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ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS Independent Auditor's Report

To the People of Kentucky The Honorable Andy Beshear, Governor

Financial 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

Opinions

OpinionsWe have audited the accompanying Lincoln 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 Lincoln 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 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 September 1, 2023 through August 31, 2024. eptember 1, 2023 through August 31, 2024.

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 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. *Basis for Viewera Opinion* on U.S. *Generally Accounting Principles*

Subject the second state of the second state o 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 Lincoln 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

Audior'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 arealting from area from days in whole software for the 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 Shawn Hines, Lincoln County Sheriff 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 12, 2025, on our consideration of the Lincoln 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 or on compliance and the results of 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.



May 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

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Public Notices

Public Notices

PUBLIC NOTICE

LEGAL NOTICE

The audit for the 2023 Fee Account for the Sheriff Shawn Hines has been completed Copies are available from the Lincoln County Fiscal Court of-fice, 102 E. Main Street, Stanford, KY, for a charge of \$.25 per page. Copies of the finan-cial statement are available at no cost at the Lincoln County Sheriff's Office.

Interior Journal: Julv 17. 2025 AUDIT/SHERIFF

PUBLIC NOTICE

COMMISSIONER'S SALES COMMONWEALTH OF KENTUCKY 28TH JUDICIAL DISTRICT

LINCOLN CIRCUIT COURT Pursuant to the Judgments and

Orders of Sale of the Lincoln Circuit Court, the Master Com-missioner of the Lincoln Circuit Court will sell the real properties described in the following Civil Actions at the front door on the outside of the Lincoln County Courthouse, on JULY 29 2025, at the hour of 10:00 AM or as soon thereafter as said property can be sold. The pur-pose of these sale is to satisfy the Judgements of the Lincoln Circuit Court in the amounts

THE INTERIOR JOURNAL

Public Notices

and conditions. 1. Subject to valid and existing easements, restrictions, reservations, conditions, covenants, and limitations apparent or of record in the chain of title.

The purchaser shall either 2 pay the entire purchase price at the time of sale; or if the sale is made on credit, the purchaser shall pay a minimum deposit of 10% of the purchase price with the balance due in 30 days. If the sale is made on credit the purchaser shall pay credit, the purchaser shall pay the required deposit at the time of sale and execute bond for the balance due bearing inter-est at the rate the Judgement bears from the date of sale until paid, with SURETY THEREON AND SAID SURETY MUST BE PRESENT AT THE SALE AND APPROVED BY THE MASTER COMMISSIONER; and the bond shall be secured by a lien upon said property sold which shall have the full force and effect of a judgement.

3. The real properties shall be sold free and clear of all liens, indebtedness, interest and claims of the parties to the pro-ceeding, subject to any and all applicable statutory rights of re-demptions, including and Right of Redemption granted to the United States of America pursu-ant to 28 U.S.C. Soc 2410

ant to 28 U.S.C Sec. 2410. 4. Delinquent ad valorem taxes will be paid out of the proceeds of sale. The purchaser will be responsible for payment of the 2025 ad valorem taxes. Possession of the real property will be given to the purchaser with the delivery of the deed of conveyance thereto.

SALE NO. 1 KENTUCKY HOUSING COR-PORATION V PHILIP B. MULL-INS ET AL; CIVIL ACTION NO. 25-CI-00042; JUDGMENT IN THE AMOUNT OF 149,379.38 1 PLUS COST AND FEES AND INTEREST AT THE RATE OF 6.75%; THE PROPERTY AT 1011 ED PADGETT ROAD WAYNESBURG, KY 40489 BE-ING TRACT A6 CONTAINING 0.792 ACRES AS SHOWN BY PLAT OF SAME PLAT CAB-INET B SLIDE 195 AND THE 2021 FLEETWOOD HOME THEREON; SEE DEED BOOK 476 PAGE 415; SEE PVA MAP #067-00-14-011.00

