

Vacuum Service

 **Business Owners!**
Contact us to
advertise your services
in the Classifieds

State Classified

Kentucky

BATHROOM REMODEL
BATH & SHOWER
UPDATES in as little as
ONE DAY! Affordable
prices - No payments for 18
months! Lifetime warranty &
professional installs. Senior &
Military Discounts available.
Call: 1-833-770-0957

Jacuzzi Bath Remodel can
install a new, custom bath or
shower in as little as one day.
For a limited time, waiving ALL
installation costs! (Additional
terms apply. Subject to change
and vary by dealer. (Offer ends
9/30/25.) Call 1-866-837-5986

Safe Step. North America's #1
Walk-In Tub. Comprehensive
lifetime warranty. Top-of-the-
line installation and service.
Now featuring our FREE
shower package and \$1600 Off
for a limited time! Call today!
Financing available. Call Safe
Step 1-888-302-4539

**BUSINESS SPACE FOR
RENT**
Frankfort Office Space for rent:
Second floor with four large
office areas, restroom. Office
desks furnished. Located ½
mile from I-64 Lawrenceburg
exit 53A. Electric, water, gas,
utilities and internet included.
\$2,200 per month. Call Bonnie
Howard, Kentucky Press
Association, 502-223-8821.

BUYING CARS
We buy 8,000 cars a week.
Sell your old, busted or junk
car with no hoops, haggles
or headaches. Sell your car
to Peddle. Easy three step
process. Instant offer. Free
pickup. Fast payment. Call
1-844-440-0399

BUYING HOUSES
We Buy Houses for Cash AS
IS! No repairs. No fuss. Any
condition. Easy three step
process: Call, get cash offer
and get paid. Get your fair cash
offer today by calling Liz Buys
Houses: 1-888-287-5615

CABLE/UTILITIES
DIRECTV OVER INTERNET -
Get your favorite live TV, sports
and local channels. 99% signal
reliability! CHOICE Package,
\$84.99/mo for 12 months. HBO
Max and Premium Channels
included for 3 mos (w/CHOICE
Package or higher.) No annual
contract, no hidden fees! Some
restrictions apply. Call IVS
1-888-340-6138

**AFFORDABLE TV &
INTERNET.** If you are
overpaying for your service,
call now for a free quote and
see how much you can save!
1-877-548-7494

Get DISH Satellite TV +
Internet! Free Install, Free
HD-DVR Upgrade, 80,000 On-
Demand Movies, Plus Limited
Time Up To \$600 In Gift Cards.
Call Today! 1-855-633-4574

DIRECTV- All your
entertainment. Nothing on your
roof! Sign up for Directv and
get your first three months of
Max, Paramount+, Showtime,
Starz, MGM+ and Cinemax
included. Choice package
\$84.99/mo. Some restrictions
apply. Call DIRECTV
1-866-292-5435

CELLULAR
Get Boost Infinite! Unlimited
Talk, Text and Data For Just
\$25/mo! The Power Of 3 5G
Networks, One Low Price!
Call Today and Get The Latest
iPhone Every Year On Us!
855-841-2894

Consumer Cellular - the same
reliable, nationwide coverage
as the largest carriers. No long-
term contract, no hidden fees
and activation is free. All plans
feature unlimited talk and text,
starting at just \$20/month. For
more information, call
1-833-353-2982

DEBT HELP
Inflation is at 40 year highs.
Interest rates are way up.
Credit Cards. Medical Bills. Car
Loans. Do you have \$10k or
more in debt? Call NATIONAL
DEBT RELIEF and find out
how to pay off your debt for
significantly less than what you
owe! FREE quote: Call
1-844-262-5602

DONATIONS (VEHICLES)
Donate your car, truck, boat,
RV and more to support our
veterans! Schedule a FAST,
FREE vehicle pickup and
receive a top tax deduction!
Call Veteran Car Donations at
1-833-984-2146 today!

