upon request. Notice of Noncompliance Pursuant to KRS 65A.040, the Kentucky Department for Local Government hereby gives public notice that as of January 5, 2023, Mt. Sterling/Montgomery County Parks and Recreation is in violation of Kentucky Law for failure to comply with the reporting requirements of KRS 65A.020. The last known point of contact for Mt. Sterling/Montgomery County Parks and Recreation is Vickie Richardson, who may be reached at (859) 498-8728 and/or 3486 Indian Mound Drive, Mt. Sterling, KY 40353. The last known Board Members are: Richard Boston, David Charles, James Davis, Patrick Manning, Jason Oney, Mark Steger, Michelle Williams. The district was noncompliant with FY2021 - Budget Amendments, FY2022 - Registration, FY2022 - Reg-istration Fee, FY2022 - Budget Estimates, FY 2021 - Budget Year End Actuals, FY2022 - Budget Amendments, FY2023 - Registration, FY2023 - Registration Fee, FY 2023 - Budget Estimates, FY2022 - Budget Year End Actuals. The Auditor of Public Accounts has been notified and state funding for this entity will be withheld until further notice. Department for Local Government encourages this entity to comply with the law.

REQUEST FOR PROPOSAL Professional Engineering Services KYTC Prequalified Professional Pedestrian and Bicycle Facility Planning and Design Firms

The City of Camargo, Kentucky, is Requesting Proposals from KYTC Prequalified Professional Pedestrian and Bicycle Facility Planning and Design firms for the purpose of providing engineering planning, design, bidding, construction administration, and inspection services for the Camargo McCormick Road Sidewalk Project.

The selected engineering firm will be required to provide design services including, but not limited to, the preparation of engineering studies, design studies, Section 106 review, environmental review, identification of appropriate typical section, identify any utility impacts, performing drainage design, archeology, final right-of-way plans, construction plans, traffic control, developing dependable cost estimates, conducting and preparing document for public meetings,

The project will include approximately 1.200 LF of sidewalk extensions on McCormick Road in Camargo, Kentucky along with additional pedestrian facilities.

Information about the project and a complete Request For Proposal (RFP) package can be obtained by contacting CLAYTON NEAL, at 4406 CA-MARGO RD CAMARGO KY 40353. Two (2) copies of the proposal should be submitted to the attention of CLAY-TON NEAL at the aforementioned address and clearly marked on the outside "Request for Proposals - Camargo McCormick Road Sidewalk

All firms submitting an RFP must be prequalified with the Kentucky Transportation Cabinet by the time of the proposal opening.

Inquiries regarding this RFP should be directed to: CLAYTON NEAL, 4406 CAMARGO RD CAMARGO KY 40353, (859) 498-9075

Request for Qualifications Mount Sterling - Montgomery County Industrial Authority

Community & Economic Development Plan - Planning Facilitation Services The Mount Sterling - Montgomery County Industrial Authority (MSMCIA) will be accepting statements of qualifications for the MSMCIA for professional planning facilitation services. Firms interested in applying should Rainey contact Jason jason@mtsterlingchamber.com or call 859.498.5400 for the full Request for Qualifications. Statements of qualifications must be received by 3:30 PM local time by Friday, January 27, 2023. The MSMCIA reserves the right to reject any and all responses, to waive any technicalities, and to negotiate with the respondent who most nearly meets the project requirements. The MSMCIA is not responsible or liable for any costs incurred by the consultants replying to this request. The MSMCIA is an equal opportunity employer and encourages responses from all qualified firms. Kentucky Relay Service for the hearing and speech impaired: 1-800-648-6056.

Attention is particularly called to the requirements as to conditions of employment to be observed under the contract, Section 3, Segregated Facility, Section 109, Title IV, EO 11246, and 7 CFR 1780.39. Local, minority and female-owned firms are encouraged to respond.

To whom it may concern - Gateway Collision, 1499 Indian Mound Dr., Mt. Sterling, KY 40353, 859-432-8721 seeking payment or title for a 2019 Journey, #3C4PDCAB4KT867993, owners, Tracy and Jeremy Payton.