SALE NO. 2 LAKEVIEW LOAN SERVIC-ING, LLC V JEREMY ALLEN MARSHALL ET AL; CIVIL AC-TION NO 25-CI-00110; JUDG-MENT IN THE AMOUNT OF MENT IN THE AMOUNT OF \$239,673.88; INTERERST AT THE RATE OF 4.99; BEING LOT #7, PHASE 2 HALLS GAP ESTATES SEE PLAT CABI-NET A SLIDE 87 AND LOT #17 HALLS CAB ESTATES SEE HALLS GAP ESTATES SEE PLAT CABINET A SLIDE 423; SEE ALSO DEED BOOK 468 PAGE 772 LINCOLN COUNTY CLERK; PVA MAP #65A-001-

17 AND 65A-002-07 ROBERT R. BAKER MASTER COMMISSIONER

Interior Journal: July 10, 17 and 24, 2025 SALE 7.29.25

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hereinafter set forth, together with interest, advances for the protection of the property, costs and attorney fees as authorized and provided in said Judgements The hereinafter described real properties will be sold and conveyed on the following terms

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RICHMOND CARL W	11346	KY HWY 1247 7130	65-044C	1145.9	THOMASSON JEREMY	13652	KY HWY 2141 2100	08-04 00 011.00	96.22
ROBERTS AND MILLION	11411		18-111@013	214.19	THOMASSON JEREMT	13675	MT SALEM RD 0	06-005	1454.07
ROBERTSON LEWIS AND LORETTA	11450		43-095A	79.39	THURMOND JERMIAH -EST-	13713	MAXWELL ST 0	051-05-14-002.00	90.99
ROBINSON CLARENCE	11463	KY HWY 1247 16265	58-079	113.09	TINSLEY MARY - EST	13766	BLUE LICK RD 2325	38-025E	214.19
ROBINSON EDWINA B	11463	FIRST ST 0	051-05-73-002.00	90.99	TINSLEY MARY - EST TODD ERNEST B JR - EST -	13766	MANOR BLVD 108	089-02-19-008.00	1214.19
ROMANO CHARLES III	11528	THUNDER VALLEY RD	59-030A	787.03	TODD ERNEST B JR - EST -	13780	MANOR BLVD 108	089-02-19-008.00	90.99
ROSE OF SHARON HOUSE INC	11545		40-036A	1562.03	TUBNER MARK	13944	HARRIS AVE 122		185.77
ROUTT JOHN	11632		BL-01-004@001	79.39				051-09-32-004.00@002	
ROWE JANICE	11650	ROWE WAY 29	· · · · · · · · · · · · · · · · · · ·	51.52	TURPIN CAROLYN - EST -	13964	US HWY 127 S 11445	06-007A	96.22
ROWLAND TIMMY AND MARJORIE	11663		28-033@002	163.65	TURPIN MICHAEL - EST -	13978		06-007A@001	54.16
SALYERS SARAH	11803	MOCCASIN RD 4230	20-027	584.82		13982	KY HWY 300 7100	014-00-09-005.00	2813.85
SAMPSON ERICA M	11808	WALNUT ST 267	089-02-28-007.00	754.54		13985	229 STANFORD ST C		3956.26
SANDERS JOE AND GLENNA	11816		014-01-10-012.00	568.02		14065	KY HWY 78 6855	CB-03-001	904.96
SAYLOR FLORENCE	11868	ELM ST 701	089-02-03-002.00	1699.31	US SMALL BUSINESS AD	14069		051-13-03-001.00@090	517.45
SAYLOR GLENN D	11869	TOM HACKLEY RD 0	035-01-10-004.00	214.19	VARVEL KEITH EDWARD	14180		051-13-03-001.00@012	261.36