GOT AN UNWANTED CAR???
DONATE IT TO PATRIOTIC
HEARTS. Fast free pick up.
Patriotic Hearts' programs help
veterans find work or start their
own business. Call 24/7:
1-833-485-3141.

Get a break on your taxes!
Donate your car, truck, or SUV
to assist the blind and visually
impaired. Arrange a swift,
no-cost vehicle pickup and
secure a generous tax credit
for 2025. Call Heritage for the
Blind Today at 1-877-581-3053
today!

FOOD SERVICES
Omaha Steaks Wines. 12
world class wines (and bonus
gifts) for ONLY \$79.99 (plus
tax)

Kentucky

s/h.) Save \$160! 12 new wine
selections plus a FREE \$25
Omaha Steaks E-reward card
every three months. Cancel
anytime. 100% guarantee! Call
1-844-740-5945 and mention
code AGJF002 or visit
www.GetOSWine.com/sip169

HEALTH
Portable Oxygen Concentrator
May Be Covered by Medicare!
Reclaim independence and
mobility with the compact
design and long-lasting
battery of Inogen One. Free
information kit! Call
888-982-0374

HOME IMPROVEMENT
No more cleaning out gutters.
Guaranteed! LeafFilter is
the most advanced gutter
protection for your home,
backed by a no-clog guarantee
and lifetime transferrable
warranty. Call today 1-866-
329-2415 to schedule a FREE
inspection and no obligation
estimate. Plus get 20% off!
Seniors and military save an
additional 10%. Restrictions
apply, see representative for
warranty and offer details

SunSetter. America's Number
One Awning! Instant shade
at the touch of a button.
Transform your deck or patio
into an outdoor oasis. Up to
10-year limited warranty. Call
now and SAVE \$350 today!
1-866-348-8793

NEED NEW WINDOWS?
Drafty rooms? Chipped or
damaged frames? Need
outside noise reduction? New,
energy efficient windows
may be the answer! Call for
a consultation & FREE quote
today. 1-833-890-2083. You
will be asked for the zip code of
the property when connecting.

Replace your roof with the
best looking and longest
lasting material – steel from
Erie Metal Roofs! Three styles
and multiple colors available.
Guaranteed to last a lifetime!
Limited Time Offer – up to 50%
off installation + Additional 10%
off install (for military, health
workers & 1st responders.)
Call Erie Metal Roofs:
1-888-306-0302

HOME SERVICES
Prepare for power outages
today with a Generac Home
Standby Generator. Act now
to receive a FREE 5-Year
warranty with qualifying
purchase. Call 1-844-688-8576
today to schedule a free quote.
It's not just a generator. It's a
power move.

INSURANCE SERVICES
DENTAL INSURANCE from
Physicians Mutual Insurance
Company. Coverage for 400
plus procedures. Real dental
insurance - NOT just a discount
plan. Do not wait! Call now!
Get your FREE Dental
Information Kit with all the
details! 1-855-900-7392
www.dental50plus.com/26
#6258

INTERNET OFFERS
Choose EarthLink Fiber
Internet for speeds up to
5 Gigs, no data caps, no
throttling. Prices starting at
\$54.95. Plus, a \$100 gift card
when you make the switch.
Call 1-833-974-4780

MUSICAL INSTRUMENTS
We Buy Vintage Guitar's!
Looking for 1920-1980 Gibson,
Martin, Fender, Gretsch,
Epiphone, Guild, Mosrite,
Rickenbacker, Prairie State,
D'Angelico, Stromberg. And
Gibson Mandolins / Banjos.
These brands only! Call for a
quote: 1-833-641-7011

SECURITY
HOME BREAK-INS take less
than 60 SECONDS. Don't wait!
Protect your family, your home,
your assets NOW for as little as
70¢ a day! Call 1-833-360-5407

