

Pizza Zone, 2501 Greensburg Rd., Buffalo. Food service 98; dust build up above pizza oven, leak in stand-up cooler and miscellaneous items throughout.

The 16th, 110 N. Lincoln Blvd., Hodgenville. Food service 98, retail service 100; a few items of food product dated with prep date, whole others dated with use by (corrected).

Hinton's Orchard & Farm Market, 8631 Campbellsville Rd., Hodgenville. Food service 100, retail service 98; ice build-up in meat freezer and ice build-up in old stand-up freezer.

**Y Not Stop 2**, 8957 New Jackson Hwy., Magnolia. Food service 90, retail service 98: reusing ziplock bag to store lunch meat (corrected), hot case not holding proper temperature, lunch meat held past seven days, wipe cloth stored out of sanitizer solution, no hair restraints during food prep, reusing ziplocks for food storage and rodent droppings under beverage cabinet. Follow-up food service 97; hot case not holding proper temperature (corrected) and rodent droppings under beverage cabinet (corrected).

**Hodgenville Elementary** School, 88 Eagles Ln., Hodgenville. Food service 100; no noted violations.

**El Acapulco**, 195 Lee Oak Dr., Hodgenville. Food service 93, retail service 98; food at grill at improper cold holding temperature (corrected), spray bottle near handsink missing label (corrected), chicken over top beef in small prep cooler, beef stored on beer keg in walk-in cooler, kitchen floor chipping and some miscellaneous equipment outside.

**Preschool on College** Street, 208 College St., Hodgenville. Food service 99; hair restraints needed during food prep.

The Sweet Shoppe & Dessert Café, 100 S. Lincoln Blvd., Hodgenville. Food service 98; ice build-up in chest freezers and stand-up cooler/freezer portion in poor repair.

**Kentucky's Finest Family** Style Restaurant, 2579 Lincoln Farm Rd., Hodgenville. Follow-up food service 100, retail service 100; new water heater installed — to be inspected by plumbing inspector (corrected).

The Sweet Shoppe, 2533 Lincoln Farm Rd., Hodgenville. Follow-up food service 98; evidence of rodents (corrected).

**Note:** The above list of May 2025 food inspections is provided by the LaRue County Health Department, in conjunction with the Lincoln Trail District Health Department, and is published monthly in The LaRue County Herald News.

# **COMMUNITY CALENDAR**



### **EVENTS LaRue County Farmers Market**

The LaRue County Farmers Market will have its opening day on Thursday, June 12. It will take place in the LaRue County High School back parking lot, 925 S. Lincoln Blvd. in Hodgenville, from 9 a.m. to 1.p.m. every Thursday through July 31.

### **Upton Farmers Market**

The Upton Farmers Market will be open from 1 to 4 p.m. every Friday at 1070 S. Walnut St., Upton. For more information or to sign up as a vendor, contact Al Rider at 502-377-0066.

### **Extension Office Closed**

The LaRue County Extension Office will be closed on Thursday, June 19 in observance of Juneteenth.

### **Goodtime Cruisers**

The Goodtime Cruisers Car Show is scheduled for Saturday, June 21 from 4 to 8 p.m. in downtown Hodgenville.

### **Wellness on Wheels**

Baptist Health Hardin's Wellness on Wheels (WOW) mobile health unit will at Hodgenville Methodist Church on June 25 from 9 to 11 a.m. located at 825 Tonieville Rd, Hodgenville. Wellness on Wheels will offer basic healthcare screenings. Some services include height, weight, blood pressure and body mass index measurements, as well as screenings for thyroid function, cholesterol, glucose levels and anemia. For questions, call 270-706-

# **DeSpain Cemetery**

Donations are needed to the upkeep of the DeSpain Cemetery for the 2025 mowing season. Donations can be made at Lincoln National Bank c/o DeSpain Cemetery Fund, or mailed to Dana Howell, treasurer, 7275 Bailey Road, Mt. Sherman, KY

# **Oak Hill Donations**

Oak Hill Baptist Church is requesting donations to support cemetery mowing. Please make checks payable to Oak Hill Baptist Church ATTN: Cemetery and mail to P.O. Box 252 Sonora, KY

# **Pleasant Grove Donations**

**Pleasant Grove Baptist** Church is requesting donations to support cemetery mowing. Please

make checks payable to Pleasant Grove Baptist Church Attn: Cemetery, and mail to 125 Howardstown Rd, Hodgenville KY 42748.

### **LOCAL SUPPORT**

**LaRue County Community Action** has a giveaway one Wednesday each month from 4 to 5:30 p.m. at the LaRue County Parks & Recreation building in Hodgenville. The next giveaway will be held Wed, June 18.

**Clothing Closet** — South Fork Baptist Church located at 4915 New Jackson Hwy in Hodgenville offers a FREE Clothing Closet option for the public from 9:30 a.m. to 3 p.m. Monday through Thursday. Call Machelle McDowell for more information at 270-325-3626.

The Shepherd's Pie Food Pantry, hosted by the Magnolia Cumberland Presbyterian Church, has a giveaway at 3 p.m. every Tuesday.

The Hope Food Pantry at Hodgenville United Methodist Church has a monthly food giveaway on the 4th Wednesday of each month. Each eligible person can attend one session, either in the morning from 9:30 to 10:30 a.m. or during the afternoon session from 5 to 6 p.m. FMI call Susan Phelps at 270-735-6334.