SAYLOR RICHARD	11888	PARSON RD 93	57-089E	222.63	VINYARD ALVIN -EST-	14225	KY HWY 3249 1165	53-161G	129.93
SCOTT CHRISTY M	12002		BL-01-004	96.22	VONLINGER ROLLIE	14251	VONLINGER LN 250	08-079-03	348.95
SEARS MELODY (COX)	12056		14A-001-16@001	101.3	WADDELL PHILIP C	14262	BROOKVIEW RD 40	08B-001-78	348.95
SHEARER MARY JO -EST-	12138	KY HWY 78 E 1860	051-14-08-009.00	446.66	WADDELL PHILIP C	14263	WILLOW SPRINGS RD	08B-001-27	264.7
SHELTON ANDREW	12166	VIC GREER RD 1322		54.16	WADDELL PHILIP C	14264	WILLOW SPRINGS RD	08B-001-19	466.9
SHELTON ANDREW D	12167		078-00-01-005.01	535.67	WADDELL PHILLIP C	14265	BROOKVIEW RD 147	08B-001-74	374.26
SHELTON JESSIE R	12180	KY HWY 643 10947		618.53	WADDELL PHILLIP C	14266	SPRING RUN RD 186	08B-007-14	699.38
SHELTON JESSIE R	12181	KY HWY 643 1128	089-00-07-001.00	1067.55	WADDELL PHILLIP C	14267	BROOKVIEW RD 73	08B-001-66	433.19
SHELTON JOYCE	12184	J SHELTON RD 340	090-00-03-009.00	247.86	WADDELL PHILLIP C	14268	BROOKVIEW RD 150	08B-001-84	357.38
SHELTON KAYLA L	12185	MACK SIMS RD 32		310.46	WADDELL PHILLIP C	14269	WILLOW SPRINGS RD	08B-001-11	760.07
SHELTON MONTE	12194	KY HWY 2750 2116	096-00-22-001.00	2269.64	WADDELL PHILLIP C	14270		08B-001-20	399.51
SHEPHERD ALVIN AND VICKIE	12231	KY HWY 2141 4860	08-072A	348.95	WADDELL PHILLIP C	14271	SPRING RUN RD 0	08B-007-28	904.96
SILER JOSHUA AND TIFFANY	12300	EDGEWOOD AVE 0	65A-004-07	231.01	WADDELL PHILLIP C	14272	BROOKVIEW RD 63	08B-001-63	292.51
SIMPSON CASEY	12323	DENNY RD 295	093-00-02-002.00@001	45.66	WADDELL PHILLIP C	14273	SPRING RUN RD 202	08B-007-15	861.16
SIMPSON JAMIE	12344	KY HWY 3244 194		551.12	WADDELL PHILLIP C	14274	WILLOW SPRINGS RD	08B-001-18	542.46
SIMPSON ROGER	12360	MOBILE DR 116	014-02-01-001.00@116	54.16	WADDELL PHILLIP C	14275	BROOKVIEW RD 107	08B-001-70	568.02
SIMS NEWLAND WAYNE -EST-	12415		067-00-15-003.00	923.69	WADDELL PHILLIP C	14276	BROOKVIEW RD 135	08B-001-73	450.05
SIMS WENDELL AND TAMMY	12438		29-036A@001	669.07	WALL RAYMOND	14306	KY HWY 501 4880	29-014	214.19
SINGLETON MALISSA	12475	MT SALEM RD 0	12-003A	180.48	WALLIN AND WALLIN	14310	EDWARDS CUT OFF 65	096-00-06-002.00@001	332.09
SIZEMORE GENERAL AND KRISTIE	12515	CEMETERY RD 417	58-073B	96.22	WALLS MICHAEL AND LAURA	14352	KY HWY 698 8398	18-067@001	96.22
SMITH GROVER C III	12673		29-040B	96.22	WARNER RONNIE	14409		18-097G	70.99
SMITH KENNETH E JR -EST-	12722		096-00-25-002.00	669.07	WATSON EVERETT -EST-	14432	KY HWY 618 294	092-00-26-005.00	298.42
