# **COMMUNITY**

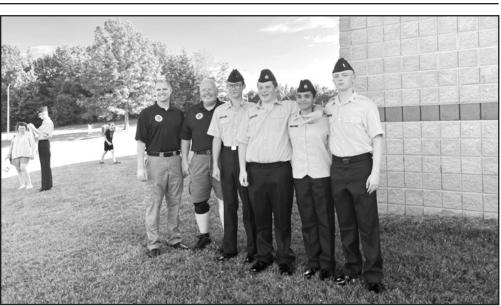
# Fleming County Farmers Market News

2025 is Customer Appreciation Day!! The market is celebrating by giving back to our wonderful customers. Market is open 8-1 and if you buy from any vendor, you will receive a ticket for a fruit parfait in the morn-

ing and starting at 10:30 a walking taco. Most all the food comes from the market vendors, and is prepared by the Chef's of the Fleming County Extension office. Come celebrate with us! First Saturday in August!

Thanks again to our

wonderful sponsors:
Fleming County Extension Office, Total Care
Pharmacy, Hinton Mills,
Fleming County Farm
Bureau, Community
Trust Bank, People's
Bank and Southern
States.



Cadet Airmen of the 802nd Squadron of the Civil Air Patrol are attending summer encampment at Wendell Ford Regional Training Center in Greenville KY.

The cadets are (left to right) Brendan Todd-Mitchell, Gabby Lear, Ethan Gray, Jackson Warder, and Gavin Johnson. The other picture is Cadet Airman Jackson Warder at PT at 6 am. The 802nd Squadron recently received its official charter and the name "FCHS Covered Bridge Cadet Squadron."

## PUBLIC NOTICE

All interested persons and organizations in Fleming County are hereby notified that a copy of the Fleming County Fiscal Court's 2024-2025 Fiscal Year End Statements are available for public inspection at the office of the Fleming County Judge Executive during normal business hours.

Published in the Flemingsburg Gazette 07.30.25



### LEGAL NOTICE

FLEMING COUNTY CIRCUIT COURT, KENTUCKY Case No: 25-CI-00110

City of Flemingsburg, Kentucky v. Unknown Heirs, Devisees, and Legatees of Margaret Kidder

TO: Unknown Heirs, Devisees, and Legatees of Margaret Kidder

You are hereby notified that you have been named as a party in a civil action filed in Fleming Circuit Court, Kentucky. The action is filed Unknown Heirs, Devisees, and Legatees of Margaret Kidder and it concerns matters of a property located at 150 Crest Avenue, Flemingsburg, Kentucky 41041.

I, Hon. Andrea N. Bussell, a regular practicing attorney in Fleming County, have been appointed as Warning Order Attorney to notify you of the nature and pendency of this action. Please be advised that you are deemed summoned on the 30th day after the entry of my warning order and this action may then proceed with or without your participation.

Should you wish to defend this action, or if you are under any legal disability preventing such defense, it is imperative that such facts be made of record in the case and any contemplated action taken as soon as possible. Your prompt response to this notice is crucial. Please contact me at your earliest convenience to discuss this matter further using the information below.

Hon. Andrea N. Bussell Warning Order Attorney Bussell Law Firm 106 E Main Street Carlisle, KY 40311 606-401-2049

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## PUBLIC NOTICE

The second reading of a proposed ordinance #25-1431 amending the Fleming County Budget for Fiscal Year 2025-2026, to include unanticipated receipts in the General, Road, Jail, LGEA, Forest Fire, Opioid, Dispatch, Clerks Storage, ABC, and

GENERAL	01-4901	SURPLUS — PRIOR YEAR	525,126.92
ROAD	02-4901	SURPLUS — PRIOR YEAR	171,323.75
JAIL	03-4901	SURPLUS — PRIOR YEAR	14,183.83
LGEA	04-4901	SURPLUS - PRIOR YEAR	16,872.82
FOREST FIRE	12-4901	SURPLUS — PRIOR YEAR	35.95
OPIOID	74-4901	SURPLUS — PRIOR YEAR	1,605.21
DISPATCH	76-4901	SURPLUS — PRIOR YEAR	22,791.88
CLERKS ST	77-4901	SURPLUS — PRIOR YEAR	6,283.22
ABC	78-4901	SURPLUS — PRIOR YEAR	12,778.16
CAPITAL IMP	97-4901	SURPLUS — PRIOR YEAR	276.54

Totaling \$771,278.28 and increasing expenditures in the following:

GENERAL	01-9200-999 RESERVE FOR TRANSFER	925,126.92
ROAD	02-9200-999 RESERVE FOR TRANSFER	171,323.75
JAIL	03-9200-999 RESERVE FOR TRANSFER	14,183.83
LGEA	04-9200-999 RESERVE FOR TRANSFER	16,872.82
FOREST FIRE	12-9200-999 RESERVE FOR TRANSFER	35,95
OPIOID	74-5300-348 OPIOID ABATEMENT/SETTLEMENT EXPE	NSES 1,605.21
DISPATCH	76-9200-999 RESERVE FOR TRANSFER	22,791.88
CLERKS ST	77-5010-548 STORAGE FEES TO COUNTY CLERK	6,283.22
ABC	78-5015-435 ABC FEES ELIGIBLE EXPENSES	12,778.16
CAPITAL IMP	97-9200-999 RESERVE FOR TRANSFER	276.54

Totaling \$771,278.28 will be held on Tuesday, August 12, 2025 @ 9 a.m. at the Fleming County Courthouse. A copy of the proposed ordinance with full text is available for public inspection at the Office of the County Judge Executive during normal business hours.

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#### COMMONWEALTH OF KENTUCKY AMY SAUNDERS FLEMING COUNTY CIRCUIT CLERK ADVERTISED JULY 30, 2025

The following fiduciary appointments were filed in the month of June 2025. All creditors must file their claims within six months of appointment KRS 395.100.

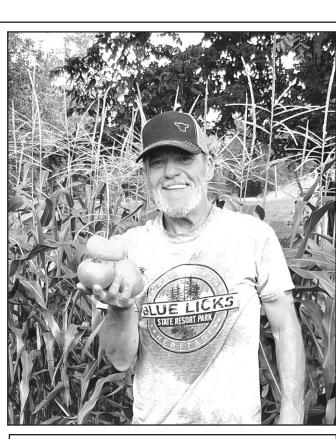
DECENDENT	FIDUCIARY	ATTORNEY	DATE APP'T
Joyce K. Singleton	Sandy King	Darrell K. Ruark	6-05-25
2337 Pleasant Valley Rd.	2337 Pleasant Valley Rd.	207 Court Square	
Wallingford, KY 41093	Wallingford, KY 41093	Flemingsburg, KY 41041	
Edward A. Rice	Rhonda R. Ripato	Glennis R. Harris, Jr.	6-12-25
2314 Beechburg Rd.	2090 Carpenter Rd.	141-B West Water St.	
Walingford, KY 41093	Wallingford, KY 41093	Flemingsburg, KY 41041	
Helen Caudill	Sandra D. Caudill Maddox	John B. McGinnis	6-12-25
1151 Black Diamond Rd.	2975 Beechtree Pike	P.O. Box 280	
Wallingford, KY 41093	Wallingford, KY 41093	Greenup, KY 41144	
Billy Caudill 1006 Cassidy Pike Ewing, KY 41039	Jessica Caudill 3027 Energy Rd. Flemingsburg, KY 41041	None	6-12-25
Kathleen B. Rayburn 1313 Convict Pike Flemingsburg, KY 41041	Randall S. Heflin 1313 Convict Pike Flemingsburg, KY 41039	None	6-13-25

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Amy M. Saunders, Fleming Co. Circuit Clerk Photo by Charles Mattox 4th generation Sherburne native Jeffrey Glass shared a field secret or two from his garden, which is being grown from an undisclosed location near Tilton.

Mr. Glass said he prefers the deeply ripened, Big Boy Brand tomatoes as his favorite, his mother, Barbara Sue Glass, of Flemingsburg, prefers fried green tomatoes on a regular basis. We look forward to hearing from our patrons across the nation and globe regarding their successful gardening and landscaping ventures.

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#### COMMONWEALTH OF KENTUCKY AMY SAUNDERS FLEMING COUNTY CIRCUIT CLERK ADVERTISED JULY 30, 2025

Notice is hereby given that the following settlements were filed in the Fleming District Court for Approval, any objections to the settlements shall be presented and heard by the Fleming District Court on July 17, 2025 @ 9:00 A.M.