02 SPECIAL NOTICES

ARE YOU BEHIND \$10k or more on your taxes? Stop wage and bank levies, liens and audits, unfiled tax returns, payroll issues, and resolve tax debt fast. Call 855-977-2847 (Hours Mon.-Fri., 7 AM-5 PM)

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02 SPECIAL NOTICES

CARING FOR AN aging loved one? Wondering about options like senior-living communities and in-home care? Caring.com's family advisors are here to help take the guesswork out of senior care for you and your family. Call for your free, no-obligation consultation, 1-866-875-0327.

LUNG CANCER? AND age 60+? You and your family may be entitled to significant cash award. Call 888-888-8888 for information. No risk. No money out of pocket. 1-855-635-9214

NEED IRS RELIEF? \$10K-\$125K+? Get fresh start foregiveness call 1-866-533-1701, Monday through Friday, 7 AM-5 PM PST.

07 CHILD CARE

NOTE TO PARENTS: Kentucky State Law requires licensing for child care facilities providing care for four or more children not related to the licensee by blood, marriage or adoption

08 BUSINESS SERVICES

USED TIRE SALE West Main Auto Service

430 W. Main St. 498-9822. **HUGHESNET SATELLITE**

INTERNET - call today for speeds up to 25 mbps as low as \$59.99/mo! Finally, no hard data limits! \$75 gift card, terms apply. 1-866-481-29844G GET DIRECTV **FOR**

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08 BUSINESS SERVICES

08 BUSINESS SERVICES

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CONSTRUCTION LLC

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DISH NETWORK \$59.99 for 190 channels! Blazing fast internet, \$19.99/month (where available). Switch and get a free \$100 Visa gift card! Free voice remote. Free HD DVR. Free streaming on all devices. Call today 1-855-633-4574!

GUTTER ELIMINATE **CLEANING** forever! LeafFilter, the most advanced debris-blocking gutter protection. Schedule a free LeafFilter estimate today. 20% off entire purchase. Plus 10% senior and military discounts. Call 1-866-329-2415.

UP TO \$15,000.00 of guaranteed life insurance! No medical exam or health questions. Cash to help pay funeral and other final expenses. Call Physicians Life Insurance Company, 844-950-2448 or visit www.Life55plus.info/kypress

Administration has been granted by the District Court of Montgomery County upon the following fiduciary appointments:

service

Deceased George Washington Garrett Address 201 South Queen St., Mt. Sterling, KY 40353 Fiduciary Terrie Curry and DeShawn Taul
Address 3619 Robin Dr., Louisville, KY 40216, 8100 Anella Way, Louisville,

Date of Appointment 12-01-22 Creditors Claim Must File By (6 months after appointment)

Attorney Stephen Neal Address P.O. Box 1085, Mt. Sterling, KY 40353

Deceased Sheila Faye Smith Address 11025 Main St., Jeffersonville, KY 40337 Fiduciary Billy Kiser Address 11025 Main St., Jeffersonville, KY 40337 Date of Appointment 12-07-22 Creditors Claim Must File By (6 months after appointment) Attorney Leah Hawkins Address 40 Broadway, Mt. Sterling, KY 40353

Deceased Thomas Fletcher

Address 12 Douglas St., Mt. Sterling, KY 40353 Fiduciary Cecilia Ann Fletcher Address 12 Douglas St., Mt. Sterling, KY 40353 Date of Appointment 12-08-22 Creditors Claim Must File By (6 months after appointment) Attorney Angela Patrick Address 25 W. Main St., Mt. Sterling, KY 40353

Deceased James Jason Lee Address 4860 Hwy. 599, Jeffersonville, KY 40337 Fiduciary Kemberly Lee Address 4860 Hwy. 599, Jeffersonville, KY 40337 Date of Appointment 12-14-22 Creditors Claim Must File By (6 months after appointment) Attorney N/A

Deceased Colleen W. Warren Address 509 Ridgewood Lane, Mt. Sterling, KY 40353 Fiduciary Angela Patrick Address 25 W. Main St., Mt. Sterling, KY 40353 Date of Appointment 12-15-22

Creditors Claim Must File By (6 months after appointment) Attorney **Deceased** David Centers

Address 9940 Main St., Jeffersonville, KY 40337 Fiduciary Tina Ginter Address 135 Martin Lane, Jeffersonville, KY 40337 Date of Appointment 12-15-22 Creditors Claim Must File By (6 months after appointment) Attorney Angela Patrick Address 25 W. Main St., Mt. Sterling, KY 40353

