

# Community

## Community Briefs

From staff reports

### 'Acts Up!' at Little Colonel

"Acts Up!", presented in partnership with Kentucky Classic Theatre opens Friday, April 25 at the Little Colonel Playhouse in Pewee Valley.

From the director who brought "Cowboys and Idiots," let the rowdy sophisticates of Kentucky Classic Theatre amuse you, thrill you and awe you with original skits, old-fashioned musical numbers, pie-throwing exercises (optional), dramatic scenes and more. This show is family friendly, recommended for all ages.

The cast includes some LCP regulars, like George Robert Bailey and Annie Brundage, some new folks recruited by KCT and some comedy sketches by Grant Harrison, playwright of the hilarious 'Cowboys and Idiots' from the prior season.

This show is an 'extra event' and not included with season ticket.

Show dates are April 25 and 26 at 7:30 p.m. and April 27 at 2 p.m. Tickets \$19 for adults and \$17 for seniors and students. Reservations are strongly recommended by visiting littlecolonel.net or calling 502-241-9906.

### Drug Take Back Day

April 26, 10 a.m. to 2 p.m. at 3637 W Highway 148; 1855 N Highway 393; and 2304 S Highway 53.

It's time to clean out your medicine cabinet. In partnership with the DEA, the Oldham County Sheriff's Office and Oldham County Police Department will be conducting a Drug Take Back event on Saturday April 26, as part of National Drug Take Back Day.

### Shakespeare in the Park

Shakespeare in the Park comes to Prospect Sunday, April 27 at 1 p.m. at the John Evans Pavillion in Little Hunting Creek Park.

Free, family-friendly, 75-minute performance of Macbeth with no intermission. Seating is first-come, first-serve. Please bring your own chairs, blankets or other seating. Backup rain space is Prospect City Hall, located at 9200 US 42 in Prospect.

### Second Stride hosts Derby week fundraiser

Second Stride will host its 14th annual Derby week fundraiser on Monday, April 28.

Champions Night Fore the Horses will take place at Valhalla Golf Club on the Monday of Derby week from 6:30 to 9:30 p.m. This exclusively-Kentucky themed evening will complement the grandeur of the famous course and the horses it helps. Only 151 tickets will be sold and will require pre-purchase.

"An event partnership like this will give people the opportunity to enjoy the beauty and history of Valhalla while also providing needed support for the hundreds of horses we serve in the racing industry. It's a win-win for everyone," says Second Stride founder and Executive Director Kim Smith. As always, proceeds from the event enable the Louisville-based organization to continue to provide professional rehabilitation, retraining and placement of retired thoroughbred racehorses.

The event packs a lot into a three-hour window.

Guests can meet and mingle with a

veritable racing who's who including Triple Crown winning jockey Jean Cruguet, Derby winning jockey Mike Manganello and successful jockeys Sandy Hawly and Kaoru Tsuchiya-Hawley. NBC racing celebrity and former jockey Donna Brothers will be on hand to lend insight into the big race and interview racing notables including Oldham County's Whit Beckman, trainer of Kentucky Derby contender Flying Mohawk and Kentucky Oaks filly Simply Joking. The evening will also feature Derby handicapping from a panel of experts and friends of Second Stride.

Official Derby and Oaks artist Tyler Robertson will be present to sign posters of his limited-edition artwork. Distillers Elijah Craig and Makers Mark will be on hand to provide bourbon tastings for patrons while the heavy hors d'oeuvre menu will feature items like shrimp and grits cups, mini hot browns, beef tenderloin with Henry Bain's sauce, as well as staple desserts bourbon balls and Derby Pie®.

As a special favor, Valhalla's pro shop will be open for business during the evening which is normally only open to members. Plans are also in the works for a putting contest to benefit Second Stride on the famous 18th green in front of the clubhouse.

A highlight for many will be the chance to interact with the two Second Stride ambassador horses residing on the Valhalla property. Interested parties will be taken by golf cart to visit 2014 Triple Crown contender General A Rod and graded stakes winner Hawaakom who came to reside seasonally at the property entrance just following the PGA Championship last year. Part of a partnership with Valhalla to enhance club members' experience while bringing attention to the role of Thoroughbred aftercare, the horses remain through the golfing season and then return to their home base in Oldham County, Chorleywood Farm in Prospect for the winter.

An online/on-site silent auction will include a Horcery AI horse monitoring system, Brain Hernandez Jr. autographed jockey pants worn aboard Thorpedo Anna winning the Azeri Stakes, and a custom painted outdoor horse statue by local artist Connie Sandusky, among others.

