

# Pivotal Time for Muhlenberg County

January 2023 these are the challenges that were facing the Fiscal Court:

- No prospects for industry coming to Paradise Industrial Park
- Coal mining in decline with one mine operating
- TVA's Paradise Coal Fired Steam Plant being dismantled
- Limited workforce development
- County roads, culverts, and bridges needing repairs
- Major waterways and streams full of debris due to storms and nature causing flooding
- County buildings in need of repairs and upgrades
- County debt of \$7,070,000.00 historical courthouse renovation
- We were losing Sheriff's deputies due to lower wages than surrounding counties
- All county employee's wages were not keeping up with rising cost of living
- Sanitation: Expenditure \$777,318.00; Income \$386,408.00; Deficit \$390,910.00
- 911 Dispatch: Budget \$874,100.00; Income \$423,428.00; Deficit \$450,671.80

Fast forward January 2026: Progress

- First industry being built in Paradise Industrial Park, BE&E 200 new jobs
- Dyno Nobel expansion to produce TNT, a new plant being built 160 new jobs
- Last coal mine closed 2024, no single county coal severance funds since 2024
- TVA added three new gas fired generators to the original three totaling 6 units
- New workforce training: West KY Regional Technical Training Center opened 8-2025
- Applying for Federal and State Grants funding to support and move

forward with more training programs for West KY Regional Technical Training Center

- \$5,299,334.00 spent paving 75 miles that serves 1275 residences \$906,815.00 was extra funding applied for from State Rural and Municipal Aid
- \$1,262,932.00 State Rural and Municipal Aid funds applied for and received to replace tiles and bridges
- \$904,403.93 FEMA funds received for road repairs due to flood events. Our road department and equipment utilized so the funds stayed in house.
- \$4,000,000.00 FEMA funds received to clean up debris from 2024 tornados
- We applied and received \$1,090,000.00 safe funds from the state to help pay storm related cost
- We have utilized county equipment and labor to remove debris from Thompson Creek, Hooper Creek, Beech Creek, and Cypress Creek to stop flooding issues in Graham, Mud River Union, Beech Creek and Beechmont, South Carrollton, and Central City.
- Cooling towers replaced at the Jail \$300,000.00, HVAC system replaced at the Historical Courthouse \$900,000.00, MEGA center HVAC and roof repairs, Senior Citizen center HVAC replaced \$22,000.00, and 911 Dispatch HVAC upgrades \$11,000.00.
- County debt paid \$3,010,000.00 leaving a debt of \$4,060,000.00 (Historical Courthouse)
- Sheriff's department received pay raises in 2024 to make our pay scale competitive with surrounding counties and beginning 2026 started hazardous retirement on deputies
- All employees received a cost-of-living increase

beginning 25-26 fiscal year

- Sanitation: We have decreased the deficit \$200,000.00 leaving a \$190,000.00 deficit
- 911 Dispatch budget deficit reduced \$135,000.00 by eliminating unnecessary AT&T communication lines, leaving a \$315,671.80 deficit

Projects we are planning

- Sanitation: We are working with USDA RD to build a transfer station to handle all waste with a recycling component. Projecting construction in 2026
- Already applied for and received funding for Greenbrier Rd bridge replacement \$80,000.00
- Applied and received funding to repave Douglas RD, Lynn City RD, Carter Creek RD, and Bards Hill RD totaling \$1,098,360.00
- Install drainage fixtures at the Senior Citizen Center and MEGA parking lot and repave Career Drive \$88,995.00

Challenges we are still facing

- No single county coal severance funds since 2025
- This state budget cut County Road Aid \$314,000.00 from last year
- TVA Payment in Lieu of Tax down \$370,000.00 from last year
- Cost of everything we use has gone up: fuel, road materials, insurance health/liability, utilities, etc

This is the highlights that don't include all the work to receive funding to keep all department running smoothly in the face of 5 natural disasters we have dealt with in this term. We have made strides in the management of the county and there is more work to be done.

