

# ~ The Whittlers ~

By **Van Yandell**  
Guest Columnist

**Ecclesiastes 9:10**  
“Whatsoever thy hand findeth to do, do it with thy might; for there is no work, nor device, nor knowledge, nor wisdom, in the grave, whither thou goest”

My dad always carried a pocket knife. The old-timers did as a matter of habit and necessity much the same way many today are glued to their mobile phones.

Dad used his pocket knife to remove insulation from electrical wire, trim his fingernails, and times cut a spline to secure a wood screw. The uses never ceased to intrigue me. To live without a pocket knife would have been a lifestyle change I'm not sure he could have coped with.

In the down town area of our small Western Kentucky town was an area with a couple of public benches the older men would occupy a majority of their retirement days.

This was probably typical in the 1950s. Small towns across America seem to mirror each other. The basic town square or a commons area served as a place of meeting. Sometimes there was a park where the older guys played chess or cards. All in all, the American dream was alive and well and a peaceful environment was paramount in the desires of everyone.

Those days may be mostly over and the younger generation will never know the tranquility of a small town and the whittlers on the town bench.

The common practice was to be productive or at least appear to be. That attitude simply went with that generation. To be a “do-nothing” freeloader would have been completely askew to the ways of thinking and an embarrassment to their entire family.

Two favorite past times involved pocket knives. Whittling became an art. To produce the largest pile of wood shavings determined the greatest. The other challenge was knife trading. To be the most skilled knife trader and to secure the better part of the deal was a mark of genius and greatness.

In my “little-boy” days, between fishing trips and exploring adventures, I would sit and attempt to glean what knowledge I could from their years of accumulated experiences.

I heard stories of World War II, the Great Depression

and from a few, their experiences working in the factories in Detroit.

The more experienced and skilled of the whittlers would bring their own piece of wood, but the newbies picked up sticks. The highly skilled at times made whistles, sling shots, or tooth picks. Usually though, the end product was a sliver that was neither identifiable or useful for anything other than termite food.

Many churches and their members are like the whittlers. They work all day and appear to be busy, but at the end of the day, nothing for the Kingdom of our Jesus has been accomplished.

Jesus told us in The Great Commission: Matthew 28:18-19 “All power and authority has been given unto me. Go ye therefore of and preach this Gospel to all nations.”

Apparently, many Christians in today's church think this means a superficial performance. We have heard said many times for any years, “plant the seeds.” This is well and good, but at some point someone must harvest the crop.

John 4:35 “Say not ye, There are yet four months, and then cometh harvest? behold, I say unto you, Lift up your eyes, and look on the fields; for they are white already to harvest.” If this verse was applicable in Jesus' day, can we even begin to imagine how relevant it is in today's world of over eight billion people.

There is an old saying about a rocking chair: “It gives you something to do, but it doesn't take you anywhere.” If a church mission project isn't winning lost souls to the Lord Jesus, someone needs to re-evaluate the methods and priorities.

A pastor friend once said, concerning food/feeding projects, “If you feed them and forget to tell them about the saving power of Jesus, you'll only send them home with a full stomach.

We've worked with three disaster relief agencies, two of which were faith/Christian based. It was obviously noticeable, the volunteers became so enthralled with the disaster work, most never had the thought of sharing the Gospel of our Jesus. Teachable moments are often missed.

We must always teach that eternal salvation is attained by a faith-based belief in Christ Jesus crucified for the remission of sin and

resurrected regardless of the circumstances.

The purpose of any church mission endeavor is to get the Christian worker in proximity of people. It doesn't matter the project, don't forget to tell the people about Jesus.

We must always teach that eternal salvation is attained by a faith-based belief (Ephesians 2:8) in Christ Jesus crucified (Matthew 27:35) for the remission of sin (1 John 1:9) and resurrected (Matthew 28:6).

It is a given among many, even a few non-Christians, the Holy Bible is the first and foremost guideline for human actions and behavior. As a matter of survival, the world must be taught the Bible teachings of right and wrong. How else is the world to know?

Without a standard of acceptable actions (and unacceptable) the world will continue to devolve into chaos. As a matter of human reckoning, we must evangelize for a future world in which a society can be called civilization.

If we “work our fingers to the bone” and forget the purpose of Jesus' last commandment to us (Acts 1:8) we may be like the whittlers on the bench killing the day.

