

BRIEFS**HISTORICAL SOCIETY TO MEET**

The Anderson County Historical Society will hold a meeting on Tuesday, March 12, 2024, at 6:00 pm at the Anderson Public Library. For the March 12th meeting, we will enjoy a video presentation by the late Ed Ruggles recorded by Sheila McFarland. Ed enlightens the audience with stories and wisdom of his days in Anderson County. BIO: The late Ed Ruggles, was for sixty-plus years an active member of the Lawrenceburg and Anderson County community. Moving to Anderson County in 1954, Ed was the county extension agent and served in various community organizations.

America in Bloom Lawrenceburg will meet on Monday, March 4, at 5:30 pm, at the Anderson Public Library.

AIBL promotes community involvement for the beautification of Lawrenceburg. New members are always welcome.

The group will discuss ongoing fundraising efforts for "Paula's Garden," located in the Anderson County Park.

In memory of Paula Mullins, early AIB member. Funds are being raised to add more plantings, benches, and the sculpture.

Plans will be discussed for the Garden Tour to be held on June 15, 2024. Local residents' gardens will be showcased.

Spring plantings will also be discussed as we look forward to the growing season.

For more information, email the group at AIBlaw-

renceburg@gmail.com.

SUNRISE SERVICE AT PLEASANT VIEW BAPTIST

Pleasant View Baptist Church, located at 789 Clore Jackson Road in Shelbyville, will host its Easter Sunrise Service on March 31.

It will be held at 7 a.m. Everyone is invited.

SEND IN YOUR NOTICES

Non-profit groups send in your social announcements and news to news@theandersoncountynews.net

LEGAL

Pursuant to KRS 355.9-610, KRS 286.10-275 and applicable law, LBurg Auto Sales, LLC, secured party (LBurg Auto Sales), shall offer for sale at public auction, to commence promptly at 10:00 a.m., on March 20, 2024, on the premises of LBurg Auto Sales, 753 West Broadway, Lawrenceburg, Kentucky and with the proceeds to be applied on account of, and not in full satisfaction, of the debt and obligation of Jessica Barrett, 410 Djeddah Drive, Lawrenceburg, Kentucky 40342 as Debtor to LBurg Auto Sales, and other repair costs and charges for and in the aggregate amount of \$22,678.17, the 2015 Chevrolet Silverado Pickup VIN# 3GCUKTEIJ8FG199544 ("Silverado") in order to satisfy LBurg Auto Sales' first and prior lien in said Silverado on the following terms and conditions (i) at the time of the sale, the successful bidder shall make payment in full of the purchase price for the Silverado in either cash or certified funds made payable to "LBurg Auto Sales"; (ii) the successful bidder shall take ownership of said Silverado **AS IS, WHERE IS**, with no warranties of any kind being made, including, without limitation, any warranties regarding the condition of the Silverado or suitability of the Silverado for any particular purpose; (iii) the successful bidder shall take title and possession of the Silverado free and clear of all encumbrances thereon; (iii) the successful bidder shall have possession of the Silverado upon payment in full of the purchase price and having provided proof of automobile liability insurance and having signed documents sufficient to enable LBurg Auto Sales to effect the record transfer of the Silverado to the purchaser and shall remove said Silverado from the premises of LBurg Auto Sales; and (iv) LBurg Auto Sales reserves its rights to exercise its creditor bid rights to purchase the Silverado by application of some portion of the said \$22,678.17 to its bid.

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LEGAL NOTICE**NOTICE TO CREDITORS**

FEBRUARY 2024

Persons having claims against the Estate of Gary W. Kyler, deceased, of 203 Center St., Lawrenceburg, Ky 40342, must file same with Ricky Kyler, 305 Saffell St., Lawrenceburg, Ky 40342, as Executor, appointed on 2/14/2024, through William Patrick, Attorney of 307 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 14, 2024.

Persons having claims against the Estate of Ronald W. McCulloh, deceased, of 310 Vail Dr., Lawrenceburg, Ky 40342, must file same with Mary Jane McCulloh, 310 Vail Dr., Lawrenceburg, Ky 40342 as Petitioner, appointed on 2/14/24, through Jason Cubert, Attorney of 135 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 14, 2024.

Persons having claims against the Estate of Timothy Thomas Bickers, deceased, of 1462 Timber Creek Rd., Lawrenceburg, Ky 40342, must file same with Randy Bickers, 1462 Timber Creek Rd., Lawrenceburg, Ky 40342, as Petitioner, appointed on 2/14/24, through Attorney on or before Aug. 14, 2024.

Persons having claims against the Estate of Lowell W. Barnett, deceased, of 1160 Pumphouse Rd., Lawrenceburg, Ky, 40342 must file same with Hedy Barnett, 1160 Pumphouse Rd., Lawrenceburg, as Administrator, appointed on 2/14/24, through David Nutgrass, Attorney of 123 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 14, 2024.

