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Notices

General Notices

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Kentucky

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Kentucky

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Kentucky

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PUBLIC NOTICE

Any person having information as to the whereabouts of Unknown Spouse of Mike Welch, or anyone having a legal interest of the above named, to Lincoln Circuit Action 24-CI-00048, ANP Tax Lien Company, LLC vs. Joe Sanders, et al is requested to contact the Warning Order Attorney, Sarah Bryant, Sarah Bryant Law, PLLC, 73 Public Square, Lancaster, KY 40444 at (859) 583-7912 as soon as possible but no later than ten (10) days following the posting of this notice.

PUBLIC NOTICE

ORDINANCE NO. T2026
ORDINANCE SETTING 2026 CITY OF STANFORD TAX RATES ON REAL AND PERSONAL PROPERTY

WHEREAS, the City of Stanford must set tax rates, prior to November 1st, 2026 for the 2026 tax year;
WHEREAS, the City of Stanford must ensure that it is able to meet the rising costs associated with the operation of the City;
WHEREAS, KRS 83A.060 states the procedure for the amendment and/or enactment of ordinances;
WHEREAS, KRS 132.027, states the procedure for the enactment of tax rates that are in excess of the compensating rate;
WHEREAS, the City of Stanford desires to levy a tax which will reflect a 4% increase in the anticipated revenues; and
WHEREAS, the City Council, after discussion during a Council Meeting held on August 13th, 2026, and a Public Hearing held at 6:15pm on Thursday, September 10th, 2026, which was advertised for two consecutive weeks, specifically on August 20th, 2026 and August 27th, 2026, and held a period of time not less than 7 and not more than 10 days after the second advertisement, deems it appropriate and necessary to formally adopt new real and personal property tax rates for the 2026 tax year;
BE IT ORDAINED BY THE CITY OF STANFORD AS FOLLOWS:

Section 1:
The real property tax rate for the 2026 tax year shall be set at a rate of .11 (11 cents) per one hundred dollars ($100.00) of the assessed value of said real property with an anticipated revenue of $339,268.

Section 2:
The personal property tax rate for the 2026 tax year shall be set at a rate of .11 (11 cents) per one hundred dollars ($100.00) of the assessed value of said personal property with an anticipated revenue of $25,624.

Section 3:
That there be a 2% discount for all taxes paid before November 30th, 2026 and a 10% penalty for all taxes paid after January 2nd, 2027.

Section 4:
That the tax rate from the preceding year for real property was .107 (10.7 cents) per one hundred dollars ($100.00) with anticipated revenues of $316,256.

Section 5:
That the tax rate from the preceding year for personal property was .1319 (13.19 cents) per one hundred dollars ($100.00) with anticipated revenues of $31,844.

Section 6:
That the tax rate for motor vehicles and watercraft is .14 (14 cents) per one hundred dollars ($100.00) of the assessed property and is expected to produce $39,000.

This Ordinance shall take effect on the 10th day of September, 2026 and be published in the Interior Journal on the 17th day of September, 2026.

The Foregoing Ordinance was introduced and read for the first time on the 13th day of August, 2026 at a Regular City Council meeting, public hearing was held on September 10th, 2026 after being advertised on August 20th, 2026 and August 27th, 2026 and said Ordinance was read for the second time and approved, on the 10th day of September, 2026, at a Regular Council Meeting.

Jeremy Johnson, Mayor

ATTEST:
Jone Allen, CKMC

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 J. Woods Adams III, Lincoln County Judge/Executive
The Honorable Shawn Hines, Lincoln County Sheriff
Members of the Lincoln County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Lincoln County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Lincoln 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, 2024 through August 31, 2025 of the Lincoln 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 Lincoln County Sheriff, for the period September 1, 2024 through August 31, 2025.

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 Lincoln 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 Lincoln 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 Lincoln 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 Lincoln 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 Lincoln 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.

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To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable J. Woods Adams III, Lincoln County Judge/Executive
The Honorable Shawn Hines, Lincoln County Sheriff
Members of the Lincoln County Fiscal Court

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2026, on our consideration of the Lincoln 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 Lincoln County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 28, 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.

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Frankfort, KY 40601-1817
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Lincoln County Board of Education
Budgeted Revenues and Expenditures - Working Budget
For the Year Ended June 30, 2027
Approved 9/10/26

REVENUES	General Fund	Special Revenue Fund	District Activity Fund	Capital Outlay	Building Fund	Debt Service Fund	Construction Fund	Food Service Fund
Beginning Balance	7,953,316	-	-	0	-	-	-	370,143
Revenue from local sources	9,110,000	2,800	0	-	1,808,356	-	-	58,000
Revenue from state sources	24,598,006	1,864,560	-	318,450	2,265,016	-	-	204,982
Revenue from federal sources	225,000	7,760,384	-	-	-	-	-	3,099,350
Other revenue/fund transfers	947,733	69,525	-	-	-	3,765,667	-	0
TOTAL REVENUES	$ 42,834,055	$ 9,697,269	$ -	$ 318,450	$ 4,073,372	$ 3,765,667	$ -	$ 3,732,474
EXPENDITURES								
Instruction	21,709,315	8,666,654	0	-	-	-	0	-
Student Support Services	1,319,890	61,246	-	-	-	-	0	-
Instructional Staff Support Services	1,016,543	264,244	-	-	-	-	0	-
District Admin Support	1,191,599	-	-	-	-	-	0	-
School Admin Support	3,022,405	7,097	-	-	-	-	0	-
Business Support Services	1,155,337	32,614	-	-	-	-	0	-
Plant, Operations & Maintenance	5,272,156	131,987	-	0	-	-	0	-
Student Transportation	3,470,061	0	-	-	-	-	0	-
Food Service Operations	-	0	-	-	-	-	0	3,557,474
Community Services	-	491,325	-	-	-	-	0	-
Site Improvement	0	-	-	-	-	-	0	-
Debt Service	-	-	-	-	-	3,765,667		-
Fund Transfers	74,000	42,103	-	318,450	4,073,372	-	0	175,000
Contingency	4,602,749	-	-	-	-	-	0	
TOTAL EXPENDITURES	$ 42,834,055	$ 9,697,269	$ -	$ 318,450	$ 4,073,372	$ 3,765,667	$ -	$ 3,732,474