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PUBLIC NOTICE

Scott's Service Center will offer the following 2 vehicles for sale  
in pursuit of unpaid wrecker and storage and will take sealed  
bids, the following will be sold as is and without a warranty of  
any kind.

2012 Toyota Camry--- last know owner Angela Popesco  
1101 Beaumont Circle, Lexington, KY 40513  
Vin # 4T1RF1FK50U096447

2014 Chevy Cruze----last known owner Anthony Anderson  
517 Constitution Drive, Winchester, KY 40391  
Vin # 1G1PC5SB2E715974

Inquiries and bids can be made during business hours at 91  
Jefferson Street, Winchester, KY in pursuit of KRS .376.275



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 Berl Perdue, Jr., Clark County Sheriff  
Members of the Clark County Fiscal Court

Report on the Audit of the Financial Statement  
Opinions

We have audited the accompanying Clark 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 Clark County  
Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

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 Clark 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 Clark  
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 Clark 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 Clark 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 Clark 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 Clark 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 September 2, 2025, on our consideration of  
the Clark 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 Clark County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,



Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

September 2, 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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PUBLIC NOTICE

CITY OF CLAY CITY, KENTUCKY

ORDINANCE NO. 25-10-20

AN ORDINANCE RELATING TO THE ADOPTION OF A PROPERTY TAX RATE  
FOR THE CITY OF CLAY CITY, KENTUCKY

WHEREAS it is legally required for the City of Clay City, Kentucky to establish its real  
property tax rate and personal property tax rate by ordinance;

NOW BE IT ORDAINED BY THE CITY OF CLAY CITY, KENTUCKY AS FOLLOWS:

1. That the real property in Clay City, Kentucky shall be taxed by the City of Clay City at a  
rate of .081 cents per hundred dollars of assessed value and personal property in Clay City at a rate  
of .081 cents per hundred dollars of assessed value for the year 2025.

2. This ordinance shall become effective upon publication.

Enacted this the 25th day of October, 2025.

/s/Robert Carmichael, Mayor  
City of Clay City

Attest:

/s/Stacey Patton, City Clerk  
City of Clay City

First Reading: 10/20/2025  
Second Reading: 11/17/2025  
Signed by Mayor: 11/17/2025  
Publication: 11/29/2025

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FINANCING AVAILABLE WITH APPROVED CREDIT

PUBLIC NOTICE

REQUEST FOR LETTERS OF INTEREST

Clark County Public Schools requests letters of interest for  
professional design services related to upcoming projects. Letter  
of interest from qualified engineering firms shall be submitted to  
the Chief Operations Officer, Brandon Watkins by December 9th,  
2025 at noon via email at brandon.watkins@clark.kyschools.us.

ATTENTION

Due to the upcoming holidays we will  
have early deadlines for classified and  
legal/public notice advertisements  
starting the week of December 15,  
2025 and we will resume normal  
deadlines on January 5, 2026.

If you have question or concerns  
please contact us at 859-553-7057

DISTRICT COURT HAS APPOINTED PERSONAL REPRESENTATIVES AS FOLLOWS:

DECEDENT OR WARD	FIDUCIARY	TITLE	ATTORNEY	DATE
BETTY JO MORGAN	LINDA M ASHER 2701 WOODLAWN WAY WINCHESTER, KY 40391	EXECUTOR	JOHN S PUMPHREY 51 S. MAIN STREET WINCHESTER, KY 40391	11/5/2025
JUNE P. GONZALES	MARY K. HAGGARD 4112 COLBY ROAD WINCHESTER, KY 40391	EXECUTOR	JOHN S PUMPHREY 51 S. MAIN STREET WINCHESTER, KY 40391	11/5/2025
LUE ELLIS PATRICK	TRACY PATRICK 2830 WHITE CONKWRIGHT RD WINCHESTER, KY 40391	ADMINISTRATOR	M. ALEX ROWADY 212 S. MAPLE STREET WINCHESTER, KY 40391	11/5/2025
LILIANA FOX	BREONNA FOX 309 CAROLINA AVENUE WINCHESTER, KY 40391	GUARDIAN	HEIDI ENGEL 43 S MAIN STREET WINCHESTER, KY 40391	11/26/2025
DUSTIN WAGERS	ANGELA WAGERS 2708 IRVINE ROAD WINCHESTER, KY 40391	GUARDIAN	HEATHER PACK OI BIX 55016 LEXINGTON, KY 40555	11/19/2025
DALTON WAGERS	ANGELA WAGERS 2708 IRVINE ROAD WINCHESTER, KY 40391	GUARDIAN	HEATHER PACK OI BIX 55016 LEXINGTON, KY 40555	11/19/2025
NELL HARTER CAMPBELL	STEVEN CAMPBELL 2094 WATER WORKS RD WINCHESTER, KY 40391	ADMINISTRATOR	DODD DIXON 830 BYPASS ROAD WINCHESTER, KY 40391	11/19/2025
PATRICIA LYNN JONES	ROBERT JONES 287 LOGAN LICK ROAD WINCHESTER, KY 40391	ADMINISTRATOR	BRIAN THOMAS 51 SOUTH MAIN STREET WINCHESTER, KY 40391	11/19/2025
DAVID WINN MILLER	STEVEN MILLER 412 ESTES DRIVE WINCHESTER, KY 40391	ADMINISTRATOR	DODD DIXON 830 BYPASS ROAD WINCHESTER, KY 40391	11/19/2025
DARRELL GLENN JENKINS	TAMMY WHITTAKER 1376 LONGSPUR DRIVE MOUNT PLEASANT, SC 29466	EXECUTOR	JOHN PUMPHREY 51 S MAIN STREET WINCHESTER, KY 40391	11/19/2025
ARTHUR PREWITT SAMS	PREWITT KEITH SAMS 283 ROSE DRIVE WINCHESTER, KY 40391	EXECUTOR	PAIGE ELIZABETH HICKS 24 COURT STREET WINCHESTER, KY 40391	11/19/2025
JOHN DAVID WILDER	ZANE WILDER 3 VALLEY DRIVE WINCHESTER, KY 40391	ADMINISTRATOR	ALEX ROWADY 212 S MAPLE STREET WINCHESTER, KY 40391	11/19/2025

PROPERLY PROVEN, WITH RESPECTIVE REPRESENTATIVES, NO LATER THAN SIX MONTHS FROM THE DATE OF APPOINTMENT  
WITNESSED MY HAND THIS DECEMBER 1, 2025  
TONY KIRK, CLARK COUNTY CIRCUIT COURT CLERK