

0600 REAL ESTATE FOR RENT

The Housing Authority of Benton (E.H.O.)

The Housing Authority of Benton is now accepting applications for 0 to 4 bedroom apartments in Benton and Calvert City

For more information, call 527-3626

Working Families, handicapped & elderly receive first preference



0600 REAL ESTATE FOR RENT

WALNUT COURT APARTMENTS BENTON HOUSING

Now accepting applications for 1 bedroom units. Must be 62, handicapped or disabled.

Phone (270) 527-3626



0900 LEGALS

LEGAL NOTICE MARSHALL DISTRICT COURT

TIFFANY FRALICX GRIFFITH, CLERK

80 JUDICIAL DRIVE, UNIT 101 BENTON, KY 42025

THE FOLLOWING ESTATE FIDUCIARY APPOINTMENTS HAVE BEEN MADE IN THE MARSHALL DISTRICT COURT BY DISTRICT JUDGE JACK TELLE. ALL CLAIMS AGAINST THESE ESTATES MUST BE PRESENTED WITHIN 6 MONTHS OF DATE OF QUALIFICATION IN ACCORDANCE WITH THE KENTUCKY REVISED STATUTES.

12/6/2024 KATHLEEN GOODMAN, 1928 STATE ROUTE 309 HICKMAN KY 42050, JAMES BLANCHARD, 153 REDBUD LANE BENTON KY 42025 AND CHARLES BLANCHARD, 16114 SAND RIDGE

0900 LEGALS

COURT FT MYERS FL 33908 ARE APPOINTED CO-EXECUTORS FOR THE ESTATE OF CHARLES BLANCHARD, STILLIE HOUSE, 971 BIRCH STREET BENTON KY 42025. ATTORNEY GEORGE CARTER, PO BOX 259 BENTON KY 42025.

12/13/24 CHRISTINE ZBRACKI, 112 GRASY ROAD GOLCONDA IL 62938 IS APPOINTED EXECUTRIX FOR THE ESTATE OF LAUR- EEN BRUCE, 15 LIVINGSTON ROAD GILBERTSVILLE KY 42044. ATTORNEY ERIC LONG, PO BOX 447 BENTON KY 42025.

12/17/24 ROGER PIERCE, 527 GREENHILL DRIVE BENTON KY 42025 AND VICKI PIERCE, 527 GREENHILL DRIVE BENTON KY 42025 ARE AP- POINTED CO-ADMINISTRATORS FOR THE ESTATE OF KEATON PIERCE, 527

0900 LEGALS

GREENHILL DRIVE BENTON KY 42025. ATTORNEY CA- SEY NABER, 204 S 6TH STREET MURRAY KY 42071. 12/19/2024 VALERIE CON- LEY, 307 W 8TH STREET BENTON KY 42025 IS AP- POINTED EXECUTRIX FOR THE ESTATE OF CHARLES CONLEY, 307 WEST 8TH STREET BENTON KY 42025. ATTORNEY TOM BLANKEN- SHIP, PO BOX 571 BENTON KY 42025.

12/19/2024 JAMES ROBIN- SON, 755 BREEZEEL SCHOOL ROAD BENTON KY 42025 IS APPOINTED EXEC- UTRIX FOR THE ESTATE OF VICKIE ROBINSON, 304 WINDY HILLS CIRCLE CAL- VERT CITY KY 42029. AT- TORNEY L DANIEL KEY, 139 MEMORIAL DRIVE PADUCAH KY 42001.


THE FOLLOWING FIDU- CIARY ESTATES HAVE FILED

0900 LEGALS

FINAL SETTLEMENTS. THE SETTLEMENTS MAY BE RE- VIEWED IN THE CLERKS OF- FICE. ANY PERSONS DESIR- ING TO FILE EXCEPTIONS TO A FINAL SETTLEMENT MUST DO SO WITHIN 10 DAYS OF THIS ADVERTISE- MENT IN ACCORDANCE WITH THE KENTUCKY RE- VISED STATUTES.

ROBERT TRAVIS JR, ADMIN- ISTRATOR FOR THE ES- TATE OF MARY ANN SIMPSON.




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 Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Report on the Audit of the Financial Statement
Opinions
We have audited the accompanying Marshall 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 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 Marshall County Sheriff, for the period January 1, 2023 through August 31, 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 Marshall 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 Marshall 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 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 Marshall 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 Marshall 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 22, 2024, on our consideration of the Marshall 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 Marshall 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 findings:

2022-001 The Marshall County Sheriff's Office Does Not Have Adequate Segregation of Duties Over Tax Collections
2022-002 The Marshall County Sheriff Failed To File A Settlement Including All Taxes Collected
2022-003 The Marshall County Sheriff's Tax Revenue Bond Is Not In Compliance With KRS | 34.230.

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

May 22, 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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LANDAUCTION
THURSDAY
JANUARY 16, 2025
6:00 PM

134±
ACRES
IN 7 TRACTS & COMBINATIONS

Frontage on Hwy 1429 (Coles Campground Rd) Spring Rd and Wrather Rd

BID LIVE OR ONLINE

HIGH-QUALITY FARMLAND with Excellent Building Sites!

TRACT BREAKDOWN: HIGHWAY 1429 (Coles Campground Rd)	
Tract 1	6.25 Acres
Tract 2	6.36 Acres
Tract 3	6.38 Acres
Tract 4	76.69 Acres (±)
SPRING ROAD	
Tract 5	11.64 Acres (±)
Tract 6	11.66 Acres (±)
WRATHER ROAD	
Tract 7	15.18 Acres

AUCTION HELD AT
1300 N 16th Street Murray, KY 47021

REAL ESTATE TERMS: A 10% Buyer's Premium will be added to the final bid and included in the deed transaction sale price.
DOWN PAYMENT: 15% as down payment on the day of the auction with balance in cash at closing on or before 30 days. The down payment may be in the form of cashier's check, personal check, or corporate check. **SURVEY:** Tracts 1, 2, 3 & 7 will be sold by current deed. In the event that Tracts 4, 5 & 6 sell separately, buyer will be responsible for 50% of the survey costs. **ANNOUNCEMENTS MADE BY THE AUCTION COMPANY AT THE AUCTION PODIUM DURING THE TIME OF THE SALE WILL TAKE PRECEDENCE OVER ANY PREVIOUSLY PRINTED MATERIAL, OR ANY OTHER ORAL STATEMENTS MADE.**

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