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## Employment

## Job Opportunities

**Cooperative Extension Service**

**EXTENSION ASSISTANT**

**4-H Youth Development**  
Jessamine County  
RE53140

Apply online at:  
<https://ukjobs.uky.edu/postings/617338>

For assistance call:  
(859) 885-4811

The University of Kentucky is an Equal Opportunity Employer. The address of the Martin-Gatton College of Agriculture, Food and Environment EEO Officer is Room S-105 Agricultural Science Building North, University of Kentucky, Lexington, KY 40546-0091.

## Job Opportunities

**ELK CHESTER TRUCKING COMPANY**  
1229 Versailles Rd, Lexington

**NOW HIRING**  
Class A OTR Drivers

- 2yrs experience
- Clean MVR
- No weekends out
- Paid weekly
- Health insurance
- Holiday pay
- 1 week's vacation
- After 1 yr of service, offering direct pay and assigned truck
- No slip seating

Please contact us at  
**859-246-3070**  
or email  
[billycunn61@yahoo.com](mailto:billycunn61@yahoo.com)

## Job Opportunities

**Environmental Compliance Officer**  
Nicholasville, KY-

Ensure all cnstrctn activities protect natural resources & comply w/regulatns. Conduct site inspections. Monitor envrmntl quality. Perform habitat assessmnts. Act as biological monitor. Conduct data analysis & envrmntl assessmt & planning.

Mstr's deg in Biology or equiv, 1 yr exp. \$60,341/yr.

Send resume:  
**Olympic Construction LLC**  
111 Olympic Dr,  
Nicholasville, KY 40356

**GOOD MONEY! WEEKLY!**  
Processing Mail From Home!  
Other Home Projects.  
Experience Unnecessary.  
Information: Rush Stamped  
Addressed Envelope:  
MCG/AL - Box 274-  
Colmar, PA 18915-0274

## Auctions & Sales

### Garage Sales

**4 FAMILY YARD SALE**  
103 Muirfield Dr., Nicholasville.  
Friday, April 10th  
8 am to 4 pm, and Saturday,  
April 11th 8 am to noon  
Lots of housewares, clothing,  
small furniture, drill press,  
radial arm saw, and  
miscellaneous.

**Raise your hand if you want your business to make LESS money next year.**

We didn't think you would. Do you need to successfully market on a tight budget? Jessamine County Classifieds has customizable programs available to fit any budget.

**DON'T WAIT!**  
Call TODAY  
859-553-7057

## Pets & Livestock

### Domestic Pets



**Maltese Ready!**  
**Outrageously Cute!**  
**Shots & Wormed**  
**Pets, call 859-583-9007**

## Notices

**General Notices**

New Vista Behavioral Health  
1351 Newton Pike, Building 4  
Lexington, KY 40511  
1-800-928-8000

## Rentals

### Apartments

**Westwood Square Apartments**

**Units Available Now!**

**1 & 2 Bedroom Apartment Homes**  
**24-hour Emergency Maintenance & On-site Laundry Facilities**

**109 Wichita Drive**  
**Nicholasville, KY 40356**  
**(859) 885-7592**



JESSAMINE COUNTY CONSERVATION DISTRICT IS NOW ACCEPTING APPLICATIONS FOR A DISTRICT ADMINISTRATIVE SECRETARY

JessamineCoKYCD@gmail.com or call 859/885-4673 to arrange to drop off at office. EEO

Place your employment listings here. We can help you find the right employee. Call the Classifieds at 859-553-7057.

**PUBLIC NOTICE**

Mommas on Main LLC, Mailing address 107 South Main Street, Nicholasville, KY 40356 Hereby declares intention(s) to apply for a Liquor Lisc. Quota Liq. Retail Drink, Malt & Bev. Drink, Sunday lisc., license(s) no later than April 7, 2026, the business to be licensed will be located at 107 South Main Street, Nicholasville, Kentucky 40356 doing business as Mommas on Main LLC The (owner(s); Principal Officers and Directors; Limited Partners; or Members) are as follows: Owner, Steve McCubbins of 2444 Eastway Dr., Lex., KY 40503 Any person may protest the approval of the license by writing the Department of Alcoholic Beverage Control within 30 days of the date of legal publication.

