

Public Notice

Legislative Report by Rep. Aaron Thompson

The 2026 Regular Session began on January 6 and legislators quickly filed hundreds of pieces of legislation they prepared throughout the seven-month Interim period.

Crafting a two-year budget for all three branches of government tops our legislative agenda. Since being given the majority in 2017, the House Majority Caucus has committed itself to providing the state with a responsible budget, while lower taxes and ensuring that our Commonwealth becomes one of the best places to live, work, and raise a family.

The budget will contiAlmost 300 bills were filed before we adjourned on Friday, and we are likely to see several hundred more filed before the last day to file House bills on March 4.

Among the bills filed this week are measures aimed at helping with the housing shortage, protecting children from online predators, making healthcare more affordable, and helping keep dangerous products out of the hands of children.

Carbon monoxide is new focus

FRANKFORT—Last week, Gov. Beshear announced a new statewide initiative focused on carbon monoxide (CO) safety, including proactive inspections of aging buildings. These inspections will begin with schools, followed by daycares and senior living facilities. “Everyone deserves a healthy environment to live, learn and work

in,” said Gov. Beshear. “When a student walks into a school, they should be focused on learning, not the safety of their classroom.”

Team Kentucky has partnered with local building personnel and the Department of Education to visit schools throughout the state and conduct a visual inspection of heating and ventilation

systems. The inspections will check furnace rooms, HVAC systems, kitchen equipment and emergency monitoring devices to ensure systems and ventilation meet current safety standards.

Additionally, all Housing, Buildings and Construction (HBC) inspectors now carry carbon monoxide detection devices.

Independent Auditor's Report
To the People of Kentucky
The Honorable Andy Beshear, Governor Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Matt Smith, Greenup County Sheriff Members of the Greenup County Fiscal Court

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENT OPINION

We have audited the accompanying Greenup 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 Greenup 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 Greenup 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 Greenup 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 Greenup 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 Greenup 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 Greenup 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 Greenup County Sheriff's internal control.

- 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 Greenup 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 October 28, 2025, on our consideration of the Greenup 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 Greenup 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 Greenup County Sheriff's Office Lacks Adequate Segregation Of Duties

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

October 28, 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

Published January 15, 2026

To keep track of all the bills filed, visit the legislature's website, legislature.ky.gov. It contains every bill. Here you can follow pieces of legislation, like the state budget bills, closely as they travel through committees and the legislative chambers.

Additionally, Kentucky Educational Television (KET) televises committee meetings and House proceedings. Coverage of our committees is also provided online through the legislature's YouTube Channel, as well as on KET's website.

Soon, the bills filed for consideration will be heard by legislative committees, which are also livestreamed on our YouTube Channel, @LRC Committee Meetings. This session the House has the following committee schedule:

Monday:

- 2 pm, Budget Review Subcommittee on Transportation

Tuesday:

- 8 am, Standing Committees on Postsecondary Education and Veterans, Military Affairs, and Public Protection

- 9 am, Standing Committee on Local Government

- 10 am, Standing Committee on Transportation and the Budget Review Subcommittees on Primary and Secondary Education/Workforce Development and Justice, Public Safety, and Judiciary

- 12 pm, Standing Committee on Appropriations and Revenue

Wednesday:

- 8 am, Standing Committee on Primary and Secondary Education

- 9 am, Standing Committee on Licensing, Occupations, and Administrative Regulations

- 10 am, Standing Committee on Judiciary and the Budget Review Subcommittee on Health and Family Services

- 10:30 am, Standing Committee on Agriculture

- 12 pm, Standing Committees on Small Business and Information Technology and Banking and Insurance and the Budget Review Subcommittees on

Personnel, Public Retirement, and Finance and Economic Development, Public Protection, Tourism, and Energy

Thursday:

- 8 am, Standing Committees on Economic Development and Workforce Investment and Natural Resources and Energy

- 9 am, Standing Committee on Families and Children

- 10 am, Standing Committees on Tourism and Outdoor Recreation and Elections, Constitutional Amendments, and

Intergovernmental Affairs. As well as the Budget Review Subcommittee on Postsecondary Education

- 12 pm, Standing Committees on Health Services and State Government and the Budget Review Subcommittee on General Government

This session is quite

different than most in

our Commonwealth's

history. For the first

time in more than a

century, the General

Assembly will not

convene in the historic

State Capitol building.

Instead, the General

Assembly gaveled in

at temporary chambers adjacent to the Capitol Annex office building, directly behind the State Capitol. The temporary facility is smaller and far more utilitarian than the historic Capitol, but our work remains just as important.

As always, I can be reached anytime through the toll-free message line in Frankfort at 1-800-372-7181. You can also contact me via email at Aaron.Thompson@kylegislature.gov and keep track through the Kentucky legislature's website at legislature.ky.gov.

