

NASCAR’s new \$1M In-season Challenge starts

BY TERESA M. WALKER
ASSOCIATED PRESS
LEBANON, Tenn. — Bubba Wallace sees NASCAR having all the momentum possible right now with different media partners. Perfect timing then for NASCAR’s “In-season Challenge” to debut, right? Well, Wallace forgot that was about to debut. “For me to forget about it and remember how exciting it was when they announced, I think it’s going to be big for the fans to tune in and and give them a little bit more ... you’re just invested more,” Wallace said. Kyle Larson just tried

his latest attempt at “the Double” of the Indianapolis 500 and the Coca-Cola 600. Count him among those who didn’t realize NASCAR’s new in-season competition had its field of 32 set after Sunday night’s Cup Series race at the Nashville Superspeedway. “I just really haven’t seen anything promoted about it, so I think it’s easy to forget about it,” Larson said. NASCAR announced this new in-season competition in May 2024, so drivers can be forgiven for being focused on the second half of the season. The format is simple: 32 drivers race for seed-



George Walker IV | AP Photo
Denny Hamlin waits to be introduced before a NASCAR Cup Series auto race Sunday in Lebanon, Tenn.

ing over the next three races starting at Michigan on Sunday and concluding at Pocono on June 22. Drivers are seeded by their best

finish for the five-race competition starting at Atlanta. Then it goes to single elimination with the field cut to 16 at

Chicago, eight at Sonoma, four at Dover and the final two at Indianapolis Motor Speedway. The winner gets \$1 million, and that does get drivers’ attention as part of the new media rights deal that includes TNT. “It’s going to be something fun that you pay attention to, and there’s good money on the line,” said Larson, the 2021 Cup Series champ. “So, you’ve just got to be really consistent throughout.” Chris Buescher of

RFK Racing is among those who didn’t realize this challenge is starting. He needs race victories after losing points for a penalty at Kansas in May. The prize is nice. “That’s real money,” Buescher said. “But I don’t want that to change how we go to the race track. We need to figure out how to win races. There’s a lot more than that on the line at the end of the year.” Three-time Cup Series champ Joey Logano compared this event’s prize to the money up for grabs in the All-Star Race and this new competition like a stage win. “This is a little longer thing, but it’s a race within the race,” Logano said. “So you’re not willing to give up a lot to do that, right?”

WOODS

FROM **PAGE B1**

feels that way. “It’s always a hard week,” said Scheffler, who finished at 10-under 278. “We battled really hard on the weekend. Overall it was a great week.” Griffin tried to make it interesting at the end with a 12-foot eagle on the par-5 15th (after Scheffler narrowly missed his 15-foot eagle try) and a 25-foot birdie putt on the par-3 16th (Scheffler’s birdie putt was one turn from falling). That pulled him to with-

in two shots with two to play. Scheffler, however, doesn’t make mistakes. Fairway and green on 17th, fairway and green on the 18th. Griffin made double bogey on the 17th. “I’m definitely proving further more that I belong at the top in this game,” Griffin said. “I won twice the last five weeks and those feelings are fun on Sunday nights when you’re signing a bunch of flags. I was prepared to do that today and ultimately just didn’t execute how I wanted to to get it done.” Griffin made a 4-foot par on the 18th for a 73 to fin-

ish alone in second, worth \$2.2 million, more than what he earned when he won at Colonial last week. Sepp Straka (70) finished another shot back. “You know Scottie’s probably going to play a good round of golf. The guy’s relentless. He loves competition, and he doesn’t like giving up shots,” Straka said. “But it’s one of those courses where it can always happen, so you got to be prepared for it. I felt like I gave myself a lot of chances to kind of make a push.” Rickie Fowler had his first top 10 of the year at just the right time.

TRACKER

FROM **PAGE B1**

Bounds, a rising sophomore and Lexington Catholic product made two starts and 17 relief appearances for EKU in 2025 and posted a 2-0 with one save and a 4.83 ERA across 41 innings. He struck out 39 batters on just 15 walks. Kaden Echeman, RHP (Northern Kentucky): Echeman, a rising senior, was a 2023 Second-Team All-Horizon League honoree who missed the 2024 season due to injury. He returned for the 2025 campaign and earned First-Team All-Horizon honors as he made eight starts and four relief appearances and posted a 3-3 record and 4.34 ERA over 56.0 innings of work in which

he struck out 87 batters on just 23 walks.