Second Stride will also present its 2025 Champion Award to this year's recipients Austin and Janie Musselman, owners of Oldham County farm Ashbourne Farms, for their longstanding family support of Second Stride and their mission dedicated to keeping horses safely transitioning into new life skill roles.

Attire is dressy casual. Tickets are \$150 a person and can be purchased at [secondstride.org](http://secondstride.org).

### Crestwood Civic Club Art & Garden Market

The Crestwood Civic Club Art & Garden Market will be held Saturday, May 10 from 9 a.m. to 2 p.m. at 7215 Kavanaugh Road in Crestwood.

Enjoy arts and crafts from local artisans, as well as perennials, annuals and succulents donated by local merchants and club members. Come shop while the kiddos hang out at the petting zoo, and be sure to check out the food trucks.



Photos by Jane Ashley Pace

Children run to find eggs in an Easter egg hunt held at Westport Baptist Church April 16.

## Eggcellent time in Westport



Westport Baptist Church Lead Pastor Dewaye Sowell helps count eggs after the big Easter egg hunt last week in Westport.

Westport Baptist Church hosted an Easter egg hunt on Wednesday, April 16. In addition to the egg hunt, children listened to the Easter story, played games and enjoyed crafts and refreshments.

Westport Baptist Church is located at 6415 Washington Street in Westport. They can be found online at [westport-baptistchurch.org](http://westport-baptistchurch.org).



Aurora Wilhite scopes out the best spot to find eggs last week at Westport Baptist Church.



Jude Smith runs to find eggs during Westport Baptist Church's Easter egg hunt on April 16.

# America 250 series takes a look at the War of 1812

BY TERRY CHAMBERS  
ERA CORRESPONDENT

LA GRANGE — The Oldham County History Center wrapped up its three-part Revolutionary War — America 250 series on April 10 with a captivating presentation on the War of 1812 by University of Louisville Assistant Professor Matt Goldberg.

The first two programs, held in February and March, focused on the broader conflicts with Native nations, Britain, and France — tensions that ultimately led to America's fight for independence.

Beginning with the dramatic backdrop of the French Revolution in 1789 and ending with the decisive U.S. victory at the Battle of New Orleans in 1815, Goldberg was entertaining and educational as he guided attendees through the sweeping international and domestic tensions that

defined America's "Second War of Independence." The evening's discussion included familiar names — such as Henry Clay, John C. Calhoun, Andrew Jackson — and reviewed the long-lasting implications of the conflict on American identity.

Guests were welcomed by the history center's Assistant Director Cole Taylor, who introduced Goldberg and previewed the next three-part series that will explore the historical significance of the Ohio River. Cruises leaving Captain's Quarters aboard the CQ Princess are scheduled on May 22, June 26 and September 25.

The 1812 lecture took place in the Robert Morris Chapel, surrounded by the billowing ball gowns of the current Quinceañera exhibit, "The Quince," on display now through May 24. Guests enjoyed a tasty dinner of soup, salad and

dessert from Classic Cuisine before settling in for the program. Despite ominous clouds gathering outside, the atmosphere inside was one of community and curiosity.

The America 250 series, marks the lead-up to the United States' 250th anniversary on Independence Day July 4, 2026. Bringing together scholars, residents and history lovers, these programs form an in-depth exploration of the nation's formative years.

A number of the history center's programs celebrating America 250 are on this year's calendar, including their day-long programming on August 16 at the Corn Island Storytelling Festival at 3rd Turn Brewing in Crestwood, KY.

For information on America 250 happenings in our neighborhood, visit [ochistorycenter.org](http://ochistorycenter.org) and Event Brite for ticketing.



**ALLISON BALL**  
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable David Voegele, Oldham County Judge/Executive  
The Honorable Amy Alvey, Oldham County Clerk  
Members of the Oldham County Fiscal Court

**Report on the Audit of the Financial Statement**

**Opinion**  
We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Oldham 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 Oldham County Clerk 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 Oldham County Clerk, 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) and 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 Oldham County Clerk 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 Oldham County Clerk 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oldham County Clerk'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 Oldham County Clerk'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 Oldham County Clerk'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.

**Other Reporting Required by Government Auditing Standards**  
In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024, on our consideration of the Oldham County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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 Oldham County Clerk's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2023-001 The County Clerk's Fourth Quarter Report Was Not Accurate For Calendar Year 2023

Respectfully submitted,  
  
Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

December 9, 2024  
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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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