

Campbellsville has experienced senseless killings in years past

It's nearly impossible to wrap our head and heart around pointless,



VIRGINIA GRAVES

irrational killings. We try to find comfort in a small town, hoping surely such things couldn't happen here ... to us. Yet the history of our small county proves otherwise as we uncover story after story of guns mixed with alcohol, rage and revenge.

Many such gruesome events happened long ago. For some of us of a certain age, there are events that we well remember.

On Wednesday, Aug. 2, 1967, at the Lakeside Drive-In on Lebanon Avenue, William S. Isaacs of Saloma shot and killed his former girlfriend, 28-year-old Louise Smith, who worked there as a waitress.

The account of the deadly event was reported in the Aug. 3 issue of the Central Kentucky News Journal. Smith was getting ready to leave the restaurant with her fiancé, Jerry Bartley of Corpus Christi, Texas. The plan was to pick up their marriage license in preparation for their Saturday wedding. Instead, four bullets from the .32-caliber pistol belonging to Isaacs took the life of a mother of five, a daughter and the sibling of a sister and brother.

Smith was taken to the hospital and received an emergency blood transfusion, to no avail. She died at Rosery Hospital at 2:35 p.m.

There was no shortage of witnesses. Along with Jerry Bartley, two other waitresses at Lakeside plus a cab driver watched the event unfold. The waitresses who worked with Smith indicated that she and Isaacs had dated in the past.

Eyewitnesses stated that Isaacs entered the restaurant and ordered a cup of coffee. When Smith started to leave with Bartley, Isaacs said he wanted to talk to her. When Smith refused, Isaacs produced his pistol and shot her first through the arm as she started through the door. She then wheeled around, started back in through another door, when Isaacs squeezed the trigger three more times



Deputy Junior Sprowles examining William Isaac's vehicle at the time of his arrest. He was convicted of voluntary manslaughter in the death of Louise Smith.

with deadly accuracy.

Additional witnesses told authorities that Isaacs became extremely bitter after he and Smith broke up, and she had started dating Bartley. Isaacs immediately drove back to Saloma, where he was soon arrested by Taylor County deputies Junior Sprowles and Joe Hogan.

Sprowles said he spotted Isaacs just as he pulled in front of Ed Gault's store and got out of his vehicle. The officers drove up behind Isaacs, at which time Sprowles jumped out of his car and grabbed Isaacs' gun from his belt.

An Aug. 10 headline reported that a \$10,000 bond had been set and that Isaacs was being charged with willful murder. He was scheduled to come before the Grand Jury during the September term of court. At the time of the article, Isaacs had not made bond and was still in jail.

A Taylor County coroner's jury had deliberated only 12 minutes before handing down its version of Smith's death. After hearing testimonies from the four eyewitnesses plus that of Deputy Junior Sprowles and County Coroner W.R. Mann, the jury ruled that Smith died at Rosery Hospital from gunshot wounds administered by Isaacs. On Aug. 17, the local newspaper reported briefly that Isaacs was now out on bond. On Sept. 7, it reported that a grand jury had been selected including Lynwood Kessler, chairman, Betty Lanham, John W. Gaines, Minnie Sublett, Joy Sallee, Ezra Caffee, Billie Harden, Herbert England,

Alfred Price, Clyde Edington, Sam Phillips and Gilbert Colvin.

Isaac's trial started Nov. 9 before Judge George O. Bertram. Isaac pled not guilty. A week later, the news in Campbellsville and neighboring counties was that William Isaacs of Campbellsville had been convicted of voluntary manslaughter in the death of Louise Smith and had been sentenced to 15 years in prison.

According to the news reports, Isaac, who originally had been charged with willful murder, testified he was afraid of the slain woman because she carried a gun in her purse. Other witnesses said Isaacs came into a restaurant in an intoxicated condition, pulled a gun from under his belt and fired.

No records have been found regarding when Isaacs was released from prison; and since census records after 1950 are not yet public, it's hard to track the movement of the Isaacs family following William's imprisonment.

At some point, members of the family moved to Montgomery County, Indiana. We know, however, from William Isaacs' 1990 death certificate that he died in Campbellsville, even though his remains were taken to the same Indiana burial grounds as that of his parents and one sister. Louise is buried in Brookside Cemetery with her father and mother.

Virginia Graves is coordinator of the Taylor Regional Archive Center, a non-profit organization which preserves local history and genealogy. For information, call 270-789-4343 or send an email to info@TaylorRegionalArchiveCenter.com.

MONEY FOR ON-FARM INCENTIVES AVAILABLE...



Taylor County Extension Office
1143 South Columbia Avenue
Campbellsville, KY 42718
270-465-4511
taylor.ext@uky.edu

Visit <https://taylor.ca.uky.edu/anr> for more details or directions.

