GRANT COUNTY CLERK'S OFFICE REPORT

GRANT COUNTY PROPERTY TRANSFERS:

· 8/27 – Melinda Ellen Roberts and Dennis Michael Roberts to Charles L. Dalton and Kimberly M. Dalton, 4 tracts Cordova Road for $510,000

· 8/31 – Grant Investment Group, LLC to Patrick D. Maley and Susan M. Maley, Tract 3 Ten Mile Estates for $86,000

· 8/31 – Bachman Construction Inc. to Thomas S. Fulton and Abigail R. Fulton, Lot 8 Indian Trace Subdivision for $240,000

· 8/31 – BRTL Investments, LLC to Clayton Boyd, Lot 84 Section 3 Harvesters Subdivision for $276,000

· 8/31 – Robert Stephen Dedier and Robert Dedier to Andrea L Smith and Ronald Keith Smith, 11.87 acres Hopewell Road for $118,200

· 8/31 – Allison D. Lunsford and Allison Brashear Beavers and Coy Lunsford to Connor P. Click, Lot on Gilbert Avenue for $239,900

· 9/1 – Zachary A. Holder, Morgan Paige Holder and Morgan Roberts to Zachary A. Holder, 7.6253 acres Warsaw and Huff Road for $1.00

· 9/1 – EARP Enterprises, LLC to William Gage Miller and Elizabeth Patricia Miller, Lot 94, Section 3 Thoroughbred Run Subdivision for $305,000

· 9/1 – Andrew L. Kohler and Ellen J. Kohler to Andrew L. Kohler and Ellen J. Kohler Trust, Andrew L. Kohler Co-Trustee and Ellen J. Kohler Co-Trustee for no consideration paid.

· 9/1 – Travis Parker and Krista Parker to Jaxton David O'Neill, 1.0145 acres North side Mann Road for $230,000

· 9/2 – Andrew L. Kohler and Ellen J. Kohler to Andrew L. Kohler and Ellen J. Kohler Trust Agreement, Andrew L. Kohler Co-Trustee and Ellen J. Kohler Co-Trustee, 10.00 Acres Warsaw Road for quit claim deed; no consideration paid

· 9/2 – Andrew L. Kohler and Ellen J. Kohler to Andrew L. Kohler and Ellen J. Kohler Trust Agreement, Andrew L. Kohler Co-Trustee and Ellen J. Kohler Co-Trustee, 15.4349 acres North Side of Sipson Ride Road for quit claim deed; no consideration paid

· 9/2 – Oliver Lawal and Syrene Lawal to Oliver Lawal, 2 Tracts Elliston Napoleon Road for quit claim deed; $1.00

· 9/2 – Osterhage Family Revocable Living Trust, William J. Osterhage, III Trustee, Susan K. Osterhage Trustee to Joseph S. Frommeyer, Jr., Joseph Frommeyer and Gina Maggio, Lots 51-52-53 Cabana Shores Subdivision for $350,000

· 9/2 – S & S Properties, LLC to Tyler Reed and Kayla Reed, Lot 118 Brentwood Estates Section 3 for $260,000

· 9/2 – Rose I. Ison to Edith Houston, Lot 36 Grantland Estates Section 3 for $1.00

MARRIAGE RECORDS

· 8/27 – Levina Marie Antonia Vilardo to McCoy Thomas Dressman

· 8/28 – Emily Susanne Ison to Ian Wade Eldridge

· 8/31 – Emily Jean Kinman to Justin Michael Matias

· 8/31 – Snoe Rose Wilder to Shane Ray Bentley

GRANT COUNTY SHERIFF'S OFFICE AND DETENTION CENTER REPORT

BETWEEN AUG. 23 AND AUG. 29, 2026, THE GRANT COUNTY SHERIFF'S OFFICE:

· Served 79 summons and/or subpoenas
· Spent 12 hours serving court
· Served three Emergency Protective Orders

· Investigated two collisions (out of county residence)
· Investigated one collision (in county residence)
· Executed four arrest/warrants (out of county residence)
· Drove 1518 miles transporting prisoners

Collisions

8/23 – Deputy Bo Hammonds responded to a non-injury accident at 11:35 a.m. on Taft Highway involving a 2001 Chevrolet driven by Thomas Jacobs, 25, of Owenton, and a 2023 Chevrolet driven by William Krebs, 38, of Florence. Attempting to pass vehicle making left turn.

8/24 – Sargent Adam Prince responded to a non-injury, single vehicle accident at 6:04 a.m. on Owenton Road, Corinth involving a 2015 Kia driven by Ashley White, 28, of Georgetown. Deer strike

Arrests

8/23 – Deputy Zachary Lewis arrested Michael D. Kaba, 26, of Corinth at 12:33 a.m. on Owenton Road, Corinth on offense or charge of operating motor vehicle under influence of alcohol 0.08 (189A.010(1A) first. Kaba was lodged in the Grant County Detention Center.

