

# Public Notice

## Engage your brain as you age

By Elizabeth Rhodus  
University of Kentucky

LEXINGTON - Our lives are made up of one experience after the next, building and refining neural connections in our brains. Neural connections are like interconnecting highways in which cars represent messages from one area of the brain to another. These connections rapidly develop in early childhood, but the brain continues to grow and refine these connections throughout our lives, even into older adulthood. This is referred to as neuroplasticity.

Enriching experiences — such as traveling, socializing, education and exercise — are particularly impactful for the brain. By stimulating the brain through enriched environments and engagement, neural connections are forged, and science has shown that engagement can be protective for brain health. Another principle, called cognitive reserve, is the building of the infrastructure throughout the brain over your life, almost like thousands of layers of scaffolding made up of neural connections.

In addition to enriched engagement throughout the lifespan, it's critical to continue engagement into old age. Some older adults may see a natural subtle decline in activities,

outings, social engagements, etc., perhaps spending increased time sitting and/or alone. However, health associations, such as the American Neurology Association and the American Heart Association, strongly urge older adults to remain engaged and active physically, socially and cognitively.

Research has shown that certain types of engagement can be especially beneficial for brain health and longevity. Four types of engagement to emphasize include socialization, physical activity, cognitive stimulation and proper nutrition.

When we consider neural connections, our everyday thoughts will stimulate typical thinking patterns that we use throughout the day. Yet, when we engage with someone else or a group of people, our brain is forced to consider others' opinions and ideas. We are tasked with communication, both understanding and sharing. Additionally, being around others releases endorphins, the "feel-good" chemicals in our brains. Socializing has been shown to reduce depression and stress and increase feelings of happiness and safety.

Our brain is filled with tiny blood vessels

that allow oxygen and nutrients to continuously fuel the brain. Physical activity strengthens the brain's blood vessels, increases oxygen and promotes improved function throughout your body. Older adults are recommended to engage in 150 minutes per week (30 minutes, five days per week) of moderate-intensity physical activity. Physical activity can include dancing, cleaning, walking, mowing — anything that moves your body and gets your heart pumping a little bit faster.

Cognitive stimulation

Similar to socialization, cognitively stimulating activities force the neural connections to move in directions beyond typical daily thinking. New experiences are the most beneficial for brain health. Working challenging puzzles and games, engaging in crafts, listening to something new or learning new talents are all protective for brain health. Doing the same thing every day, repeatedly, takes away the "newness," so rotate your activities to keep things exciting.

The foods we eat fuel and power our brains. Ensuring adequate and proper nutrition can improve your

brain health. In fact, the MIND diet, a combination of the Mediterranean and DASH (Dietary Approaches to Stop Hypertension) diets, has been shown to reduce your risk of developing dementia. Cutting back on salts and sugars can dramatically impact your overall brain health and prolong function.

We've reviewed numerous key principles in brain health, such as neural connections, neuroplasticity and cognitive reserve. These principles culminate in brain health through engagement. The number one takeaway is that enriched environments and engagement protect your brain, so stay engaged as you age.

*This week's column is by Elizabeth Rhodus, PhD, an occupational therapist and assistant*

### News to Use

#### GREENUP

Here are the Greenup County Health Department inspection scores for the week of April 11:

- AW Meat House Food 100
- AW Meat House Retail 100
- Greysbranch Elementary Food 100
- Greysbranch Elementary School 100
- Wurtland Elementary Food 100
- Wurtland Elementary School 98
- Campbell Elementary Food 100
- Campbell Elementary School 96

For scores from previous inspections, go to the department website.

#### RUSSELL

The Red Cross will be at Russell High School 710 Red Devil Lane on Friday, April 25th for a blood drive. There are available times from 8 a.m. to 1 p.m. so please sign up to donate! Contact marleejanecoburn@gmail.com for questions or help signing up.

You can also visit RedCrossBlood.org to sign up. Donors must be 16 to donate.

#### RACELAND

Abundant Life UPC, 52 Bellefonte Road, will host a youth rally with Pastor Luke St. Clair of Anderson, Indiana, at 7:30 p.m. Friday, May 2. A revival with Pastor St. Clair will begin at 7 p.m. Saturday, May 3, and continue at 10 a.m. Sunday, May 3, with Pastor Michael Cook. For more information, call (606) 831-0070.