## JESSAMINE COUNTY CONSERVATION DISTRICT IS NOW ACCEPTING APPLICATIONS FOR A DISTRICT ADMINISTRATIVE SECRETARY

The District Administrative Secretary (DAS) is responsible for managing the day-to-day operations of the Jessamine County Conservation District, a public agency focused on the wise use of non-renewable and renewable natural resources within the county. The DAS works under the guidance of the Board of Supervisors to ensure all federal, state, and local laws are followed in the implementation of the District's Long Range Plan, Annual Plan of Work, administering the state cost-share program and handling of files, records and finances.

Applicant will be responding to phone calls, emails and walk-in requests for assistance but the majority of this work is clerical and administrative. Applicant must be able to work independently without direct supervision and prioritize workload to complete reports and tasks in a timely manner while maintaining a high degree of confidentiality. You will work with people from many agencies, groups and organizations and do so in a professional manner and project a favorable image of the District. Applicant must be proficient in Microsoft Office and Quicken. We are seeking someone that is skilled in the use of social media platforms to maintain a social media presence for the Jessamine County Conservation District.

While a college degree is preferred, a high school diploma or equivalent is required. Extensive experience in a similar position will be considered. Experience in business management, agriculture and/or natural resources are also a plus. This position will require a background check.

The position is permanent part time (32.5 hours/week). Salary will commensurate with experience. After training period, benefits include paid federally recognized holidays, vacation and sick leave. Participation at Board meetings, held at 6:00 PM on the second Tuesday of each month is required.

Interested applicants should provide a cover letter, resumé and at least three references to the Jessamine County Conservation District by 4:30 PM on March 31, 2026 via .pdf in an email to [jessamineCoKYCD@gmail.com](mailto:jessamineCoKYCD@gmail.com) or call 859/885-4673 to arrange to drop off at office.

**The Jessamine County Conservation District is an Equal Opportunity Employer**

  
**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 David K. West, Jessamine County Judge/Executive  
Members of the Jessamine 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 Jessamine County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Jessamine 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 Jessamine County Fiscal Court, for the year ended June 30, 2025, 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 Jessamine County Fiscal Court, for the year ended June 30, 2025, 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 the Jessamine 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 Jessamine 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**

Jessamine 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.

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 Jessamine County Fiscal Court'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 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 Jessamine 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 Jessamine 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.

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To the People of Kentucky  
The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable David K. West, Jessamine County Judge/Executive  
Members of the Jessamine County Fiscal Court

**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 Jessamine 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 March 24, 2026, on our consideration of the Jessamine 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 Jessamine 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:

2025-001 The Jessamine County Fiscal Court's Fourth Quarter Report Was Materially Misstated

Respectfully submitted,

  
Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

March 24, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841  
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**ALLISON BALL**  
**AUDITOR OF PUBLIC ACCOUNTS**  
Independent Auditor's Report

The Honorable David West, Jessamine County Judge/Executive  
The Honorable Johnny Collier, Jessamine County Clerk  
Members of the Jessamine 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 Jessamine County, Kentucky, for the year ended December 31, 2024, 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 Jessamine County Clerk for the year ended December 31, 2024, 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 Jessamine County Clerk, as of December 31, 2024, 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 Jessamine 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 Jessamine 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 Jessamine 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 Jessamine 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 Jessamine 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.

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The Honorable David West, Jessamine County Judge/Executive  
The Honorable Johnny Collier, Jessamine County Clerk  
Members of the Jessamine County Fiscal Court

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2025, on our consideration of the Jessamine 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 Jessamine County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

  
Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

November 20, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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