

SCHOOL

FROM PAGE B3

the annual 5th grade trip to the National Underground Railroad Freedom Center and subsequent walk across the Ohio River bridge to attend a Cincinnati Reds game April 17.

- The board approved a pilot agreement (payment in lieu of taxes) with Blue Moon Energy, the company developing a solar project on Russell Cave Road, as recommended by board attorney Grant Chenoweth.

- Director of Finance Mary Grubb recommended the board approve an upgrade in the student accident insurance plan from Roberts Insurance for next school year. The cost of going from the basic plan to "Plan 4" is almost \$10,000 more, but it covers a lot more for students.

Board chair Ed Taylor noted Harrison County is one of few districts he's aware of that covers all students, not just athletes.

The board unanimously approved.

- The board gave approval to apply for three grants. Requests were made to apply for a Raising Hope grant through the Kentucky Department of Agriculture on behalf of middle school FFA teacher, Sarah Rice; a Kentucky Numeracy Counts on behalf of Melissa Miles, instructional coordinator; and a Donors Choose grant on behalf of Hill for an Eastside classroom.

- Grubb said she received six bids for auditing and recommended going with the \$25,000 bid from Summers, McCray and Sparks. Superintendent Harry Burchett and Grubb spoke with other districts who've used the company and got favorable reviews. The board approved acceptance of the bid.

- The board approved

Phase 2 construction pay application #8 in the amount of \$449,642.88.

- The board approved three applications for outside groups to use school facilities:

3 M Club was approved for Bingo in the cafeteria Feb 8, May 3 and Nov. 15.

The Cynthiana Democrat was approved use of the high school gymnasium and cafeteria on April 25 and 26 for the April 26 Home and Garden Show.

Harrison Memorial Hospital was granted approval to use the middle school cafeteria May 28 and 29 for their May 29 Health Fair.

- Chief Information Officer Richard Harris got the board's blessing

to advertise for bids for equipment maintenance and mobile hot spots. He explained that the mobile hot spots could be placed in libraries and checked out by staff and students.

PERSONNEL ACTIONS
New Hires
Josh Moller — Bus Garage, bus driver
Brandon Garrison — HCMS Boys soccer head coach
Warren French — HCMS Girls soccer head coach
Katey Welte — HCHS Assistant archery coach
New hires — substitutes
Debbie Gregory — Bus Garage, substitute bus monitor
Darlene Rivas — Bus

Garage, substitute bus monitor
James Friend — Bus Garage, substitute bus monitor
Wiley Benson — District-wide substitute teacher
Kyla Hudgins — District-wide substitute teacher
Casey Anthony — Bus Garage, substitute bus monitor/District-wide substitute teacher and Substitute 1
Amanda Lienhardt — District-wide substitute teacher
Barry Brown — Bus Garage, suburban driver
Extended/Extra duty

Jenny Ward — 21st Century instructional assistant
Claudia French — Speech/drama program assistant
Rachel Slusher — Edgenuity grader
Olivia Carter — Southside, ESS tutor
Resignations
Ron Markley — HCHS Boys/Girls tennis head coach, effective Jan. 27
Joe Korona — HCHS Boys soccer head coach, effective Jan. 27
Michael Siether — HCHS Esports head coach, effective Jan. 27
Samantha Lunger —

District-wide substitute teacher, effective Jan. 27
Patrick Marshall — District-wide substitute teacher, effective Feb. 5
Other
Kayla Hudgins — District-wide substitute teacher, rehired effective Feb. 5
Volunteers
Cecil Hess — HCHS Archery coach
Ryan Ross — HCHS Girls softball coach
The next meeting of the Harrison County Board of Education will be Tuesday, March 25 at 6 p.m. at the Board Office, 308 Webster Avenue, Cynthiana.

