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ATTENTION

Due to the upcoming holidays we will have early deadlines for classified and legal/public notice advertisements starting the week of December 15, 2025 and we will resume normal deadlines on January 5, 2026.

If you have question or concerns please contact us at 859-439-5199

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable David K. 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 Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Jessamine County, Kentucky, for the year ended December 31, 2024, 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 Jessamine County Sheriff for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 Jessamine County Sheriff, as of December 31, 2024, 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 Jessamine 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 Jessamine 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 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 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 controls. 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 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 audit findings, and certain internal control-related matters that we have identified during the audit.

The Honorable David K. 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 September 24, 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, 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 Jessamine County Sheriff's internal control over financial reporting and compliance.

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

September 24, 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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Employment

Job Opportunities

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1075 Ashgrove Road,
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CONSTRUCTION LABORER

The Allen Company, Inc., is looking for an experienced, highly motivated construction laborers in the Jessamine County area. The construction laborer will complete general labor duties as directed by their Foreman/Superintendent.

Please email resume to:
Kim_Mulder@theallen.com

Job Opportunities

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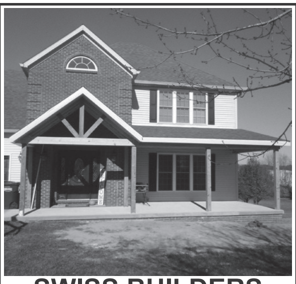
Boyle County
RE51723
Apply Online at:
https://ukjobs.uky.edu/postings/600377
For assistance call: (859)236-4484

Real Estate

Home Builders



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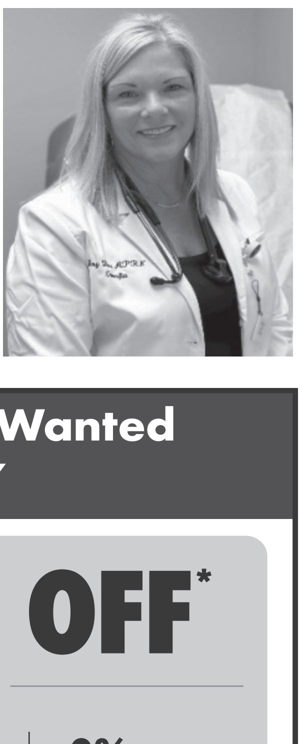

Public Notices

Public Notices

PUBLIC NOTICE

SHERIFF'S NOTICE

Pursuant to KRS 424.220 a complete copy of Sheriff, Kevin Grimes' 2024 Fee Account audit report (January 1 December 31, 2024), including financial statements and supplemental information, is on file at the Sheriff's office located at 201 N. Main Street, Nicholasville, KY 40356 and is available for public inspection during normal business hours. Copies of the complete audit report may be obtained from the Sheriff, including financial statements and supplemental information, for his personal use. Citizens requesting a personal copy of the Sheriff's audit report will be charged a duplication cost of twenty-five cents ($0.25) per page.
Kevin Grimes
Jessamine County Sheriff

Jessamine Journal:
Dec. 4, 2025
AUDIT REPORT

PUBLIC NOTICE

CASE NUMBER 25-P-424

NOTICE is hereby given that Megan Osborne has qualified as Administratrix of the estate of David L. Dever, deceased of Jessamine County, Kentucky on November 13, 2025. All persons having claims against the said estate are requested to present the same properly proven as required by law to the aforesaid Megan Osborne, 108 Stonehaven Dr., Nicholasville, KY 40356 or to her, attorney, Cassie W. Barnes, 100 United Drive, Suite 4B, Versailles, KY 40383 not later than May 13, 2026.

Doug Fain
Jessamine County Circuit Clerk

Jessamine Journal:
Dec. 4, 2025
EST/DEVER, D.

PUBLIC NOTICE

CASE NUMBER 25-P-409

NOTICE is hereby given that Jeffrey Helton has qualified as Administrator of the estate of Rosa D. Dillingham, deceased of Jessamine County, Kentucky on November 13, 2025. All persons having claims against the said estate are requested to present the same properly proven as required by law to the aforesaid Jeffrey Helton, 102 Meadow Lane, Nicholasville, KY 40356 not later than May 13, 2026.

Doug Fain
Jessamine County Circuit Clerk

Jessamine Journal:
Dec. 4, 2025
EST/DILLINGHAM, R.

PUBLIC NOTICE

CASE NUMBER 25-P-413

NOTICE is hereby given that John M. Tranter has qualified as Administrator of the estate of Percy Magoun, deceased of Jessamine County, Kentucky on October 30, 2025. All persons having claims against the said estate are requested to present the same properly proven as required by law to the aforesaid John M. Tranter, 200 West Maple St., Nicholasville, KY 40356 not later than April 30, 2026.

Doug Fain
Jessamine County Circuit Clerk

Jessamine Journal:
Dec. 4, 2025
EST/MAGOUN, P.

