

COMMUNITY



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Rocky Adkins, Special Advisor to Gov. Andy Beshear

Nancy Green "Pancake Queen" Spring Festival

Date of Event: Saturday, April 26th
 Time and Location: 10am-3pm at the Courthouse Square in Downtown Mt. Sterling, KY
 Contact: Tracy Pearce-Mt. Sterling/Montgomery County Tourism mtourism@mis.net

The Third Annual Nancy Green "Pancake Queen" Spring Festival will be held on Saturday, April 26th at the Courthouse Square in Downtown Mt. Sterling, KY from 10am until 3pm. The festival will include a full day of pancakes, live music, street vendors, food trucks, raffles, a drum circle, Jr. Chef Culinary Competition and the First Responders Chili Cook Off!

The festival will kick off at 10am on the Courthouse Lawn with a welcome by local officials and a special performance by the Morehead State University Black Gospel Ensemble. Live music will be performed on the Courthouse Lawn from 10am- 3pm, hosted by local musician Barry Reed with 75 Split and sponsored by the Mt. Sterling/Montgomery County Tourism Commission. The Gateway Regional Arts Center will host a community drum circle and a performance by the Gateway Community Youth Chorus. The Arts Center on Main Street and the History Museum, next to the Courthouse, will also be open for visitors during the festival!

A pancake breakfast will be available for purchase starting at 10am as part of the fundraiser for the Nancy Green Leadership Scholarship Fund. The Nancy Green Culinary Scholarship is available to minority students from Montgomery County High School, who will attend a 2 or 4 year College or University majoring in Culinary, Communications/Media or Business. Application information is available on the website www.theNancyGreenProject.org

The public will pick the winner of The First Responders Chili Cook Off between 10:30am and Noon by sampling chili prepared by the Fire Department, Police Department and the Sheriff's Office. Bowls of chili will be available to purchase beginning at Noon, until they run out. The winner will be announced at 1pm and receive the trophy for "Best Chili in 2025"!

The 4H Junior Culinary Competition will begin at Noon on the Courthouse Lawn hosted by Ivan Ralls and sponsored by Fritts Million Insurance and will

feature three teams preparing food from Kentucky Proud products. A panel of celebrity judges will pick the winning team and they will receive \$250!

The Nancy Green Project would like to thank all the generous sponsors for this year's festival: Presenting Sponsor, Community Trust Bank, Supporting Sponsors: Traditional Bank, Mt. Sterling Kiwanis Club, People's Exchange Bank, Fritts Million Insurance, Mt. Sterling/Montgomery County Tourism and T-shirt Sponsor, Big Ass Coffee of Hawaii. Thanks also to the In-Kind Sponsors: Kroger, MOCO Black & Hispanic Achievers, Gateway Regional Arts Center, Townsend Sorghum, Dairy Queen, Ale 8 One, Montgomery County Fiscal Court and the City of Mt. Sterling!

The festival is being held to honor the life and legacy of Nancy Green, the Original "Aunt Jemima" born into slavery on March 4th, 1834 in Montgomery County. She moved from Kentucky to Chicago with a local family to help raise their children. She was a nurse, chef, caregiver and became known in the community for her delicious pancakes. In 1890, she was hired by R.T. Davis Milling and became known for her portrayal as the original

"Aunt Jemima". She was the advertising world's first living trademark and spokesperson, model, businesswoman and entrepreneur. Nicknamed the "Pancake Queen" after selling more than 50,000 boxes of pancake mix at the 1893 World's Columbian Fair. Green became well known for her culinary skill and ability to market her product across the country. She was so popular, that her notoriety affected trademark laws, and in 1915 the "Aunt Jemima Doctrine" became law in this country and is a trademark law in America still today. Nancy Green was also instrumental in the growth of Olivet Baptist Church, the oldest in the city of Chicago, Illinois, which was established in 1850. She was a missionary, activist and philanthropist, who fought for equality. Olivet Baptist became the largest congregation in Chicago with more than 9,000 members by 1920. Nancy Green worked tirelessly within the Bronzeville community to advocate against poverty in Chicago until her death on August 30th, 1923.

For more information about the festival and donations for the Nancy Green Leadership Scholarship Fund, visit the website www.theNancyGreenProject.org



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2025-2026 ROWAN COUNTY SCHOOLS KINDERGARTEN ACADEMY JULY 29- AUG. 1, 2025 8:00AM-11:30AM

OPEN TO ALL INCOMING KINDERGARTEN STUDENTS WHO ARE REGISTERED. STUDENTS WILL REPORT TO THE SCHOOL THEY ARE REGISTERED FOR.

PARENT ORIENTATION WILL BE HELD AT EACH ELEMENTARY SCHOOL 8:30AM JULY 30TH

BREAKFAST AND LUNCH WILL BE SERVED

TRANSPORTATION IS AVAILABLE CONTACT YOUR SCHOOL TO SIGN UP FOR BUS PICK UP.

PARENT DROP OFF BEGINS AT 7:40AM, PICK UP IS AT 11:30AM

**MCBRAYER 784-1204
 TILDEN HOGGE 784-4604
 CLEARFIELD 784-5792
 RODBURN 784-3000
 RC BOARD OF EDUC. 784- 8928**

Allison Ball
 Auditor of Public Accounts

Independent Auditor's Report

The Honorable Harry Clark, Rowan County Judge/Executive
 The Honorable Elwood Caudill, Rowan County Clerk
 Members of the Rowan 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 County Clerk of Rowan 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 Rowan 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 Rowan 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 Rowan County Clerk and to meet 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 Rowan 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 Rowan 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 Rowan 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 Rowan 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 12, 2024, on our consideration of the Rowan 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 Rowan County Clerk's internal control over financial reporting and compliance.

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

At the World's Fair in '93 Aunt Jemima was a sensation

the Third Annual NANCY GREEN Pancake QUEEN

SPRING FESTIVAL

APRIL 26, 2025 | 10AM-3PM
 IN THE COURTHOUSE SQUARE
 DOWNTOWN MT. STERLING, KY

A celebration of the life and legacy of Montgomery County, KY native Nancy Green, the original *Aunt Jemima*

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