

DEED TRANSFERS

Michael Alfred and Roberta Lee Price to Rick Burdette; property near Axtel; \$132,000
James and Lois Reading to Jamie Reading; Lots 31 and 32, Hidden Valley Subdivision, Section 1; \$150,000
Kenton Samuel Davis to Andy Mast; property in Stinnettsville; \$60,000
Joseph L. Morgan Estate to Fern Valley Property, LLC; property in Cloverport;

\$143,000
Brandon and Reba Stansbury to Chad Michael Grisham; Lots 2 and 3, Washburn Flats; \$110,000
Brandon Gene Standford to Patrick and Amanda Satterly; Lots 45 and 46, Adkins Peninsula, Section 2; \$127,500
Joseph A. and Annabell Allen to Barbara Allen and Douglas and Shirley Shartzler; 36.345 acres; \$155,000

Brian Keith and Meaghan E. Butler to Charles S. and Anastacia M. Shelton; Tract 1A, 0.521 acres; \$160,000
Legacy Property Partners LLC to Brian and Leigh Fielding; property on Burch-Burnette Rd; \$235,000
Howard J. and Juanita D. Carville to Marlene L. Miles; property in Hardinsburg; \$270,000
Jason Wayne Young to

Jesse Thomas III and Tessa Machel Filback; Lots 32-35, Young Estates; \$34,500
Dwight D. and Cindy Butler to David Trent and Keitha Y. Brown; Tracts 5-7, Dwight D. Butler Tract Divisions; \$169,892.80
Mary M. Robbins to Evelyn Smith; property in Stephensport; \$26,000

GSE, UK Gatton College extend partnership through 2027

Young Entrepreneurs will call campus home for the next three years of Summer Startup

The Governor’s School for Entrepreneurs (GSE) and the University of Kentucky (UK) Gatton College of Business and Economics have announced a three-year extension of their partnership, securing the GSE Summer Startup program on the UK campus through 2027.

Following a highly successful inaugural summer session at UK in 2024, this collaboration marks a continued investment in

Kentucky’s next generation of business leaders and innovators. The 2025 GSE Summer Startup will be the largest single session in program history, with 160 high school students on UK’s campus June 22 to July 13 as they build personal and professional skills to nurture new business ideas and their entrepreneurial talents.

“This program gives Kentucky students the support they need to become tomorrow’s business leaders,” Gov. Andy Beshear said. “Last year, UK proved to be a great partner in helping our young entrepreneurs succeed, and we’re pleased to extend this partnership with the University of Kentucky Gatton College of Business and Economics through 2027.”

“GSE and UK Gatton College’s missions align beautifully in helping Kentucky’s young people

develop into confident, successful entrepreneurs,” said Anne Jewell, president & CEO of GSE. “UK Gatton College offers world-class facilities and a devoted, talented team that has embraced our program and our students. We’re thrilled to build on the momentum from last year’s success and continue our work together.”

GSE selected the University of Kentucky’s Gatton College for its shared commitment to cultivating the entrepreneurial spirit across the commonwealth. Gatton College features state-of-the-art classrooms and collaboration spaces, a vibrant alumni network, and a passionate team focused on student success. In addition to premier academic resources, UK’s top-tier dormitories and recreational facilities offer high school students a rich and supportive campus experience.

“We’re proud to welcome GSE Summer Startup back to UK Gatton,” said Simon Sheather, dean of the Gatton College of Business and Economics. “This partnership is a natural fit with our mission to prepare the next generation of business leaders. Together, we are creating lasting impact by reaching students from every corner of the state and encouraging their aspirations.”

Since its founding in 2013, GSE has empowered more than 1,000 Kentucky high school students to pursue their business dreams while developing the entrepreneurial skills needed to lead in any field. The extended partnership with UK ensures this important work continues to thrive in an environment that mirrors the entrepreneurial energy and innovation championed by GSE.

KWC announces new Master of Business Administration program

Kentucky Wesleyan College is pleased to announce the launch of its new Master of Business Administration (MBA) program, offering in-person or fully online degrees, both with accelerated seven-week courses, and designed for working professionals seeking to advance their careers through flexible, high-quality graduate education.

The MBA program builds on Kentucky Wesleyan’s long-standing commitment to academic excellence, personalized instruction and leadership development. With small class sizes, experienced faculty and a values-based curriculum, the program is tailored to meet the needs of today’s career-minded learners.

“This is an historic moment for Kentucky Wesleyan,” said Dr. James Cousins, president. “Our entry into graduate education is the result of years of careful research, abundant planning and staffing. The faculty chosen to lead and teach are renowned experts in their fields; the curriculum is cutting edge; and the supports we’ve created are second to none. All these efforts and all the time and energy in crafting a truly distinct and unique curriculum will put students in the best possible position for success.”

“This program reflects our commitment to preparing students for leadership in a complex and evolving world,” said Dr. Stephen Germic, provost and senior vice president of academic affairs. “Our MBA program brings together the intellectual rigor

of a Wesleyan education with the practical knowledge and skills required for career advancement. We are proud to offer a program that is both accessible and transformative.”

Students may complete the degree on a full-time or part-time schedule, allowing them to balance their academic goals with professional and personal responsibilities.

Program Director Dr. Rohnn Sanderson emphasized the importance of a student-centered experience.

“Our MBA is built for individuals who want more than a credential,” said Sanderson. “We are offering an engaging, supportive program where students will develop the skills and insights that today’s employers value. Whether you are moving up in your organization or shifting into a new career path, this program is designed to support your growth.”

The curriculum includes foundational courses in leadership, finance, marketing, data analysis and business strategy and is aligned with contemporary workforce demands. The program also reinforces Kentucky Wesleyan’s mission to educate students intellectually, spiritually and ethically for success in life.

Applications for the first cohort are now open. Classes begin Aug. 26.

To learn more or apply, visit //kwc.edu/mba or contact the Office of Admissions at (270) 852-3120.

Soybean interns join council retreat

Kentucky Soybean Board summer interns Braeden Coomer and Libby Alexander recently joined interns from several other Qualified State Soybean Boards for a program designed to introduce them to elements of the soybean business beyond their respective state lines.

The retreat was sponsored by the U.S. Soybean Export Council (USSEC) at its Chesterfield, Mo., headquarters, and included a trip to the nearby Bayer

Innovation Experience, located inside the Bayer Crop Science Research Center.

The interns were fascinated by the numerous growth chambers inside the Bayer facility, each set to simulate climates in different parts

of the world. Plants in various growth stages and with a wide variety of traits are grown in these specially designed chambers, all to see how they respond to different environments and stressors.

HARDINSBURG TIRE SERVICE



HWY. 60 EAST, HARDINSBURG, KY
PHONE: 270-756-5170



THE RIGHT TIRES... WEATHER OR NOT.


- New Tires • Flats Fixed
- Field Service • Vulcanizing
- Fluid Service • Tubes



WE'RE THE HOMETOWN FOLKS!
BRING US YOUR TRACTOR TIRES WE WILL REPAIR THEM



BEST PRICES ON ALL SIZES



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 Maurice Lucas, Breckinridge County Judge/Executive
The Honorable Billy Richardson, Breckinridge County Sheriff
Members of the Breckinridge County Fiscal Court

Report on the Audit of the Financial Statement

Opinions
We have audited the accompanying Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinion
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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 Breckinridge 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 May 2, 2025, on our consideration of the Breckinridge 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 Breckinridge County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts

May 2, 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.

This advertisement was paid for by Breckinridge County Fiscal Court using taxpayer dollars in the amount of \$258.00

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