



Julia Demaree Nikhinson/AP

Patrons cross the 15th fairway during a practice round at the Masters golf tournament on Tuesday in Augusta, Ga.



Matt Slocum/AP

Brooks Koepka, left, and Fred Couples speak on the 10th green during a practice round at the Masters golf tournament on Tuesday in Augusta, Ga.

HELENE

FROM PAGE B1

to those of decades ago, has been to lengthen the course. But another has been to tighten it. When the club transplanted 36 pines in 2003, then-Masters chairman Hootie Johnson said the impetus was to continue “our long-standing emphasis on accuracy off the tee.”

In the late 1990s, long-time New Yorker and Golf Digest writer David Owen was asked to write a history of the club, and granted unfettered access to its vast archives. His book, “The Making of the Mas-

ters,” is considered its definitive account.

Owen points out that Jones “described the course as ‘of national design,’ ” and he embraced changes suggested by many people. And while Mackenzie did call St. Andrews the model, “you kind of have to suspend disbelief to see real similarities.”

“I would say the changes have been necessary,” Owen concluded. “Pros today would annihilate the course as it was in 1934.”

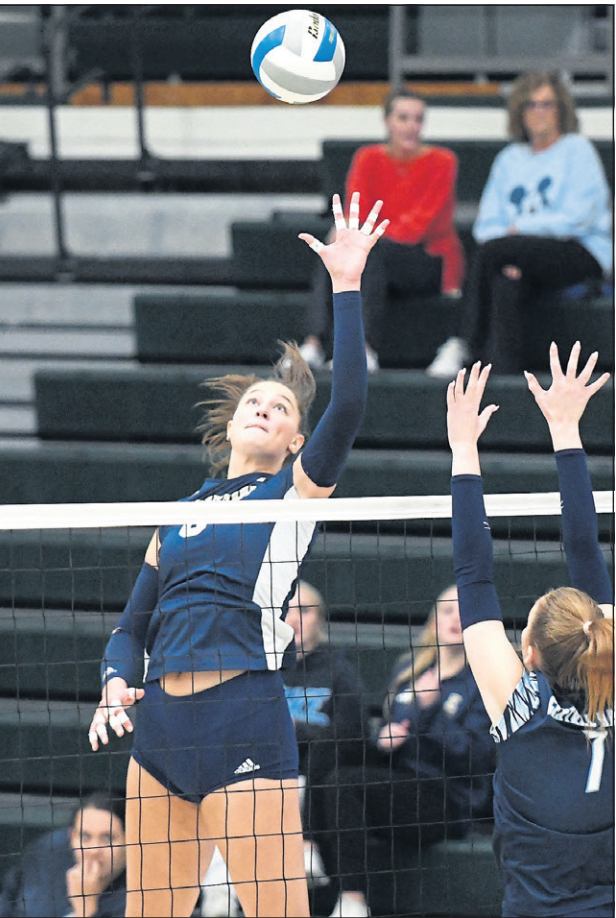
How they will fare in 2025 remains to be seen.

Thanks to Hurricane Helene, those walking the property this week at least will have different

places to watch it.

“I just think it looks better. I don’t know why I say that,” admitted Fred Couples, the 1992 Masters champion. “The other day we played No. 1 and we were standing on the green and you just look right down and you see a lot more room on the ninth tee. I think that’s kind of cool. You can watch people hit. There’s a few areas where it blew right through there, but for me personally, I know a lot of trees went down. I know this town was devastated. But the golf course is unbelievable.

“There’s still a lot of trees,” Couples said. “My God.”



JAKE KLINECT/The News-Enterprise, file

Elizabethtown junior Jessica Smallwood dinks the ball Oct. 31 against Central Hardin during the 5th Region championship at Green County High School. She will attend the University of Pittsburgh to play volleyball following her graduation in 2026.

PITT

FROM PAGE B1

with that new program.”

Smallwood has one more ride with Elizabethtown before she makes her debut in the Atlantic Coast Conference as part of Pittsburgh’s recruiting class of 2026.

“I’m super eager and

just want to have fun with everyone on the high school team,” Smallwood said. “I really love every single one of them and want to end it with a region championship and deep run in the state tournament.”

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Olympic golf adds mixed-team event for 2028 Games

BY DOUG FERGUSON
AP GOLF WRITER

AUGUSTA, Ga. — Mixed teams are coming to golf at the Los Angeles Olympics.

