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ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS Independent Auditor's Report

To the People of Kentucky

The Honorable Andy Beshear, Governor

- The Honorable Andy Beshear, Governor Holly M. Johnson, Secretary Finance and Administration Cabinet The Honorable J. Woods Adams III, Lincoln County Judge/Executive The Honorable Shawn Hines, Lincoln County Sheriff Members of the Lincoln County Fiscal Court

Report on the Audit of the Financial Statement

We have audited the accompanying Lincoln County Sheriff's Settlement - 2022 Taxes for the period January 1, 2023 through

We have audited the accompanying Lincoln County Sheriff's Settlement - 2022 Taxes for the period January 1, 2023 through August 31, 2023 - Regulatory Basis, and the related notes to the financial statement. *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 January 1, 2023 through August 31, 2023 of the Lincoln 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 Lincoln County Sheriff, for the period January 1, 2023 through August 21, 2023 January 1, 2023 through August 31, 2023.

January 1, 2023 through August 51, 2023. 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 Lincoln 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.

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 Lincoln 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

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 Lincoln 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 Lincoln 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 J. Woods Adams III, Lincoln County Judge/Executive The Honorable J. Moods Adams III, Lincoln County Judge/Executive

Members of the Lincoln County Fiscal Court

Members of the Lincoln County Fiscal Court Other Reporting Required by Government Auditing Standards In accordance with Government Auditing Standards, we have also issued our report dated May 8, 2024, on our consideration of the Lincoln County Sheriff's internal control over financial reporting and on our tests of its compliance with eertain 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 former of the scope of our testing of the scope of the scope of the testing of the testing of the testing of the scope of our testing of the scope of our testing of the scope of the testing of testing of testing of the testing of testing of the testing of the testing of the testing of te 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 Lincoln County Sheriff's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2022-001 The Lincoln County Sheriff's Office Does Not Have Adequate Segregation Of Duties Or Proper Controls Over Record Keeping

Respectfully submitted, allian Ball Allison Ball Auditor of Public Accounts Frankfort, Ky

May 8, 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 <u>auditor.ky.gov</u> or upon request by calling 1-800-247-9126.

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NO TRESPASSING: Located 3780 KY HWY 328 W EUBANK, KY 42567 Posted 8/1/2024

4525 & 5005 Hwy. 39 S Absolutely no trespassing, hunting, fishing, 4-wheeling or crossing property of Faye Hatfield, Debbie Hatfield and JoAnn Griffin located at 4525 & 5005 Hwy. 39 S, Crab Orchard, KY. Violators will be prosecuted. Not responsible for injuries.

NO TRESPASSING ABSOLUTELY NO TRESPASSING, FOUR WHEELING, OR HUNTING ON LAND BELONGING TO DANNY AND SUSAN CHAMBERS LOCATED 665 NEALS CREEK RD. STANFORD. NOT RESPONSIBLE FOR ACCIDENTS. VIOLATERS WILL BE PROSECUTED. 2/23/24.

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PUBLIC NOTICE

Jackson Energy Cooperative Corporation ("Jackson Energy") intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission ("KPSC") on or after November 8, 2024 in Case No. 2024-00324. The application will request that the proposed rates become effective on or after January 1, 2025.

Jackson Energy intends to propose an adjustment only to certain rates. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class		Present Rate	Proposed Rate
Rate 10	Customer Charge per Month	\$24.76	\$36.48
Residential Service	Energy Charge per kWh (All kWh)	\$0.10180	\$0.10011

No revisions are proposed to any other charges or Rate Schedules.

The amount of change requested in both dollar amount and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Average Usage	Average Customer Bill Impact	Total Revenue Increase	Percentage Increase
Rate 10 Residential Service	999	\$10.03	\$5,793,612	7.20%

Any corporation, association, or person may within seven (7) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, PO Box 615, Frankfort, Kentucky 40602 or emailed to PSCED@ky.gov, establishing the grounds for the request including the status and interest of the party and states that intervention may be granted beyond the seven (7) day period for good cause shown. The Public Service Commission is required to take action within 75 days of the date the application is filed.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail through the Public Service Commission's website at https://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below, on the utility's website at www.jacksonenergy.com and on the utility's social media page at www facebook.com/JacksonEnergy.

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000