

CLASSIFIEDS

LEGAL NOTICE

BID OPENING MONROE COUNTY FISCAL COURT

Monroe County Fiscal Court will accept bids on road materials rock, black top, tile, chip seal oil, contract work, gas and oil for fiscal year 2025/2026.

Bids will be opened at 10:00 A.M. on Wednesday, June 18th, 2025 at the Monroe County Fiscal Court meeting.

For more information, call the Monroe County Judge's office at 270 487-5505. The Fiscal Court reserves the right to accept or reject any or all bids.

MONROE COUNTY SHERIFF 2023 TAX ACCOUNT AUDIT

•A statement that a copy of the complete audit report, including financial statements and supplement information, is on file at the sheriff's office and is available for public inspection during normal business hours.

•A statement that any citizen may obtain from the sheriff a copy of the complete audit report, including financial statements and supplemental information, for his personal use.

•A statement which notifies citizens requesting a personal copy of the audit report that they will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page.

•A statement that copies of the financial statement prepared in accordance with KRS 424.220 is available to the public at no cost at the business address of the officer responsible for preparation of the statement.



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 Mitchell Page, Monroe County Judge/Executive
The Honorable Dale Ford, Monroe County Sheriff
Members of the Monroe County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Monroe County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Monroe 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, 2023 through August 31, 2024 of the Monroe 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 Monroe County Sheriff, for the period September 1, 2023 through August 31, 2024.

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 Monroe 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 Monroe 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 Monroe 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 Monroe 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 Monroe 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.

To the People of Kentucky

The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Mitchell Page, Monroe County Judge/Executive
The Honorable Dale Ford, Monroe County Sheriff
Members of the Monroe County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2025, on our consideration of the Monroe 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 Monroe County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 11, 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912

AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M/F/D



PUBLIC NOTICE

The second reading and adoption of the Monroe County proposed budget ordinance for fiscal year 2025/2026 is scheduled to be held at the courthouse on June 18, 2025 at 10:00 a.m. a.m./p.m.

BUDGET SUMMARY

AN ORDINANCE Relating to the Annual Budget and Appropriations.

BE IT ORDAINED BY THE FISCAL COURT OF Monroe COUNTY, KENTUCKY:

WHEREAS, the proposed budget was tentatively approved by the fiscal court on the 15th day of May, 2025 and approved as to form and classification by the State Local Finance Officer on the 16th day of May, 2025.

SECTION ONE. The following budget is adopted for the Fiscal Year 2025/2026 and the amounts stated are appropriated for the purposes indicated.

(01)	General Fund	
	General Government	\$ <u>1,270,599</u>
	Protection to Persons and Property	\$ <u>76,885</u>
	General Health and Sanitation	\$ <u>102,320</u>
	Social Services	\$ <u>17,000</u>
	Recreation and Culture	\$ <u>85,697</u>
	Debt Service	\$ _____
	Administration	\$ <u>1,277,162</u>
	(Other - define) <u>Transportation Facilities</u>	\$ <u>157,000</u>
	(Other - define) <u>Capital Projects</u>	\$ <u>32,127</u>
	Total	\$ <u>3,018,790</u>

(02)	Road Fund	
	Transportation Facilities	\$ _____
	Roads	\$ <u>1,453,014</u>
	Debt Service	\$ _____
	Administration	\$ <u>212,100</u>
	(Other - define) _____	\$ _____
	(Other - define) _____	\$ _____
	Total	\$ <u>1,665,114</u>

(03)	Jail Fund	
	Protection to Persons and Property	\$ <u>703,000</u>
	Debt Service	\$ _____
	Administration	\$ <u>23,630</u>
	(Other - define) _____	\$ _____
	Total	\$ <u>726,630</u>

(04)	LGEA Fund	
	Economic Development	\$ _____
	Protection to Persons and Property	\$ <u>46,000</u>
	General Health and Sanitation	\$ _____
	Social Services	\$ _____
	Recreation and Culture	\$ _____
	Roads	\$ _____
	Administration (allowable categories only)	\$ _____
	(Other - define) <u>Economic development</u>	\$ <u>5,000</u>
	(Other - define) <u>airport</u>	\$ <u>3,000</u>
	Total	\$ <u>54,000</u>

(14)	<u>Opioid</u> Fund	
	(Define) <u>Contingent Appropriations</u>	\$ <u>480,000</u>
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	Total	\$ <u>480,000</u>

(15)	<u>HRA</u> Fund	
	(Define) <u>Fringe Benefits</u>	\$ <u>14,500</u>
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	Total	\$ <u>14,500</u>

(16)	<u>Clerk Storage Fee</u> Fund	
	(Define) <u>Clerk Storage Fee</u>	\$ <u>45,000</u>
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	Total	\$ <u>45,000</u>

(24)	<u>AGPA</u> Fund	
	(Define) <u>Contingent Appropriations</u>	\$ <u>83,000</u>
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	(Define) _____	\$ _____
	Total	\$ <u>83,000</u>

SECTION TWO. This ordinance shall be published in Tompkinsville newspaper by title and summary within thirty (30) days following adoption.

SECTION THREE. This ordinance becomes effective upon passage and publication.

NOTICE OF AVAILABILITY

All interested persons and organizations in Monroe County are hereby notified that a copy of the county's proposed budget in full is available for public inspection at the Office of the County Judge/Executive during normal business hours.