



Photo by Tom Carr Photography

**Kenadi Level makes a tough layup during the Lady Cougar's 26-55 loss against Henderson County on Monday night at home.**

## WEEK

FROM PAGE B1

McLean County currently holds an 11-13 overall record, competing in what has proven to be an especially tough third region this season. With nine teams in the region holding records above .500, the competition has been fierce. Despite this, the Lady Cougars have held their own, posting an 8-6 record against regional opponents, showing their ability to compete at a high level as the regular season nears its conclusion.

The remainder of the week presents two key matchups, beginning with a regional game at home against Butler County on Thursday, Feb. 13. On Saturday,

Feb. 15, McLean will take the court at the Owensboro Sportscenter to face Russellville, another test as they prepare for post-season play.

With their momentum building, the Lady Cougars look to close out the

regular season strong before heading into district tournament play.

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**PUBLIC NOTICE**  
The following Estate has been probated in the McLean District Court:  
ESTATE OF: CONNIE SUE HUMPHREY, deceased  
*Robert Earl Humphrey*  
7236 State Route 136 East  
Calhoun, KY 42327  
appointed Executor  
*Harrison Taylor*  
260 Main Street, P.O. Box 623  
Calhoun, KY 42327  
Attorney

Persons having claims against said estate should present same, verified according to law, to the personal representative no later than six (6) months from date of appointment.

*Taylor Skaggs, Clerk*  
McLean District/Circuit Courts



Notice is given that the Periodic Settlement in the Estate of Carroll Wayne Dant is set for hearing confirmation on March 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

MCLEAN COUNTY NEWS

## 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.



### PUBLIC NOTICE:

McLean County Fiscal Court will be accepting separate sealed bids for the following surplus property located at:

McLean County Southern District / Sacramento Fire Department  
290 Main Street  
Sacramento, Kentucky, 42372

(SURPLUS #1) - 1996 GMC SIERRA TRUCK- "K19" EXTENDED CAB-WHITE  
VIN NUMBER #1GTEK19R3TE536455-MILES 113,624

(SURPLUS #2)- ALUMINUM WATER TANK & HOSE (200-300 Gallon Tank (Approximately), HONDA GX 160 ENGINE & PUMP (All property functions except the water hose does not retract)

Surplus property is offered "as is" and to be removed by purchaser within 30 days of purchase.

All sealed bids must be submitted to the McLean County Judge Executive office located at 210 Main Street, Calhoun, Ky by 4:00 p.m., March 7th, 2025 and will be open March 10th, 2025, 9:00 A.M. CST at the Fiscal Court Meeting held in the McLean County Courthouse. If you have any questions, contact the Judge's office at 270.273.3213 Ext. 1.

McLean County Fiscal Court reserves the right to reject any or all bids.



2707 Breckenridge St. Suite 1  
Owensboro, KY 42303  
270-684-3237 270-684-3200  
info@accopa.net



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### INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council  
City of Calhoun, Kentucky

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Calhoun, Kentucky as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Calhoun, Kentucky's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Calhoun, Kentucky, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Calhoun, Kentucky, 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.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are 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 City of Calhoun, Kentucky'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.

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted 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 statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 City of Calhoun, Kentucky'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Calhoun, Kentucky'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.

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 31 and the pension and OPEB schedules on pages 32-35 and notes to required supplementary information on pages 36-37 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Calhoun, Kentucky's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 27, 2024 on our consideration of City of Calhoun, Kentucky'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 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 City of Calhoun, Kentucky's internal control over financial reporting and compliance.

*Alexander & Company CPAs PSC*  
Owensboro, Kentucky  
November 27, 2024

#### CITY OF CALHOUN, KENTUCKY BUDGETARY COMPARISON SCHEDULES For the year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>General Fund</b>				
Revenues	\$ 475,338	\$ 475,338	\$ 547,222	\$ 71,884
Expenditures	(275,200)	(275,200)	(238,036)	37,164
Transfers	(4,000)	(4,000)	(96,055)	(92,055)
Excess of revenues over (under) expenditures	196,138	196,138	213,131	16,993
Fund Balance July 1, 2022	1,024,426	1,024,426	1,024,426	-
Fund Balance June 30, 2023	\$ 1,220,564	\$ 1,220,564	\$ 1,237,557	\$ 16,993
<b>Cemetery Fund</b>				
Revenues	\$ 38,000	\$ 45,500	\$ 36,834	\$ (8,666)
Expenditures	(38,000)	(45,500)	(43,478)	2,022
Excess of revenues over (under) expenditures	-	-	(6,644)	(6,644)
Fund Balance July 1, 2022	270,926	270,926	270,926	-
Fund Balance June 30, 2023	\$ 270,926	\$ 270,926	\$ 264,282	\$ (6,644)

The complete audit report, including all financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours. Any citizen may obtain a copy of the complete auditor's report, including financial statements and supplemental information. The citizen will be charged for duplication costs at a rate that shall not exceed twenty-five (\$0.25) per page.