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Employment

Job Opportunities

Centre College invites applications for the position of Life Sciences Technician in the Division of Science and Mathematics. This position plays a vital role in supporting undergraduate instruction, faculty research, animal welfare, and greenhouse operations. The successful candidate will provide daily care and husbandry for a diverse collection of teaching and research animals, prepare laboratories for Life Sciences courses, support faculty and student research, supervise student workers, and manage greenhouse operations during the summer months. We will begin reviewing applications in October 2026, with the goal of filling the position by **November 30, 2026**. Use the link below to review full job description and apply. <https://www.centre.edu/about/employment-centre>

Centre College invites applications for the position of Life Sciences Technician in the Division of Science and Mathematics. We will begin reviewing applications in October 2026, with the goal of filling the position by **November 30, 2026**. Use the link below to review full job description and apply. <https://www.centre.edu/about/employment-centre>

Notices

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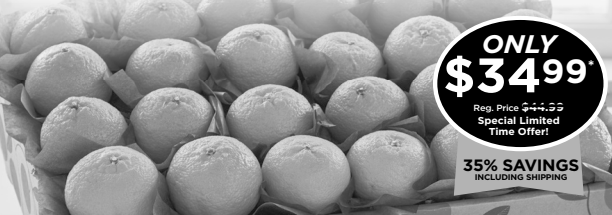
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PUBLIC NOTICE

Meet & Greet on Tuesday, October 20th from 5:00-6:30 at the Boyle County Extension Office to welcome two new members to our Extension Team - Katelyn Francis 4-H Agent and Hannah Sturgill FCS Agent.

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PUBLIC NOTICE

BOYLE COUNTY BOARD OF ADJUSTMENTS ANNOUNCES NOTICE

A public hearing on October 20th, 2026, at 5:30 PM, within the Danville City Hall, 445 W Main St: (Tabled 8.18.26) Ted Steinbock has applied for a Conditional Use Permit allowing short-term overnight accommodation on the parcel known as 935 Harrodsburg Road, Danville. The property is zoned agricultural (AG). (Tabled 8.18.26) James Stevenson has applied for a Conditional Use Permit allowing short-term overnight accommodation on the parcel known as 115 W. Broadway, Danville. The property is zoned single-family/duplex (RM-2). (Tabled 8.18.26) James Stevenson has applied for a Conditional Use Permit allowing short-term overnight accommodation on the parcel known as 117 W. Broadway, Danville. The property is zoned single-family/duplex (RM-2). Jacob Pike has applied for a Conditional Use Permit allowing short-term overnight accommodation on the property known as 3680 Stanford Rd, Boyle County. The property is zoned agricultural (AG). Wendy Rochester has applied for a Conditional Use Permit allowing short-term overnight accommodation on the property known as 225 W. Broadway in Danville. The property is zoned single-family/duplex residential (RM-2). Darren Taylor et al has applied for a Variance of the 10' side setback requirement, reducing said setback to 5' at the Closson's line with Durham, on the parcel known as 302 N. Maple Avenue, Danville. The property is zoned single-family residential (R1-A). ARC-X Rentals LLC. has applied for a Variances of the 10' side yard setbacks, reducing same to 8' per side, and a Variance reducing the 80' lot width minimum at the 25' building line to 50' at build line, on the 0.172-acre parcel of land known as 211 Nicholas Street, Danville, KY. The property is zoned Single-Family/Duplex (RM-2). 8. J. Todd Lewis has applied for a Variance of the 25' rear and 50' front setback requirements, reducing the rear setback line in the northwest corner to 5' and reducing the front setback in the southeast corner to 5', on the 5.01-acre Tract #1 parcel known as 345 Tibbs Lane, Danville, KY. The property is zoned Agricultural (AG). A copy of all applications and plans may be seen at the Planning Commission office, 445 W Main St, Danville, Kentucky. (859) 238-1235.



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 Trille Bottom, Boyle County Judge/Executive
The Honorable Taylor Bottom, Boyle County Sheriff
Members of the Boyle County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Boyle County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Boyle 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, 2024 through August 31, 2025 of the Boyle 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 Boyle County Sheriff, for the period September 1, 2024 through August 31, 2025.

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 Boyle 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 Boyle 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 Boyle 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 preparing 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 Boyle 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 Boyle 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.

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To the People of Kentucky

The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Trille Bottom, Boyle County Judge/Executive
The Honorable Taylor Bottom, Boyle County Sheriff
Members of the Boyle County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2026, on our consideration of the Boyle 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 Boyle County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 17, 2026

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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