The International Olympic Committee made it official Wednesday when it released the official program for the 2028 Games, in which female athletes are expected to have a slight majority for the first time.

Golf only returned to the Olympic program at the 2016 Rio de Janeiro Games after a 112-year absence, and it has awarded medals to only one competition — 72 holes of stroke play — for men and for women.

The International Golf Federation had been lobbying for a mixed-team competition for the last several years without taking away too much time from golfers’ schedules on various tours.

Still to be determined are how many teams will compete and the qualification process.

“The International Golf Federation is thrilled with the IOC Executive Board’s decision to approve the addition of a mixed-team event to the Olympic



Matt York/AP

Gold medalist Scottie Scheffler, of the United States, cries as the national anthems are played during the medal ceremony for men’s golf at the 2024 Summer Olympics, Aug. 4, 2024, at Le Golf National in Saint-Quentin-en-Yvelines, France.

Golf program,” the IGF said in a statement. It said more details would be released next week.

The IOC had an online board meeting Wednesday that was co-chaired in Lausanne, Switzerland, for the first time by Kirsty Coventry since she was elected IOC president last month. She takes over in June for Thomas Bach and will be the first female IOC president in its 131-year history.

The men’s competition would start on Wednesday — one day earlier than before — and end on Saturday. The mixed teams would be held on Sunday and Monday, with foursomes (alternate shot) used for one round and fourballs (better ball) the other.

Tuesday would be a practice day for the women, and their competition would start Wednesday through Saturday, one day before the Summer Games come to a close.

The golf competition is scheduled for Riviera Country Club, a revered PGA Tour stop that has hosted major championships. Riviera is to host the U.S. Women’s Open for the first time in 2026, and the U.S. Open returns in 2031.

LEGAL NOTICE



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Keith Taul, Hardin County Judge/Executive
The Honorable John Ward, Hardin County Sheriff
Members of the Hardin County Fiscal Court

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying Statement of Receipts and Disbursements - Regulatory Basis of the Sheriff of Hardin County, Kentucky, and the Statement of Receipts, Disbursements, and Fund Balances of the Sheriff's Operating Fund and County Fund with the State Treasurer - Regulatory Basis for the year ended December 31, 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the receipts and disbursements of the Hardin County Sheriff and the receipts, disbursements, and fund balances of the Hardin County Sheriff's operating fund and county fund with the state treasurer for the year ended December 31, 2023, 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 Opinions on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Hardin County Sheriff, as of December 31, 2023, 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 Hardin 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 statements, the financial statements are prepared by the Hardin 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 statements 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 Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hardin 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 statements as a whole are 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 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 statements.

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 statements, 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 statements.
- 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 Hardin 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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hardin 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 December 4, 2024, on our consideration of the Hardin 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hardin County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

December 4, 2024

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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Notice of Self Storage Sale
Please take notice StoreEase - Fort Knox located at 174 Vineland Parkway Vine Grove KY 40175 intends to hold a public sale to sell the property stored in the following units stored at the Facility. The public sale will occur at an Online Auction via www.lockerfox.com on 4/17/2025 at 10:00AM. Unit #730. This sale may be withdrawn at any time without notice. Certain terms and conditions may apply.



ADVERTISEMENT FOR BIDS

Notice is hereby given that the City of Elizabethtown will receive sealed bids for the **Elizabethtown Public Works Facility Maintenance Building Demolition Project** at the office of the City Clerk, City Hall, 3rd floor, 200 West Dixie Avenue, P. O. Box 550, Elizabethtown, Kentucky 42701 until **1:00 PM EST on Thursday, May 1, 2025** at which time they will be publicly opened and read aloud. The successful bidder shall provide performance and payment bonds, proof of insurance and licenses as specified.

Plans and specifications are available for purchase at Lynn Imaging, 11460 Bluegrass Pkwy, Louisville, KY 40299 and 328 Old Vine St, Lexington, KY 40507. A non-refundable payment for printed documents or free digital download will be required for each set of bid documents.

Any party interested in bidding on the Project is required to attend a mandatory Prebid meeting on Thursday, April 17, 2025, at 1:00 PM EST at the Public Works Administrative Building, 301 Waterworks Drive, Elizabethtown, KY. The General Contractor is required to attend this Prebid meeting.

The City of Elizabethtown reserves the right to reject any and all bids or to let the contract as a whole or for any part, and to waive any informalities or irregularities in the bids received.

/s/ Honorable Jeffrey H. Gregory, Mayor

Attest: Jessica J. Graham, City Clerk