

EARLY DAYS

**TEN YEARS AGO
March 2015**

Taylor County ousts Campbellsville 89-53 in the boys' 20th District Tournament opener. Horse-drawn carriages were common for funerals in years past and reappeared for the funeral of James Noel Jr., a local businessman who recently had passed away. Emily Kate Fields of Capbellsville announced the birth of a daughter, Ava Jade Fields, at 11:02 a.m. \March 9 at Taylor Regional Hospital. She weighed 8 pounds, 11 ounces and was 19.25 inches long.

**TWENTY YEARS AGO
March 2005**

Ada Hedgespeth, Palestine Baptist Church's oldest member, was honored on her 90th birthday. Claude Cobb, 82, of Banbury Cross in Campbellsville, died at 7:40 a.m. Saturday, Feb. 26, 2005, in Campbellsville.

**THIRTY YEARS AGO
March 1995**

Calvin and Winnie Eastridge celebrated their 50th wedding anniversary on Friday, Feb. 10. Their children honored them with a reception at St. Mark United Methodist Church. More than 30 bowlers gathered at Phillips Lanes to help Special Olympic athletes raise money to defray cost of participating.

**FORTY YEARS AGO
March 1985**

Dr. and Mrs. Eugene Shively returned home from a nine-day visit with Dr. and Mrs. Jeffrey Wiseman in the Township of Richmond in London, England. Dr. Shively visited the hospitals and observed laser work, a study Dr. Wiseman is pursuing there.

TRANSFERS

FROM **PAGE B6**

Velinda Carter, married, Carter Road, Campbellsville: Tracts 10 and 11 of the Ray and Theresa Judd Farm. \$35,000.

- Quit claim: Charlotte Rose, administratrix of the Johna Roby Estate, Dutton Creek Road, Campbellsville, to Charlotte Rose, Dutton Creek Road, Campbellsville: Beginning on the west side of Dutton Creek Road, corner of the 63.97-acre tract, being a new division corner in the Edwin L. Rice property, containing 2.81 acres. \$75,000.

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**FIFTY YEARS AGO
March 1975**

Dr. J. Chester Badgett, who has served 25 of his 40 years in ministry at Campbellsville Baptist Church, was honored in a special anniversary program. Mr. and Mrs. Aaron Pyles announced the engagement and forthcoming marriage of their daughter, Debra, to John M. Benningfield, son of Mr. and Mrs. Nolan Benningfield.

**SIXTY YEARS AGO
March 1965**

Work on the Green River Reservoir and Dam in Taylor County reportedly was progressing on schedule in an announcement by James E. Dodge, project manager, and Joe Merling, resident engineer. In fact the contractor, R.E. Daily & Co., of Detroit, says the work is just a little ahead of schedule. An attempted break-in was reported at Monson's Department Store on East Main Street, according to a statement made by Deputy Paul McCubbins.

**SEVENTY YEARS AGO
March 1955**

Joe L. Zieg, district manager of the Southern Continental Telephone Co. here, and one of Campbells-ville's most civic-minded residents, died of a heart attack at 1:29 p.m. on Feb. 19. He was 61 years old. Dickie Coop, 14 year-old son of Mr. and Mrs. Paul Coop, was presented with the The Flying Dutchman award which is given to "physically handicapped

boys and girls over the state of Kentucky because of the game fights they make against their handicap." Bobby G. Walters, son of Mr. and Mrs. James T. Walters, Route 5, Campbellsville, recently was promoted to corporal in Germany where he is a member of the 4th Infantry Division.

**EIGHTY YEARS AGO
March 1945**

The weather became topic one of the county and state this week as streams from Ohio to Buckhorn threatened communities, blocked roads and caused some damage. Mr. and Mrs. Arthur Brockman of Campbellsville received the Purple Heart award posthumously for their son, Pfc. Roy Brockman, who gave his life for his country on Leyte Island in the Philippines. They have another son, Cpl. Ray Brockman, who was in service in Hawaii. Staff Sgt. Charles W. Rogers was awarded the Silver Star for gallantry in action. Sgt. Rogers, son of Mr. and Mrs. Ben Rogers, was highly praised in Stars and Stripes for participation in Normandy under the title "Merry Hell at the Crossroads" at which time he was a motorcycle rider.

**NINETY YEARS AGO
March 1935**

Fire of undetermined origin destroyed the barn of T.O. Morton at Irene with an approximate loss of \$600. Plans for the unification of the city

and county schools under one board was discussed when the City School Board brought up the County School Board's interest at a joint meeting of both boards. Under the new plan, both boards will be independent of each other. The county board shared in the cost of conducting the local school and shared in the selection of teachers.

**HUNDRED YEARS AGO
March 1925**

Joe Dulworth purchased the furniture store of T.J. Watson on Main Street in the Kerr Building and has taken charge of the establishment. The Campbellsville Red Devils closed a successful basketball season here Tuesday night. Those present were Paul Ashbrook and Campbell Hutchinson, managers, and members of the team, Lewis Merkley, Joe Wilson, Clyde Sparks, Shelby Chandler, Same Hord, Tommie Gibson and James Shaw. The annual banquet of the Lions Club in honor of the ladies of the members was given at the Club Hall. George R. Turner acted as toastmaster. The Rev. H.S. Summers and the Rev. N.J. Salyer were speakers, but the main speaker was the Rev. Walter Hopkins of Lebanon using "imagination" as the topic of his speech. Fire of undetermined

origin broke out in the confectionery owned by Dowell and Sons in the Hubbard building causing a damage estimated at \$7,000. Charlie Fox of Dunnville was the fourth person indicted for the murder of John Fonley in March 1923 and was given a three-year sentence in the penitentiary. Charles H. Graves, 81, died at the home of his daughter, Mrs. J.H. Sanders, after a lingering illness. Miss Sallie Wade and Dr. Burr Atkinson were married quietly at the home of the bride's mother, Mrs. Fannie Wade, at Island Home Park, with the Rev. Galvin Thompson of Barbourville, officiating.

