Area Obituaries

Gregory Charles Rossi

EDMONTON - Gregory Charles Rossi, who died on July 16, 2026, in Edmonton, Kentucky, at the age of 67. He was born on September 11, 1958, to Jerome and Carmella Rossi. A memorial service was held on Monday, July 20, 2026, at Butler Funeral Home in Edmonton. In lieu of flowers, please donate to Gregory's Church, Saint Helen Catholic Church. Mailing address 203 Cavalry Dr. Glasgow, KY 42141

Butler Funeral Home is honored to be entrusted to the care of Mr. Rossi.

Randal Wardle

EDMONTON - Randal Wardle, 70, passed away Friday, July 17, 2026, at the Henderson Manor Assisted Living Facility in Henderson, KY. He was born on May 14, 1956, in Little Rock, AK, to the late Robert Lee and Marcille Schwerin Wardle. Cremation was chosen, and no services are scheduled at this time. McMurtrey Funeral Home in Summer Shade is in charge of arrangements.

OBITUARY POLICY:

Obituaries must be submitted by a licensed funeral home or a copy of one previously published in order to be placed on the obituary page. Funeral providers determine the size and content of all obits provided to our newspaper and most others.

7/30/26

Super Crossword

Answers

S	C	O	L	D	S	■	C	L	A	P	T	R	A	P	■	G	L	O	B	E
T	H	R	O	A	T	■	H	A	B	A	N	E	R	A	■	Y	A	H	O	O
R	E	D	O	N	E	■	O	V	E	R	T	H	E	L	O	N	G	R	U	N
I	R	E	■	■	E	C	O	■	■	■	■	M	A	M	A	S	■	E	I	S
C	R	A	Y	O	L	A	S	C	O	O	T	■	S	I	T	■	S	A	L	■
T	Y	L	E	R	■	R	E	D	H	A	I	R	■	S	C	R	O	L	L	S
■	■	■	N	E	W	T	■	S	O	F	T	E	N	T	H	E	B	L	O	W
A	M	P	■	■	A	S	H	■	■	S	O	F	A	■	E	L	A	Y	N	E
T	O	R	I	E	S	■	E	B	B	■	■	■	I	N	X	S	■	■	■	■
W	O	U	L	D	N	T	H	U	R	T	A	F	L	Y	■	■	L	A	V	A
A	D	D	E	D	T	O	■	F	I	R	M	A	■	E	C	U	A	D	O	R
R	Y	E	S	■	■	F	I	F	T	Y	F	I	F	T	Y	S	P	L	I	T
■	■	■	■	C	O	U	P	■	■	■	M	R	I	■	B	A	S	I	L	S
C	A	S	T	O	R	■	A	A	H	S	■	■	T	R	E	■	■	B	A	Y
O	U	T	B	O	A	R	D	M	O	T	O	R	■	U	R	I	S	■	■	■
S	T	E	A	L	T	H	■	A	D	I	P	O	S	E	■	N	U	O	V	A
■	O	E	R	■	O	Y	S	■	A	R	T	I	C	H	O	K	E	D	I	P
A	P	P	■	P	R	M	A	N	■	■	■	■	A	L	I	■	■	E	N	T
R	E	L	E	A	S	E	D	O	N	B	A	I	L	■	L	A	S	S	I	E
I	N	E	R	T	■	R	A	D	I	A	N	C	E	■	E	R	A	S	E	S
A	S	S	E	S	■	S	T	E	A	D	I	E	D	■	D	E	P	A	R	T

MAGIC

CONTINUED FROM PAGE ONE

audience engaged with humor and interactive tricks. With 40 years of experience, Gowen invited children and a few adults to participate in his performance.

One trick featured Norton, one of four doves Gowen uses in his shows. The birds' names are Norton, Ralph, Trixie, and Alice, and they were a hit with the two helpers selected from the audience.

Other tricks involved a whole balloon dog produced from a smashed paper bag, and the dove Norton placed in a canister changed into a beautiful rabbit. A live goldfish was produced from a one-dollar bill, borrowed from an audience member, into a glass of water.

Gowen was joined by his assistant, Adrienna Phoenix. A multi-talented performer, Phoenix is known for her work as an escape artist and fire-eater. Adrienna is one of only a few escape artists who have attempted Houdini's water torture trick in their own shows.

Phoenix was tied with ropes and placed inside a curtained space with a gentleman from the audience wearing a long black coat. Mere minutes later, she emerged wearing the coat underneath the ropes still tied and wrapped around her arms, neck, and waist. The audience was truly amazed and uttered several "oooh's and ahhh's".

Gowen's related that his passion for magic began at age six, when a school librarian helped him select his first book on the subject. His interest deepened at age ten when his grandfather built him his first professional magic kit.

PHOTO | PJ MARTIN

Gowen is performing the one-dollar trick of turning the bill wrong side out.

Both Gowen and Phoenix have performed with well-known entertainers across the US.

Each child chosen from the audience was given a signature card and a ticket to Beech Bend Park.

The performance was a testament to the power of the imagination and that magic can be made with simple objects and discovered in books.

Beyond the entertainment, Gowen used the show to share a message about the importance of reading and the magic of learning.

MORATORIUM

CONTINUED FROM PAGE ONE

Occupational Tax Administrator; Finance Officer Connie Taylor; Road Supervisor Chris Compton; Jailer Randal Shive; Trainee Megan England; and Herald-News reporter PJ Martin.

The first item heard was the second reading and adoption of Ordinance # 26-0709 Data Center Moratorium, and with no discussion, it was passed after motions by Crain and Bragg.

The second reading and adoption of the Grocery Store Guidelines, which were already passed and adopted by the Edmonton City Council, was next. The motion passed unanimously after motions by Bragg and Miller.

Resolution # 26-0723-1 to adopt a portion of Burdette Road up to the 'Y' was approved after motions by Bragg and Crain.

This was followed by Resolution # 26-0723-2 to close the end section equaling 0.21 mile of John Hurt Road, which was also approved with motions by Bragg and Hawkins.

The final Resolution # 26-0723-3 was to adopt Copas Ridge Road to the 'Y', after the residents requested and provided right-of-way to the county. The length of 0.15 mile was approved after motions by Miller and Bragg.

Next was a request from the Barren Metcalfe Drug Court asking for $11,000 of the Opioid Funds to cover Metcalfe Clients. Edwards explained further, "It would start next month. They have clients that have Life Skills in

MORATORIUM
CONTINUED ON PAGE TEN

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 Larry Wilson, Metcalfe County Judge/Executive
Members of the Metcalfe County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Metcalfe County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Metcalfe County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Metcalfe County Fiscal Court, for the year ended June 30, 2025, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Metcalfe County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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,* issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Metcalfe County Fiscal Court 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 Metcalfe County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Metcalfe County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Metcalfe County Fiscal Court'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 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 *Government 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 statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, 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 Metcalfe County Fiscal Court'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 Metcalfe County Fiscal Court'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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Metcalfe County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2026, on our consideration of the Metcalfe County Fiscal Court'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 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 Metcalfe County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Questioned Costs included herein, which discusses the following report findings:

2025-001 The Metcalfe County Fiscal Court Did Not Have Internal Controls Over The Fiscal Court's Financial Statement
2025-002 The Metcalfe County Fiscal Court Did Not Have Strong Internal Controls Over Handling Of Disbursements
2025-003 The Metcalfe County Fiscal Court Failed To Implement Adequate Controls Over Federal Expenditures

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 20, 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.

209 St. Clair Street
Frankfort, KY 40601-1817

Telephone 502.564.5841
Facsimile 502.564.2912
auditor.ky.gov

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