

Russell County Schools Registration

Russell County Schools will be holding NEW student registration for students Kindergarten – 12th grade who are new to Russell County on July 6 – July 10.

The registration will be held at the Auditorium/Natorium Complex in Room 114 from 8 AM – 4 PM on Monday, Wednesday, and Friday, and

from 8 AM – 6 PM on Tuesday and Thursday. Please bring a copy of your child's birth certificate, social security card, immunization certificate, and custody papers if this applies to your situation. Turn at the stoplight in front of the middle school, and Room 114 is directly across from the guard shack on the end of the ANC.

Please have one adult only come to register the child (unless childcare is an issue), and, as per CDC guidelines, a mask will be required. If you have additional questions, please call (270)343-3191.

Thank you for trusting Russell County Schools to assist you in educating your child!

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LEGAL NOTICES

NOTICE OF FINAL SETTLEMENT

Notice is hereby given Janet Wolf and JoAnn Grider who were appointed Co-Executrix in the estate of Sylvia Mae May has filed his/her final settlement with this office on the 1st day of June 2020. Any exceptions must be filed as required by law on or before the 13th day of July 20 at the hour of 11:00 a.m., at which time a hearing will be held on any exceptions filed. The hearing will be held in the Russell District Courtroom at the Russell County Courthouse in Jamestown, KY. 7/2, 7/9

NOTICE OF FINAL SETTLEMENT

Notice is hereby given Linda Bradshaw and Wanda Bunch who were appointed

Co-Executrix in the estate of Wilma E. Hill on the 29th day of July 2019, has filed his/her final settlement with this office on the 11th day of June 2020. Any exceptions must be filed as required by law on or before the 27th day of July 20 at the hour of 11:00 a.m., at which time a hearing will be held on any exceptions filed. The hearing will be held in the Russell District Courtroom at the Russell County Courthouse in Jamestown, KY. 7/2, 7/9

NOTICE OF APPOINTMENT OF EXECUTOR

Notice is hereby given that James Myles has this 24th day of June 2020 been appointed Executor of the estate of Hallie O. McSwain, and any person having a claim against the said estate shall file the same with the above individual(s) acting on behalf of the estate at the address shown, 4355 21st Place, Vero Beach, FL, 32966 or the attorney for the estate within six months from the day of said appointment. 7/2, 7/9

NOTICE OF APPOINTMENT OF EXECUTRIX

Notice is hereby given that Cheryl L. Runyan has this 22nd day of June 2020 been appointed Executor of the estate of Kenneth Runyan, Sr., and any person having a claim against the said estate shall file the same with the above individual(s) acting on behalf of the estate at the address shown, 415 Lees Valley Rd.,

Shepherdsville, KY, or the attorney for the estate within six months from the day of said appointment. 7/2, 7/9

NOTICE OF APPOINTMENT OF ADMINISTRATRIX

Notice is hereby given that Vickie L. Davis has this 22nd day of June 2020 been appointed Adminis-

tratrix of the estate of Calvin Davis, Jr., and any person having a claim against the said estate shall file the same with the above individual(s) acting on behalf of the estate at the address shown, or the attorney for the estate, Hon. Jeff Hoover, Jamestown, KY., within six months from the day of said appointment. 7/2, 7/9

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BarrRealtyAuction.com

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Public Notice

The City of Jamestown will be accepting sealed bids for fiscal year 2020-2021 on the following:

**Chip Seal – Hot Mix – Cold Mix – Blacktop
Rock & Tile
Pick up or Delivered and Laid / Price per ton**

Bids will be accepted at the Jamestown City Hall from 8:00am until 4:00pm beginning July 3rd, 2020 and ending at 3:00 pm July 10th, 2020 or mailed to:

City of Jamestown
P.O Box 587
Jamestown KY 42629

All bidders must carry Worker's Compensation Insurance and Liability Insurance.

The City of Jamestown reserves the right to accept/reject any and all bids.

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

- The Honorable Andy Beshear, Governor
- Holly M. Johnson, Secretary
Finance and Administration Cabinet
- The Honorable Gary D. Robertson, Russell County Judge/Executive
- The Honorable Derek Polston, Russell County Sheriff
- Members of the Russell County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the Russell County Sheriff's Settlement – 2018 Taxes for the period December 1, 2018 through April 15, 2019 - Regulatory Basis, and the related notes to the financial statement.

Management's Responsibility 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 as described in Note 1. 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 Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Guide for Sheriff's Tax Settlements*, issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Russell 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, 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.

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 paragraph, the financial statement referred to above 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 Russell County Sheriff, for the period December 1, 2018 through April 15, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the taxes charged, credited, and paid for the period December 1, 2018 through April 15, 2019 of the Russell County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2020, on our consideration of the Russell 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 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 Russell 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 comment:

2018-001 The Russell County Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations

Respectfully submitted,

Mike Harmon
Auditor of Public Accounts

April 13, 2020

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 www.auditor.ky.gov or upon request by calling 1-800-247-9126.

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