PUBLIC NOTICE

CASE NUMBER 25-P-411

NOTICE is hereby given that Eric Wiley has qualified as Guardian of the estate of Lorelei Rachel Marie McBreairty, of Jessamine County, Kentucky on November 13, 2025. All persons having claims against the said estate are requested to present the same properly proven as required by law to the aforesaid Eric Wiley, 413 Perry Dr., Nicholasville, KY 40356 or to his, attorney, Haley Prevatt, 3399 Tates Creek Rd., Suite 130, Lexington, KY 40502 not later than May 13, 2026.

Doug Fain
Jessamine County Circuit Clerk

Jessamine Journal:
Dec. 4, 2025
EST/MCBREAIRTY, L.

PUBLIC NOTICE

CASE NUMBER 25-P-404

NOTICE is hereby given that Monty Reed has qualified as Administrator of the estate of Betty Reed, deceased of Jessamine County, Kentucky on November 13, 2025. All persons having claims against the said

Public Notices

estate are requested to present the same properly proven as required by law to the aforesaid Monty Reed, 303 Foxwood Drive, Nicholasville, KY 40356 or to his, attorney, M. Keith Poynter, 1154 S. Third St., Louisville, KY 40203 not later than May 13, 2026.

Doug Fain
Jessamine County Circuit Clerk

Jessamine Journal:
Dec. 4, 2025
EST/REED, B.

PUBLIC NOTICE

The Jessamine County-City of Wilmore Joint Board of Adjustment will meet in regular session at 7:00pm, Thursday, December 18, 2025 in the second-floor courtroom of the Jessamine County Courthouse located at 101 North Main Street, Nicholasville, Kentucky. The agenda will be as follows:

Old Business

Case CE2076 – Public Hearing pursuant to County Ordinance, Chapter 151 (Unfit Buildings), BJT Properties, LLC for 1701 River Road, Jessamine County, Kentucky.

Case #10982 – Application for a Dimensional Variance to reduce the required rear setback from 50' to 3' and the eastern side-yard from 12' to 3' for conformity of a pre-existing shed submitted by Victor Selepina for property zoned A-1 at 120 Forestgate Drive, Jessamine County, Kentucky.

Case #10986 – Application for a Dimensional Variance to reduce the required rear and southern side yard setback from from 15' to 3' for the placement of a shed submitted by Elizabeth Bullock for property zoned A-1 at 703 Lukie Drive, Jessamine County, Kentucky.

Case #10995 – Application for a Dimensional Variance to reduce the required rear setback from 50' to 3' and the western side-yard from 12' to 2' for conformity of a pre-existing shed submitted by Aleksandr & Anna Nakonechnyy for property zoned A-1 at 124 Forestgate Drive, Jessamine County, Kentucky.

New Business

Case #11045 – Application for a Dimensional Variance to reduce the required setback of the eastern side-yard from 12' to 8' for conformity of a pre-existing accessory structure submitted by Jonathan Wilbur for property zoned R-1 at 204 Brannon Road, Jessamine County, KY.

Case #11071 – Application for a Dimensional Variance to reduce the required setback of the southern side-yard from the minimum of 6' to 3' to construct an addition to the home submitted by Maurice & Bessie Irvin for property zoned R-3 at 108 Asbury Drive, Wilmore, KY.

Case #11091 – Application for a Dimensional Variance to reduce the required setback of the western side-yard from 12' to 8' for conformity of a pre-existing addition to an accessory structure submitted by Alex Savchuk for property zoned R-1 and located at 208 Baywood Drive, Jessamine County, KY.

Case #11095 – Application for a Dimensional Variance to reduce the required setback of the southern side-yard from the minimum of 6' to 5' and total side-yard setback from 14' to 13' for conformity of a pre-existing shed submitted by Arvin Properties for property zoned R-3 at 213 Epworth Avenue, Wilmore, KY.

Case #11096 – Application for a Dimensional Variance to reduce the required road frontage from 200' to 0' for construction of a residence, submitted by Bryan & Melissa Tipton for property zoned A-1 at TBD Mackey Pike, Jessamine County, KY, Parcel: 088-00-00-049.00.

Other Business
Election of Officers
Review of Bylaws

Jessamine Journal:
Dec. 4, 2025
MEETING 12.18.25

PUBLIC NOTICE

The next Jessamine County Board of Health regularly scheduled meeting is December 9, 2025 at 7:00 AM, Jessamine Co Health Dept, McCaw Wing, 210 E Walnut St, Nicholasville.

Jessamine Journal:
Dec. 4, 2025
MEETING 12.9.25

PUBLIC NOTICE

The Jessamine County Board of Elections will hold a meeting on December 9th, 2025, at 10:00A.M. in the Jessamine County Clerk's Office, 101 North Main Street, Nicholasville, KY 40356.
Johnny M. Collier, CJC
Jessamine County Clerk

Jessamine Journal:
Dec. 4, 2025
MEETING 12.9.25

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