▪FAME CONTINUED FROM PAGE B3

University (Cleveland TN). In addition to earning multiple conference coaching awards and team championships, he was named the 2006 Russell Athletic/WBCA NAIA National Coach of the Year. While awaiting full NCAA Division II membership, Rowe's Lady Flames won the NCCAA National Championship (2014-15) and he currently ranks 11th in all-time wins among

NCAA Division II women's coaches and is 23rd among active NCAA coaches across all divisions.

▪**Curtis Shelton** – A 1990 graduate of Central City, Shelton emerged from a key role on the loaded 1989 3rd Region champion Golden Tide to become one of the most prolific scorers in Kentucky as a senior when he averaged over 28 ppg. He earned All-District, All-Conference, All-Region, and County Player of the Year honors – earning Honorable Mention All-State distinction. Shelton scored 1,154 points in his stellar prep career and signed to play college basketball with Southeast Missouri State where he continued to shine as a 4-year letterman. He twice led SEMO in scoring and was team captain in his final two seasons. He earned 2nd team All-OVC honors in 1994 and was named Conference Player of the Week in 1993. Shelton ranks 18th on the school's all-time scoring list (1,128) and is still first in career 3-point field goal percentage (.448) and sixth in career FT percentage career (.829).

▪**Lindsey Sparks-Coldwell** – An anchor at both ends of the floor for the Muhlenberg North Lady Stars Final Four squads in 2001 and 2002, Sparks-Coldwell ranks fourth on the school's all-time scoring list (1,495) and field goals made (505). She is third in 3-pointers made (176), and fourth in both assists (393) and steals (253). She is a 3-time All-District and All-Region performer and earned Honorable Mention All-State distinction in her final three seasons. Sparks-Coldwell played collegiately at both Brescia & Lee universities. She tallied 1,122 points, 487 rebounds and 323 assists in her career, twice earning SSAC Player of the Year honors. Sparks-Coldwell was a 1st team NAIA/WBCA All-American in 2005-06 and was inducted into the Lee University Hall of Fame in 2014.

TEAM INDUCTEES

• 1927-32 Central City Golden Tide (Boys Basketball) – The Golden Tide, under Coach George Taylor, made its first-ever trip to the State Tournament in 1927-28 finishing 23-7 with standout James McEuen as its leading scorer. It was the first of five straight region championships for Central City, which established the foundation for one of the country's winningest programs. The next three seasons starred the legendary Bernard "Peck" Hickman with those teams finishing 29-5, 30-4, and 34-4, respectively. The 1931-32 squad finished 24-9. Other standout players during this era were Bill & Charlie Hughes, Virge Gish, Bishop Arnold, and Frank Rice.

▪**1946 Drakesboro Cardinals** – This standout team surprised everyone in the postseason, upsetting Central City in the District semi-finals (32-31) and Bremen in the finals (33-29). Next, they beat Hartford in the 4th Region semis (38-36) and edged Leitchfield (37-36) in the final to capture the Card's first and only region basketball championship. Standout players for this Drakesboro squad included Johnny Fox, Sonny Humphrey and Paul Riley who each earned Honorable Mention All-State honors.

▪**1987 & 1988 Greenville Blackhawks** (Football) – After reviving football in Muhlenberg County the early 1980s, the Blackhawks reached their pinnacle in 1987 when they finished 10-1 competing as an independent in Kentucky Class A. With 11 seniors on the roster, Greenville finished its season ranked No. 5 but was not eligible to compete in the post-season due to their independent status. The 'Hawks suffered their only loss of the season at state runner-up Russellville by a 29-20 count. They followed up in 1988 by starting the season 7-0, including a revenge victory in the rematch with Russellville 20-6. The team finished 9-1 - taking its only loss at Trigg County. Both teams were coached by Bill Haslett with former UK quarterback Mike Deaton on staff. Mike Conner quarterbacked both seasons with standouts like Scooty Bowman, Alan Runyan, David Saulsberry, Ernest Langley, Kelly Vincent, Jay Richardson, Derek Snyder, and Neil Browning featured on the roster.

▪**2014 MCHS Mustangs Bass Fishing** (Cameron Brooks & Chase Geary) – Brooks and Geary delivered Muhlenberg County's first KHSAA Bass Fishing state championship in 2014, setting the cornerstone of what is now the premier program in the Commonwealth. It was the first of the Mustangs' eight bass fishing state championships to date. The tandem had a five-fish haul of 33-lbs, 6-oz on Kentucky Lake to best the second-place team by over a pound. The same year, Geary and Brooks were the Region 1 runner-up duo – missing the top spot by just a single ounce.

10/8/26 **Super** Crossword

Answers

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

Inflation Hits Halloween

By **PJ Martin**
JOBEnews



When you think of fall, you think of the leaves on the trees turning beautiful colors, the smell of hot cider, pumpkin spice everything, and Halloween.

The Halloween of old, when kids went door to door trick-or-treating, has become less common, and the group trunk-or-treating at churches or the Edmonton-Metcalfe business community's Trick or Treat Around the Square has become more popular.

Understandably, children's safety is the reason for the popularity of the group events; however, with less driving for parents and higher gas prices, the events have become more desirable to attend for everyone in the family.

If you participate in the tradition of trick-or-treating either from your home or in a group, you are beginning to realize just how much inflation has affected the price of candy.

For example, if you participate in a group Halloween trick-or-treat setting such as Edmonton does, you may hand out 1,600 or more pieces of candy. That's one piece per child.

Shopping early is becoming the trend, hoping to get a better deal and stock up. Well, good luck. The scariest thing about Halloween this year is going to be the price of chocolate!

Of course, each year the holiday displays come out earlier and earlier, with Halloween already out in August and by September Christmas is displayed in the next store aisle. The trend seems to be displaying the holidays earlier every year.

The 2026 Mars Tricks, Treats, and Trends report shows that as soon as retailers set up seasonal Halloween displays in stores, some consumers begin buying, especially the candy. They also stated that U.S. Halloween is a $13.5 billion holiday, mostly in candy sales.

The National Retail Federation (NRF) reported that last year nearly half (49%) of consumers began shopping for Halloween before October. They also reported that consumers spent around $3.9 billion on Halloween candy in 2025. Individual spending averaged roughly $34.24 per person on sweets, and that was affected by inflation. So, what will 2026 hold?

Here are some price comparisons:

•Chocolate prices have had the highest increase because global cocoa prices quadrupled between 2023 and 2025. Non-chocolate candy averaged around $5.77 per pound compared to $8.02 for chocolate.

•A 100-piece assortment bag of Halloween

HALLOWEEN | CONTINUED ON PAGE B6

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 Mack McGehee, Muhlenberg County Judge/Executive
The Honorable William Ward, Muhlenberg County Sheriff
Members of the Muhlenberg County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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 June 18, 2026, on our consideration of the Muhlenberg 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 Muhlenberg County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 18, 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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