SOCIAL SECURITY
YOU MAY QUALIFY for
disability benefits if you have
are between 52-63 years old
and under a doctor's care for a
health condition that prevents
you from working for a year or
more. Call now!
1-833-641-6772

TIME SHARE/FINANCIAL
Wesley Financial Group,
LLC Timeshare Cancellation
Experts Over \$50,000,000
in timeshare debt and fees
cancelled in 2019. Get free
informational package and
learn how to get rid of your
timeshare! Free consultations.
Over 450 positive reviews. Call
855-977-4979

WATCHES
CASH PAID FOR HIGH-END
MEN'S SPORT WATCHES.
Rolex, Breitling, Omega, Patek
Philippe, Heuer, Daytona, GMT,
Submariner and Speedmaster.
These brands only! Call for a
quote: 1-833-641-6058

WRITERS WANTED
Become a Published Author.
We want to Read Your Book!
Dorrance Publishing-Trusted
by Authors Since 1920 Book
manuscript submissions
currently being reviewed.
Comprehensive Services:
Consultation, Production,
Promotion and Distribution
Call for Your Free Author's
Guide 1-855-209-2951 or visit
dorranceinfo.com/Kentucky

**Raise your hand if you
want your business
to make LESS money
next year.**

We didn't think you would. Do you
need to successfully market on a
tight budget? Jessamine County
Classifieds has customizable
programs available to fit any budget.

DON'T WAIT!
Call TODAY
859-553-7057

Public Notices

PUBLIC NOTICE
**MASTER COMMISSIONER'S
SALE**
FRIDAY, AUGUST 15, 2025,
AT 10:00 A.M.
JESSAMINE COUNTY
COURTHOUSE, SECOND
FLOOR COURTROOM
101 NORTH MAIN STREET,
NICHOLASVILLE, KY

In order to comply with the orders of the Jessamine Circuit Court, the Master Commissioner will sell the property described in actions found and described below in the Jessamine County Courthouse, Second Floor, 101 North Main Street, Nicholasville, Kentucky. Said property shall be sold to raise the amounts set forth below plus interest and other costs as stated in the actions referenced. The sale of said property will be subject to the following terms and conditions: At the time of sale the successful bidder shall either pay full cash or make a deposit of 10% of the purchase price with the balance on credit for 30 days. If the purchase price is not paid in full, the successful bidder shall be required to execute a bond at the time of sale with sufficient surety approved by the Master Commissioner prior to the sale to secure the unpaid balance of the purchase price. The bond shall be for the unpaid balance of the purchase price and bear interest at the rate the judgment bears, from the date of the sale until paid, and shall have the

It's not just a generator. It's a power move.™

Receive a free 5-year warranty with qualifying purchase* - valued at \$535.

Call 205-484-9766
to schedule your free quote!

*Terms and Conditions apply.

GENERAC

Be prepared before the next power outage.



Hale Honeybells

The once a year citrus sensation!

ONLY
\$34.99*


Reg. Price ~~\$44.99~~
Special Limited
Time Offer!

35% SAVINGS
INCLUDING SHIPPING

**Call 1-844-756-1035 to order item 2692X
or Visit HaleGroves.com/H5YT05**

* Only \$34.99 (reg. \$44.99) plus \$7.99 shipping and handling per pack to 48 contiguous states. Some restrictions may apply. Limit 5 boxes per customer.

IC: H5YT05



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 David West, Jessamine County Judge/Executive
The Honorable Kevin Grimes, Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

Report on the Audit of the Financial Statement

Opinions
We have audited the accompanying Jessamine 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 Jessamine 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 Jessamine 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 Jessamine 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 Jessamine 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 Jessamine 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 Jessamine 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:

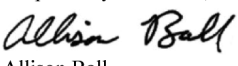
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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 Jessamine 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 Jessamine 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.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable David West, Jessamine County Judge/Executive
The Honorable Kevin Grimes, Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2025, on our consideration of the Jessamine 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 Jessamine County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 22, 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M/F/D