INCOMING FRESHMEN

Right Handed Pitchers: Grayson Willoughby, Aiden Smith and Sammy Swank

Left Handed Pitchers: None

Catchers: Carson May and Rob Czarnecki

Infielders: Robert Omi-dil, SS

Outfielders: Kaden Powell and Nolan Ramo-ley

TRANSFER PORTAL DEPARTURES

Right Handed Pitchers: None

Left Handed Pitchers: None

Catchers: Aiden Lar-kin

Outfielders: Utility:

EXHAUSTED ELIGIBILITY


Right Handed Pitchers: #5 Nic McCay, #40 Simon Gregersen, #29 Robert Hogan and #3 Scott Rouse

Left Handed Pitchers: #41 Evan Byers, #43 Jackson Nove and 22 Cole Hentschel

Catchers: #7 Devin Burkes and #4 Raphael Pelletier

Infielders: #1 Patrick Herrera, #24 Dylan Koontz

Outfielders: #12 Cole Hage, #2 Shaun Montoya and #11 Will Marcy



Notice

Fiduciary appointments have been made by the Trigg District Court as follows: Case No. 25-P-00071 appointed Teresa Swenson as Exec-utrix for the Estate of Eliza-beth A. Utzig, deceased on May 1 7t h, 2025, 868 Tan-yard Road South, Cadiz, Ky 42211

Attorney for Estate: H.B. Quinn, P.O. Box 1549, 14 Court St. Cadiz, Ky 42211-1549

All persons having claims against said estates are noti-fied to present them to the Fi-duciary verified according to law not later than six (6) months from date of qualifi-cation of personal representat-ive.

This 30TH day of May, 2025 /s/ William Clay Stevens, Deputy Clerk Trigg District Court 41 Main Street Cadiz, KY 42211 270-522-6270



SERVICES


Lawn Mowing Service Available
Contact Kevin at 270-519-7755

Joseph Ruff and Allison Ruff
with a mailing address of 552 Overview Ln, Franklin, TN 37064 hereby declares intention(s) to apply for a **NQ2 Liquor License(s)** no later than **June 12, 2025**

The licensed premises will be located at **4200 State Park Rd, Cadiz Kentucky 42211** doing business as **Boyd's Boathouse**

The (owner(s); Principal Officers and Directors; Limited Partners; or Members) are as follows: **Owner, Joseph Ruff of 552 Overview Ln, Franklin, TN 37064 Owner, Allison Ruff of 552 Overview Ln, Franklin, TN 37064**

Any person, association, corporation, or body politic may protest the granting of the license(s) by writing the Dept. of Alcoholic Beverage Control Mayo-Underwood Building 500 Mero St., 2NE33 Frankfort, Ky. 40601, within 30 days of the date of this legal publication.



A Petition for Transfer of Ex-emption and to Dispense with Administration was filed on May 20, 2025 on the Estate of **BILLY JOE BASHAM**. Claims must be proved according to KRS within six (6) weeks from the date of publication in the paper with the Court or Gina Cottrell or to H. B. Quinn, At-torney at Law, P. O. Box 1549, Cadiz, Kentucky 42211 TRIGG CIRCUIT CLERK P. O. BOX 673 Cadiz, KY 42211 CASE NO.: 25-P-0067



CLASSIFIED DEADLINE


FRIDAY – 3 PM

Contact Customer Service at 270-522-6605


classifieds@cadizrecord.com

Monday-Friday 7AM-3PM

Holidays advance deadlines by 24 hours.



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 Stan Humphries, Trigg County Judge/Executive
The Honorable Hollis Alexander, Former Trigg County Judge/Executive
Members of the Trigg County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Trigg County Fiscal Court, for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the Trigg County Fiscal Court’s financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompany financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Trigg County Fiscal Court, for the year ended June 30, 2022, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Trigg County Fiscal Court, for the year ended June 30, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Trigg County Fiscal Court 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 Trigg County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Trigg County Fiscal Court’s management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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.

Auditor’s Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Trigg County Fiscal Court’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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trigg County Fiscal Court’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 identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Trigg County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor’s report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2025, on our consideration of the Trigg County Fiscal Court’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 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 Trigg County Fiscal Court’s internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

2022-001 The Trigg County Fiscal Court Failed To Implement Adequate Internal Controls To Ensure Complete And Accurate Accounting Records Were Maintained

2022-002 The Trigg County Fiscal Court Materially Misstated Outstanding Debt Obligations

2022-003 The Trigg County Fiscal Court Did Not Prepare A Financial Statement For The Public Justice Center Corporation Fund

2022-004 The Trigg County Fiscal Court Did Not Have Adequate Controls Over Disbursements

2022-005 The Trigg County Fiscal Court Did Not Maintain A Complete And Accurate Schedule Of Leases


2022-006 The Trigg County Fiscal Court Failed To Implement Adequate Controls Over Reconciliations And Off-Site Collections

2022-007 The Trigg County Fiscal Court Did Not Have Adequate Controls Over Payroll Processing

2022-008 The Trigg County Fiscal Court Failed To Properly Reconcile The Payroll Revolving Account

2022-009 The Trigg County Fiscal Court Failed To Implement Adequate Controls Over The Health Reimbursement Account (HRA) Program

Respectfully submitted,


Allison Ball
Auditor of Public Accounts
Frankfort, Ky

March 7, 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.