

DATEBOOK

FROM PAGE B5

PatriotGuard.org or call 502-320-4382.

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Candidates must submit applications for a preliminary interview. Proof required for need, ability to pay, and willingness to partner with Habitat. Applications are at HabitatShelbyKy.org and must be mailed to HFH of Shelby County, P.O. Box 728, Shelbyville, 40066. Habitat is looking for volunteers. Whether you have an interest in swinging a hammer or serving on a committee. 502-633-5518 or ExecutiveDirector@HabitatShelbyKy.org.

Kentucky auditor sues governor over kinship care law dispute

**BY BRUCE SCHREINER**  
ASSOCIATED PRESS

FRANKFORT, Ky. — Kentucky's Republican auditor sued Democratic Gov. Andy Beshear on Thursday, asking a judge to untangle a dispute blocking the implementation of a state law meant to support adults who step up to care for young relatives who endured suspected abuse or neglect at home.

The standoff revolves around whether funds are available to carry out the law's intent — enabling relatives who take temporary custody

of children to later become eligible for foster care payments.

Beshear signed Senate Bill 151 in April 2024 and his administration has praised the measure for seeking to help children in bad situations be placed with relatives or close family friends.

But the governor warned at the time that lawmakers had not approved the necessary funding. A year later, his administration still maintains that nearly \$20 million is needed for the state Cabinet for Health and Family Services to put the law into action, the lawsuit says.

In her suit, Auditor Allison Ball says the state Constitution requires Beshear's administration to “do whatever it takes” to carry out Kentucky laws. The suit asks a state judge to “remind” the administration of that duty.

SEE KENTUCKY/PAGE B8

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Sat. 9:00am-3:00pm  
After Hours by Appointment

**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 Dan Ison, Shelby County Judge/Executive  
The Honorable Mark Moore, Shelby County Sheriff  
Members of the Shelby County Fiscal Court

**Report on the Audit of the Financial Statement**

**Opinions**

We have audited the accompanying Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 judgment 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 Shelby 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 Shelby 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 February 21, 2025, on our consideration of the Shelby 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 Shelby County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

*Allison Ball*  
Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

February 21, 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](http://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

**LEGAL NOTICE**

**NOTICE TO CREDITORS**

ADMINISTRATION HAS BEEN GRANTED TO THE PROBATE DIVISION OF THE SHELBY DISTRICT COURT IN THE ESTATE OF **BETTY EARLY CAIN**, DECEASED, WHO RESIDED IN SHELBY COUNTY, KENTUCKY. **DONNA FRIESEN** WAS APPOINTED **Executrix** OF THE ESTATE ON **MAY 12, 2025**. ALL PERSONS HAVING CLAIMS AGAINST THE ESTATE ARE NOTIFIED TO PRESENT THEM TO **DONNA FRIESEN, 5852 VIGO ROAD, BAGDAD, KY 4003, NO LATER THAN NOVEMBER 12, 2025**. SAID ATTORNEY FOR SAID ESTATE IS **ALAN Q. ZARING, P.O. BOX 226, NEW CASTLE, KY 40050**

25-P-00126

ADMINISTRATION HAS BEEN GRANTED TO THE PROBATE DIVISION OF THE SHELBY DISTRICT COURT IN THE ESTATE OF **RICHARD CARSON HARGRAVE**, DECEASED, WHO RESIDED IN SHELBY COUNTY, KENTUCKY. **ALEXANDRIA JENA HARGRAVE** was appointed **Administratrix** OF THE ESTATE ON **MAY 12, 2025**. ALL PERSONS HAVING CLAIMS AGAINST THE ESTATE ARE NOTIFIED TO PRESENT THEM TO **ALEXANDRIA HARGRAVE, 2704 HIBBERT AVE., COLUMBUS, OH 43202, NO LATER THAN NOVEMBER 12, 2025**. SAID ATTORNEY FOR SAID ESTATE IS **KAREN HOSKINS GINN, 2610 DIXIE HWY., LAKESIDE PARK, KY 41017**