And one more thing, the Buck knife in my pocket at this moment

is a habit and one that will likely not end in this lifetime. My cell phone is usually lost, but my knife, never!

*Van Yandell is a retired Industrial Arts teacher, an ordained gospel evangelist and missionary.*

*Previous articles on realmentrustjesus.wordpress.com. His email is vmy2121@outlook.com.*

**ADVERTISEMENT FOR BIDS**  
**ALLEN COUNTY WATER DISTRICT**  
**SCOTTSVILLE, KENTUCKY**  
**HWY 101 WATER SYSTEM IMPROVEMENTS – PHASE 1 BRIDGE HOLLOW**

**ALLEN COUNTY WATER DISTRICT** (Owner) is requesting Bids for the construction of the **HWY 101 WATER SYSTEM IMPROVEMENTS – PHASE 1 BRIDGE HOLLOW (PROJECT)**. Bids for the construction of the Project will be received at the **ACWD OFFICE** located at **330 NEW GALLATIN ROAD, SCOTTSVILLE, KENTUCKY 42164**, until Thursday, November 26, 2024 at 11:00 am local time. At that time the Bids received will be publicly opened and read.

Bids are requested for the following Contract: **HWY 101 WATER SYSTEM IMPROVEMENTS – PHASE 1 BRIDGE HOLLOW – 24010**. The Project has an expected duration of **one hundred & eighty (180) calendar days**.

The Issuing Office for the Bidding Documents is: **LYNN IMAGING, 328 VINE STREET, LEXINGTON, KENTUCKY 40507**, (859) 255-1021. Prospective Bidders may examine the Bidding Documents at the Issuing Office on their website ([www.lynnimaging.com](http://www.lynnimaging.com)) and may obtain copies of the Bidding Documents from the Issuing Office as described below.

Bidding Documents also may be examined at the office of the OWNER; **Allen County Water District, 330 New Gallatin Road, Scottsville, Kentucky 42164**, on Mondays through Fridays between the hours of **9:00 A.M. TO 3:00 PM (LOCAL TIME)**; and the office of the Engineer, **BLUEGRASS ENGINEERING, PLLC, 222 EAST MAIN STREET, SUITE 1, GEORGETOWN, KENTUCKY 40324**, on **Mondays through Fridays between the hours of 9:00 A.M. TO 4:00 PM (LOCAL TIME)**.


Bidding Documents may be viewed and ordered online by registering with the Issuing Office at [www.lynnimaging.com](http://www.lynnimaging.com). Following registration, complete sets of Bidding Documents may be downloaded/ordered from the Issuing Office. Bidding documents can be purchased for \$400.00, which is nonrefundable. Contractor can choose between either hardcopy or electronic Bidding Documents. **All qualified BIDDERS must purchase a set of Bidding Documents and listed as a plan holder by Issuing Office, Lynn Imaging.** A pre-bid conference will not be held.

Bid security shall be furnished in accordance with the Instructions to Bidders. No BIDDER may withdraw their bid within 120 days after the date of the bid opening. All bidders shall submit forms contained in section 004XXX with bids at time of bid opening.

The OWNER reserves the right to waive any informalities or to reject any and all bids. The award of the project will be to the low, best, responsive, responsible BIDDER. Small and Disadvantaged Business Enterprises are encouraged to bid on this project. East Daviess County Water Association is an Equal Opportunity Employer.

For all further requirements regarding bid submittal, qualifications, procedures, and contract award, refer to the Instructions to Bidders that are included in the Bidding Documents.

**This Advertisement is issued by:**  
Owner: **Allen County Water District**  
By: **Wayne Jackson**  
Title: **Chairman**  
Date: **November 7, 2024**

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

The Honorable Dennis Harper, Allen County Judge/Executive  
The Honorable Brandon Ford, Allen County Sheriff  
Members of the Allen 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 Sheriff of Allen County, Kentucky, for the year ended December 31, 2023, 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 Allen County Sheriff for the year ended December 31, 2023, 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 Allen County Sheriff, as of December 31, 2023, 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), 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 Allen County Sheriff 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 Allen County Sheriff 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Allen 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 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 Allen 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 Allen 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 audit findings, and certain internal control-related matters that we have identified during the audit.



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