00 LEGAL NOTICES

On December 18, 2018, the Montgomery County Fiscal Court held the 2nd reading and adoption of an ordinance amending the Montgomery County Fiscal Court's budget for fiscal year 2018-2019 to include unanticipated receipts in the Road Fund in the amount of $88,980.00. A copy of the ordinance with full text is available for public inspection at the office of the County Judge-Executive during normal business hours.

00 LEGAL NOTICES

PUBLIC NOTICE

There will be a special meeting of the Montgomery County Fiscal Court on Monday, January 7, 2019 at 10:00 a.m. in the Courthouse Annex at 44 West Main Street, Mt. Sterling, Kentucky. The agenda for this meeting is the appointment of county personnel pursuant to KRS 179.020, KRS 39B.020, KRS 67.711, KRS 64.530, KRS 67.710 and KRS 68.010. The public is invited to attend.

FAULKNER, KING & WENZ, PSC
CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH C. KING, CPA
JOHN M. WENZ, CPA
KEVIN M. ROMENESKO, CPA
KAREN S. TRENT, CPA
EUGENE C. WEATHERS, CPA

P.O. BOX 285
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MT. STERLING, KY 40353
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LANA J. McCANN, CPA
ERICA M. SNOWDEN, CPA
JENNIFER T. COLLINGWOOD, CPA
CYNTHIA M. HUNT, CPA

INDEPENDENT AUDITOR'S REPORT

Mayor and the City Council
City of Mount Sterling, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the City of Mount Sterling as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the aggregate remaining fund information of the City of Mount Sterling, as of June 30, 2018, and the respective changes

City of Mount Sterling
Mount Sterling, Kentucky
Page 2

in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Notes 7 and 8 to the financial statements, in 2018, the City of Mount Sterling adopted new accounting guidance, *GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedules of selected pension information on pages 1-8, 39-40, and 45-49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Mount Sterling's basic financial statements. The other accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2018, on our consideration of the City of Mount Sterling'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 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 City of Mount Sterling's internal control over financial reporting and compliance.

Faulkner, King & Wenz, PSC
December 17, 2018

CITY OF MOUNT STERLING, KENTUCKY
REQUIRED SUPPLEMENTAL BUDGETARY COMPARISON
GENERAL FUND
for the year ended June 30, 2018

	Enacted Budget	Final Amended Budget	Actual	Variance
TAXES				
Property taxes - current	$ 1,082,000	$ 1,110,000	$ 1,114,641	$ 4,641
Property taxes - prior years	15,000	10,000	9,877	(123)
Bank deposit tax	117,500	115,000	114,914	(86)
Payroll and net profits tax	1,650,000	1,723,000	1,697,142	(25,858)
Restaurant and hotel taxes	75,000	68,000	68,590	590
Vehicle tax	90,000	98,000	107,696	9,696
	3,029,500	3,124,000	3,112,860	(11,140)
LICENSES AND PERMITS				
Insurance premiums	1,300,000	1,350,000	1,247,486	(102,514)
Business licenses	52,000	52,000	49,858	(2,142)
Business permits	13,000	15,000	17,229	2,229
Court day fees	60,000	52,000	51,650	(350)
Yard sale fees	100	100	11	(89)
Franchise fees	295,000	297,000	308,156	11,156
	1,720,100	1,766,100	1,674,390	(91,710)
INTERGOVERNMENTAL REVENUES				
Police training incentive	126,300	119,700	118,770	(930)
Penalties and interest	15,000	6,000	5,607	(393)
Grants	115,000	1,005,000	41,512	(963,488)
Court revenue	25,000	20,000	20,321	321
Other	-	-	-	-
	281,300	1,150,700	186,210	(964,490)
CHARGES FOR SERVICES				
Garbage collection fee	655,000	655,000	667,686	12,686
	655,000	655,000	667,686	12,686
OTHER REVENUE				
Rental income	8,100	8,100	8,100	-
Interest income	12,000	40,000	63,787	23,787
Other	15,000	49,000	69,766	20,766
	35,100	97,100	141,653	44,553
Total revenue and other sources	$ 5,721,000	$ 6,792,900	$ 5,782,799	$ (1,010,101)

CITY OF MOUNT STERLING, KENTUCKY
REQUIRED SUPPLEMENTAL BUDGETARY COMPARISON
GENERAL FUND
for the year ended June 30, 2018

	Enacted Budget	Final Amended Budget	Actual	Variance
GENERAL				
Personnel services	$ 332,800	$ 326,800	$ 334,408	$ 7,608
Contractual services	382,000	388,000	380,954	(7,046)
Materials and supplies	58,500	53,500	39,879	(13,621)
Grants	202,800	1,092,800	117,691	(975,109)
Other expenses	277,305	268,305	201,686	(66,619)
Total general	1,253,405	2,129,405	1,074,618	(1,054,787)
POLICE DEPARTMENT				
Personnel services	2,127,000	2,063,300	2,051,450	(11,850)
Contractual services	107,000	101,500	82,556	(18,944)
Materials and supplies	277,000	266,200	121,393	(144,807)
Other expenses	18,500	18,500	1,142	(17,358)
Total police department	2,529,500	2,449,500	2,256,541	(192,959)
PUBLIC WORKS DEPARTMENT				
Personnel services	528,500	490,200	469,302	(20,898)
Contractual services	68,000	79,100	69,201	(9,899)
Materials and supplies	342,200	343,700	38,402	(305,298)
Other expenses	665,100	673,000	653,112	(19,888)
Total public works department	1,603,800	1,586,000	1,230,017	(356,983)
FIRE CONTRACT				
Contractual services	508,000	508,000	507,502	(498)
Total fire contract	508,000	508,000	507,502	(498)
PLANNING/ZONING				
Personnel services	165,000	158,000	153,226	(4,774)
Contractual services	13,800	11,800	7,640	(4,160)
Materials and supplies	2,800	2,700	2,158	(542)
Other expenses	1,400	1,500	926	(574)
Total planning/zoning	183,000	174,000	163,950	(10,050)
CAPITAL OUTLAY	178,000	181,500	457,196	275,696
Excess revenue (expenditures) before transfers	(534,705)	(235,505)	92,975	328,480
Total	$ 5,721,000	$ 6,792,900	$ 5,782,799	$ (1,010,101)

