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Pursuant to KRS 117.383(8), to validate the accuracy and fidelity of the vote tabulation, the Lyon County Board of Elections will conduct a hand-to-eye audit of the votes cast in one randomly selected race from ballots tabulated by one randomly selected scanner on November 7, 2024. The Secretary of State will randomly select the race and scanner to be the subject of the audit on November 6 and notify the county that same day. This audit will take place at 9:00 a.m. in the Lyon County Courthouse courtroom. The public may observe the audit.

Pursuant to KRS 117.383(8), to validate the accuracy and fidelity of the vote tabulation, the Caldwell County Board of Elections will conduct a hand-to-eye audit of the votes cast in one randomly selected race from ballots tabulated by one randomly selected scanner on November 6, 2024.

The Secretary of State will randomly select the race and scanner to be the subject of the audit on November 6 and notify the county that same day. This audit will take place at 9:00 am in room 3, of the Caldwell County Courthouse.

**NOTICE OF PUBLIC HEARING  
Caldwell County Fiscal Court**

Notice is hereby given pursuant to KRS 178.050 and any and all other applicable law that a public hearing of the Caldwell County Fiscal Court shall be held on Tuesday, November 26th, 2024, at 8:50 a.m. CST in the Caldwell County Fiscal Courtroom, 100 East Market Street, Room 26, Princeton, Ky 42445, for the presentation of the viewers' report, as provided for in KRS 178.070, and to receive public comments regarding the proposed discontinuance of the following roadways or portions thereof from the Caldwell County Road System:  
A. The specified portion of the following roadway is proposed for discontinuance from the County Road System:  
1. D.R. Adams Road (CR-1140), located in Magisterial District 4, from MP 0.0 to MP 0.679, consisting of approximately 3,585 feet. The remaining portion of D.R. Adams Road from MP 0.679 to ending MP 1.028 at its intersection with Hardy Mill Road (CR-1139) shall remain in the County Road System.  
Questions may be directed to the office of the Judge/Executive, 100 East Market Street, Room 27, Princeton, Ky 42445, or by phone at (270) 365-6660.

**PART-TIME POSITION**

Applications are being accepted for a Grounds Laborer. Responsibilities include mowing, weed-eating, trimming shrubs, etc. at both sites and assistance for maintenance personnel. Applicant must have a high school diploma and a valid driver's license. Applications may be picked up at 100 Hillview Court and must be returned by November 22, 2024.

Faith Rustin, Executive Director  
Housing Authority of Princeton  
100 Hillview Court  
Princeton, KY 42445

Equal Opportunity Employer

**Full Time Maintenance Position**

Applications are being accepted for a Full Time Supervisor. Responsibilities include some repairs or up keep on: Plumbing, HVAC, appliances in apartment. Responsible for overseeing grounds keeper and assistant maintenance in work procedures. Will do daily work orders that are called in to the office or found during monthly inspections. Will assign work duties to other maintenance staff. Will work to turn over apartments that are vacant, or just in need of upgrade. Will work closely with staff in communicating and finishing tasks in a reasonable time limit. Will be responsible for inventory in maintenance area and make known to the director to order supplies when needed. Will be up to date on guidelines and rules for HUD policies, procedures or any updates. Responsible for checking inside apartments and outside on grounds to make sure all is safe and in good condition. Responsible for handling deliveries to the Housing Authority. Will work closely with service providers and contractors. Will be on call on weekends in case of emergency. Applications may be picked up at 100 Hillview Court and must be returned by Nov. 22, 2024.

**Job includes insurance, paid vacation after a year and benefits. No state retirement.**

Faith Rustin, Executive Director  
Housing Authority of Princeton  
100 Hillview Court  
Princeton, KY 42445

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Consumer Cellular - the same reliable, nationwide coverage as the largest carriers. No long-term contract, no hidden fees and activation is free. All plans feature unlimited talk and text, starting at just \$20/month. For more information, call 1-833-353-2982  
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**ALLISON BALL  
AUDITOR OF PUBLIC ACCOUNTS**