LEGAL NOTICE
ACCEPTING APPLICATIONS
The Harrison County Fiscal Court is now accepting applications for a part-time position of Assistant Community Service Coordinator. Applications may be obtained in the Harrison County Judge Executive's Office located at 111 S. Main St., Suite 201, Cynthiana, KY 41031. All applicants must be able to pass a background check and drug test and have valid driver's license. Applications will be accepted until 4:00 p.m. on March 21, 2025. An Equal Opportunity Employer M/F/D.

LEGAL NOTICE
ADVERTISED MARCH 2025
NOTICE IS HEREBY GIVEN THAT THE FOLLOWING SETTLEMENTS WERE FILED IN THE HARRISON DISTRICT COURT FOR APPROVAL. ANY OBJECTIONS OR EXCEPTIONS TO THE SETTLEMENT SHALL BE PRESENTED AND HEARD BY THE HARRISON DISTRICT COURT ON APRIL 24, 2025.
DECEDENT/MINOR/SETTLEMENT/FIDUCIARY/GUARDIAN
BARRY DEAN TURNER FINAL CHASITY KISKADEN
JOHN HERBERT MARSHALL FINAL AMANDA MARSHALL
CYNTHIA SUE MCKINLEY FINAL STEVE FOWLER
AMBER LOUIS MITCHELL FINAL ROSEMARY VAUGHN
ANNA M WILEY FINAL LOLA PEAK
RACHEL NORTHCUTT,
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LEGAL NOTICE
ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
The Honorable Jason Marshall, Harrison County Judge/Executive
The Honorable Linda Barnes, Harrison County Clerk
Members of the Harrison 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 County Clerk of Harrison 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 Harrison County Clerk 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 Harrison County Clerk, 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) and 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 Harrison County Clerk 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 Harrison County Clerk 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Harrison County Clerk'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 Harrison County Clerk'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 Harrison County Clerk'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 September 6, 2024, on our consideration of the Harrison County Clerk'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 Harrison County Clerk's internal control over financial reporting and compliance.
Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY
September 6, 2024
State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at auditor.ky.gov or upon request by calling 1-800-247-9126.
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BUSINESS INDEX
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How communities benefit when consumers spend local
When consumers think about which stores to patronize, locally owned businesses may be the smartest option for a number of reasons - not the least of which is the way such enterprises benefit the communities they call home.

More money kept in the community
Spending locally means that more money will stay in the community. According to recent research from Civic Economics, local eateries return nearly 79 percent of revenue to the community, compared to just over 30 percent for chain restaurants. Overall, for every \$100 spent at a local business, around \$73 remains in the community, versus roughly \$43 when shopping at a non-locally owned business.

Get a personal touch
Local business owners typically are inclined to go the extra mile for their customers and are personally invested in the services and products they are selling. As a result, shopping locally tends to be a personalized experience. Furthermore, a local business owner may be more amenable to ordering products for specific clientele. Such personalized service is typically not accessible when shopping big box stores or other shops where owners are off-site.

Lines are short
Waiting in long lines for checkout or to pick up merchandise ordered online can drain consumers' energy and contribute to stress. Local businesses tend to have short lines and small crowds, which can lead to a more pleasant shopping experience.

Generates tax revenue
Local businesses generate more tax revenue per sales dollar, according to Rubicon, a digital marketplace for waste and recycling businesses. Taxes paid by local small businesses go to support schools, parks, roads, and other programs that benefit the community as well.

Support nonprofits
Local businesses often support good work in the community, such as nonprofit groups. These can include schools and sports teams, among other groups. According to Dr. Sue Lynn Sasser, professor of economics at the University of Central Oklahoma, studies indicate nonprofits "receive 250 percent more support from small businesses than larger ones."

Support other local businesses
Local business support other local businesses by buying and selling among each other. A local, independently owned restaurant may source its ingredients from local farms, which means visitors to such eateries are supporting multiple local businesses each time they dine out.

Small businesses are a boon to the economy, particularly local economies. These enterprises help their communities in a multitude of ways.

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