediatric physical therapist assistant, I bring experience advocating for children, understanding individual needs, and working with families to help every child reach their potential.

ALREADY WORKING FOR OUR SCHOOLS

Since July 2026, I have been filling in on the Board, attending weekly meetings, and completing continuing education to better understand the responsibilities of this role.

MY GOALS

Improve opportunities for all students, support teachers and staff, strengthen communication, and ensure every child has the resources to succeed.

Heather Anderson

EVERY CHILD. EVERY SCHOOL. A BRIGHTER FUTURE

Paid for by candidate, Heather Anderson

Advertise with a Trusted Source

Your LOCAL Newspaper

Advertising in your LOCAL Newspaper vs Facebook:

- Clients don't want to have their ad placed near hateful and fake content.
- Local Newspapers print from FACTS and they are the small communities
- WATCH DOG of what is taking place in the communities.

* The Rowan County News * The Carlisle Mercury * Flemingsburg Gazette * Bath County News-Outlook *

859-289-6425

Petrea Allison 859-473-2137 or email petrea@kynewsgroup.com

Melissa Mitchell 859-473-2719 or email melissa@kynewsgroup.com

A GOOD AUCTION DOESN'T JUST HAPPEN, WE MAKE IT HAPPEN!

CHUCK MARSHALL Auctions & Real Estate

Vice Family Absolute Auction

November 7, 2026 @ 10:00 am

1159 Upper Lick Rd. Moorefield, KY (Nicholas Co.)

Online Bidding

Online bidding will be available at www.chuckmarshall.com beginning Monday, November 2, 2026

Open House Sunday, October 25, 2026, 2:00 – 4:00 pm

108± acre farm in Nicholas County, Kentucky, offering approximately 40–50 acres of tillable ground. The property features a two-story home with 3 bedrooms and 2 full bathrooms, providing a comfortable rural residence or farm headquarters.

Additional improvements include:

- 8-bent tobacco barn
- Two storage sheds
- Cattle waterers
- Two ponds
- Approximately 40–50 acres of tillable land
- Abundant acreage for liv stock, farming, recreation, or investment

This versatile farm offers a combination of productive farmland, city water, agricultural infrastructure, lots of road frontage and a residence in the scenic countryside of Nicholas County.

Terms and conditions on Real Estate: A 7% buyer's premium will be added to the final bid to determine the final purchase price. 10% of purchase price (non-refundable) is due on the day of auction, balance due on delivery of deed, cash or good check. Possession of deed will be at closing within 45 days of auction sale date, on or before December 22, 2026. **Note: No financial contingencies.** Property selling subject to all recorded and unrecorded easements, restrictions and covenants. All announcements made on the day of the auction will take precedence over prior advertising.

For information on this auction go to: www.chuckmarshall.com or call **Taylor Saunders 606-407-3158**

Although all information in all advertisements is obtained from sources deemed reliable, the auctioneer/broker and owners make no warranty or guarantee actual or implied as to the accuracy of the information. Prospective buyers should avail themselves of the opportunity to make inspection of property prior to bidding. Our company is not responsible for accidents. All property to sell in “as in condition.” Lead paint could be present in any home built prior to 1978. Make your inspection prior to the sale date. Buyer will be required to sign a disclosure statement of lead base hazards along with a waiver of a 10-day post sale inspection. It is for this reason that the prospective buyers should avail themselves of the opportunity to make inspection of property (real estate or personal) prior to bidding. Our company is not responsible for accidents. Property to sell in “as is condition”.

AUCTION CONDUCTED BY

CHUCK MARSHALL AUCTION & REAL ESTATE COMPANY

4565 Maysville Rd, Flemingsburg, KY 41041

www.chuckmarshall.com

Chuck Marshall, Broker/Auctioneer 606-782-0374 or 606-845-5010

Ronnie Lawson, Auctioneer (859) 494-9305 Taylor Saunders, Auctioneer (606) 407-3158 Travis Robinson Auctioneer (606) 407-2119

Dusty Doyle, Apprentice Auctioneer (606) 748-8902

Independent Auditor's Report

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Steve Hamilton, Nicholas County Judge/Executive

The Honorable Jeff Sidles, Nicholas County Sheriff

Members of the Nicholas County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Nicholas County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Nicholas 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, 2024 through August 31, 2025 of the Nicholas 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 Nicholas County Sheriff, for the period September 1, 2024 through August 31, 2025.

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 Nicholas 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 Nicholas 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 Nicholas 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 Nicholas 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 Nicholas 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 August 10, 2026, on our consideration of the Nicholas 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 Nicholas County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Auditor of Public Accounts

Frankfort, KY

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