Independent Auditor's Report

The Honorable Dakota Young, Caldwell County Judge/Executive  
The Honorable Don Weedman, Caldwell County Sheriff  
Members of the Caldwell County Fiscal Court  
**Report on the Audit of the Financial Statement**  
**Opinions**  
We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Caldwell County, Kentucky, for the year ended December 31, 2023, 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 receipts, disbursements, and excess fees of the Caldwell County Sheriff 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 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 financial position of the Caldwell 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 Caldwell County Sheriff and to meet 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 statement, the financial statement is prepared by the Caldwell 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 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 this 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 Caldwell County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known or expected future events 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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.  
• 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 Caldwell 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 Caldwell 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 Requirements by Government Auditing Standards**  
In accordance with Government Auditing Standards, we have also issued our report dated July 19, 2024, on our consideration of the Caldwell 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Caldwell County Sheriff's internal control over financial reporting and compliance.  
Respectfully submitted,  
  
*Allison Ball*  
Allison Ball  
Auditor of Public Accounts  
Frankfort, KY  
  
July 19, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.  
  
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**NOTICE OF PUBLIC HEARING  
Caldwell County Fiscal Court**

Notice is hereby given pursuant to KRS 178.050 and any and all other applicable law that a public hearing of the Caldwell County Fiscal Court shall be held on Tuesday, November 26th, 2024, at 8:50 a.m. CST in the Caldwell County Fiscal Courtroom, 100 East Market Street, Room 26, Princeton, Ky 42445, for the presentation of viewers' reports, as provided for in KRS 178.070, and to receive public comments regarding the proposed discontinuance of the following roadways or portions thereof from the Caldwell County Road System:

- A. The following roadways are proposed for discontinuance from the County Road System in their entirety:
1. Booker Lake Road (CR-1382), located in Magisterial District 1, consisting of approximately 0.327 miles.
  2. Clyde Coleman Road (CR-1059), located in Magisterial District 1, consisting of approximately 0.772 miles.
  3. Crider Spur Road (CR-1334), located in Magisterial District 1, consisting of approximately 0.335 miles.
  4. David Merrick Road (CR-1362), located in Magisterial District 1, consisting of approximately 0.524 miles.
  5. Kenneth Winn Road (CR-1350), located in Magisterial District 1, consisting of approximately 0.297 miles.
  6. Lillard Watson Road (CR-1317), located in Magisterial District 1, consisting of approximately 0.398 miles.
  7. R. White Road (CR-1396), located in Magisterial District 1, consisting of approximately 0.453 miles.
  8. Sycamore Drive (CR-1359), located in Magisterial District 1, consisting of approximately 0.194 miles.
  9. Vinson Farm Road (CR-1389), located in Magisterial District 1, consisting of approximately 0.199 miles.
  10. Cordie Friar Road (CR-1047), located in Magisterial District 2, consisting of approximately 0.508 miles.
  11. Evans Mill Road (CR-1032), located in Magisterial District 2, consisting of approximately 0.928 miles.
  12. Old Wilson Bridge Road (CR-1102), located in Magisterial District 2, consisting of approximately 0.195 miles.
  13. Phillips Drive (CR-1066), located in Magisterial District 2, consisting of approximately 0.307 miles.
  14. Roberts Road (CR-1039), located in Magisterial District 2, consisting of approximately 0.195 miles.
  15. Shelby Lamb Road (CR-1024), located in Magisterial District 2, consisting of approximately 0.204 miles.
  16. Ed Campbell Road (CR-1219), located in Magisterial District 4, consisting of approximately 0.244 miles.
  17. Harpending Road (CR-1236), located in Magisterial District 4, consisting of approximately 0.259 miles.
  18. Jo Jones Spur Road (CR-1202), located in Magisterial District 4, consisting of approximately 0.143 miles.
  19. L.R. Crow Road (CR-1242), located in Magisterial District 4, consisting of approximately 0.357 miles.
  20. Pennyroyal Farm Road (CR-1152), located in Magisterial District 4, consisting of approximately 0.615 miles.
- B. The specified portion of the following roadway is proposed for discontinuance from the County Road System:
1. Archery Club Road (CR-1016), located in Magisterial District 3, from MP 0.200 to ending MP 0.916, consisting of approximately 0.716 miles.
- Questions may be directed to the office of the Judge/Executive, 100 East Market Street, Room 27, Princeton, Ky 42445, or by phone at (270) 365-6660.