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PUBLIC NOTICES

Public Notices

Henderson County Board of Education (OWNER) will receive proposals through Codell Construction Company (CONSTRUCTION MANAGER) to furnish all labor and materials to complete the South Middle School HVAC Renovation (BG #25-225) located at 800 South Alves Street, Henderson, KY 42420. Work is to be performed in accordance with plans, specifications, and addenda prepared by RossTarrant Architects, Inc. (ARCHITECT), Marcum Engineering (M/E ENGINEER), and BFW Engineering (STRUCTURAL & CIVIL ENGINEERS).

The Owner reserves the right to reject any or all bids and to waive all informalities and/or technicalities where the best interest of the Owner can be served. Bid opening will be public, and contracts and direct purchase orders will be with the Owner.

Bids will be due by AUGUST 27, 2025 at 1:00 PM CDT, and will be opened at Henderson County Board of Education, 1805 Second Street, Henderson, KY 42420. Each bid must be accompanied by a 5% Bid Bond. The bid will be submitted in duplicate on copies of the Form of Proposal located in the Volume One Project Manual Bidding and Contract Documents. Both copies of the Form of Proposal and Bid Bond shall be placed in a manila envelope and have the Project Name and Proposed Bid Package number affixed. No Bidder may withdraw a bid submitted for a period of sixty (60) days after the date set for the opening of bids.

If a bidder wishes to mail a bid, it should be mailed to: Assistant Superintendent Chad Thompson, 1805 Second Street, Henderson, KY 42420. If bid is mailed, it must be received prior to AUGUST 27, 2025 at 1:00 PM CDT. Facsimile bids will NOT be allowed. Bids received after the deadline will not be opened. Questions should be directed to the Construction Manager and the Architect:

Colton Miller
Codell Construction Company
4475 Rockwell Road
Winchester, KY 40391
(859) 744-2222
(859) 644-2401
Cmiller@codellconstruction.com

Suzanne Irwin
RossTarrant Architects, Inc.
101 Old Lafayette Avenue
Lexington, KY 40502
(859) 254-4018
Sirwin@rosstarrant.com

An electronic copy of the complete set of Drawings, Specifications, and the Project Manual are available at no cost from Lynn Imaging, (859) 255-1021. If bidder desires hard copy of Drawings and Specifications, bidder will be responsible for paying the printing cost. Bid documents will be on file at:

1. Builder's Exchange, Inc., 7250 Poe Avenue, Dayton, OH 45414
2. Dodge Construction Central, 300 American Metro Blvd. Suite 185, Hamilton, NJ 08619
3. The Blue Book Building &

JOBS

Public Notices

Construction Network, 800 E. Main Street, Jefferson Valley, NY 10535

4. Builders Exchange, 961 Beasley Street Suite240, Lexington, KY 40509
 5. Builders Exchange, 2300 Meadow Drive, Louisville, KY 40218
 6. Builders Exchange of Tennessee, 300 Clark Street, Knoxville, TN 37921
 7. AGC of Kentucky, 120 W. State Street, Frankfort, KY 40601
 8. AGC of Western Kentucky, 2201 McCracken Blvd, Paducah, KY 42001-9655
 9. Construct Connect,3825 Edwards Road, Suite 800, Cincinnati, OH 45209
- A pre-bid conference is scheduled for AUGUST 5, 2025 at 1:00 PM CDT at 800 South Alves Street, Henderson, KY 42420. All bidders are urged to attend this meeting. The Project Schedule will be issued via addendum. The contract will include liquidated damages assessed at \$1,000.00/day if the completion date is not met. Successful Bidders are required to furnish a 100% Performance and Labor and Material Payment Bond for this Project.

The following bids are requested:
BID PACKAGE #01 – GENERAL TRADES BID PACKAGE
#02 – STEEL BID PACKAGE
#03 – ROOFING BID PACKAGE
#04 – STOREFRONTS / WINDOWS BID PACKAGE
#05 – CEILINGS BID PACKAGE
#06 – FLOORING BID PACKAGE
#07 – PAINTING BID PACKAGE
#08 – FIRE SUPPRESSION BID PACKAGE
#09 – PLUMBING & MECHANICAL BID PACKAGE
#10 – ELECTRICAL BID PACKAGE
#12 – COMBINATION PACKAGE
August 15 2025
LSBN0350326

AN ORDINANCE RELATING TO THE AUTHORIZATION FOR STREET-LEGAL SPECIAL PURPOSE VEHICLES TO BE OPERATED ON THE ROADWAYS OF THE UNINCORPORATED PORTIONS OF HENDERSON COUNTY, KENTUCKY PURSUANT TO SENATE BILL 63 (2025), AS CODIFIED IN KRS CHAPTER 186.

