

PUBLIC NOTICES

NOTICE TO WASTE HAULERS

Muhlenberg County Fiscal Court - Annual Registration & Permitting Requirement

Per Ordinance 04102025-01, all Municipal Solid Waste Collectors and Recyclers operating in Muhlenberg County are required to complete annual registration, permitting, and reporting by July 31, 2025.

A Waste Hauler is defined as any person or business engaged in the collection, transportation, disposal, or processing of solid waste within Muhlenberg County.

- Requirements:
- A \$50 annual permit fee is required per entity (only one fee per business).
  - Each waste hauler vehicle must display a properly registered and active permit inside the vehicle at all times.
  - Permitting application completed for 01/25-6/25 (DEP5033) and fees must be submitted in person at the Judge Executive's Office: 100 South Main Street, Greenville, KY 42345
  - A \$50 late fee will be assessed for submissions re-

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What You Will Need to Bring:

- A valid Driver's License
  - The VIN number for each operational vehicle
  - Payment by cash or check (checks made payable to Muhlenberg County Fiscal Court)
- Copies of the full ordinance and required reporting forms are available at the Judge Executive's Office or online at: ([www.muhlenben.ryouky.org](http://www.muhlenben.ryouky.org))
- For more information, please call 270-338-2520.

All applicants must understand and comply with all applicable laws and regulations under KOC 830.6. 7-29c

PUBLIC NOTICES

COMMONWEALTH OF KENTUCKY MUHLENBERG CIRCUIT COURT CIVIL ACTION NO. 24-CI-00062 ANP Tax Lien Company, LLC, PLAINTIFF Vs. Larry Gordon, et al., DEFENDANTS Pursuant to the Judgment of the Muhlenberg Circuit Court, the Master

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Commissioner will sell at the Veteran's Mall between the Judicial Building and the Muhlenberg County Courthouse (if severe weather-Courthouse main floor), Greenville, to the highest bidder on Thursday the 17 day of July, 2025, at 12:00 p.m., C.T. Address: 760 Kennedy Brasher Road, Greenville, KY 42345 PVA Number: 110-02-01-006.000 All property is sold in accordance with the legal description in the Judgment. The Sale shall be for cash or ten percent (10%) down with thirty (30) days to pay the balance, and the purchaser shall give a bond, with good surety, for the purchase price, payable to the Master Commissioner bearing interest at the rate stated in the Judgment. The purchaser shall pay the real estate taxes for the 2025 tax year and following years. Al Miller, Master Commissioner- 47715 428 North Second Street www.almillerlaw.com Central City, Kentucky 42330 P: (270) 754-5502/ F: (270) 754-5249 7-15c

PUBLIC NOTICES

COMMONWEALTH OF KENTUCKY MUHLENBERG CIRCUIT COURT CIVIL ACTION NO. 23-CI-00242 Farmers Bank & Trust Company, PLAINTIFF Vs. Blake L. Spurlock, JR., et al., DEFENDANTS Pursuant to the Judgment of the Muhlenberg Circuit Court, the Master Commissioner will sell at the Veteran's Mall between the Judicial Building and the Muhlenberg County Courthouse (if severe weather-Courthouse main floor), Greenville, to the highest bidder on Thursday the 17 day of July, 2025, at 12:00 p.m., C.T. Address: 243 East Depot Street, Greenville, KY 42345 PVA Number: 109-02-04-007.000 All property is sold in accordance with the legal description in the Judgment. The Sale shall be for cash or ten percent (10%) down with thirty (30) days to pay the balance, and the purchaser shall give a bond, with good surety, for the purchase price, payable to the Master Commissioner bearing interest at the rate stated in the Judgment. The purchaser shall pay the real estate taxes for the 2025 tax year and following years. Al Miller, Master Commissioner- 47715 428 North Second Street www.almillerlaw.com Central City, Kentucky 42330 P: (270) 754-5502/ F: (270) 754-5249 7-15c

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INVITATION TO BID Muhlenberg County Water district #3 will be accepting sealed bids on the following surplus vehicle. 2017 Ram 1500 4x4 Regular Cab 139,608 miles, Short Bed 3.6 V6. Vehicle can be viewed at the Water Office at 4815 Main Street, Bremen, Kentucky 42345. Bids will be accepted until July 21, 2025 at 4:00 p.m. Bids can be hand delivered to 4815 Main Street, Bremen, Kentucky, or mailed to P.O. Box 67, Bremen, Kentucky 42325. Further information may be obtained at the Water Office or by calling 270-525-6333 between 8:00 a.m. and 4:00 p.m. Muhlenberg County Water District #3 reserves the right to accept or reject any and all bids and/or waive any informalities in bids received where such acceptance, rejection, or waive is considered to be in the best interest of the Water District. 7-15c

PUBLIC NOTICES

COMMONWEALTH OF KENTUCKY MUHLENBERG CIRCUIT COURT CIVIL ACTION NO. 25-CI-00092 Tax Brake KY, LLC, PLAINTIFF Vs. Nicholas Blankenship, et al., DEFENDANTS Pursuant to the Judgment of the Muhlenberg Circuit Court, the Master Commissioner will sell at the Veteran's Mall between the Judicial Building and the Muhlenberg County Courthouse (if severe weather-Courthouse main floor), Greenville, to the highest bidder on Thursday the 17 day of July, 2025, at 12:00 p.m., C.T. Address: 1694 Sunnyside Road, Central City, KY 42330 PVA Number: 173-00-00-021.000 (7 acres) All property is sold in accordance with the legal description in the Judgment. The Sale shall be for cash or ten percent (10%) down with thirty (30) days to pay the balance, and the purchaser shall give a bond, with good surety, for the purchase price, payable to the Master Commissioner bearing interest at the rate stated in the Judgment. The purchaser shall pay the real estate taxes for the 2025 tax year and following years. Al Miller, Master Commissioner- 47715 428 North Second Street www.almillerlaw.com Central City, Kentucky 42330 P: (270) 754-5502/ F: (270) 754-5249 7-15c

PUBLIC NOTICES

The following Estates have been Probated and Fiduciary appointments made in the Muhlenberg District Court. Creditors are notified that all claims against said estates must be filed within six (6) months from the date of appointment. On July 2, 2025, the estate of Bobby J. Oates, 7563 State Route 175 South, Greenville, Kentucky 42345 to Melonie Bingham, Executrix, 7563 State route 175 South, Greenville, Kentucky 42345. Attorney representing estate: Cary Davis, P.O. Box 569, Greenville, Kentucky 42345. On July 3, 2025, the estate of Timothy S. Miller, 2000 Beech Creek Browder Road, Browder, Kentucky 42326 to Debra Jean Miller, Administratrix, 2000 Beech Creek Browder Road, Browder, Kentucky 42326. Attorney representing esstate: Beau Sparks, P.O. Box 569, Greenville, Kentucky 42345. On June 30, 2025, the estate of Janice Fay Harper, 358 State Route 2584, Central City, Kentucky 42330 to David Loney, Administrator, 617 Preacher King Road, Central City, Kentucky 42330. Attorney representing estate: None. On July 2, 2025, the estate of Katherine Blanche Conatser, 128 Tammie Lane, Greenville, Kentucky 42345 to David Gene Conatser, Executor, 212 Tammie Lane, Greenville, Kentucky 42345. Attorney representing estate: Ryan Driskill, P.O. Box 370, Greenville, Kentucky 42345. 7-8c



## 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 - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - 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, 2023 through August 31, 2024 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, 2023 through August 31, 2024.

**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 judgment 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 May 20, 2025, 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

May 20, 2025

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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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FRANKFORT, KY 40601-1817

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