

# Classifieds Marketplace



**CLARK COUNTY AND SURROUNDING AREAS**

20 Wall Street  
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859-759-0580

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To place a Legal/Public notice, email info to: [public.notices@winchestersun.com](mailto:public.notices@winchestersun.com)

## Employment

### Job Opportunities

**CLARK COUNTY**  
[www.clarkcoky.com](http://www.clarkcoky.com)  
Clark County Courthouse,  
34 S. Main Street,  
Winchester.

**CMC, inc.** seeking qualified heavy equipment operators for positions at federally funded projects in the SE United States. CMC, an industry leading environmental remediation and emergency response company. 3+YRS operating experience required. Applicants must pass a pre-employment physical and drug/alcohol screen. To apply: contact office at 1151 Jessamine Station Road, Nicholasville, KY, 40356, or call 859-885-4955 or email [caytlyn@cmcenvironment.com](mailto:caytlyn@cmcenvironment.com)

**Now Hiring All Positions Apply in Person**  
Comfort Inn  
5250 Revillo Rd  
Winchester

## Cattleman's ROADHOUSE

**Now Hiring Cooks. Up to \$17 per hour.**

**Apply in person:**  
304 Silverlake Drive  
Mount Sterling, KY

Need to find the right employee?

## WE CAN HELP.

Reach the Clark County market for less using the Winchester Sun classifieds. Need a quick quote? Submit your ad online at [WinchesterSun.com](http://WinchesterSun.com). Call 859-759-0580.

## Job Opportunities

**NOW HIRING!!!**  
Local Tri-Axle Dump Drivers (Home Daily)

OTR Regional TT Drivers (Drop and Hook) (Home Every Weekend) (Dedicated Routes)

Local Drivers-Paid Hourly

Competitive Wages & Benefits!

Apply Online at: [haynestruckingllc.com](http://haynestruckingllc.com)

1-800-514-2384

or

1-859-254-2385

Haynes is A Family Business With A Friendly Atmosphere for over 50 Years

## Merchandise

## Lawn & Garden

Looking for someone to cut my grass. Looking for free estimates. Call (859)745-1197

## Notices

## Community Events

**PRAISE IN THE PARK**  
College Park Amphitheater  
July 7, 2025 5pm-8pm  
Bring a friend.  
Bring a chair.  
Come and Worship.  
Contact your local church with any questions.

## Lost & Found

IF ANYONE HAS FOUND A CANE AT KROGER. PLEASE RETURN TO 195 CENTER DRIVE. (859)595-5239

## Services

### Home Improvement



Homes, Decks, Buildings, Barns, Additions & More

606-209-3070

Free Estimates

Do you have available jobs?

Call 859-759-0580 to let others know about job opportunities at your business.

## Public Notices

### Public Notices

#### PUBLIC NOTICE

Chipotle Mexican Grill of Colorado, LLC, mailing address P.O. Box 182566, Columbus, Ohio 43218, hereby declares intention(s) to apply for NQ4 Retail Malt Beverage Drink License to operate as a restaurant no later than August 12, 2025. The business to be licensed will be located at 550 Bullion Blvd, Winchester, KY 40391 doing business as Chipotle Mexican Grill. The Owners; Principal Officers and Directors; Limited Partners; or Members are as follows: Member, Chipotle Mexican Grill, Inc., 610 Newport Center Drive, Newport Beach, CA 92660. Any person may protest the approval of the license by writing the Department of Alcoholic Beverage Control within thirty (30) days of the date of this legal publication.

Winchester Sun:  
May 17, 2025  
APPLICATION

### PUBLIC NOTICE

The Clark County Board of Education is currently seeking bids for upcoming summer projects. The scope of work includes blacktop repairs and new installations, flooring replacement, polished concrete floors, and painting. Interested parties may request a detailed specification sheet by contacting Billy Damron at [billy.damron@clark.kyschools.us](mailto:billy.damron@clark.kyschools.us) or by calling 859-595-0052.

All bids must be submitted to the Clark County Board of Education no later than 10:00 a.m. on May 30, 2025

### PUBLIC NOTICE

**Liquor License Newspaper Advertisement**  
Fright Nights Production Company, LLC  
20 Wall Street, Winchester, Kentucky 40391

Hereby declares its intention(s) to apply for a Nonquota Type 2 (NQ2) Retail Drink License no later than May 15, 2025. The licensed premises will be located at 20 Wall Street, Winchester, Kentucky 40391. The owner and president is Greg A. Walker.

Any person, association, corporation, or body politic may protest the granting of the license(s) by writing the Department of Alcoholic Beverage Control, 500 Mero Street 2NE33, Frankfort, Kentucky 40601, within thirty (30) days of the date of legal publication of this advertisement.

## INOGEN® PORTABLE OXYGEN CONCENTRATORS

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30-day risk-free trial. Return within 30 days of purchase for a full refund of purchase price.

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## Sell Your Stuff

# The Winchester Sun

## Call 859-759-0580

**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 Les Yates, Clark County Judge/Executive  
The Honorable Henry Branham, Former Clark County Judge/Executive  
Members of the Clark 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 Clark County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Clark County Fiscal Court's financial statement as listed in the table of contents.

*Unmodified Opinion on Regulatory Basis of Accounting*  
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Clark County Fiscal Court, for the year ended June 30, 2023, 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 Clark County Fiscal Court, for the year ended June 30, 2023, 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 Clark County Fiscal Court 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 Clark 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*  
Clark 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 Clark 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clark 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 Clark 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 1, 2024 on our consideration of the Clark 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 Clark 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 findings:

2023-001 The Clark County Fiscal Court Failed To Provide Adequate Oversight Over Accounting, Reporting, And Financial Management Practices  
2023-002 The Clark County Fiscal Court Failed To Implement Proper Internal Controls Over Disbursements  
2023-003 The Clark County Fiscal Court Failed To Implement Proper Internal Controls Over Payroll  
2023-004 The Clark County Fiscal Court Lacks Adequate Segregation Of Duties Over Cash And Receipts  
2023-005 The Clark County Fiscal Court Did Not Prepare An Accurate Schedule Of Expenditures Of Federal Awards In A Timely Manner And Failed To Remit The SEFA To The Department For Local Government  
2023-006 The Clark County Fiscal Court Materially Misstated Their Financial Statement And Did Not Properly Report Outstanding Liabilities  
2023-007 The Clark County Fiscal Court Did Not Maintain Adequate Internal Controls Over Revolving Accounts  
2023-008 The Clark County Fiscal Court Does Not Have Adequate Internal Controls Over Federal Programs

Respectfully submitted,  
  
Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

November 1, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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