COMMONWEALTH OF KENTUCKY
GREENUP CIRCUIT COURT
DIVISION I
ACTION NO. 25-CI-00207

PLAINTIFF

CHRISTINE HOOGENBOOM

vs.

DEREK D. HOLLAND, ET AL

DEFENDANTS

NOTICE OF SALE

Pursuant to a Judgment and Order of Sale entered in the above styled action on November 13, 2025, I will on Tuesday, February 3, 2026, at the hour of 1:00 p.m., offer for sale at public auction to the highest and best bidder on the second floor of the Greenup County Courthouse at Greenup, Kentucky, the following described real estate, to-wit:

Property Address: 82 Highland Avenue, South Shore, KY 41175
Parcel ID#: 067-30-02-040.00

Being all of Lots No. 209 and 212, revised and amended plat of South Shore Addition, Section Allotment, amended and revised, addition to the former City of Fullerton, Greenup County, Kentucky.

Being the same property conveyed to Derek D. Holland and Jennifer Holland, by Deed dated May 25, 2012, and recorded on June 8, 2012, in Deed Book 575, Page 59, Greenup County Court Clerk's Records.

The above described property shall be sold as a whole on terms of cash or on a credit of thirty (30) days. If sold on terms of credit, the purchaser shall be required to make a deposit of 10% of the purchase price and shall execute a bond with good surety for the remaining balance, said bond being payable to the Master Commissioner and shall bear interest at the rate the Judgment herein bears from the date of the sale until paid and shall have the force and effect of a judgment, upon which execution may issue, if not paid at maturity. A lien shall be retained upon the real estate so sold as additional security. The purchaser shall be responsible for paying the real estate property taxes for the tax year in which they purchase the property.

Out of the proceeds derived from the sale herein, the Master Commissioner shall retain the same until further Orders of the Court. Reference is hereby made to all proceedings in this case now on file with the Clerk of the Greenup Circuit Court, Greenup, Kentucky, this the 13th day of November, 2025.

/s/ Reagan Reed

REAGAN REED

MASTER COMMISSIONER

GREENUP CIRCUIT COURT

P. O. Box 648

Greenup, KY 41144

Telephone: (606) 473-3839

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January 15, 2026
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January 29, 2026

COMMONWEALTH OF KENTUCKY
GREENUP CIRCUIT COURT
DIVISION I
ACTION NO. 25-CI-00332

PLAINTIFF

PEOPLES BANK OF KENTUCKY, INC.

vs.

AW FARMS LLC, ET AL

DEFENDANTS

NOTICE OF SALE

Pursuant to a Judgment and Order of Sale entered in the above styled action on November 13, 2025, I will on Tuesday, February 3, 2026, at the hour of 1:00 p.m., offer for sale at public auction to the highest and best bidder on the second floor of the Greenup County Courthouse at Greenup, Kentucky, the following described real estate, to-wit:

Property Address: 441 Logtown Road, Argillite, KY 41121
Parcel ID#: 157-00-00-007.05

A certain tract of land on the Ky. 207 and Logtown Road in Greenup County, Kentucky, more particularly described by "Exhibit A" in Deed Book 642, Page 512, Greenup County Court Clerk's Records.

There is excepted and not intended to be set for sale the following outcovenances: 1. Deed dated May 21, 2002, recorded in Deed Book 496, Page 217; 2. Deed dated December 18, 2007, recorded in Deed Book 542, Page 675; 3. Deed dated June 27, 2008, recorded in Deed Book 546, Page 672; 4. Oil and gas lease with Nyts Exploration Company, LLC, dated February 1, 2005, recorded in Book 44, Page 743,

Being a part of the same property conveyed by Snowcreek Development Company, LLC, a Kentucky Limited Liability Company, to Tyler J. Wells and Laura A. Wells, his wife, by Deed dated August 21, 2020, and recorded in Deed Book 642, Page 512, Greenup County Court Clerk's Records.

The above described property shall be sold as a whole on terms of cash or on a credit of thirty (30) days. If sold on terms of credit, the purchaser shall be required to make a deposit of 10% of the purchase price and shall execute a bond with good surety for the remaining balance, said bond being payable to the Master Commissioner and shall bear interest at the rate the Judgment herein bears from the date of the sale until paid and shall have the force and effect of a judgment, upon which execution may issue, if not paid at maturity. A lien shall be retained upon the real estate so sold as additional security. The purchaser shall be responsible for paying the real estate property taxes for the tax year in which they purchase the property.

Out of the proceeds derived from the sale herein, the Master Commissioner shall retain the same until further Orders of the Court. Reference is hereby made to all proceedings in this case now on file with the Clerk of the Greenup Circuit Court, Greenup, Kentucky, this the 21st day of November, 2025.