A copy of the complete audit report, including financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours. Any citizen may obtain a copy of the complete audit report, including financial statements and supplemental information, for his personal use. Anyone requesting a personal copy of the city audit report will be charged duplication costs, not to exceed ($0.25) per page. All copies of the financial statement have been prepared in accordance with KRS 424.200 are available to the public at no cost at the business address of the officer responsible for the preparation of the statement.

00 LEGAL NOTICES

NOTICE

Notice is hereby given that Traditional Bank, INC., a banking corporation with it's headquarters located at 49 West Main Street, Mt. Sterling, Kentucky has made application to the Federal Deposit Insurance Corporation for the establishment of a branch to be located at 30 West Broadway Street, Winchester, KY. Any person wishing to comment on this application may file his or her comment in writing with the Regional Director of the Federal Deposit Insurance Corporation at it's Regional Office at 300 South Riverside Plaza, Suite 1700, Chicago, IL 60606, no later than 15 days from the date of this publication. The non-confidential portions of the application are on file in the Regional office and are available for public inspection during regular businss hours. Photocopies of information in the non-confidential portion of the application file will be made available upon request.

PUBLIC NOTICE

As per the Department for Local governments (DLG) filing requirements, pertaining to Special Purpose governmental Entities (SPGE), Montgomery County Sanitation District #2 is providing notice that the list of Board Members, 2018/2019 budgetary information and the most recent Audit/Attestation may be examined by accessing DLG's web site at ky.dlgweb.ky.gov or by calling (859) 498-4954 to schedule an appointment. Board meetings are held on the 2nd Monday of every month at 6 PM and open to the public.

Surplus Property Sale

Mt. Sterling Water and Sewer is currently accepting sealed bids for two trucks deemed surplus property. These vehicles are a 2007 Ford 1/2 ton and a 2008 Ford 1/2 ton. Bids can be submitted directly to 300 East Main Street, Mt. Sterling, KY 40353 or mailed to P.O. Box 392. The deadline for bid submittal will be 2:00 p.m. Eastern Standard Time, Friday, January 11, 2019. Bids should be clearly marked "Surplus Property" with the model of the vehicle which the bid references noted. Minimum bids accepted for each vehicle will be $1,000.00. These vehicles can be viewed at the lot adjacent to Mt. Sterling's water office, address noted above. For additional information or to arrange for a road test please contact Brad Reed, (859) 498-0166.

The Montgomery County Fiscal Court held the second reading and adoption of the ordinance amending the Benefits (307.0) and Retirement (307.2) section in the Personnel Handbook on December 18, 2018. A copy of the ordinance with full text is available for public inspection in the office of the County Judge-Executive during normal business hours.

To whom it may concern - Sparks & Son Towing seeking payment or title for a 2003 Chevy Trailblazer, VIN #1GNET16S936203182, owner, Tangee Corwley, 107 Rose Ct., Mt. Sterling, KY 40353. Sparks & Son Towing, 2955 Hwy. 213 S., Jeffersonville, KY 40337. Phone 859-498-3483, 859-585-2454

02 SPECIAL NOTICES

ADVERTISE YOUR JOB opening, event, items for sale, auction, etc. in this newspaper plus 85 other newspapers in KY for only $250. Save time and money by making one call for all! For more information contact the classified department of this newspaper or call KPS, 1-502-223-8821, email: sparry@kypress.com

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04 PERSONALS

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WERE YOU AN industrial tradesman (machinist/boilermaker/pipefitter, etc.) and recently diagnosed with lung cancer? You may be entitled to a significant cash award. Risk free consultation! 877-640-2890

07 CHILD CARE

NOTE TO PARENTS: Kentucky State Law requires licensing for child care facilities providing care for four or more children not related to the licensee by blood, marriage or adoption

08 BUSINESS SERVICES

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Administration has been granted by the District Court of Menifee County upon the following fiduciary appointments:

Deceased Viola Shepherd
Address 1135 Hope Means Road, Means, KY 40346
Fiduciary Charles Shepherd & John Shepherd
Address 1860 Hope Means Road, Means, KY 40346
Date of Appointment December 18, 2018
Creditors Must File Claims By no later than 60 days
Attorney Gregory Hall
Address P.O. Box 545, Frenchburg, KY 40322

Final Settlement Forms - Objections Must Be Filed Before Hearing Date

Fiduciary Darlene Crain & Trina Hall
Address P.O. Box 155, Jeffersonville, KY
Name of Estate Estate of: Lyons, Freda
Date of Hearing January 8th, 2019, 9:00 a.m.

Levee Road Water
ANNUAL MEETING
At The Office
6:30 p.m., Thursday, Dec. 27.
All association members welcome.
One board member seat available for election.