**HUNDRED TEN YEARS AGO
March 1915**

The entire lot of

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the Campbellsville Manufacturing Co. was sold at public auction and purchased by the highest bidder, L.B. Smith. The barbershop of Tom Hudgens opened in new quarters in the Gowdy block of Main Street. V.M. Gowdy purchased from Joe Willock five acres of land on which to build a tobacco warehouse. YMCA was organized at the courthouse with 60 members enrolled. Mrs. J.M. Ricketts was elected president, J.T. Richerson, vice president, and J.P. Gozder, secretary. The Rev. W. Montgomery and the Rev. Link gave interesting talks.



Cellco Partnership and its controlled affiliates doing business as Verizon Wireless (Verizon Wireless) is proposing to collocate antennas at a centerline of 90-ft on a 100-ft Lattice tower located at 6596 New Columbia Road, Campbellsville, Taylor County, Kentucky 42718; associated with EBI Project Number 043844-PR. Verizon Wireless is also proposing to collocate antennas at a centerline of 145-ft on a 156-ft water tower located at 5282 Hogenville Road, Greenburg, Green County, Kentucky 42743; associated with EBI Project Number 043871-PR. Public comments regarding potential effects from this site on historic properties may be submitted within 30 days from the date of this publication to: EBI Consulting, 21 B Street, Burlington, MA 01803, EBIPNReplies@ebiconsulting.com or at (617) 715-1822.



LEGAL NOTICE



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Barry Smith, Taylor County Judge/Executive
The Honorable Richard Benningfield, Taylor County Sheriff
Members of the Taylor County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Taylor County, Kentucky, for the year ended December 31, 2023, 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 receipts, disbursements, and excess fees of the Taylor County Sheriff for the year ended December 31, 2023, 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 financial position of the Taylor County Sheriff, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Taylor County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 Taylor County Sheriff on the basis of the 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 this 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 Taylor 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 and GAS, 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 Taylor 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 Taylor 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 audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2024, on our consideration of the Taylor County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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 Taylor County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 21, 2024

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LEGAL NOTICE

**CITY OF CAMPBELLVILLE
TAYLOR COUNTY, KENTUCKY
SPECK RIDGE WATER STORAGE TANK REHABILITATION
ADVERTISEMENT FOR BIDS**

Sealed Bids for the construction of the Speck Ridge Water Storage Tank Rehabilitation will be received by the City of Campbellsville, at the Campbellsville Public Works Office, 100 Terri Street, Campbellsville, Kentucky until 11:00 a.m., local time on May 2, 2025, at which time the Bids received will be publicly opened and read aloud. The project consists of the renovation of an existing 100,000 Gallon Elevated Water Storage Tank, including the removal and re-application of the interior and exterior coating systems along with various other repairs and safety improvements.

Prior inspection of the tank is required to obtain any and all renovations deemed necessary. Please contact the Campbellsville Municipal Water and Sewer Office at 270-789-3133 to set up times to view the tower.

The City of Campbellsville reserves the right to reject any and all bids and waive informalities. The award will be made to the lowest, responsive, responsible bidder.

Owner: **CITY OF CAMPBELLVILLE**
By: **DENNIS BENNINGFIELD**
Title: **MAYOR**
Date: **MARCH 7, 2025**

ADVERTISING FOR BIDS

Taylor Regional Hospital will be accepting bids for landscape maintenance of approximately 35 acres. Services are for 32 weeks in a contract year and include the following:

- a. Turf maintenance, which includes: Feeding/pest & weed control, Mowing, Trimming and Removal of grass clippings and other debris.
- b. Bedding Plant Area maintenance, which includes: Feeding/pest & weed control, Weed control, Mulching, Landscaping plants and Removal of grass clippings and other debris.
- c. Woody and Herbaceous plant maintenance, which includes: Feeding/pest & weed control, Trimming or Pruning shrubs, trees, ground cover and Removal of grass clippings and other debris.

Qualified bidders must meet the following specifications:

- a. Provide evidence of one million dollar minimum liability insurance.
- b. Provide evidence of workers' compensation insurance.
- c. Provide a minimum of three (3) commercial references who will be contacted.
- d. Provide Tax ID number or Social Security Number.
- e. Provide evidence of Commercial Applicators License.

Copies of Request for Proposal can be obtained from Plant Operations at (270) 789-5803. Bids will be accepted through Wednesday, March 19, 2025 @ 12:00 p.m. and they will be opened and publicly read March 21, 2025 @ 2:00pm EST. The best bid will be accepted with notification on or before Wednesday, March 26, 2025. Bids should be sealed and addressed to: Taylor Regional Hospital, 1700 Old Lebanon Road, Campbellsville, KY 42718, Attn: Jeff Davis, People and Culture Executive -- LAWNCARE BID.

Any questions should be directed to Jerry Evans.

Taylor Regional Hospital reserves the right to reject any and all bids. Taylor Regional Hospital is an Equal Opportunity Employer.