#### **PUBLIC LIBRARY** — 270-358-3851

# Wednesday, June 11

Father's Day Craft — 3:30 p.m. All materials provided.

# Thursday, June 12

Circle of Love — 10 a.m. For newborn children through age 3.

Story Time — 1:30 p.m. For children under the age

Colors We Wear —

5:30 p.m.

5:30 p.m.

Youth Fashion Show —

# Friday, June 13

Magic the Gathering -2 p.m. For grade school through teen.

Tie-Dye Socks & T-Shirts -3 p.m. For teens and adults.

# Monday, June 16

Stretch and Shine -10 a.m. For adults. Wits Workout -10:30 a.m. For adults. Community Games —

#### Tuesday, June 17

Storytime — 11 a.m. For children under the age

Red, White & Blue Candles — 3 p.m. Teens and adults call to sign up.

Renaissance Dancing — 5 p.m. Family event, call to

### Wednesday, June 18 Book Club - 3:30 p.m. For

Fourth of July craft — 3:30 p.m. Family event, no

registration needed. Thursday, June 19 Closed in celebration of

## Juneteenth

Friday, June 20 Rag Flags — 3 p.m. Teens and adults call to register.

#### **MEETINGS LaRue County** Fiscal Court

The next regularly scheduled meeting of the LaRue County Fiscal Court has been moved to Friday, June 13 at 9 a.m.

#### **LaRue County Board of Education**

The next regularly scheduled meeting of the

LaRue County Board of Education will be held at 6 p.m. on Monday, June 16.

### **LaRue County Fiscal Court Public Hearing**

The LaRue County Fiscal Court will host a public meeting at 7 p.m. on Thursday, June 26 at the LaRue County Courthouse, located at 209 W. High St., Hodgenville.

The trial-type meeting is concerning the request to rezone over 230 acres of land along Tonieville Road from A1, agriculture, to I2, heavy industry. The court will accept evidence from any individual in attendance, whether in support or opposition of the matter, before the final rezoning vote is conducted.

# **Hodgenville City Council**

The next regularly scheduled meeting of the Hodgenville City Council will be held at 6 p.m. on Monday, July 14.

### **Celebrate Recovery**

Held every Thursday evening from 6-8 p.m. at Ovesen Heights Baptist Church located at 1604

Bardstown Road in Hodgenville. FMI call 270-735-5005.

#### **Lions Club**

The Hodgenville Lions Club meets the second and fourth Thursday evenings at 6 p.m. at El Acapulco, 195 Lee Oak Drive, Hodgenville. Come out and learn more about the Lions Club or call Linda Henry at 502-888-9256 or email lionlindahenry@yahoo.com for more information.

### **RECYCLING-Glass Recycling**

Drop off location is the LaRue County Road Department (across from the LC High School). Accepting clear, green, brown, blue, broken china and ceramics; no window glass is accepted. Next dates are June 17 and July 15 from 10 a.m. to 2 p.m. FMI call Jill Gray at 270-234-

**Recycling trailers** are in the following locations for the community's use. In Hodgenville — LaRue **County Courthouse lower** parking lot, 209 West High Street Hodgenville; in Buffalo — Buffalo Fire Department — 2619 Greensburg Rd.; and in Magnolia — Old School Market — 9050 New Jackson Hwy. Contact Jill Gray at 270-234-6619 with any questions.

If you have an event you would like to share, bring it to our office located at 40 Shawnee Drive in Hodgenville, leave it in our outside drop box, or email editor@ laruecountyherald.com



### ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Andy Beshear, Governor Holly M. Johnson, Secretary

To the People of Kentucky

Finance and Administration Cabinet The Honorable Blake Durrett, LaRue County Judge/Executive

The Honorable Brian Smith, LaRue County Sherift

Members of the LaRue County Fiscal Court
Report on the Audit of the Financial Statement

We have audited the accompanying LaRue 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 LaRue 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 LaRue 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 LaRue County Sheriff, for the period 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 LaRue 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 LaRue 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

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 LaRue 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 LaRue 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 LaRue 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.

The Honorable Andy Beshear, Governor Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Blake Durrett, LaRue County Judge/Executive

The Honorable Brian Smith, LaRue County Sheriff Members of the LaRue County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 23, 2025, on our consideration of the LaRue 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 LaRue County Sheriff's internal control over financial reporting and compliance. Respectfully submitted,



Allison Ball Auditor of Public Accounts Frankfort, Ky

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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## Types of Mortgage Loans FHA Part Two There are several main requirements for acquiring a

- 1. A down payment of 3.5% if your credit score is above 580 and your score can be as low as 500 with a 10% down payment. While this is the FHA requirement some lenders may require higher scores. The down payment can be from sources other than your savings,
- for example monetary gift from family. 2. Debt-to-income ratio of up to 43%. This means the total of your monthly payments (mortgage, car, personal loans) cannot exceed 43% of your gross monthly income.
- 3. The loans are for primary residencies with between 1-4 units. A HUD approved appraiser must assess the property to verify market value, that it is structurally sound on a solid foundation, no significant defects, adequate drainage and irrigation, working heating plumbing and electrical systems, adequate lighting and ventilation and free of hazards inside and outside the
- 4. Mortgage insurance is divided into two parts. First a 1.75% of loan amount as an upfront premium paid at closing or incorporated into final loan amount. Secondly an annual premium based on down payment, loan amount and loan term

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