Deceased Gladys Morris Address Sterling Meadows Assisted Living, 209 N. Maysville St., Mt. Sterling,

Fiduciary Benda Ingram Address 132 Gleneagles Blvd., Richmond, KY 40475 Date of Appointment 12-15-22 Creditors Claim Must File By (6 months after appointment)

Address 126 W. Main St., Mt. Sterling, KY 40353 In Re: Jennifer Korossy Address 326 Hollow Creek Dr., Mt. Sterling, KY 40353 Fiduciary Tina and Andrei Korossy Address 326 Hollow Creek Rd., Mt. Sterling, KY 40353

Creditors Claim Must File By (6 months after appointment) Attorney Jennifer Moore

Address 1473 S. 4th St., Louisville, KY 40208

NOTICE

Date of Appointment 12-21-22

Attorney Paula Richardson Barbei

Notice is hereby given that Judy Water Association, Inc. expects to file an application with the Kentucky Public Service Commission on or about January 19, 2023, seeking approval of a proposed adjustment to its rates for water service. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates or six (6) months from the date of the filing of the application, whichever occurs first.

CURRENT AND PROPOSED RATES JUDY WATER ASSOCIATION

RETAIL RATES Rate per Thousand Gallons per Month

Current Difference Proposed First 1.000 Gallons 13.51 S Ś 15.74 2.23 16.51% Next 4,000 Gallons 9.14 \$ 10.65 \$ 1.51 16.52% Next 5,000 Gallons \$ 8.24 \$ 9.60 \$ 1.36 16.50% Over 10,000 Gallons \$ 7.34 \$ 8.55 16.49% Ś 1.21

The monthly water bill for an average customer using 4,000 gallons per month will increase \$6.76 from \$40.93 to \$47.69 or 16.5%

The Application may be examined at the utility's office located at 2010 Maysville Road, Mount Sterling, Kentucky 40353; telephone (859) 498-4809.

The rates contained in this notice are the rates proposed by the utility. However, the PSC may order rates to be charged that differ from the proposed rates contained in this notice.

A person may examine this application at the Public Service Commission offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 am to 4:30 pm or through the PSC website at http://psc.ky.gov. Comments regarding the application may be submitted to the PSC through its website or by mail to the Public

Service Commission, Post Office Box 615, Frankfort, KY 40602. You may contact the Public Service Commission at (502) 564-3940. A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, KY 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission

does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

Mt. Sterling Advocate · Jan. 12, 2023 · Page B5 **08 BUSINESS SERVICES**

BATH AND SHOWER updates in as little as one day! Affordable prices - no payments for 18 months! Lifetime warranty and professional installs. Senior and military discounts available. Call 1-866-574-9040.

08 BUSINESS SERVICES

BEAUTIFY YOUR HOME with energy efficient new windows! They will increase your home's value and decrease your energy bills. Replace all or a few! Call now to get your free, no-obligation quote, 833-442-1714.

FAULKNER, KING & WENZ, PSC CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH C. KING, CPA JOHN M. WENZ, CPA KEVIN M. ROMENESKO, CPA KAREN S. TRENT, CPA EUGENE C. WEATHERS III, CPA

ERICA M. SNOWDEN, CPA

INDEPENDENT AUDITOR'S REPORT

Mayor and the City Council City of Mount Sterling, Kentucky

Basis for Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the City of Mount Sterling as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the aggregate remaining fund information of the City of Mount Sterling, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We conducted our audits in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or corrections.

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 City'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 Statements

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and Government Auditing Standards 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 statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 City's internal control. Accordingly, no such opinion is
- 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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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 identified during the audit.

Required Supplementary Information

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedules of selected pension information on pages 1-8, 44-45, and 51-57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Mount Sterling's basic financial statements. The other accompanying financial information is of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

of additional analysis and is not a required part or the basic manarial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole. Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 13, 2022, on our consideration of the City of Mount Sterling'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 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 City of Mount Sterling's internal control over financial reporting and compliance.