Henderson County Fiscal Court passed ordinance #25-09 after its second reading on August 12, 2025. Ordinance will create a new Article V in Chapter 230 in the Henderson County Code of Ordinances Ordinance will become effective August 15, 2025. A complete copy of this ordinance may be obtained at the Henderson County Judge/Executive's office, 20 North Main Street, Suite 300, Henderson, KY 42420. Brad Schneider Judge/Executive

PUBLIC NOTICE
HENDERSON COUNTY
FISCAL COURT

The Henderson County Fiscal Court will hold the second reading of the 2025/2026 tax order regarding a proposed general fund tax levy of 12.8 cents for real estate and 18.4 cents for personal property in the Fiscal Court Room of the Henderson County Courthouse on Tuesday, August 26, 2025 at 9:30 a.m.

The general fund tax levied in fiscal year 2024-25 was 12.8 cents for real estate and produced revenue of \$3,543,523 and 18.4 for personal property and produced revenue of \$482,0820. The proposed general fund tax rate for real estate of 12.8 cents is expected to produce \$3,699,836 and the proposed general fund tax rate for personal property of 18.4 is expected to produce \$873,964 for 2025/2026.

The general areas to which revenue in excess of 2025-2026 revenue if any, are to be allocated to maintenance and repairs on courthouse, purchase and maintenance of computer equipment, salaries, purchase and maintenance of equipment for the Road Department and roads. Brad Schneider Judge/Executive



JOBS



Cooperative Extension Service

Extension Agent for 4-H Youth Development
Henderson County – RE50847

Deadline: 08/25/2025

Bachelor's Degree Required

<https://ukjobs.uky.edu/postings/593386>

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EC-4235434

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2024 FY Audit
Henderson County Fiscal Court

- A copy of the complete audit report, including financial statements and supplemental information is on file at the Henderson County Treasurer's Office, 20 N. Main Street, 3rd Floor, Henderson, KY and is available for public inspection during normal business hours of 8:00 a.m. - 4:30 p.m.
- Any citizen may obtain from the Treasurer a complete audit report, including financial statements and supplemental information for his personal use
- Any citizen requesting a personal copy of the audit report will be charged for duplication costs at a rate not to exceed twenty-five cents (\$0.25) per page
- Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the Henderson County Treasurer's Office

Independent Auditor's Report

To the People of Kentucky

The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Brad Schneider, Henderson County Judge/Executive
Members of the Henderson County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Henderson County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Henderson County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompany financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Henderson County Fiscal Court, for the year ended June 30, 2024, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Henderson County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Henderson County Fiscal Court and to meet our other ethical requirements, 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 Henderson County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Henderson County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 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 *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 statement.

In performing an audit in accordance with GAAS 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 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 Henderson County Fiscal Court'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Henderson County Fiscal Court'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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Henderson County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2, U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

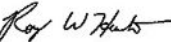
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2024, on our consideration of the Henderson County Fiscal Court'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 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 Henderson County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Questioned Costs included herein, which discusses the following report finding:

2024-001 The Henderson County Fiscal Court Failed To Correctly Prepare Two Budget Amendments

Respectfully submitted,


Roy W. Hunter, CPA PLLC
Lexington, Kentucky

November 19, 2024

HENDERSON COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 10,387,124	\$ 10,387,124	\$ 13,243,127	\$ 2,856,003
In Lieu Tax Payments	139,800	139,800	141,778	1,978
Excess Fees	8,500	8,500	7,400	(1,100)
Licenses and Permits	140,000	140,000	1,077,707	937,707
Intergovernmental	3,096,400	3,159,694	3,909,491	749,797
Miscellaneous	339,275	339,275	423,198	83,923
Interest	375,535	375,535	1,635,710	1,260,175
Total Receipts	14,486,634	14,549,928	20,438,411	5,888,483
DISBURSEMENTS				
General Government	9,149,663	9,364,949	8,687,005	677,944
Protection to Persons and Property	492,002	549,692	474,809	74,883
Recreation and Culture	7,100	7,100	6,659	441
Administration	925,722	1,669,040	1,519,824	149,216
Total Disbursements	10,574,487	11,590,781	10,688,297	902,484

Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	3,912,147	2,959,147	9,750,114	6,790,967
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Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(3,912,147)	(3,912,147)	(2,000,000)	1,912,147
Total Other Adjustments to Cash (Uses)	(3,912,147)	(3,912,147)	(2,000,000)	1,912,147

Net Change in Fund Balance	(953,000)	7,750,114	8,703,114	
Fund Balance - Beginning (Restated)	1,100,000	29,488,410	28,388,410	

Fund Balance - Ending	\$ 0	\$ 147,000	\$ 37,238,524	\$ 37,091,524
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	ROAD FUND		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
RECEIPTS				
Licenses and Permits	\$ 1,890,587	\$ 1,890,587	\$ 2,066,225	\$ 175,638
Intergovernmental	31,000	31,000	39,237	8,237
Charges for Services	76,000	76,000	149,484	73,484
Miscellaneous	20,000	20,000	41,814	21,814
Interest	2,017,587	2,017,587	2,942,225	924,638
Total Receipts				
DISBURSEMENTS				
General Health and Sanitation	324,560	324,560	251,291	73,269
Recreation and Culture	706,700	707,200	363,703	343,497
Roads	3,477,695	3,877,914	3,257,093	620,821
Administration	1,016,802	1,016,802	841,668	175,334
Total Disbursements	5,525,757	5,926,476	4,713,555	1,212,921

Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(4,832,971)	(4,832,971)	(789,653)	4,043,318
Net Change in Fund Balance	(4,832,971)	(4,832,971)	(789,653)	4,043,318
Fund Balance - Beginning	4,832,971	4,832,971	4,968,648	135,677
Fund Balance - Ending	\$ 0	\$ 0	\$ 4,178,995	\$ 4,178,995

EC-42380532

Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(3,508,170)	(3,908,889)	(1,771,330)	2,137,559
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Other Adjustments to Cash (Uses)				
Transfers From Other Funds	3,508,170	3,608,170	2,000,000	(1,608,170)
Total Other Adjustments to Cash (Uses)	3,508,170	3,608,170	2,000,000	(1,608,170)

Net Change in Fund Balance	(300,719)	228,670	529,389	
Fund Balance - Beginning (Restated)	300,719	300,819	100	

Fund Balance - Ending	\$ 0	\$ 0	\$ 529,489	\$ 529,489
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JAIL FUND				
RECEIPTS	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental	\$ 5,478,892	\$ 5,478,892	\$ 6,469,885	\$ 990,993
Charges for Services	245,000	245,000	335,829	90,829
Miscellaneous	696,400	696,400	986,940	290,540
Interest	40,000	40,000	304,626	264,626
Total Receipts	6,460,292	6,460,292	8,097,280	1,636,988

DISBURSEMENTS				
Protection to Persons and Property	6,818,068	6,828,468	6,184,499	643,969
Administration	1,845,233	1,834,833	1,608,833	226,000
Total Disbursements	8,663,301	8,663,301	7,793,332	869,969

Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(2,203,009)	(2,203,009)	303,948	2,506,957
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Net Change in Fund Balance	(2,203,009)	(2,203,009)	303,948	2,506,957
Fund Balance - Beginning	2,203,009	2,203,009	6,368,716	4,165,707

Fund Balance - Ending	\$ 0	\$ 0	\$ 6,672,664	\$ 6,672,664
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LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
RECEIPTS	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Licenses and Permits	\$ 115,000	\$ 115,000	186,572	\$ 71,572
Intergovernmental	321,500	321,500	852,590	531,090
Miscellaneous	900	900		(900)
Interest	7,501	7,501	31,336	23,835
Total Receipts	444,901	444,901	1,070,498	625,597

DISBURSEMENTS				
Protection to Person and Property	347,105	451,105	327,203	123,902
General Health and Sanitation	218,100	286,100	275,152	10,948
Social Services	155,457	155,457	152,957	2,500
Recreation and Culture	8,216	8,216	8,216	
Bus Services	10,000	10,000		10,000
Administration	1,000	1,000		1,000
Total Disbursements	739,878	911,878	763,528	148,350