Public Notices

PUBLIC NOTICE:
The public will take notice that the undersigned has qualified as the Co-Executors of the Estate of Mary Virginia Bullock and was appointed on this date 8/19/25. All persons indebted to, will make their claims six months from this date of appointment.

Appointee: Angela & Russ Blee
393 Heritage Dr.
Sparta, Ky 41086

Deceased: Mary Virginia Bullock
393 Heritage Dr.
Sparta, Ky 41086

Attorney: John Schultz
10 South Main St.
Walton, Ky 41094
34-1c

PUBLIC NOTICE:
The GCPR group is accepting three separate bids for the following work at the Gallatin County Sports Complex. Drainage work: Install 1320 ft of 12" / 435 ft of 15" HDPE drain pipe, install 20 catch basins, install two gravel parking areas (62' x 200' and 62' x 165')
Sidewalk work: Install new concrete walking path (675' x 10' and 1650' x 6').
Fence work: Demo 515 linear feet of fence, install new 600 linear feet, add 11 gates with one being electric. If you are interested in bidding these jobs please reach out to Aaron Hickey at 513-379-9699 by 9/4.
33-2c

PUBLIC NOTICE:
8/18/2025
RBI Truck & Trailer Repair LLC
15487 Hwy. 491
Verona, Ky. 41092
Hereby declares intention to obtain a free and clear title to a:
Year:1990
Make: GMC
Model: Sierra
VIN: 1GTFK24K5LE526143
Owner: Robert Rector
10378 Riddles Run Rd
Union, KY. 41091
Lien Holder: None
Objections from the owner or lien holder must be in writing & received within 14 days after publication of last legal notice.
33-3c

