

Your

from 1A

Facebook @Pandora Marina.

• Chimney Rock Marina and Restaurant (250 Chimney Rock Road, Harrodsburg). Gas, dining, boat slip rentals, boat rentals and bait. Hours: Fridays and Saturdays from 9 a.m. to 8 p.m., Sundays from 9 a.m. to 5 p.m. and Tuesdays through Thursdays from 11 a.m. to 5 p.m. Closed Mondays. Boat ramp is open 24 hours a day. Contact: 859-748-7625 or text: 859-361-0132 859-748-7625 or visit online at chimneyrockmarina.com or Facebook @Chimney Rock Chimney Rock Marina and Restaurant.

• Freeman's Cane Run Marina and RV Park (326 Cane Run Camp Road, Harrodsburg). Boat launch, slips, rental, campground Hours: Ramp always open for fishing. Contact: 859-748-5487 or email earthtmf@aim.com or Facebook @Cane Run Marina and RV Park.

• Royalty's Marina (2095 Normans Camp Road, Harrodsburg). Gas, snacks, boat rentals. Hours: Fridays from 2 to 8 p.m., Saturdays from 10 a.m. to 8 p.m. and Sundays from 11 a.m. to 6 p.m. Contact: 859-748-5459 or email royaltysmarina@gmail.com or Facebook @Royalty's Marina.

• Sunset Marina and Resort (325 Sunset Lodge Road, Lancaster). Gas, dining, shop, snacks, camping, boat slip rental, boat rental, floating cabin rental, cottage rentals. Check weekend schedule for lakeside karaoke. Hours: Fridays from 5 to 8 p.m., Saturdays from 9 a.m. to 9 p.m. and Sundays from noon to 5 p.m. Contact: 859-548-3591 or visit online at sunsetmarinaandresort.com or Facebook @Sunsetmarinaandresort.

Sunset Marina will feature live music by Radio 80 on Saturday, June 7, starting 8:30 p.m.

• Kamp Kennedy Marina, Restaurant and Campground (4646 Kennedy Bridge Road, Lancaster). Gas, res-

taurant, shop, rental venue, boat slips, boat rentals and campsites nightly and long-term RV. Hours: Tuesdays, Wednesdays and Thursdays from 10 a.m. to 6 p.m. Fridays from 10 a.m. to 9 p.m., Saturdays from 8 a.m. to 9 p.m. and Sundays from 8:30 a.m. to 6 p.m. Pizza available from kitchen for one additional hour. Contact: (859) 548-2002 or email Info@kampkennedymarina.com or visit online at kampkennedymarina.com or Facebook @kampkennedymarina.

• Herrington Lake Marina (136 South Homestead Lane, Lancaster). Gas, dining, shop, boat slips and rentals. Hours: Gas only Monday through Friday from 10 a.m. to 4 p.m., Saturdays from 8:30 a.m. to 8:30 p.m. and Sundays from 8:30 a.m. to 3 p.m. Contact: 859-548-2282 or email herringtonlakemarina@yahoo.com or visit online at herringtonmarina.com or Facebook @herringtonmarina.

• Mid Lake Marina and Campground (238 Cedar Lane, Harrodsburg). Gas, restaurant (dine-in and carryout), boat slip rental, shop, full hookup campground. Opening Memorial Day weekend. Contact: 859-748-8888 or Facebook@Mid-LakeMarina.

• Coffey's Cove Marina (1354 Taylor Road, Danville). Ramp only. Contact: 859-324-1236.

• Gwinn Island Resort and Marina (1200 Gwinn Island Road, Danville). Ramp only. Contact: 859-236-4286.

• Bryant's Camp (766 Bryant's Camp Road, Lancaster). Boat ramp, indoor boat storage at Herrington Boat Storage, live bait. Renovating cabins and restaurant but ramp is open and live bait available. Contact: 859-339-5452 or email bryantcampretreat@gmail.com or Facebook @Bryants Camp Updates.

• The Cove Marina (305 Red Gate Road, Lancaster). Ramp open only. Contact:

859-304-1430 or Facebook.

Farmers Markets

It's the busiest time of year for the Mercer County Farmers Market as well. In addition to the market that happens every Saturday starting at 9 a.m. at the Stable at Mercer County Fairgrounds (560 Linden Avenue), markets will also be held at Olde Town Park (126 South Main Street) from 5 to 7 p.m. starting Tuesday, June 3, through Aug. 26, and at Burgin (308 Main Street, Burgin) from 9 a.m. to 1 p.m. starting Thursday, June 5, through Aug. 21.

The Mercer County Field to Fork Swap (670 Beaumont Plaza) happens on the second and fourth Saturdays of each month through October from 8 a.m. to 1 p.m. weather pending. The next market is scheduled for Saturday, June 14. Facebook @ Mercer County Field to Fork Swap.

Old Fort Harrod State Park

Last year, Harrodsburg celebrated its 250th birthday. This year, Old Fort Harrod State Park (100 South College Street) celebrates its 100th anniversary as a state park. While the outdoor drama "James Harrod: The Battle For Kentucky" has been canceled due to this year's Bourbon Brood cicada invasion, summer 2025 still promises to be a very busy season at Old Fort Harrod.

