

COMMUNITY

Fleming County Fiscal Court commends county road crews during recent snow/ice event

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Members of the Fleming County Fiscal Court, along with Judge-Executive John Sims and Assistant County Attorney Blake Tomlin, held their regularly scheduled monthly meeting on Tuesday, Feb. 10, 2026, at 9:00am, at the Fleming County Courthouse.

Judge-Exec. Sims called the meeting to order with roll call, with all magistrates present, approval of the days meeting agenda, and approval of the meeting minutes of Jan. 13, 2026.

Fleming County Chamber of Commerce Director Crystal Ruark came before the Fiscal Court reporting on local events and programs.

The court approved the reappointment of

Adam Donovan to serve another term on the Fleming County Industrial Authority, effective Jan. 1, 2026, through Dec. 31, 2029.

The court approved the first reading of an ordinance regarding the abatement of nuisances; approved the month ending Jan. 31, 2026, financial reports, as presented; approved the Budget Transfers #9 and #10, as presented; approved the Cash Transfers, as presented; and approved the Claims Reports, Carry In Claims Reports, and payments, as presented.

The court approved the 2026 elected officials' salary order, effective Jan. 1, 2026; approved an agreement with HMC for judicial center HVAC preventive maintenance, for a two-year term for \$14,658.00 annually; approved the agreement

to purchase 100 tons of road salt from KYTC, effective Feb. 5, 2026.

The court approved the January 2026 monthly report of the Fleming County Clerk; approved the January 2026 monthly report of the Fleming County Sheriff, as presented; and approved the 2025 Final Budget Settlement of the Fleming County Sheriff, as presented.

Discussion was held regarding the draft of a local facility dog housing agreement. Revisions were requested and the agreement will be presented for approval at next month's Fiscal Court meeting.

The court approved the polled decision for additional Cash Transfers, effective Jan. 29, 2026.

A Declaration of Emergency was authorized by County Judge-Exec. Sims on Jan. 24, 2026,

due to the large quantity of snow and ice conditions. Current road salt orders placed in December are not being filled, nor are there any estimated time of future deliveries. A motion was made to approve the purchase and delivery of 100 tons of road salt from out of state, at \$250.00 per ton, due to lack of available materials by the contracted vendors in state and/or locally. Discussion was held regarding the trade-in of a skidsteer for a newer model. State contract quotes will be reviewed at next month's Fiscal Court meeting.

Commendations were also given to the road department by all agencies for their quick response time during the recent snow and ice events. All

agreed that a great job was conducted by the county road crews.

The court approved the Fleming County Dispatch report, as presented; approved the Fleming County Jailer's report; and approved to junk a 2003 Ford Crown Victoria, as it has been used for parts and cannot be located.

The next Fiscal Court meeting will be held

at the Fleming County High School, on March 10, 2026, at 9:00am.

Before adjournment, Gail Lincoln came before the Fiscal Court to discuss the proposed natural gas pipeline expansion project status and upcoming public hearing that will be published online next week.

The meeting was subsequently adjourned.

Edward Jones Member SIPC

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Independent Auditor's Report

The Honorable John Sims, Jr., Fleming County Judge/Executive
The Honorable Tim Smith, Fleming County Sheriff
Members of the Fleming 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 Fleming 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 Fleming 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 Fleming 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 Fleming 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 Fleming 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 Fleming 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 Fleming 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 Fleming 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.
Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated October 14, 2025, on our consideration of the Fleming 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 Fleming County Sheriff's internal control over financial reporting and compliance.

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

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