

AMTEC Launching 2026 Professional Development Sessions for Educators Nationwide

OWENSBORO, KY AMTEC, a national collaborative of educational and industry partners committed to preparing highly skilled industrial maintenance and mechatronic technicians, is hosting the AMTEC Institute for Industry 4.0 Innovation (NSF Award No. 2350012), due to a National Science Founda-

tion grant award. Since 2018, AMTEC has been housed at Owensboro Community & Technical College (OCTC), and has been a recipient of multiple National Science Foundation ATE grants that have focused largely on diversifying student populations within manufacturing programs, offering competency-based edu-

cational opportunities, and fortifying partnerships with both industry and educational professionals.

The AMTEC Institute for Industry 4.0 Innovation (AI3) seeks to build upon past projects and to expand the latest Industry 4.0 technologies into classrooms across the United States. This institute is providing

free professional development opportunities and resources to manufacturing instructors at high schools, community and technical colleges, and universities from across the United States. The program was awarded in 2024 with the intent to serve at least 100 instructors. Training sessions began in 2025, and throughout

the year, 54 instructors from 15 states and 45 schools, colleges, and administrations attended and had the opportunity to learn the latest skills relevant to manufacturing while also networking with their peers.

“Attending the AMTEC AI3 training was a game-changer. It equipped me with hands-on experience in Industry 4.0 technologies and gave me the tools to confidently bring these innovations into my classroom,” says Sergio Sgro, Professor at Eastern Kentucky University and May 2025 AI3 participant.

During 2026, AMTEC is once again collaborating with partners zSpace and Multi-Skill Training Services (MST) to provide hands-on training sessions (two days for each session).

zSpace, a world leader in virtual reality technology, will provide training with a focus on virtual and augmented reality tools. MST, a leader with over 30 years of direct industrial training services, will provide customized equipment and related training. Supportive sessions on artificial intelligence, Competency-Based Education, and potential funding resources will be shared by presenters, Dr. Ryan Hall, Jason Simon, and Christi Midkiff from the OCTC/AMTEC Teams and Dr. Mike Rodgers from Wilkes Community College. The 2026 trainings have been scheduled for the following dates:

March 17-18, 2026

May 19-20, 2026

June 16-17, 2026

October 6-7, 2026

Stipends will be provided to faculty who complete program

requirements, and travel assistance will be available depending on their location.

In addition, AMTEC has been providing continued guidance through online Community of Practice sessions, scheduled monthly, to offer additional tips and resources. Past speakers have included representatives from partners and organizations such as UniFirst, ATE Central, and the Competency-Based Education Network. Future guest speakers for upcoming sessions include Dr. Ann Beheler, developer of the Business and Industry Leadership Team model, and Eric Wooldridge, Director of the KCTCS Additive Manufacturing Center at Somerset Community College.

“The AMTEC team is very excited about offering additional training sessions during 2026, and we invite instructors teaching manufacturing, automation, engineering, and related programs who can benefit from the program to join us,” said Jason Simon, Director of AMTEC and Principal Investigator of the AI3 grant project. “Over the past year, we were able to see instructors skill-up, network, and return to the classroom with excitement. This year is slated to be just as great, and we are looking forward to working with our partners to meet instructors who are ready to incorporate modern manufacturing skills into the classroom.”

For more information or to register for a training session, call 270-686-4410 or email cadie.underwood@kctcs.edu. Learn more by visiting their website at: <https://amtecworkforce.org/amtec-institute-for-industry-4-0-innovation-ai3/>

The 411 on whole-house generators

Weather is unpredictable. Strong winds or storms can wreak havoc on power lines, resulting in outages that may last hours or even days. People have come to rely on electricity, not only for comfort and safety, but to power just about every aspect of modern life. A power outage can be a minor disruption or downright dangerous, unless a whole-house generator can take over when needed.

What is a whole-house generator?

A whole-house generator, also called a standby generator, is a permanently installed system that provides backup power to a home during a utility outage. The generator typically runs using a natural gas or propane connection.

Unlike a portable generator, a whole-house generator is installed outside on a concrete slab. It is wired to the home's electrical panel through an automatic transfer switch (ATS). This switch

will continuously monitor the electrical grid's power and start automatically if an outage is detected.

When the power comes back on, the ATS will shut off the generator and reconnect the home to the grid.

Generator considerations

NJR Home Services says there are some considerations when determining which generator best meets the needs of a household. It's important to identify where power will be needed in the home, whether it's a few essential pieces of equipment or the entire home. The more one wants to have powered, the more costly the generator will be.

The location of the generator on the property must meet local zoning requirements, which vary from town to town. A permit likely

see GENERATORS, page A7



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Greg Terry, Carlisle County Judge/Executive
The Honorable Eric Perry, Carlisle County Sheriff
Members of the Carlisle County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Carlisle County, Kentucky, for the period June 1, 2024 through December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Carlisle County Sheriff for the period June 1, 2024 through December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 practices generally accepted in the United States of America, the financial position of the Carlisle County Sheriff, as of December 31, 2024, or changes in financial position or cash flows thereof for the period then ended.

Basis for Opinion

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 (GAS), issued by the Comptroller General of the United States, and the Audit Program for County Fee Officials 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 Carlisle County Sheriff 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 Carlisle County Sheriff on the basis of the 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 this 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 Carlisle 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 absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 controls. 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 GAS, 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 Carlisle 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 Carlisle 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 audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 4, 2025, on our consideration of the Carlisle County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Carlisle County Sheriff's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Carlisle County Sheriff's Fourth Quarter Financial Statement Was Materially Misstated

Respectfully submitted,

Allison Ball
Auditor of Public Accounts

Allison Ball

Frankfort, KY

September 4, 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

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