SMITH MICHAEL	12789	KY HWY 198 6745	12-012@001	215.84	WEBB SCOTT DOUGLAS - EST -	14511	IKE SINGLETON RD 2	58-037B	247.86
SMITH WILLIAM E AND BETTY J	12836	KY HWY 3246 2330	094-00-09-004.00	803.86	WESLEY MARY	14574	KY HWY 2750 1796	096-00-20-003.00	79.39
SMOCK IRVIN M -EST-	12843		58-065B	113.09	WESLEY SHERRI	14577	BROOKVIEW RD 0	08B-001-82	146.81
SNOW LISA HARRIS AND CHARLES A D	12887		43-013A	180.48	WESLEY SHERRI	14578	BROOKVIEW RD 0	08B-001-81	146.81
SOWDER AND HOWARD	12947	BOONE RD 4177	081-00-06-010.00	2766.72	WESLEY SHERRI	14579	US HWY 127 0	08-063A	231.01
SPARKS MARCIA	12993	PARSONS RD 85	57-089C	332.09	WESLEY SHERRI	14580	SILVER BROOK RD 45	08B-001-22	450.05
SPARKS ROBERT W	12994	KY HWY 698 6947	27-004E	357.38	WEST AND LYNN	14582		27-028D	96.22
STANFORD CARE AND REHAB LLC	13141	105 HARMON HEIGHTS		987.54	WILBURN NANCY DARLENE	14680	MANOR BLVD 118	089-02-19-009.00	158.93
STC GLOBAL BUSINESS LLC	13194		090-00-08-001.00	374.26	WILLIAMS FOREST AND MARKIE -EST-	14766	KY HWY 1778 3465	28-011A	129.93
STEWART LAURA MAE -EST-	13249	PETTUS CT 114	051-05-06-005.00	865.16	WILLIAMS JAMES E	14700	KY HWY 198 5590	11-015	3216.68
STEWART WILLIE JR -EST-	13252	BONEYVILLE RD 0	38-009E	96.22	WILLIAMS SAMES E	14772		051-13-03-001.00@043	54.16
STEWART WILLIE SR -EST-	13253	BONEYVILLE RD 0	B0-01-005	45.66	WILLIAMS SHIRLET E	14790	KY HWY 198 0	MC-12-001	96.22
STRINGER AND ALLEN	13318		53-081C	433.19	WILSON AND WILSON WILSON DIANNE	14845		063-00-24-003.00	3449.03
STRINGER AND ALLEN	13319			96.22	WILSON DIANNE WOODRUM OWEN TODD AND DAPHENE	14845		03-00-24-003.00 03-007A-10@001	525.02
STRINGER JEFFREY S	13324			564.94	WOODS PATSY -EST-	14990		064-05-01-008.00	32.23
STRUNK JOANN	13338		56-066F@001	242.85	WOODS PATSY -EST- WRIGHT JAMES D JR	14995	US HWY 27 S 3310	064-01-23-013.00	180.48
STULL LARRY JR	13356		40-002A	163.65	WRIGHT JAMES D JR WRIGHT JEREMIAH AND TIFFANY	15050	LEACH RD 63	064-01-23-013.00 58-052A-02	348.95
TARTER NORMA JEAN -EST-	13475			549.14			SHANKS LN 0		
TAYLOR DYLAN	13509			183.88	YATES ANDREW III AND LINDA KAY	15111		051-14-03-005.00	92.86
TAYLOR RANDALL D -EST-	13549		40-002D	374.26	YOCUM AND RICHARDS	15129		010-01-06-002.00	1268.03
	13550			54.16	YOCUM BRANDI	15136		063-00-28-002.00@001	214.19
TAYLOR SHAWN A AND REBECCA	13556		56-106B-01	180.48	YOCUM RANSOM HAROLD	15157		MC-01-002	803.86
TEATER JOHN EDWARD AND ANNA	13572	PREACHERSVILLE RD	080-00-03-005.00	854.44	YOUNG STEVEN E AND DONNA	15280	GOSHEN RD 5345	071-00-02-001.00	1579.07