#### EMPLOYMENT OPPORTUNITY

The Greenup County Health Department is accepting applications for a Full-Time Contract Executive Assistant.

Starting Salary: \$25.00/hr.

A full listing of qualifications and application may be obtained at <https://greenupchdky.gov/employment-opportunities>, or picked up at our location. The application must be submitted by close of business (1:00pm) 5/2/2025. Transcripts must be provided before the close date if post-secondary education is required or may be substituted for experience. Transcripts must list the degree awarded. Qualified applicants/employees are subject to pre-screening, selection for interview, and/or demonstration of skills testing. Employment may be contingent upon a successful drug screening and background check. Equal Opportunity Employer.

#### COMMONWEALTH OF KENTUCKY GREENUP CIRCUIT COURT DIVISION I ACTION NO. 24-CI-00425

ALBERT R. HANNAH TRUST

PLAINTIFF

VS.

JESSE LLOYD HANNER, JR., ET AL

DEFENDANTS

#### NOTICE OF SALE

Pursuant to a Judgment and Order of Sale entered in the above styled action on February 27, 2025, I will on Tuesday, April 22, 2025, 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 #1: 0 Crane Creek (56-18), Argillite, KY 41121  
Parcel ID#1: 098-00-00-012.00

Property Address #2: 0 Crane Creek (56-21), Argillite, KY 41121  
Parcel ID#2: 098-00-00-007.00

#### PARCEL NO. 2:

**TRACT ONE:** Situated on Crane Creek and containing 54 ½ (Fifty-Four and One Half Acres). It is further expressly agreed and stipulated as a part of the deed of conveyance that there is to be reserved out of this tract about one and one ½ acres of land including the dwelling house, garden and all outbuildings and the same is hereby reserved to the use of the said Lucy Allie Hannah, and is not transferred with this tract.

**TRACT TWO:** Situated on Crane Creek in Greenup County, Kentucky, containing Sixty-Five (65) Acres, more or less, also being known and called the Billy Fields place Paul Kirker tract.

**TRACT THREE:** Lying on the Waters of Crane Creek, and containing 20 acres, more or less.

#### PARCEL NO. 3:

**TRACT ONE:** Tract of land being situated on the waters of Crane Creek and said land contains 20 acres, more or less.

**TRACT TWO:** Situated on Crane Creek and containing One Hundred (100) Acres, more or less.

**TRACT THREE:** Situated on Crane Creek and containing Fifty Four and One-Half (54 ½) Acres of land, more or less.

For a more detailed description of both Parcel No. 2 (Tracts One, Two and Three) and Parcel No. 3 (Tracts One, Two and Three), see most recent source of title: Being a part of the same Deed dated June 26, 2000, conveyed by Jesse Lloyd Hanner, Jr. to Jesse Lloyd Hanner, Jr., John Wesley Hanner, and Carl David Hanner, in Deed Book 482, Page 688, Greenup County Court Clerk's Records.

Also being a part of the same Deed dated November 19, 2002, by Albert Hanner and Hazel Hanner to the Albert R. Hanner Trust, recorded in Deed Book 499, Page 654, 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 25th day of March, 2025.

/s/ Reagan Reed  
REAGAN REED  
MASTER COMMISSIONER  
GREENUP CIRCUIT COURT  
P. O. Box 648  
Greenup, KY 41144  
Telephone: (606) 473-3839  
Facsimile: (606) 473-0144  
E-Mail: [greenupcountymc@gmail.com](mailto:greenupcountymc@gmail.com)

PUBLISHED:  
April 3, 2025  
April 10, 2025  
April 17, 2025

#### Independent Auditor's Report

The Honorable Bobby Hall, Greenup County Judge/Executive  
The Honorable Matt Smith, Greenup County Sheriff  
Members of the Greenup 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 Greenup County, Kentucky, for the year ended December 31, 2023, 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 Greenup County Sheriff for the year ended December 31, 2023, 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 Greenup County Sheriff, as of December 31, 2023, 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 Greenup 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 Greenup 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 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 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 control. 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 Greenup 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 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 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 August 29, 2024, 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, 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 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 Sheriff's Office Does Not Have Adequate Segregation Of Duties

Respectfully submitted,

August 29, 2024  
Allison Ball  
Auditor of Public Accounts Frankfort, KY

Published April 17, 2025