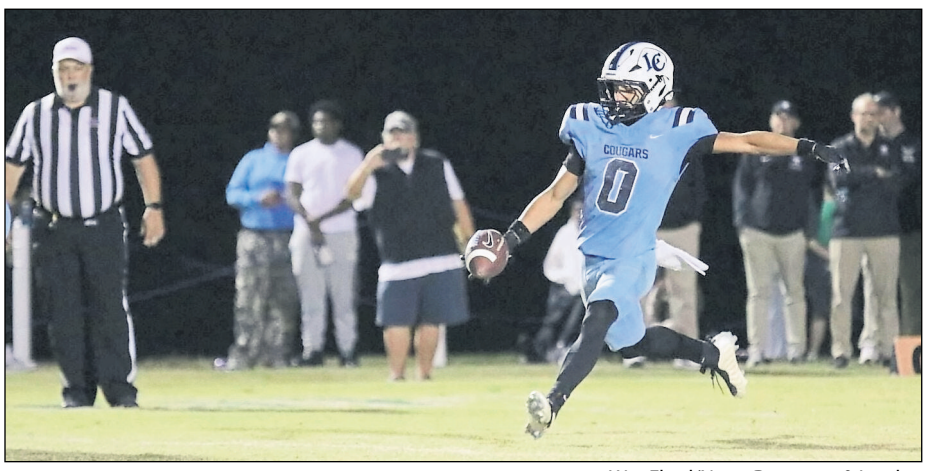
Cougars fall to South Warren, focus on home playoff opener

BY WES ELROD
NEWS-DEMOCRAT & LEADER



Wes Elrod/News-Democrat & Leader

JB McTire (0) punts the ball away to the Spartans on fourth down, flipping the field position for the Cougars.



Wes Elrod/News-Democrat & Leader

Logan County senior lineman Maliq Ford (58) takes the snap and tries picking up the first down on the carry.



Wes Elrod/News-Democrat & Leader

Ty'Sean Thomeczek (1) elevates trying to make the catch, but the throw is just over as the Cougars offense drives downfield.

Friday night featured the regular season finale for the Logan County Cougars as they hosted a Class 6A titan in the South Warren Spartans. The state title runner-ups from last season gave the Cougars a true test before the playoffs as they defeated the Cougars 35-7. The Cougars prepare for their playoff opener at home tomorrow night as they will take on the Taylor County Cardinals.

It was tough sledding for the Cougars offense in the first half, as they trailed 21-0 after the first half. With Luke Rogers out, Liam Costello got the start at quarterback before Cole Perkins closed out the game for the Cougars. Also missing their starting running back in Christian Helle for most of the game, Carson Carlock and Lane Bush took most of the touches. The Cougars had more luck on the ground averaging 4.6 yards per carry, with Bush earning 49 yards, and Carlock adding 46 yards rushing. Carlock scored the lone touchdown of the night for the Cougars on a 26-yard carry towards the end of the third quarter.

On defense the Cougars held tough, holding the Spartans to just 28 points through three quarters, a team averaging 43 points per game this season. The Cougars' pass rush was strong, as Carlock, JB McTire, and Lucas Cross each earned a sack for the game. In his second game back, kicker Ethan Scarbrough made his lone point-after attempt and was just short on a field goal that was on target.

Talking with Coach Todd Adler, he was pleased with his team's effort despite the score. "I was very happy with our effort and energy against South. They whooped us all night and we got back up and competed every play. That tells me a lot about our guys! I thought even though the scoreboard didn't show it, we got much better on Friday night."

The Cougars have been hit all season with the injury bug and Friday night was no different. When asked if there is concern about his team being a little bit banged up, Adler said, "With a physical football game you are going to get banged up. It's week 12 of competition; no one is 100% across the state. I think our guys will be able to play. Again, no one is 100% right now, but we should be able to see most all of our guys this week. Of course we'll see how they progress throughout the week. We will be missing one of our guys in the backfield, as Lane Bush did break his hand and will be out."

As stated previously, injuries have plagued the Cougars this season, but Adler is glad to see where the team currently stands. "With all the injuries and setbacks we've had this year, I'm happy with how we ended up. Yes, I don't want to lose 3 games, but all 3 losses were to very good football teams and that's how you grow as a program." The only three losses the Cougars have this season were against powerhouse programs in the Spartans, Paducah Tilghman, and another Class 6A school in McCracken County on the road in overtime.

The Cougars will look to win their playoff opener tomorrow after advancing to the third round last season. Facing an unfamiliar opponent in the Cardinals, it marks the first time the two teams have met in their history. "It's the playoffs; we don't know a lot about Taylor. We haven't played them since I've coached and maybe even ever played them. All we know is everyone will approach the playoffs differently. It's do or die so to say. It's win or go home and I don't think any team competing in the playoffs are ready to go home just yet. It's time to put it all on the line and see how the chips fall," Adler said.

Wes Elrod can be reached by emailing wpechagolla@gmail.com.

Logan County Cross Country caps resurgent season with state performance

BY WES ELROD
NEWS-DEMOCRAT & LEADER



Paxton Media

Logan County's Cole Christmas finished 18th at the KHSAA Region 1 Class 2A meet, helping lead his team to third place.

Over the weekend the Logan County Cougar Cross Country team traveled to Lexington to compete in the KHSAA State Cross Country Championship meet. Boasting the number-one spot in the region for a majority of this season, the Cougars proved their resilience, coming away with third place in the Regional Meet as a team before competing at state. Fighting through illness and missing two more who qualified, the Cougars had a successful day while multiple runners prepare themselves for nationals during the first week of December in Alabama.

For the regional meet, in a pool of nine teams and 62 runners, junior Jack Blanton finished fifth for the Cougars with a time of 17:24.31. Cole Christmas earned a top-20 finish, with Abel Connelly, Gabe Masterman, and Dameon Jones finishing in the top half of competition. Together with SJ Hughes and Joe Blanton, the Cougars came away with third place as a team. Moving to the state meet, Jack Blanton hit his career best time and ended up 40th in a pool of 262 runners. Christmas had another top-half finish in 84th place. Hughes, Connelly, and Joe Blanton rounded out the team competing at state with Masterman and Jones unable to make it due to illness.

Talking with Head Coach Sye Head, he recapped the performance of his team at the region. "Jack took fifth overall after running in third 95% of the race and facing some severe soreness. Gabe, Dameon, and Abel packed up as a group and finished in the top 25 in the region. Gabe and Dameon were unable to run at the state meet from recovery. Abel was one of the youngest runners in the race and ran while still fighting sickness. Cole and Jack look to move into the top-5 all-time spots in program history, while Gabe looks

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LEGAL NOTICE

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 Phillip Baker, Logan County Judge/Executive
The Honorable Stephen Stratton, Logan County Sheriff
Members of the Logan County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 September 3, 2026, on our consideration of the Logan 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 Logan County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

September 3, 2026

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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