COUNTY AGRICULTURAL INCENTIVES PROGRAM (CAIP)

Applications will be available for Taylor County's CAIP to assist farmers in making important on-farm investments.

Application Period:
August 25 – September 12, 2025
No applications will be accepted after September 12.

Application Availability:
Taylor County Extension Office
Monday – Friday (8:00 a.m. – 4:30 p.m.)

For More Information:
Contact Kara Back-Campbell or Kelsey Marcum at 270-465-4511 or email taylor.ext@uky.edu.

All applications are scored, based on the scoring criteria



LEGAL NOTICE



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 Barry Smith, Taylor County Judge/Executive Members of the Taylor 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 Taylor County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Taylor 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 Taylor County Fiscal Court, for the year ended June 30, 2024, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note I.

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 Taylor County Fiscal Court, for the year ended June 30, 2024, 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 Taylor 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 I of the financial statement, the financial statement is prepared by the Taylor 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 I 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

Taylor 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 Taylor 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 Taylor 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 Taylor County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

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.

Emphasis of Matter

As discussed in Note 2 to the financial statement, the city occupational tax fund has been added to the Taylor County Fiscal Court's financial statement. Our opinion is not modified with respect to this matter.

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 Taylor County Fiscal Court. The Budgetary Comparison Schedules 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 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 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 June 13, 2025, on our consideration of the Taylor 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 Taylor 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 Responses included herein, which discusses the following report findings:

2024-001 The Taylor County Fiscal Court's Fourth Quarter Report And Budget Did Not Include The City Occupational Tax Fund 2024-002 The Taylor County Fiscal Court Lacks Internal Controls Over Receipts and Deposits For Off-Site Collections

2024-003 The Taylor County Fiscal Court Did Not Have Strong Internal Controls Over Handling Of Disbursements 2024-004 The Taylor County Fiscal Court Did Not Reconcile The Payroll Revolving Account To Zero 2024-005 The Taylor County Jail Does Not Have Adequate Controls Over The Commissary And Inmate Accounts

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts Frankfort, Ky

EARLY DAYS

TEN YEARS AGO September 2015

Taylor County Future Farmers of America members recapped a trip they took out west for Taylor County Extension Office officials. "It was an opportunity for me as a teacher to see our students grow and learn in the areas that they did," said Lindsey Wayne, an agriculture teacher at Taylor County High School. Taylor County FFA took 38 students, parents and alumni on the July educational trip.

A pair of Campbellsville drivers took checkered flags in stock-car features at Richmond Raceway. Justin Ratliff scored a victory and \$3,000 payday on the 30-lap Colonel Classic for Super Late Models. The Iron Man Modifieds presented by American Racer South saw Jeff Watson go to victory lane and earn \$1,000 to score his second straight win at the track.

TWENTY YEARS AGO September 2005

Campbellsville University's students, faculty and staff took part in efforts to aid the victims of Hurricane Katrina with clean up assistance and donations.

Marie Karnes was honored on her 90th birthday at Pales-

tine Baptist Church.

THIRTY YEARS AGO September 1995

Josh Church of Campbellsville was among the award winners in the 11th annual Kentucky State Fair Spelling Bee sponsored by Kentucky Farm Bureau.

Pat Webster was named the Taylor County Extension Homemaker of the Year.

Kimble Jessie of Campbellsville is among five people appointed to the Campbellsville College Board of Advisors, according to Dr. Kenneth W. Winters, president of the college.

Darla Sue Handy graduated from Lindsey Wilson College with a bachelor of arts degree in human services.

FORTY YEARS AGO September 1985

Mr. and Mrs. Lawrence Rowe, who lived on Roberts Road, celebrated their 35th wedding anniversary in New York at Niagara Falls along with daughter, Ophelia, and her husband, James Thomas, who were celebrating their fifth anniversary

Ronnie Allen Pike celebrated his second birthday with a party at McDonald's. He is the son of Rodger and

Katherine Pike.

FIFTY YEARS AGO September 1975

The all-new edition of the Carson and Barnes Five-Ring Wild Animal Show was planning a show in Campbellsville, it was announced by Alex Campbell, president of the Campbellsville Kiwanis Club.

Mr. and Mrs. Tanner Smith Sr. celebrated their 35th wedding anniversary Sunday, Aug. 31.

SIXTY YEARS AGO September 1965

The Taylor County Courthouse Corporation, headed by W.C. Mitchell, awarded the Boggs Construction Company, Barbourville, the contract for construction of the new courthouse.

Jerry's Restaurant, one of a chain of 75 restaurants throughout the United States, was about to open a location in Campbellsville, according to manager Bobby N. Igo.

SEVENTY YEARS AGO September 1955

The funeral for R. Rouse Eads, 51, a well-known Campbellsville businessman, was held Sept. 6 at First Methodist Church.