## **Garage Sales**

## 3 Family Yard Sale! 3002 Smallhouse Rd. (Corner of Cave Mill)

Fri. & Sat. 7am Back to school designer clothes (S-2XL), new shoes and boots, boys/ children's clothes fant-4t), men's L-XLT, furni ture & sofa,

various house items. Something for everyone!

**DAILY NEWS ACCEPTS VISA** DISCOVER MASTERCARD

### ADVERTISEMENT FOR BIDS

Sealed bids for Modernization Project KY36P025-501(22)&(23) will be re ceived by The Housing Authority of Lyon County, on August 22, 2025, at 10:00 a.m. (local time) and then at said office publicly opened and read aloud. The project consists of:

Concrete Parking & Walks / Concrete Stoops, Steps & Railings / Interior Painting / Wi-Fi Water Meters

The Information for Bidders, Form of Bid, Form of Contract, Drawings Specifications and other contract documents may be examined at the following locations:

C S Design, Inc. 1088 Wellington Way Lexington, Kentucky 40513

Housing Authority of Lyon County P.O. Box 190, 425 Linden Avenue

Additional information is provided in the bidding documents. Copies of the bidding documents must be purchased at the following location to be eligible to submit a bid for this project.

Lynn Imaging 328 Old Vine Street Lexington, Kentucky 40507 Telephone: (859) 255-1021 Attention: Plan Distribution Department www.lynnimaging.com

A Pre-Bid Conference will be held on August 8, 2025, at 10:00 a.m. (local time) at the Housing Authority's main office for purposes of answering Bid-ders' questions and to consider any suggestions.

The Housing Authority of Lyon County By: Royce Board, Executive Director



## **Brett Hightower**

Warren County Sheriff

P. O. Box 807, Bowling Green, Kentucky 42102 Phone (270) 842-1633 Records Office Fax (270) 781-1984



## Warren County Sheriff's Office 2023 Tax Settlement Audit

A copy of the complete audit report, including Financial Statements and Supplemental Information, is on file at the Warren County Sheriff's Office located at 429 E 10<sup>th</sup> Ave, Bowling Green, KY 42101, and is available for public inspection during normal business hours. (8:00 AM to 4:30 PM)

Any citizens may obtain from the Sheriff's Office a copy of the complete audit report, including Financial Statements and Supplemental Information, for his/her personal use.

Any citizen requesting a personal copy of the Audit Report shall be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$.25) per page.

Copies of the Financial Statements prepared in accordance with KRS 424.220 are available to the public at no cost at: https://auditor.ky.gov/Pages/default.aspx

## **Merchandise**

## **Furniture** & Appliances

rocker & burgundy straightback, both padded. \$10 for both. Call 270-842-6205

Rod iron bench with wood seat, like new, very nice. \$125. Call 270-784-4005. can send pictures.

## **Hunting & Fishing**

Bass boat seats. 2 blue seats in good cond. \$40 for both. Call 270-597-3940

## **Machinery & Tools**

Like new Dewalt sawzall, runs great. \$60. Call 270-842-6205.

## Misc. Equipment & Supplies

Outboard motor gas tanks, 2 red plastic tanks, 6 gal, good shape. \$50 for both. Call 270-597-3940

## **Miscellaneous For Sale**

Beer/wine making supplies. Corks. corker, caps, capper, etc. \$35. Call 270-781-5473.

Graco folding crib, white in color, never used. \$40. Call 270-784-0555.

2 metal dog kennels, both with doors. One is 20x24, one is 24x36. \$60 for both. Call 270-784-0555.

## Employment

## **Job Opportunities**

Hair Affair Salon has 4 stations open for rent, seasoned stylists are needed. Call 270-779-4065 or 270-843-4247 for more info.

## **Transportation**

## **Automobiles**

2018 Toyota Camry SE, black, 4 door. Great shape, 216,000 miles. \$7,800. Call 270-792-8519 for more info.

### **Motorcycles &** ATV's

2000 Harley-Davidson 883. 1 owner, well cared for. Below \$3,000. Call 270-783-

## **Public Notices**

## **Public Notices**

In accordance with Chapter 65A and 424 of the Kentucky Revised Statutes, the financial information listed below may be inspected by the general public at the Warrer the general public at the Warren County Extension Office, 5162 Russellville Road, Bowling Green, KY Monday, August 18th between the hours of 8am and 4pm. Financial Information Available: \*FY24 Year-End Budget Summary \*FY25 Budget Summary \*Most Recent Audit or Attestation.

## **PUBLISHERS NOTICE**

All real estate advertising in this newspaper is subject to the Fair Housing Act which makes it illegal to advertise "any preference, limitation or discrimination based on race, color, religion, sex, handicap, family status or national origin, or an intention to make any such preference, limitation or discrimination." Family status includes children under the age of 18 living with parents or legal custodians, pregnant women and people securing custody of children under 18.

This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis. To complain of discrimination call HUD tollfree at 800-669-9777. The toll-free telephone number for the hearing impaired is

1-800-927-9275.





## **Public Notices**

Use QR Code



Classifieds Work Wonders.

kypublicnotice.com

# King Classic Sudoku

5 1 4 4 9 2 1 8 6 1 8 9 5 6 3 4 6 3 6

5 8/6 Difficulty: ★★★



### 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 Doug Gorman, Warren County Judge/Executive The Honorable Brett Hightower, Warren County Sheriff

Members of the Warren County Fiscal Court

Report on the Audit of the Financial Statement We have audited the accompanying Warren 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 Warren 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 Warren 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 Warren County Sheriff, for the period september 1, 2023 through August 31, 2024.

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 Warren 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 Warren County Sheriff on the basis

As described in Note 1 of the financial statement, the financial statement is prepared by the warren county sherin 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,

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 Warren 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 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 Warren 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 Warren 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 Doug Gorman, Warren County Judge/Executive The Honorable Brett Hightower, Warren County Sheriff

Members of the Warren County Fiscal Court

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated June 12, 2025, on our consideration of the Warren 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 Warren County Sheriff's internal control over financial reporting

> Respectfully submitted, allian VSall Allison Ball Auditor of Public Accounts Frankfort, KY

June 12, 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 or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET FRANKFORT, KY 40601-1817

AN EQUAL OPPORTUNITY EMPLOYER M/F/D

INSTRUCTIONS: Sudoku is a number placing puzzle based on a 9x9 grid with several given numbers. The object is to place the numbers 1 to 9 in the empty squares so that each row, each column and each 3x3 box contains the same number only once. The difficulty level of the King Classic Sudoku increases from Monday to Sunday.

\*DAILY NEWS

up to 6 lines • runs 21 days for \$39.95 includes photo if it doesn't sell we will run an additional week for FREE

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