Persons having claims against the Estate of Wilda Ray Bond, deceased, of 1145 Westwood Dr., Lawrenceburg, Ky 40342, must file same with Teresa Miller, 994 Chaplin Rd., Willisburg, Ky 40078, as Executrix, appointed on 2/14/2024, through Daniel Kelly, Attorney of P.O. Box 448, Springfield, Ky 40069, on or before Aug. 14, 2024.

Persons having claims against the Estate of Amanda Lynn Doss, deceased, of 124 Fairview Ave., Lawrenceburg, Ky 40342, must file same with Angel Flora, 112 Leonard Wood Dr., #601, Frankfort, Ky 40601, as Petitioner, appointed on 2/28/24, through Attorney on or before Aug. 28, 2024.

Persons having claims against the Estate of William Thomas Isaac, deceased, of 1060 Alexandria Dr., Lawrenceburg, Ky 40342, must file same with Alexander Isaac, 3861 Belleau Wood Dr., Apt. 12, Lexington, Ky 40517, as Administrator, appointed on 2/28/24, through Sheila Kurtz, Attorney of 1009 Twilight Trail, Suite 108, Frankfort, Ky 40601 on or before Aug. 28, 2024.

Persons having claims against the Estate of Charles L. Gibson, deceased, of 301 Sunset Dr., Lawrenceburg, Ky, 40342 must file same with Donald Gibson, 1324 Harrodsburg Rd., Lawrenceburg, Ky 40342 as Executor, appointed on 2/28/24, through William Patrick, Attorney of 307 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 28, 2024.

Persons having claims against the Estate of William Daryl Earlywine deceased, of 1341 Nevins Station Rd., Lawrenceburg, Ky 40342, must file same with Melissa Earlywine, 2778 Mount Pleasant Rd., Bedford, Ky 40006, as Administratrix, appointed on 2/28/24, through Megan Holt, Attorney of 710 East Main St., Lexington, Ky 40502, on or before Aug. 28, 2024.

Persons having claims against the Estate of Marlene Halsey, deceased, of 1438 Fairview Rd., Lawrenceburg, Ky 40342, must file same with Michael Martin, 1438 Fair Rd., Lawrenceburg, Ky 40342, as Petitioner, appointed on 2/28/24, through Attorney on or before Aug. 28, 2024.

Persons having claims against the Estate of Janice Carol Presley, deceased, of 10 Lynn Dr., Apt. #10 Lawrenceburg, Ky. 40342, must file same with Renee Evans, 1810 Fox Creek Rd., Lawrenceburg, Ky 40342 as Petitioner, appointed on 2/28/24, through Matthew Collins, Attorney of 135 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 28, 2024.

Persons having claims against the Estate of Nellie Harvey, deceased, of 1091 Alton Station Rd., Lawrenceburg, Ky 40342 must file same with James Harvey 1091 Alton Station Rd., Lawrenceburg, Ky 40342, as Petitioner, appointed on 2/28/24, through David Nutgrass, Attorney of 123 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 28, 2024.

Persons having claims against the Estate of Paula Kay Pulliam, deceased, of 314 Aspen Dr., Lawrenceburg, Ky 40342, must file same with Jason Pulliam, 314 Aspen Dr., Lawrenceburg, Ky 40342, as Petitioner, appointed on 2/28/24, through Attorney on or before Aug. 28, 2024.

Persons having claims against the Estate of Leroy Fryman, deceased, of 114 Djeddah Dr., Lawrenceburg, Ky 40342, must file same with Caroline Sampson, 408 Houston Oaks Dr., Paris, Ky 40361 as Petitioner, appointed on 2/28/24, through William Patrick, Attorney of 307 S. Main St., Lawrenceburg, Ky 40342, on or before Aug. 28, 2024.

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LEGAL NOTICE

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 Orbre Gritton III, Anderson County Judge/Executive

The Honorable Joe Milam, Anderson County Sheriff

Members of the Anderson County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Anderson County Sheriff's Settlement - 2022 Taxes for the period September 1, 2022 through August 31, 2023 - Regulatory Basis, 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 taxes charged, credited, and paid for the period September 1, 2022 through August 31, 2023 of the Anderson 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 Anderson County Sheriff, for the period September 1, 2022 through August 31, 2023.

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 Anderson 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 Anderson 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.

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 Anderson 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 Anderson 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.

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Orbre Gritton III, Anderson County Judge/Executive

The Honorable Joe Milam, Anderson County Sheriff

Members of the Anderson County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023, on our consideration of the Anderson 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 Anderson County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball

Auditor of Public Accounts

Frankfort, Ky