Faulkner, King & Wenz, PSC

CITY OF MOUNT STERLING, KENTUCKY REQUIRED SUPPLEMENTAL BUDGETARY COMPARISON GENERAL FUND

Enacted Budget 2,350 85 perty taxes - current \$ 1,067,000 \$ 1.067.000 \$ 1.113.000 \$ 1,115,350 8,085 Property taxes - prior years Bank deposit tax Payroll and net profits tax Vehicle tax 10,000 135,000 135,000 3,200,000 85,000 85,000 120,000 130,376 10,376 4,497,000 4,497,000 5,361,000 5,516,831 155,831 1,300,000 1,430,000 1,417,641 (12,359) 42,000 10,000 25,000 42,000 10,000 35,000 42,000 10,000 25,000 4,455 4,042 4,055 Court day fees 16,980 350,000 350,000 430,000 446,980 1,727,100 1,727,100 _1,947,100 1,964,184 17,084 119,836 11,174 71,357 19,923 (13,164) 1,174 (1,146,264) (77) 10,000 1,217,621 20,000 20,000 1,522,250 585,757 1,380,621 222,290 (1,158,331) HARGES FOR SERVICES 800,000 800,000 880,000 884,937 800,000 800,000 880,000 884,937 4,937 THER REVENUE Rental income Interest income Other 33,500 44,251 31,500 31,500 10,751 94,600 94,600 115,351 105,250 10,101 Total revenue 8,640,950 7,704,457 9,673,971 8,703,593 (970,378) 20,000 20,000 10,000 23,650 13,650 <u>\$8,660,950</u> <u>\$7,724,457</u> <u>\$9,683,971</u> <u>\$8,727,243</u> <u>\$ (956,728)</u>

CITY OF MOUNT STERLING, KENTUCKY ED SUPPLEMENTAL BUDGETARY COMF GENERAL FUND for the year ended June 30, 2022

	Enacted Budget	Amended Budget	Amended Budget	Actual	Variance
GENERAL	-	•			
Personnel services	\$ 371,100	\$ 371,100	\$ 381,100	\$ 381,233	\$ 133
Contractual services	542,600	542,600	503,600	439,643	(63,957)
Materials and supplies	52,000	52,000	64,000	55,563	(8,437)
Grants	1,576,250	714,757	1,422,595	1,123,744	(298,851)
Other expenses	403,300	403,300	311,705	295,115	(16,590)
Total general	2,945,250	2,083,757	2,683,000	2,295,298	(387,702)
POLICE DEPARTMENT					
Personnel services	2,729,000	2,729,000	2,717,000	2,381,178	(335,822)
Contractual services	146,500	146,500	132,500	195,206	62,706
Materials and supplies	145,500	145,500	172,500	11,002	(161,498)
Other expenses	36,000	36,000	36,000	650	(35,350)
Total police department	3,057,000	3,057,000	3,058,000	2,588,036	(469,964)
PUBLIC WORKS DEPARTMENT					
Personnel services	634,500	634,500	634,500	575,363	(59,137)
Contractual services	91,200	91,200	94,200	66,830	(27,370)
Materials and supplies	810,100	810,100	810,600	376,657	(433,943)
Other expenses	340,200	340,200	312,100	278,569	(33,531)
Total public works department	1,876,000	1,876,000	1,851,400	1,297,419	(553,981)
FIRE CONTRACT					
Contractual services	537,000	537,000	537,000	536,210	(790)
Total fire contract	537,000	537,000	537,000	536,210	(790)
PLANNING/ZONING					
Personnel services	133,100	133,100	136,400	130,216	(6,184)
Contractual services	19,900	19,900	18,600	13,388	(5,212)
Materials and supplies	60,500	60,500	58,500	38,473	(20,027)
Other expenses	1,500	1,500	1,500	100	(1,400)
Total planning/zoning	215,000	215,000	215,000	182,177	(32,823)
CAPITAL OUTLAY	254,000	254,000	277,600	890,959	613,359
xcess revenue (expenditures)					
before transfers	(223,300)	(298,300)	1,061,971	937,144	(124,827)

A copy of 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 may obtain a copy of the complete audit report, including financial statements and supplemental information, for his personal use. Anyone requesting a personal copy of the city audit report will be charged duplication costs, not to exceed (\$0.25) per page. All copies of the financial statement have been prepared in accordance with KRS 424.220 are available to the public at no cost at the business address of the officer responsible for the preparation of the statement

<u>\$8,660,950</u> <u>\$7,724,457</u> <u>\$9,683,971</u> <u>\$8,727,243</u> <u>\$ (956,728)</u>