PUBLIC NOTICE:
COMMISSIONER'S SALE
GALLATIN CIRCUIT COURT,
CASE NO. 24-CI-00133
FIRSTKEY MASTER FUNDING 2021-A COLLATERAL TRUST, NATIONAL ASSOCIATION AS COLLATERAL TRUST TRUSTEE
PLAINTIFF
VERSUS}
DONALD KANNADY, AKA DONALD JOE KANNADY
DEFENDANT
NOTICE OF SALE
By virtue of a judgment and order of sale of the Gallatin Circuit Court entered July 30, 2025, in the above case, I shall proceed to offer for sale on the SECOND FLOOR LOBBY OF THE GALLATIN COUNTY COURTHOUSE in Warsaw, Kentucky, to the highest bidder, at public auction on THURSDAY, August 28, 2025, at the hour of 1:30 p.m. or thereabouts, the following described property, described in Exhibit A attached hereto, commonly known as 4455 Kentucky Highway 16, Glencoe, Kentucky 41046.
EXHIBIT "A"
Parcel No.: 029-31
Legal Description:
The following described real estate located in Gallatin County, Kentucky:
Beginning in the center of the Boone Road and corner to Mag Willard's dower line; thence with the same N 32 3/4 W 14 poles to Joseph Turley's line; thence N 15 3/4, E 9.2 poles to a stake: N 19 3/4 E 86.2 poles to an elm tree in the Jeff Turley's line; thence S 84 3/4 E 90 poles to the center of said road (excepting one are sold heretofore for school lot); thence following the center of said road, now a pike to the place of beginning, and known as the old mill tract, containing 35 acres, but subject to legal highways.
Second Tract: Being a small tract of land approximately 400 feet in length and 15 feet in width at or near the center and running to a point on each end being all the land on the west side of Kentucky Highway No. 16 which was formerly owned by E.W. Groves.
First exception: The right of way deeded to the Commonwealth of Kentucky by J.T. Lillard October 31, 1967 by deed recorded in lease book no. 1, page 264, for a more particular description of which reference is made to said deed.
Second: exception: Beginning at a stake, corner with State Highway No. 16, and the lands of Dewey Odor; thence in a westerly course with the lands of Dewey Odor 115 feet to a stake, in the land of J. T. Lillard; thence in a northerly course through the lands of J.T. Lillard 28 feet to a stake in a fence line in the lands of J.T. Lillard; thence in an easterly course with said fence line 136 feet to State Highway No. 16; thence in a southerly course with said highway 144 feet to the place of beginning. Also a plot of ground north of said above- described tract of land and contiguous thereto and contiguous to Kentucky Highway No. 16, on which is situated a concrete garage.
Being the same property conveyed by deed recorded in Volume 40, Page 75 of the Gallatin County, Kentucky records.
Less and Except:
Parcel No. 39
A tract of land lying on the south side of I-71 at approximate M.P. 64.9 and more particularly described as follows:
Beginning 200.00 feet right of existing I-71 station 3173+00.00, thence along an arc 497.73 feet, having a radius of 5929.50 feet and being subtended by a chord bearing N 51 degrees 50' 22" E, for a distance of 497.58 feet to a point 200 feet right of existing 1-71 station 3177 + 80.94; thence N 49 degrees 26' 05" E, 69.06 feet to a point 200 feet right of existing I-71 station 3178 + 50.00, thence N 30 degrees 59' 59" E. 158.11 feet to a point 150.00 feet right of existing 1-71 station
....w b....w b
The above-described parcel contains 0.555 acre or 24,180 square feet, more or less. Parcel No. 39A
A tract of land lying on the south side of I-71 east of parcel No. 39 at approximate M.P. 64.9 and more particularly described as follows:
Beginning 176.25 feet of existing 1-71 station 3181 + 50.00, thence N 59 degrees 21' 40" E, 50.76 feet to a point 185.00 feet right of existing I-71 station 3182 + 00.00, thence N 29 degrees 29' 34" E, 161.26 feet to a point 130.00 feet right of existing I-71 station 3183 + 51.59 BK, thence S 08 degrees 56' 4l" E, 193.77 feet to a point 295.00 feet right of existing I-71 station 3182 + 50.00, thence N 80 degrees 39' 58 W, 155.25 feet to the point of beginning.
The above-described parcel contains 0.281 acre or 12,244 square feet, more or less. Parcel No. 39B
A tract of land lying on the south side I-71 east of Parcel No. 39A approximate M.P. 65.0 and more particularly described as follows:
Beginning 148.33 feet right of existing I-71 station 3191 + 50.00, thence N 69 degrees 34' 1 6" E,
191.72 feet to a point 214.33 feet right of existing 1-71 station 3192 + 30.00, thence S 77 degrees
20' 14" E, 56.24 feet to a point 259.38 feet right of existing 1-71 station 3192 + 63.66, thence S 21 degrees 21' 44" W, 128.82 feet to a point 320.00 feet right of existing I-71 station 3191_ 50.00, thence N 70 degrees 47' 14" W; 198.67 feet to the point of beginning.
The above-described parcel contains 0.361 acre or I5,730 square feet, more or less. Parcel No. 39C
A tract of land lying on the north side of I-71 opposite parcel No. 39A at approximate M.P. 64.9 and more particularly described as follows:
Beginning 150.00 feet left of existing I-71 station 3180 + 00.00, thence N 40 degrees 33' 55" W, 70.00 feet to a point 220.00 feet left of existing 1-71 station 3180 + 00.00, thence N 49 degrees 26' 05" E, 200.00 feet to a point 220.00 feet left of existing I-71 station 3182 + 00.00, thence S 40 degrees 33' 55" E, 53.68 feet to a point 166.32 feet left of existing I-71 station 3182 + 00.00, thence S 59 degrees 17' 03" W, 50.75 feet to a point 175.00 feet left of existing 1-71 station 3181+ 50.00, thence S 39 degrees 58'21" W, 152.07 feet to the point of beginning.
The above-described parcel contains 0.255 acre or 11,092 square feet, more or less.
Parcel No. 39D
A tract of land lying on the south side of I-71 east of and adjacent to parcel no. 39B at approximate M.P. 65.0 and more particularly described as follows:
Beginning 259.38 feet right of existing I-71 station 3192 + 63.66, thence S 77 degrees 20' 14" E,
60.70 feet to a point 308.00 feet right of existing I-71 station 3193 + 00.00, thence, S 40 degrees