25-P-00137

ADMINISTRATION HAS BEEN GRANTED BY THE PROBATE DIVISION OF THE SHELBY COUNTY DISTRICT COURT IN THE ESTATE OF **JOAN JOHNSON BIRAM** WHO RESIDED IN SHELBY COUNTY. **CYNTHIA D. GILLAND** WAS APPOINTED **EXECUTRIX** OF THE ESTATE ON **MAY 12, 2025**. ALL PERSONS HAVING CLAIM AGAINST SAID ESTATE ARE NOTIFIED TO PRESENT THEM TO **CYNTHIA GILLAND, 5653 BERCWOOD DRIVE, ORLANDO, FL 32810 NO LATER THAN NOVEMBER 12, 2025**. Said Attorney for Estate is **MATTHEW H. CHANDLER, 931 MAIN STREEET, SUITE 100, SHELBYVILLE, KY 40055**.

25-P-00138

(GUARDIANSHIP NOTICE)

PERSONS HAVING CLAIMS AGAINST THE ESTATE OF: **AGEION KATIA PALMER(MINOR)** MUST FILE SAME WITH **LANA JOHNSON**, GUARDIAN, APPOINTED ON **MAY 12, 2025**. HAVING CLAIMS AGAINST SAID ESTATE ARE NOTIFIED TO PRESENT **LANA JOHNSON, 11 DOUGLAS COUERT, SHELBYVILLE, KY 40065 NO LATER THAN NOVEMBER 12, 2025**. SAID ATTORNEY FOR THE ESTATE IS **ANNE P. SCHOLTZ, 6011 BROWNSBORO PARK BLVD., SUITE A, LOUISVILLE, KY 40207**

25-P-00120

**LEGAL NOTICE**

**NOTICE OF SALE**

2012 Land Rover  
VIN: SALAG2D41CA604690  
Creditor: Virgilio's Auto & Diesel Repair. 215 Enterprise Ct Shelbyville, Ky 40065. (502) 890-7714  
Leinholder: Professional Financial Services  
Owner: Myrom Kinger

2003 Ford F-350 Super Duty Lariat  
VIN: 1FTSW31P03EC02090  
Creditor: Virgilio's Auto & Diesel Repair. 215 Enterprise Ct Shelbyville, Ky 40065. (502) 890-7714  
Leinholder: Credit Acceptance Corp  
Owner: Terrence Wooten

2013 Chevrolet Camaro LT  
VIN: 2G1FA1E34D9139679  
Creditor: Virgilio's Auto & Diesel Repair. 215 Enterprise Ct Shelbyville, Ky 40065. (502) 890-7714  
Leinholder: Credit Acceptance Corp  
Owner: Terrence Wooten

2017 Jeep Grand Cherokee Laredo  
VIN: 1C4RJFAG1HC805423  
Creditor: Virgilio's Auto & Diesel Repair. 215 Enterprise Ct Shelbyville, Ky 40065. (502) 890-7714  
Leinholder: 5/3 Bank

2014 Volkswagen Passat TDI SE  
VIN: 1VWBN7A30EC073206  
Creditor: Virgilio's Auto & Diesel Repair. 215 Enterprise Ct Shelbyville, Ky 40065. (502) 890-7714  
LEINHOLDER: Carvana LLC  
Owner: Samuel Sartain

2006 Jeep Commander  
VIN: 1J8HG48N16C313922  
Creditor: Virgilio's Auto & Diesel Repair. 215 Enterprise Ct Shelbyville, Ky 40065. (502) 890-7714  
Owner: Lewis Keefer

2013 Mercedes-Benz Sprinter 2500  
VIN: WDZPE7CC0D5744995  
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AUCTIONEERS: H. BARRY SMITH, CAL JIMMY WILLARD, CAL SHAWN WILLARD, CAL COURTNEY ROBERTS, TODD BARLOW, DEAN BURK, ROB WINLOCK, JEFF RIGGLE, CAL PATRICK HARGADON.

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