MUSEUM NEWS

BY VICKI VENTURA FOR THE MCLEAN COUNTY NEWS his week I share the news from around McLean County in October of 1935.

Oct. 3, Beech **Grove** – "The Rev. Mr. Self, assisted by the Rev. Mr. Gasser, both of Henderson, closed a two weeks' revival at the Christian church Sunday night. There were three additions to the church....Mr. and Mrs. Pete Denton and baby, of Curdsville, spent the weekend with Mrs. Denton's parents, Mr. and Mrs. Bodo Hunt....Mr. and Mrs. Noble Ayer and baby spent the week-end with Mr. Ayer's mother, Mrs. Bertha Ayer, and family."

Oct. 3, Calhoun -"Rev. Alton Morris, pastor of the Calhoun Baptist church, has announced that the congregation has raised sufficient funds to clear the church of debt. The church made extensive improvements several years ago and a deficit of \$2,900 existed. The Rev. Mr. Morris has succeeded in clearing this deficit during his short stay here."

Oct. 3, Island - "The Ridge school had an attendance record of 99.5 per cent and no cases of tardiness for the first month. Those making an average of an 'A' are: Earl Boyd, Walter Junior McGehee, Mary Lee Bidwell and Lloyd Dale Howell. The baseball game which was scheduled with Island for September 27 was postponed, because of rain, to October 4. The game will be played on the Ridge home diamond.'

Oct. 3, Wyman -"The protracted meeting at Beulah closed Thursday night....Mr. and Mrs. Emmett Jennings and Mr. and Mrs. Delbert Jenn-

ings, of Lemon, spent Sunday with Mr. and Mrs. Fred Jennings....Rev. Mr. Fisher, who assisted the pastor, the Rev. W.M. Grisby, in a revival at Beulah, has returned to his home in Evansville....W.A. Willis has gone to Calhoun, where he will operate the blacksmith shop formerly occupied by Ed Jackson....Herman Bartley is moving from Comer to the farm of Mrs. Sue Oldham....Everett Lucas, of Comer, was here a few days ago.'

Oct. 4, Cleopatra -"Mr. and Mrs. J.T. Hayden and family visited Mr. and Mrs. Rollie Blackford, of Oak Grove, on Sunday....Arah Lytle, of Owensboro, was here Sunday to visit her parents, Mr. and Mrs. E.A. Lytle....Everett Cherry and family were guests of C.M. Stratton and family on Sunday....Mr. and Mrs. H.D. Hunt and children, Ross, Hugh Glenn and Joyce Marie, were guests of Mr. and Mrs. Roscoe Edwards Sunday....Christine Edwards is visiting her aunt, Mrs. Claudia Melton of Beech Grove."

Oct. 5, Livermore – A Letter to the Editor of the Messenger-Inquirer: "The

accident recently which occurred in our school zone just as hundreds of children were leaving the school building for the lunch hour, even though it did not prove fatal, should be a warning to other such drivers. The streets of Livermore, especially Main street, some part of which most of the school children pass, are noted for fast and reckless driving. Complaints have been made to the city council but still the mad rush goes on and there is nothing done about it. Are we, as citizens of Livermore, going to stand by and see one of our own precious children murdered by a speed maniac or perhaps some innocent person that simply has not stopped to think that a young life crushed beneath the wheels of an automobile is precious to someone and cannot be called back, and do nothing about it? No, we are not. We are going to demand that something be done to eliminate this dangerous hazard to our

So, even 90 years ago, people were already driving like crazy!

children. - A CITIZEN"

Oct. 7, Glenville School News-"The honor roll for the Fifth and Sixth grade follows: Lawrence Clayton, Dorothy Daugherty, Clarence Gieseke, Mildred Baird, Mildred Collings, Elaine Daugherty, Louise Daugherty, Kenneth Farris, Junior Hill, Matthew Clayton; Seventh and Eighth grades, Floyd Delacy, Marion Bristow, Eva Lee Lamb, Louise Simon, Hugh Whitaker, Adrian Peak, Andrew Clayton, Junior Collings, Mike Troutman, Hugh Lee Lynn, Mary K. Simon, Earl Hill, Woodson Daugherty."

This article will continue next week.

UPCOMING TOUR - At 9:30 a.m. this Saturday, Oct. 11, McLean County history buff Harold Wilson, in partnership with the McLean County History Museum, will lead a tour covering the major points of the Union Army's training sites in McLean County. The tour begins at 540 Main St., at the museum, and includes six stops at locations where Harold will explain the historical contributions made by trying to keep the Green River from being

overtaken by the

Confederates. The tour

will last anywhere from two to three hours, and water will be provided to the attendees. Following the tour, lunch will be provided free, back at the museum.

Note that there is no transportation set up, and everyone will be following the tour in their own vehicle, parking and getting out at each stop to hear Harold speak. It is recommended that you bring along a lawn chair for each stop, so that you will be comfortable while Harold speaks. The Sons of the Union Veterans will be assisting Harold on the tour. In case of rain, a lecture will be given at the museum, followed by lunch. You do not need to RSVP for this tour, but if you have any questions, please call the museum at 270-499-5033.

The museum and the Treasure House Thrift Store are open from 10 a.m. to 4 p.m. Mondays, Wednesdays and Fridays. The museum is at 540 Main St. in Calhoun, and the Treasure House is at 530 Main St. Our museum number is 270-499-5033.

I wish everyone a great week ahead!

For any comments or input, please email secretary@mcleancountykymuseum.org.

YOUR CUSTOMER JUST READ THIS AD. ADVERTISE WITH US.



Notice is given that the Final Settlement in the Estate of Jerry Thomas Craddock is set for hearing confirmation on November 18, 2025, at 10:00 a.m. in the McLean District Court. Objections and exceptions shall be filed in the office of the Circuit Court Clerk on or before said date.

Taylor Skaggs, Clerk McLean Circuit/District Courts



Representatives Needed The McLean County Schoo District is in the process of reconvening the local facilities planning committee. This committee, which will study in formation about the district's construction needs, includes three (3) at-large business/community members selected by the loca board of education. If you are a resident of Mclean County and you are interested in serving on this committee please send a letter of interest to McLean County Board of Education, ATTN Ashley Troutman, Director of Facilities, PO Box 245, Cal-houn, KY 42327 or email you letter of interest to rollie troutman@mclean.kyschools.us Letters will be accepted through Friday, October 10,



CLASSIFIED DEADLINE

MONDAY 3:00 P.M. Contact Customer Service at 270-273-3287 or csr@mcleannews.com Monday-Friday 7AM-3PM Holidays advance deadlines 24 hours.

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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 Curtis Dame, McLean County Judge/Executive The Honorable Kenneth Frizzell, McLean County Sheriff

Members of the McLean County Fiscal Court Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying McLean 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 McLean 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 Augut 31, 2024 of the McLean 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

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 McLean 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 standard 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 McLean 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 McLean 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 budge 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. Responsibilties of Managment 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 McLean 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 therafter.

Auditor's Responsibilitites 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 asurance 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: $\bullet \ \ Exercise\ professional\ judgment\ and\ maintain\ professional\ skepticism\ throughout\ the\ audit.$

- · Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsible 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 McLean 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 McLean 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 July 8, 2025, on our consideration of the McLean County Sheriff's internal control over financial reporting and on our test 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. The report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the McLean County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted, Allison Ball Auditor of Public Accounts

July 8, 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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