8/26 – Deputy Trenton Dalton under warrant,

SEE **GRANT/PAGE B6**

Wray J. Jump
Circuit Court Clerk

Commonwealth of Kentucky
OFFICE OF CIRCUIT COURT CLERK

Grant Circuit Clerk
Grant District Clerk

Grant County Judicial Center, 224 South Main Street, Williamstown, Kentucky 41097, Phone 859-824-4467, Fax 859-824-0183

ESTATE	FIDUCIARY	DATE OF APPOINTMENT	DATE FOR FILING CLAIM:
PELFREY, LESA (DEC) OKEECHOBEE, FL	PELFREY, BILLY RAY (ADMIN) DRY RIDGE, KY	8/11/26	2/16/27
MARKSBERRY, ALDA (DEC) WILLIAMSTOWN, KY	MARKSBERRY, REBECCA (EXEC) SOUTHPORT, NC	8/18/26	2/23/27
WHITE, III, WILLIAM H. (DEC) WILLIAMSTOWN, KY	MOCK, AMY R. (EXEC) FRANKFORT, KY	8/25/26	3/2/27

Written exceptions to the above-named settlements must be filed in the Grant County District Court on or before the deadline at 1:00 p.m. If no exceptions are filed, said settlements will be confirmed recorded.

Wray J. Jump, Grant Circuit Clerk
By: /s/ A. Flick, D.C.

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 Chuck Dills, Grant County Judge/Executive
Members of the Grant County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Grant County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Grant County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Grant County Fiscal Court, for the year ended June 30, 2025, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Grant County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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,* issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Grant County Fiscal Court 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 Grant County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Grant County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Grant County Fiscal Court'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 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Grant County Fiscal Court'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 Grant County Fiscal Court'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 identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Grant County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2026, on our consideration of the Grant County Fiscal Court'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 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 Grant County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

2025-001 The Grant County Fiscal Court's Schedule Of Leases Was Materially Misstated
2025-002 The Grant County Detention Center Did Not Have Adequate Internal Controls Over Inmate Trust Account Financial Reporting And Has A Lack Of Segregation Of Duties

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 22, 2026

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

2026-2027
TAX RATE NOTICE

District: Grant County – School Year 2026-2027;
Passed on August 27, 2027

The Grant County Board of Education passed a general fund tax levy of 55.5 cents on real property and 55.5 cents on personal property, including .01 allowable exonerations.

The General Assembly has required publication of this advertisement and information contained herein.

POSTED NO TRESPASSING

**No Trespassing Persons are notified that the land and property belonging to the below listed persons are posted against hunting, fishing, trapping, 4-wheeling or dirt bike riding, walking, horseback riding, woodcutting, dumping or any other kind of trespassing. Owners are not responsible for any accidents.

Violators will be prosecuted to the fullest extent of the law.

POSTED PROPERTY LISTINGS ARE BELOW.

Property of Doering Family Ltd. Partnership on Dry Ridge Mt. Zion Rd., Dry Ridge.

PROPERTY LOCATED AT - 5340 Stewartsville Rd., Williamstown.

Dimitt Property 7120 Warsaw Rd Dry Ridge (Old Kelly Martin Farm).

DEGLOW, RICHARD & LINDA. Farm at 1495 Heekin Road, Williamstown, KY.

MCINTIRE PROPERTY located on Old Cynthiana Rd. and Oak Ridge Pike.

MARTIN PROPERTY - Lots on Sunny Hill Drive, Dry Ridge, KY.

West-Marsh Property located at 2975 Falmouth Rd., Williamstown, KY

Henry Family Farm at 1115 Smokey Rd., Williamstown, KY 41097

PICKETT Property located at 10490 Taft Hwy, Williamstown (Route 22 & White Chapel Road)

Janice & Jack Bowling property located on White Chapel Road.

Littrell Property located at 800 & 940 Ashbrook Rd. Williamstown, KY 41097 NO TRESPASSING & NO HUNTING

The Darlington Properties located at Lawrenceville Rd (East of Eagle Creek) Williamstown, Ky. and 10765 Taft Hwy., Williamstown, Ky.

Kathy and James Havens, 5843 Baton Rouge Rd.

PROPERTY LOCATED AT - 202 McGee Rd., Crittenden, Ky. and 207 McGee Rd., Crittenden, Ky.

340 Cash Drive Dry Ridge, KY 41035

Bryan Schum Property, 285 Shawnee Run Road, Dry Ridge, KY. NO TRESPASSING and NO HUNTING