## PUBLIC NOTICES

### LEGAL NOTICE

Anybody who knows the married spouse of Shauna G. Fogle whose last known address was 401 West Third St., Central City, Ky., and anybody who knows the married spouse of Jonathan S. Milan whose last known address was 510 Rose Hill Drive, Central City, Ky or 401 West Third St., Central City, Ky, please contact John Baird, Attorney, 135 South Main St., Greenville, KY 42345, telephone #270-338-5944, or email address "jbattorney@att.net". 5-19c

View Public Notices from Muhlenberg County and nearly 100 newspapers in Kentucky by visiting [kypublicnotice.com](http://kypublicnotice.com)



## PUBLIC NOTICES

## PUBLIC NOTICES

### PUBLIC NOTICE

The Muhlenberg County Clerk's office will be closed Election Day on 05-19-26 for all business except ELECTIONS. The Clerk's office will resume normal business at 8 am on 05-20-26. The 2026 Primary Hand Eye Audit will take place on 5/21/26 at 2 pm in the 2nd floor Fiscal Courtroom of the Muhlenberg County Courthouse located at 100 South Main Street, Greenville. The Courthouse will also close for business on Monday, May 25th in observance of Memorial Day.

## RWH

Roy W. Hunter, CP, PLLC

To the People of Kentucky  
The Honorable Andy G. Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Mack McGehee, Muhlenberg County Judge/Executive  
Members of the Muhlenberg County Fiscal Court

### Independent Auditor's Report

#### Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Muhlenberg County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Muhlenberg County Fiscal Court's financial statement as listed in the table of contents.

#### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompany financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances - regulatory basis of the Muhlenberg 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 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 Muhlenberg 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 Muhlenberg 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 Muhlenberg 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

Muhlenberg 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.

#### 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, misrepresentation, 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 profession 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 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Muhlenberg 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 Muhlenberg 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 the related 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 State 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 of 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 August 14, 2025, on our consideration of the Muhlenberg 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 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 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 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 finding:

2024-001 The Muhlenberg County Fiscal Court Lacks Adequate Control Over Disbursements And Procurement Processes

Respectfully submitted,

Roy W. Hunter, CPA PLLC  
Lexington, Kentucky

August 14, 2025

The published partial audit report of Muhlenberg County Fiscal Court for the year ended June 30, 2024 is available to any citizen in it's entirety and will be charged duplication costs not to exceed twenty-five cents (\$0.25) per page. This audit report is available for review at the office of the Muhlenberg County Judge Executive's office at 100 Main Street Greenville, KY 42345. With duplication there is no cost for this review.

## 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 May 5, 2026, the estate of Joseph Francis Neary, 322 Luzerne Depoy Road, Greenville, Kentucky

42345 to Corinne Payne Neary, Administratrix, 7822 64th Place, Glendale, New York 11385. Attorney representing estate: Jonathon Garnett, 203 East 9th Street, Hopkinsville, Kentucky 42240.

On May 6, 2026, the estate of Rex Cisco, 98 Carolina Road, Delbarton, West Virginia 25760 to Sherrilyn Cisco, Executrix, 98

Carolina Road, Delbarton, West Virginia 25760. Attorney representing estate: Beau Sparks, P.O. Box 569, Greenville, Kentucky 42345.

On May 6, 2026, the estate of Marvin Ellis Morphew, Jr., 594 Morphew Lane, Browder, Kentucky 42326 to Marta Lou Morphew, Executrix, 594 Morphew Lane, Browder, Kentucky 42326. Attorney representing estate: Cary Davis, P.O. Box 569, Greenville, Kentucky 42345. 5-12c

## A SIMPLE SOLUTION TO OUR TRASH PROBLEM!

- ✓Transfer station centrally located
- ✓Save the County over \$100,000
- ✓Our private sector trash collectors can benefit from a centrally located transfer station!

I believe in finding real solutions that save money whie better serving our community.

**Vote**

**DARREN (DOBBER) PIPER**

**MAY 19, 2026**

**District #1 Magistrate**

For more information call me anytime,  
**Darren "Dobber" Piper**  
**270-543-1664**

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