

# Frank Riherd Honored BY KENTUCKY SENATE FOR CONTRIBUTIONS TO HIGH SCHOOL ATHLETICS

FRANKFORT — The Kentucky Senate has adopted Senate Resolution 76 honoring Frank Riherd, founder of Riherd's Scoreboard, recognizing his lasting contributions to high school athletics across the commonwealth.

The resolution, sponsored by David Givens and Max Wise, was adopted by voice vote Feb. 18. It commends Riherd for his dedication to covering and promoting Kentucky high school sports and for the impact his work has had

on athletes, schools and communities statewide.

Legislative records show the measure was introduced Feb. 3 and later advanced to the Senate floor before receiving final approval.

Riherd is best known for creating and operating Riherd's Scoreboard, a widely used online platform that compiles high school sports scores, schedules, standings, rankings and postseason updates from across Kentucky. The site has become

a daily resource for coaches, media outlets, athletic directors, parents and fans who rely on it for timely and accurate information about games and team performance.

Many schools and reporters use the site to verify results, track opponents and follow regional and statewide competition.

Lawmakers said his long-running commitment to

maintaining the scoreboard has helped shine a spotlight on student-athletes who might otherwise receive little recognition, while also strengthening statewide interest in high school athletics.

The resolution places Riherd among individuals formally recognized by the General Assembly for service that has made a lasting difference in Kentucky communities.



## KHSAA/RIHERDS SCOREBOARDS

The Official KHSAA Scoreboard is a joint venture between the KHSAA and Frank T. Riherd and proprietary copyrights to the information are owned by the KHSAA and proprietary copyrights to the software are owned by Mr. Riherd. Any use of the scoreboard for other commercial gain, or any attempts to obtain the data, electronically or otherwise, without expressed written consent of all parties in this agreement is expressly prohibited. Schools / Officials, Remember to Call in scores to the scoreboard phone number at 800-453-6882

▶ Baseball Scoreboards
▶ Basketball Scoreboards (Boys)
▶ Basketball Scoreboards (Girls)
▶ Field Hockey Scoreboards
▶ Football Scoreboards
▶ Lacrosse Scoreboards (Boys)
▶ Lacrosse Scoreboards (Girls)
▶ Soccer Scoreboards (Boys)
▶ Soccer Scoreboards (Girls)
▶ Softball Scoreboards
▶ Volleyball Girls Scoreboards
▶ Volleyball Boys Scoreboards

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### OFFICIAL KHSAA OPERATIONS PARTNERS



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## Enrollment Periods Announced

The U.S. Department of Agriculture (USDA) announced the enrollment periods for agricultural producers and landowners to submit offers for the Continuous and General Conservation Reserve Program (CRP). USDA's Farm Service Agency (FSA) is accepting offers for Continuous CRP starting February 12, 2026, through March 20, 2026. Enrollment for General CRP will run from March 9, 2026, through April 17, 2026. FSA will announce dates for Grassland CRP signup in the near future.

CRP is USDA's flagship conservation program, providing financial and technical support to agricultural producers and landowners who place unproductive or marginal cropland under contract for 10-15 years and who agree to voluntarily convert the land to beneficial vegetative cover to improve water quality, prevent soil erosion and support wildlife habitat. The Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026, extends FSA's authority to administer CRP through September 30, 2026.

### Continuous CRP (Signup 65)

FSA will batch Continuous CRP offers submitted by interested agricultural producers and landowners. Offers to re-enroll expiring CRP continuous acreage will be accepted on a first-come, first-serve basis. New acreage offered in continuous CRP practices will be considered for acceptance on a first-come, first-serve basis if they support USDA conservation priorities including but not limited to practices that address water quality, such as filter strips and grass waterways, and practices that restore native ecosystems or target specific resource concerns.

The first Continuous CRP batching period ends on March 20, 2026. Offers submitted after this date will be considered for acceptance in subsequent batching periods if acreage remains available.

Continuous CRP participants voluntarily offer environmentally sensitive lands, typically smaller parcels than offered through General CRP including wetlands, riparian buffers, and varying wildlife habitats. In return, they receive annual rental payments and cost-share assistance to establish long-term, resource-conserving vegetative cover.

### Continuous CRP enrollment options include:

**Clean Lakes, Estuaries and Rivers (CLEAR) Initiative:** Prioritizes water quality practices on the land that, if enrolled, will help reduce sediment loadings, nutrient loadings, and harmful algal blooms. The vegetative covers also contribute to increased wildlife populations.

### CLEAR30 (a component of the CLEAR Initiative):

Offers additional incentives for water quality practice adoption and can be accessed in 30-year contracts.

**Highly Erodible Land Initiative (HELI):** Producers and landowners can enroll in CRP to establish long-term cover on highly erodible cropland that has a weighted erodibility index greater than or equal to 20.

**Conservation Reserve Enhancement Program (CREP):** Addresses high priority conservation objectives of states and Tribal governments on agricultural lands in specific geographic areas.

**State Acres for Wildlife Enhancement Initiative (SAFE):** Restores vital habitat in order to meet high-priority state wildlife conservation goals.

### General CRP (Signup 66)

General CRP offers are submitted through a competitive bid process. After the enrollment period closes, General CRP offers are ranked and scored by FSA, using nationally established environmental benefits criteria. USDA will announce accepted offers once ranking and scoring for all offers is completed. In addition to annual rental payments, approved General CRP participants may also be eligible for cost-share assistance to establish long-term, resource-conserving vegetative cover.

Producers and landowners interested in participating in CRP should contact their local FSA county office.



## ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

### Independent Auditor's Report

The Honorable Larry Wilson, Metcalfe County Judge/Executive

The Honorable Lonnie Hodges, Metcalfe County Sheriff

Members of the Metcalfe 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 Sheriff of Metcalfe 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 Metcalfe County Sheriff 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 Metcalfe County Sheriff, 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), 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 Metcalfe County Sheriff 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 Metcalfe County Sheriff 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Metcalfe 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 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 controls. 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 Metcalfe 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 Metcalfe 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 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 October 23, 2025, on our consideration of the Metcalfe County Sheriff'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 Metcalfe County Sheriff's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Metcalfe County Sheriff's Office Lacks Adequate Controls Over Payroll

Respectfully submitted,

*Allison Ball*

Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

October 23, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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### PUBLIC NOTICE

The Metcalfe County Sheriff's Audit is available for public inspection at the Metcalfe County's Sheriff's office during regular business hours.

Any citizen may obtain a copy of the audit for personal use. Duplication cost not to exceed .25 per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business of the officer responsible for the preparation of the statement.

Lonnie Hodges  
Metcalfe County Sheriff