33'55" E, 12.00 feet to a point 320.00 feet right of existing 1-71 station 3193 +00.00, thence, S 49 degrees 26' 05" E, 150.00 feet to a point 320.00 feet of existing l-71 station 3191 + 50.00, thence N 2 1 degrees 21' 44" E, 128.82 feet to the point of beginning.
The above-described parcel contains 0.109 acre or 4,765 square feet, more or less.
Being the same property conveyed to Donald Joe Kannady and Donna Sue Kannady, husband and wife, who acquired title, with rights of survivorship, by virtue of a deed from Mary Katherine Kannady, a widow, dated February 11, 1975, recorded March 27, 1975, in Book/ Page 40, Page 75, Gallatin County, Kentucky records.
Being the same property conveyed to Harold D. Chipman and Clara M. Chipman, husband and wife, who acquired title, with rights of survivorship, by virtue of a deed from Donald Joe Kannady and Donna Kannady, husband and wife, dated July 11, 1998, recorded July 11, 1998, in Deed Book 76, Page 451, Gallatin County, Kentucky records.
Being the same property conveyed to Donald Joe Kannady, no marital status shown, who acquired title by virtue of a deed from Donna Sue Kannady, an unmarried person, dated February 6, 2002, recorded February 14, 2002, in Deed Book 87, Page 621, Gallatin County, Kentucky records.
Being the same property conveyed to Donald Joe Kannady, no marital status shown who acquired title by virtue of a deed from Donald Joe Kannady, unmarried, dated November 24, 2002, recorded January 25, 2003, in Deed Book 90, Page 190, Gallatin County, Kentucky records.
Subject to all restrictions, conditions and covenants and to all legal highways and easements.
Commonly known as: 4455 Ky Hwy 16, Glencoe, KY 41046
Said property shall be sold for the purpose of collecting the following judgment debt: A judgment in favor of the plaintiff(s) in the amount of $175,021.51 together with interest, assessments, taxes and costs herein expended.
TERMS OF SALE: The property shall be sold as a whole. The purchaser may pay all or part of the purchase price in cash, and may pay the balance of the purchase price on a credit of 30 days after date of sale; said credit shall be granted only upon the execution by the purchaser of bond, with surety thereon, and said surety shall be a lending institution, fidelity or surety company authorized and doing business in Kentucky or other surety approved by the Master Commissioner; an authorized officer of the surety must be present at the sale or must have given the Master Commissioner adequate assurance of its intent to be surety prior to or at the sale; said Bond shall be, and shall remain, a lien on the property sold as additional security for the payment of the full purchase price, and shall have the full force and effect of a Judgment; and said Bond shall bear interest at the rate of 13.6% percent per annum until paid. The purchaser shall be required to pay the sum of 10% of the bid amount in cash or certified check on the purchase at the time of sale. Risk of loss shall pass to the successful bidder at the close of the sale. The successful bidder at the sale shall, at bidder's own expense, carry fire and extended insurance coverage on any improvements from the date of sale until the purchase price is fully paid, with a loss payable clause to the Master Commissioner of the Gallatin Circuit Court. Failure of the purchaser to effect such insurance shall not affect the validity of the sale or the purchaser's liability thereunder, but shall entitle, but not require, a lien holder herein, after giving notice to the Master Commissioner, to effect said insurance and furnish the policy or evidence thereof to the Master Commissioner, and the premium thereon or the proper portion thereof shall be charged to the purchaser as purchaser's cost. The property shall be sold subject to ad valorem taxes for the year 2025 and all subsequent years thereafter; easements, restrictions and stipulations of record; assessments for public improvements levied against the property, if any; existing zoning ordinances, statutes, laws, or regulations; and any facts which an inspection and accurate survey of the property may disclose. BIDDERS SHALL BE PREPARED TO COMPLY WITH THESE TERMS.

STEPHEN P. HUDDLESTON,
MASTER COMMISSIONER,
GALLATIN CIRCUIT COURT
P.O. Box 988, WARSAW, KY 41095,
#859-567-2818.
32-3c

FOR SALE

HAY FOR SALE: Small square bales, orchard grass and timothy mixed, or Other mixed grass bales. First and second cuttings. Gary Richardson, 859-643-5776.
28-tfc

Allison Ball
Auditor of Public Accounts

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Ryan Morris, Gallatin County Judge/Executive
The Honorable Robert Webster, Gallatin County Sheriff
Members of the Gallatin County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Gallatin 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 Gallatin 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 Gallatin 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 Gallatin 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 Gallatin 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 Gallatin 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 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 Gallatin 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 Gallatin 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 Gallatin 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2025, on our consideration of the Gallatin 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 Gallatin 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 finding:

2023-001 The Sheriff's Office Did Not Have Adequate Segregation Of Duties Over Receipts, Financial Reporting, And Bank Reconciliations
2023-002 The Sheriff's Office Did Not Complete Monthly Reports And Payments Of Franchise And Limestone, Sand, And Gravel Tax Collections To Taxing Districts

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 7, 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 at auditor.ky.gov or upon request by calling 1-800-247-9126.

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