 DECENDENT
 SETTLEMENT
 FIDUCIARY

 William Browning
 Periodic
 Linda Dorsev

Amy M. Saunders, Fleming Co. Circuit Clerk

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INDEPENDENT AUDITOR'S REPORT OF INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and City Council Members City of Flemingsburg, Kentucky

We were engaged to audit, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Flemingsburg, Kentucky, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Flemingsburg, Kentucky's basic financial statements and have issued our report thereon dated June 18, 2025. Our report disclaims an opinion on such financial statements because of the lack of accounting

Report on Internal Control over Financial Reporting

City of Flemingsburg, Kentucky's Response to Finding

In connection with our engagement to audit the financial statements, we considered the City of Flemingsburg, Kentucky's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Flemingsburg, Kentucky's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Flemingsburg, Kentucky's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying comment and recommendation, we identified certain deficiencies in internal control that we consider to be material weaknesses. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying comment and recommendation as item 2023-001 to be a

material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying comment and recommendation as item 2023-002 to be a significant deficiency.

Report on Compliance and Other Matters
In connection with our engagement to audit the financial statements of the City of Flemingsburg, Kentucky, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. Additionally, if the scope of our work had been sufficient to enable us to express opinions on the basic financial statements, instances of noncompliance or other matters may have been identified and reported herein.

Government Auditing Standards requires the auditor to perform limited procedures on the City of Flemingsburg, Kentucky's response to the findings identified in our engagement and described in the accompanying comment and recommendation. The City of Flemingsburg, Kentucky's response was not subjected to the other auditing procedures applied in the engagement to audit of the financial statements and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an engagement to perform an audit in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Morgan and Associates, LLC

West Liberty, June 18, 2025

CITY OF FLEMINGSBURG, KENTUCKY BUDGETARY COMPARISON SCHEDULE Required Supplemental Information-Modified Accrual Basis For the Year Ending June 30, 2025

			GENERAL FUND	
	0 1	r: 1	Actual	Variance with
	Original	Final	Amounts	Final Budget
	Budgeted	Budgeted	(Budgetary	Positive
DEVENIUE	Amounts	Amounts	Basis)	(Negative)
REVENUES	\$796 FOO	796 500	F20 420	(250.062)
Taxes	\$786,500	786,500	528,438	(258,062)
License & permits	1,051,694	1,051,694	1,219,266	167,572
Intergovernmental Revenues	227 022	227.022	110.006	(117.046)
Charges for Services	237,932 342,850	237,932 342,850	119,986 398,300	(117,946) 55,450
Other Revenue	1,200	2,700	2,180	(520)
Total Revenues	2,420,176	2,421,676	2,268,170	(153,506)
Total Revenues	2,420,170	2,421,070	2,200,170	(133,300)
EXPENDITURES				
General Government	1,133,477	1,133,477	377,877	755,600
Economic				
Development/Code				
Enforcement	95,720	95,720	141,319	(45,599)
Police	949,180	949,180	939,685	9,495
Streets and Roads	861,529	861,529	722,264	139,265
Alcoholic Beverage				
Control	74,650	74,650	86,685	(12,035)
Parks and				
Recreation	23,600	23,600	10,123	13,477
Fire Department	79,051	79,051	61,137	17,914
CATV/Cable	25,610	25,610	27,814	(2,204)
Total Expenditures	3,242,817	3,242,817	2,366,904	875,913
Excess (Deficiency) of Revenues over				
Expenditures Before Other				
Financing Sources	(022 (41)	(021 141)	(00.724)	722 407
(Uses) and Transfers	(822,641)	(821,141)	(98,734)	722,407
Other Financing Sources (Uses)			(240 620)	(240.630)
Capital Outlay Transfer from Special			(240,639)	(240,639)
Revenue Fund			12,940	12,940
Transfer to Utility Fund			(80,333)	(80,333)
Transfers			(207,232)	(207,232)
Debt Service			(19,310)	(19,310)
Grant Proceeds	75,671	75,671	193,716	118,045
Gain (Loss) on	73,071	75,071	175,710	110,015
Sale of Surplus	5,000	5,000	75,471	70,471
Donations	1,500	1,500	2,775	1,275
Interest Income	4,000	4,000	3,958	(42)
Total Other Financial	1,000	1,000	5,250	(12)
Sources (Uses)	86,171	86,171	(258,654)	(344,825)
Net Changes in	•	-	,	
Fund Business	(736,470)	(734,970)	(357,388)	377,582
Fund Balances,			,	-
Beginning	800,000	800,000	1,359,684	559,684
Fund Balance,				
Ending	63,530	65,030	1,002,296	937,266

\*\*The complete audit report, including financial statements and supplemental information, is on file at City Hall and is available for public inspection during normal business hours. Any citizen wishing to obtain a copy of the complete auditor's report, including financial statements and supplemental information, can do so at City Hall during normal business hours for a duplication cost of \$.25 per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business address of the officer responsible for preparation of the statement.

Published in the Flemingsburg Gazette 07.30.25