

Lindsey Wilson University community celebrates ‘Incredibly Historic Day’

With warm congratulations from the governor of Kentucky and a packed room of well-wishers, Lindsey Wilson University celebrated an “incredibly historic day” at the Speed Art Museum on Tuesday evening.

After serving Kentucky for more than a century as Lindsey Wilson College, the school became Lindsey Wilson University on July 1. The unanimous decision to become a university was made in April by the Lindsey Wilson Board of Trustees.

Telling a standing-room only crowd to “remember that the best days for Lindsey Wilson University are still ahead,” Lindsey Wilson President William T. Luckey Jr. said the school might have a different name, but its focus remains squarely on students.

“Our only goal has been to provide the richest and the warmest possible environment for our students and faculty to excel,” said Luckey, who has been Lindsey Wilson’s eighth president since 1998 and is the longest-serving college or university president in Kentucky. “That has been our laser focus since 1903, and it will continue to be for the next 122 years.”

In a recorded video message to the audience, Kentucky Gov. Andy Beshear congratulated Lindsey Wilson on its “new level of success.”

“This change represents a step into the future,” he said. “It reflects a new chapter for the school while still upholding the same values. I look forward to continued success from Lindsey Wilson University.”

42 years ago

Luckey joined the Lindsey Wilson staff in July 1983 as an admissions counselor, when the school was one of a handful of private junior colleges in Kentucky and had an enrollment of 362 students and 16 faculty members. In fall 2024, Lindsey Wilson enrolled a record 4,147 students and awarded a record 1,780 degrees, and it had a full-time faculty of nearly 120.

“I find myself reflecting back on the Lindsey Wilson I was introduced to 42 years ago this month,” said Luckey, who is a Louisville native.

Luckey said that the Lindsey Wilson he first encountered in 1983 was “a magical place, full of love and committed to the success of its students.”

“I fell in love with Lindsey Wilson from the very first moment I arrived on campus, and that love and admiration has only grown exponentially,” he said.

Lindsey Wilson trustee Carrie Luker Farris

of Versailles, Kentucky, said that Lindsey Wilson’s family atmosphere helped her lay the foundation for a successful career as an educator, public relations practitioner and as a clinical research professional.

“At Lindsey, I found my footing, my confidence, my belief in myself that no matter what career I chose, I could succeed,” said Farris, a member of the Class of 1967.

Farris said that after years of discussion and careful consideration among fellow trustees, members of the Lindsey Wilson board agreed “that a name change was not only appropriate, the time is right.”

“This means a lot to me personally, not only because I have been a part of the growth and development of Lindsey Wilson College to Lindsey Wilson University but because my love and commitment for this school has never faltered,” she said. “With each new advance into the future, I can visualize our commitment to our mission growing stronger.”

Trustee David Perry of San Marcos, Texas, told the crowd that a big reason so many alumni have stories similar to Farris’ is because Lindsey Wilson has “a mission to provide transformational experiences.”

Luckey referred to that as Lindsey Wilson’s “secret sauce, the institutional DNA, whatever this ethos is that makes Lindsey Wilson a unicorn, a universe of one.”

“It has only gotten stronger in the 42 years I’ve been here,” he said. “I didn’t create it, it was here long before I arrived.”

The Begley years

One of the people responsible for preserving Lindsey Wilson’s “institutional DNA” was among those who attended the July 1 celebration -- John B. Begley, who served as Lindsey Wilson’s sixth president from 1977-97 and was a mentor to Luckey.

“We are so grateful for you and (his wife) Lucretia and all the sacrifices that you’ve made for our faculty, staff and our students at Lindsey Wilson,” said Luckey.

Founded in 1903 as a training school for Vanderbilt University, Lindsey Wilson became a junior college in 1923. The school was transformed into a baccalaureate degree-granting college in 1985, it offered its first graduate program in 1993 and a doctoral program was added in 2015. Lindsey Wilson now offers 28 undergraduate majors, five graduate programs and a doctoral program. Lindsey Wilson has more than 22,000 alumni.

Luckey said that a big reason there have been “so many dramatic, visible, tangible improvements in the last 42 years” at Lindsey Wilson is because the school’s leadership has always embraced change.

“We’ve always understood that at Lindsey Wilson, no matter the obstacles, no matter the challenge, there must be movement, there must be work, there must be progress,” he said.



Lindsey Wilson University President William T. Luckey Jr. addresses a standing room only crowd on July 1, at the Speed Art Museum in Louisville, to celebrate the school’s first day as a university.

NOTICE

Lake Cumberland Community Action Agency Inc.’s central office is located at 23 Industry Drive, Jamestown, KY. Books of record are available for inspection Monday through Friday, 8:00 AM (CT) to 4:30 PM (CT).



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 John Frank, Green County Judge/Executive
The Honorable Robby Beard, Green County Sheriff
Members of the Green County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Green 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 Green 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 August 31, 2024 of the Green 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 Green 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 Green 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 Green 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 Green 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 Green 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 Green 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 April 29, 2025, on our consideration of the Green 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 Green County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Auditor of Public Accounts
Frankfort, Ky

April 29, 2025



Brian Hargrove, left, and Rob Quinnelly, both of Brian’s Machine Shop in Columbia, affix the “O” to the Lindsey Wilson University sign on Monday, June 30, in front of the university’s Doris & Bob Holloway Health and Wellness Center. Lindsey Wilson College became Lindsey Wilson