Invasion of the Scarecrows Returning to Downtown Scottsville

By **Don Meador**
MANAGING EDITOR

The scarecrows are coming back to downtown Scottsville.

xHeart of Scottsville is reviving the Invasion of the Scarecrows, a community tradition previously sponsored by the Scottsville–Allen County Chamber of Commerce. Families, businesses, industries, churches, clubs, school classes, ball teams, and other groups are invited to create scarecrows that will welcome visitors to the historic district throughout October.

Visitors to the square—including those attending First Friday on October 2, can take a look at the creative and colorful displays and pose for a snapshot with their favorites. During past "Invasions" cool and crisp October days have drawn local residents as well as visitors from out of town.

Participants can reserve a space around or near the square, build a scarecrow and secure it in its assigned spot. Installation runs from September 26 through October. 1. General spaces cost $30, while prime Center Square spaces cost $60. After reserving through Heart of Scottsville's website, participants will receive an intake form, the full rules, and space assignment information by email.

Prizes will be awarded for Most Creative, Funniest and People's Choice, with the latter decided by a community vote. Scarecrows will remain on display through October and must be removed between November 1-3.

For more information, contact Heart of Scottsville Community Events Manager Lizzy Gardner at lizzy@heartofscottsville.org.

www.thecitizen-times.com

PHOTO | LESLIE RICH
Lieutenant Jason Adkinson with the Kentucky State Police delivered information to the Rotarians on the hierarchy of Post 3, how they operate, and individual duties of their officers. He is a native of Allen County.

▪SAFETY CONTINUED FROM PAGE NINE

cleaner and apple juice and attempted to identify each one. The activity emphasized keeping cleaners and other chemicals in their original containers. Students were instructed never to eat or drink anything from an unidentified container and to call 911 and Poison Control if someone swallows a potentially poisonous substance.

Students also toured the Scottsville Fire Department's mobile safety trailer. Inside the simulated home, firefighters taught basic fire-prevention practices, how to call 911, and how to escape a burning building.

Before lunch, Brian Wood of Tri-County Electric conducted a high-voltage demonstration showing what can happen if someone comes into contact with electric lines—including when a kite becomes entangled in a power line. Wood explained that while electricity is essential to daily life, high-voltage lines can cause serious or fatal injuries. He urged students to stay away from downed power lines and use caution around all electrical equipment.

Through multiple demonstrations, questions, and student participation, Safety Day provided fourth-graders with practical lessons they can use at home, on the farm, near the water, and throughout their daily lives.

▪FARM CONTINUED FROM PAGE EIGHT

remain to benefit the local 4-H program. The J.M. Smucker Co. served as the headline sponsor for the second consecutive year.

Dye pointed out the company's participation also gives those attending an opportunity to learn more about one of the county's major local operations and the products made there.

"They (Smucker representatives) also had a chance to speak, and it's really cool to hear what all happens out at the factory and all the Uncrustables and the facts about them." Dye continued.

"You don't really realize all the kinds of things that they're involved in out there." For Dye, putting together Farm to Fork requires plenty of work, but the combination of local agriculture, community support and 4-H makes the effort worthwhile.

Thank You

Thank you for your prayers, calls, visits, food for our soul and body provided by Maple Grove General Baptist Church and Open Door Outreach Church, friends and neighbors.

Special thanks to Bro Lawrence Gilliam and Bro. Roy Shockley; pallbearers: Jarod Gaddis, Jeremy Gaddis, Michael Meador, Paul Sullivan, Alan Sullivan and Collin Hancock. Thanks to The Medical Center at Scottsville, The Allen County EMS, Goad Funeral Home, Hospice of Southern Kentucky, Glasgow DAV Chapter 20 color guard.

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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 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 Allen County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Allen 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, 2024 through August 31, 2025 of the Allen 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 Allen County Sheriff, for the period September 1, 2024 through August 31, 2025.

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 Allen 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 Allen 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 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 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 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 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 May 13, 2026, on our consideration of the Allen 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 Allen County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 13, 2026

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 or upon request by calling 1-800-247-9126.

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