

Voted Kentucky's best weekly Sports Column

LOUISVILLE No. 27

HOUSE DIVIDED

KENTUCKY No. 27



"Big Red Bird Flies toward Eastern Kentucky"

By Derek Fugate
Times-Voice Sports
Photos: Derek Fugate



Ryan Conwell with the three-pointer

Well... it was inevitable, and now Louisville has officially fallen out of the AP Top 25 rankings this week after losing its last two games. I actually thought it was interesting that Louisville and KY tied this week receiving 47 votes each, placing them both at a tie at No. 27 in the rankings.

Looking ahead this week, Kentucky travels to College Station, Texas to face the Aggies of Texas A&M this Tuesday at 7 p.m., while Louisville hosts Syracuse later that same night at 9 p.m. This is an important game for both teams, but would be a devastating loss for Louisville if they happen to fall to the Orange. (Kentucky should at least be the underdog, so no big loss for the Cats either way

With selection Sunday just a couple weeks away, most teams already have a good idea of their seeding in the NCAA Tournament thanks to the numerous Bracketology experts out there. Only thing is, there are always a few teams left surprised when left out of the field as so many teams end up with the same resumes. I really wonder about Louisville... If you consider that Clemson was ranked previously, (but not now), still defeated the Cardinals on Saturday with Louisville being the favorite, that's sure a lot of losses for the Cardinals vs ranked, or in this case unranked teams on the road; 0-15.

According to CBS bracketologist Jerry Palm, the latest update has both Louisville and Kentucky

as solid six-seeds, but the Cats are just above the Cardinals in those rankings. I guess we'll just have to wait and see where the teams are placed when it's all said and done, which won't be too long away now. Go Cards!



"Pendulum Swings"

By James David Fugate
Times-Voice Sports
Photos: Derek Fugate



Trent Noah looks for the open man

The ever-swinging pendulum, otherwise known as 2026 Kentucky Basketball, swung in the Wildcats' direction Saturday afternoon in a big way with Kentucky getting a must-win in regards to SEC Tournament seeding potential. Few were predicting the sizeable win over Vanderbilt, but then again, the Commodores have only three wins in their history at Rupp.

Kentucky's win over Vandy has it tied with Missouri and Tennessee, each with 10-6 conference records; however, if the SEC Tournament were held today Missouri would get the double-bye with Kentucky and Tennessee getting single byes. Kentucky holds the tie-breaker over Tennessee with Missouri holding the tie-breaker over both Kentucky and Tennessee. With that being said, the next two games wrapping up regular season play are huge. Kentucky still has shot at the double-bye, but could also be playing on Wednesday in opening round action, a hole that would be most difficult from which to crawl, especially for a team such as Kentucky, which is unpredictable from one game to the next.

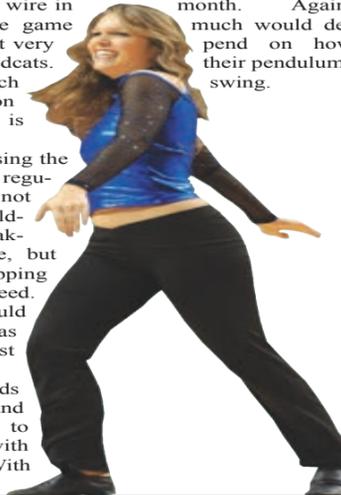
I'm writing this on Monday afternoon, so as you read this Kentucky's matchup with Texas A&M at College Station has already been decided. Win or lose; the final game of the regular season, senior day at Rupp against highly ranked Florida, looms large

in more than one respect. Wins over Texas A&M and the Gators could not only earn a double-bye in the SEC Tournament, but could also prove to have been a huge boost on Selection Sunday. Kentucky took Florida to the wire in Gainesville, so the game in Lexington might very well go to the Wildcats. Of course, much of that depends on how the pendulum is swinging Saturday.

Nonetheless, losing the final games of the regular season should not jeopardize the Wildcats' chances of making the big dance, but could see them dropping to a double-digit seed. Winning both could have them as high as a five-seed by most prognosticators.

As the season winds down, Kentucky and Louisville appear to be struggling with similar issues. With

inconsistent play, both have now fallen out of the AP Top-25, each receiving the same number of votes (47). A matchup of these two teams would be most difficult to predict, should they meet again later this month. Again, much would depend on how their pendulums swing.



LEGALS

Notice of Filing Final Settlement

Notice is hereby given that Michael Becknell has filed a Final Settlement as executor for the state of the deceased, Marvin Becknell, late of Owsley County, Kentucky on the 26th day of February, 2026. A hearing is scheduled for the 2nd day of April, 2026 and any exception to the Final Settlement must be filed before that date.

Hon. Henley McIntosh
P.O. Box 848
Booneville, KY 41314

Legal Notice

Please take notice that the undersigned, Christopher Jason Minter was on the 26th day of February 2026, duly qualified to serve as administrator of the estate of the deceased, Tommy C. Minter, late in Owsley County, Kentucky. Any person having claims against said estate are hereby notified to present same, verified according to law, to said Christopher Jason Minter or Henley McIntosh, attorney for the estate on or before the 1st day of May 2026 and any person indebted to said estate are hereby requested to make payment to either of the above listed person.

Henley McIntosh
P.O. Box 848
Booneville, Kentucky 41314

Christopher Jason Minter
4220 KY 2024 W
Ricetown, KY 41364

ANNOUNCEMENT

Pursuant to KRS 241.066, KRS 241.067 and KRS 241.068, the Department of Alcoholic Beverage Control gives notice of the following vacancies in Lee County:

- a.) One (1) Quota Retail Package Liquor License

Applications for these quota vacancies will be accepted by the Department for a period of thirty (30) days following this announcement.

Scotty Tracy, Commissioner
Maggie Woods, Distilled Spirits Administrator Department of Alcoholic Beverage Control
500 Mero Street, 2NE33
Frankfort, KY 40601

LEGAL NOTICE

The Kentucky Transportation Cabinet In accordance with KRS 176.051, Kentucky's noxious weed law, the Kentucky Transportation Cabinet will control noxious weeds on state-owned right of way at the request of the adjoining property owner. The noxious weeds named in this law are Johnson grass (*Sorghum halepense*), Canada thistle (*Cirsium arvense*), Cutleaf Teasel (*Dipsacus laciniatus*) Nodding thistle (*Carduus nutans*), Common teasel (*Dipsacus fullonum*), Poison hemlock (*Conium maculatum*), Mar-estail (*Conyza canadensis*), Amur Honeysuckle (*Lonicera maackii*), Multiflora Rose (*Rosa multiflora*) Japanese knotweed, (*Polygonum cuspidatum*), Spotted Knapweed (*Centaurea stoebe*) and Kudzu (*Pueraria montana*).

Persons who own property adjacent to state right of way and who are involved in eradication efforts on their property can submit a written application to the highway district office in their area. Contact information can be found at transportation.ky.gov/DistrictPages

Independent Auditor's Report

The Honorable Zeke Little, Owsley County Judge/Executive
The Honorable Tara Roberts, Owsley County Sheriff
Members of the Owsley County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America, 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 County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Owsley County Sheriff for the year ended December 31, 2024, and the related notes to the financial statement and have issued our report thereon dated September 29, 2025. The Owsley County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates 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.

Report on Internal Control over Financial Reporting In planning and performing our audit of the financial statement, we considered the Owsley County Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Owsley County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Owsley County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2024-001 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2024-002 to be a significant deficiency.

Report on Compliance and Other Matters As part of obtaining reasonable assurance about whether the Owsley County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance.

Accordingly, this communication is not suitable for any other purpose.

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