The 41st season of Mercer County's oldest live entertainment series, Picnic in the Park returns Friday, June 6, with magician Dave Cottrell at noon. The series will run through July. Here is the line-up. 18th century balladeer Jon Hagee performs Friday, June 13; singer-songwriter Lightning Rod Wilson on Friday, June 20; David Stahl, the Piano Doctor on Friday, June 27; Larry Sanders and Borderline on Friday, July 4; Ol' Elkhorn Pickers Club on Friday, July 11; Next of Kin on Friday, July 18; and native flute maker

See Your | 7A



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 Sarah Steele, Mercer County Judge/Executive
The Honorable Ernie Keltz, Mercer County Sheriff
Members of the Mercer County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Mercer County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Mercer County Sheriff's financial statement as listed in the table of contents.

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, 2023 through August 31, 2024 of the Mercer 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 Mercer County Sheriff, for the period September 1, 2023 through August 31, 2024.

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 Mercer 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 Mercer 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.

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 Mercer 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 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 Mercer 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 Mercer 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2025, on our consideration of the Mercer 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 Mercer County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 9, 2025

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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Your Summer Fun Destination!

JUNE 7th-14th, 2025

2025 Boyle County Fair Schedule JUNE 7-14

Please Note: Schedule could change as we get closer to fair. Continue to check back!
CASH & CARD will be accepted at the ticket booth this year.

Saturday, June 7th

4:00 P.M. - Swine Show At the old show barn
10:00 Tractor Ride leave from the Fairgrounds at 10 (bring your tractor and ride with us)
Pageants - All Pageants will be held at Boyle County Performing Arts Center Admission \$10
8:15-8:45 A.M. Tiny Miss & Mister Registration
8:30-9:30 AM. Baby Show Registration
9:00 A.M. Tiny Miss & Mister Begins
10:00 A.M. Baby Show Begins
10:00-10:30 Miss Registration
11 A.M. Miss Interviews Begin
11:00-11:30 Little Miss & Mister Registration
12:00 Little Miss & Mister begins
1:00 Miss Pageant Begins
1:00-1:30 Teen Registration
2:00 Teen interviews begin
2:00-2:30 Mrs./Ms. Registration
3:00 Mrs./Ms Pageant Begins
3:00-3:30 Preteen Registration
4:00 Teen pageant begins
4:00 Preteen Interviews begin
6:00 Preteen pageant begins

Monday, June 9th - Gates open at 6:00 P.M. (No Carnival)
6:30 P.M. Fun Dog Show registration
7:00 P.M. Fun Dog Show begins

Tuesday, June 10th - Gates open at 6:00 P.M., Admission \$15 No Re-entry
6:00 P.M. Carnival opens
7:00 P.M. KOI DRAG RACING SPONSORED BY FLOYD'S CYCLE

America's Favorite Magician Mark Comley Shows nightly
ALL NEW SEA LION SHOWS
Helicopter Rides

Mechanical Bull

Wednesday, June 11th - Gates open at 6:00 P.M., Admission \$15
No Re-entry
6:00 P.M. Carnival opens.
7:00 P.M. Championship KITPA Truck & Tractor Pull Sponsored by Apex Plumbing

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ALL NEW SEA LION SHOWS
Helicopter Rides
Mechanical Bull

Thursday, June 12th - Gates open at 6:00 P.M., Admission \$15 No Re-entry

5:00 P.M. Goat and Sheep Show At the old show barn.
6:00 P.M. Carnival opens.
6:00 P.M. The Highland Cow Experience (cost)
7:00 P.M. TNT Truck/Tractor Pull points pull Sponsored by Community Trust Bank
7:00 P.M. Kids Pedal Tractor Pull registration open
7:30 P.M. Kids Pedal Tractor Pull

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Helicopter Rides
Mechanical Bull

Friday, June 13th - Gates open at 6:00 P.M., Admission \$15 No Re-entry

6:00 P.M. Beef Show At the old show barn.
6:00 P.M. - Close Carnival opens
6:00 P.M. The Highland Cow Experience (cost)
7:00 P.M. SS PROMOTIONS Demo Derby Sponsored by Bob Allen
7:00 P.M. Family Night Games
Pizza Eating Contest (Sponsored by Little Caesars)
Moon Pie Eating Contest following Pizza

7:00 P.M.
8:00 P.M.
8:00 P.M.

Eating Contest
Scavenger Hunt. Ages 6-12
Bale throwing competition
Championship Wrestling
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Mechanical Bull

Saturday, June 14th - Gates open at 6:00pm, Admission \$15 No Re-entry

6:00 P.M. - Close Carnival opens
6:00 P.M. The Highland Cow Experience (cost)
6:30 P.M. Corn Hole Tournament registration
7:00 P.M. Corn Hole Tournament
7:30 P.M. Young N Wreckless Demo Derby Sponsored by Bob Allen

7:00 P.M. Family Night Games
Pizza Eating Contest (Sponsored by Little Caesars)
Moon Pie Eating Contest following Pizza
Eating Contest
Scavenger Hunt. Ages 6-12
Bale throwing competition
Championship Cage Fighting

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Monday, July 28, 2025, Boyle County Extension Office
10:00 A.M. - 3:00 P.M. Enter Non-Perishable and Perishable items (check website for details)

August 1, 2025 Boyle County Extension Office
10:00 A.M.- 3:00 P.M. Pick Up



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