



Bundling up in layers and staying dry is one of the best things anyone can do to stay safe this winter, according to Hardin County officials and doctors. Staying bundled up and dry can help prevent frostbite and hypothermia from setting in and causing irreversible damage and or death.

Doctor provides advice for staying safe in extreme cold

BY KODEE BRINEGAR
PAXTON MEDIA GROUP

As seasonal temperatures drop, doctors are urging residents to stay bundled up and to remain aware of the potential dangers of winter weather.

Cold temperatures and wind chill are not only uncomfortable, but they place residents at risk for health concerns such as frostbite and hypothermia, according to Liene Muceniec, MD, an internal medicine physician with Baptist Health Hardin in Elizabethtown.

"It is not a secret that proper winter clothing and warmth are important for preventing cold-related injuries like hypothermia and frostbite. It especially affects our most vulnerable population, like the elderly, homeless individuals and those with impaired temperature regulation, infants and young children, people with diabetes and vascular disease," Muceniec said. "In the United States, hypothermia causes approximately 1,300 deaths annually, with the highest rates among elderly and rural residents."

Both frostbite and hypothermia can cause harm to anyone through two distinct mechanisms, Muceniec said.

"Frostbite causes direct freezing injury to tissues. During frostbite, ice crystals form within and between cells and cause direct damage to our cells. The extremities, fingers, toes, nose and ears, are particularly vulnerable as the blood has to travel the biggest distance from the heart," Muceniec said. "The severity of frostbite can range from superficial injury affecting only outer skin layers to deep tissue damage requiring amputation. It can even cause long-term consequences like chronic pain, disturbances with cold sensitivity and neuropathies."

In contrast, Muceniec said that hypothermia results from dangerous drops in core body temperature.

"Hypothermia is defined as a core body temperature below 95 degrees Fahrenheit. As the body cools, we can see a progressive decline in brain activity that leads to confusion and poor judgment," Muceniec said. "There are cases of paradoxical undressing where hikers, during hypothermia, undress because they have a misleading 'hot flash' sensation before losing consciousness."

As body temperature drops below 86 degrees, Muceniec said the heart's pumping function decreases and a person is at risk of developing life-threatening abnormal heart rhythms and even death.

"A lot of times, both things happen simultaneously. Frostbite is a localized freezing injury affecting specific body parts, most commonly the extremities. Frostbite presents with localized numbness, waxy white or pale blue appearance, and firm or hard tissue texture when still frozen," Muceniec said. "Hypothermia affects your whole body and is defined by low body

temperature of less than 95 degrees Fahrenheit. ... In severe cases, a person will lose consciousness and can pass away."

Seek medical attention for both conditions, Muceniec said.

"There are advanced treatments that are available in the hospitals. If you are stranded, Wilderness Medical Society recommends avoiding field rewarming unless definitive care is more than two hours away and refreezing can be absolutely prevented. Rational is that a freeze-thaw-freeze cycle causes devastating tissue damage," Muceniec said. "If you don't have any medical facility available in the upcoming hours but you have shelter, it is recommended to immediately move to a warm, dry environment, remove wet clothing and protect the affected area from further cold exposure and trauma."

If someone needs to immerse any affected area, the water should be slightly warmer than body temperature for 20 to 30 minutes until the area becomes soft and pliable, Muceniec said.

"Do not rub or massage the frostbite area as this increases tissue damage. Remove jewelry and other constricting items from the affected body part. After rewarming, air dry the area and elevate the affected limb above the heart to decrease edema," Muceniec said. "Do not use frozen extremity for walking or climbing. Regarding hypothermia, try to find blankets and drink hot liquids. Keep the affected person horizontal as a further drop of temperature can happen after cold blood from the extremities returns to the heart and can cause fatal heart rhythms."

There are strategies that anyone can implement to help prevent frostbite and hypothermia, Muceniec said.

"One of them is a layered clothing system: having an inner moisture-wicking layer, like polyester or polypropylene, a middle insulating layer, fleece or wool, and an outer wind and water-resistant layer. Second, avoid moisture exposure because wet conditions dramatically increase heat loss through conduction and evaporation. For this reason, keeping extremities dry is essential," Muceniec said. "The third thing is regular monitoring of extremity numbness or pain because this is a warning sign of impending frostbite. It is important to avoid restrictive boots as they reduce blood flow and increase cooling rates."

According to Muceniec, humans have limited physiologic means to prevent hypothermia and rely heavily on insulating clothing and shelter.

"Common mistakes include starting outdoor activities 'overdressed' for resting conditions, leading to sweating that subsequently increases heat loss," Muceniec said. "Preparation for activities outside is the key to having a safe and jolly Christmas with your family."

Lindsey Wilson preparing for record winter commencement

BY CKNJ STAFF

A total of 974 degrees will be conferred at Lindsey Wilson's first In its first commencement ceremony since the school became Lindsey Wilson University, the school will celebrate the largest graduating class in its 122-year history.

A total of 974 degrees will be conferred Saturday in Biggers Sports Center, the university announced, including 121 undergraduate degrees, 851 graduate degrees and two doctorates.

To accommodate the crowd, the university has scheduled two ceremonies.

The first ceremony at 10 a.m. CST Saturday will feature graduates who attended the A.P. White Campus in Columbia, LWC

Online or one of the extended campuses.

The commencement address will be given by Adia Guidry, who will earn a master of counseling in education. A California native, Guidry is currently stationed in Germany. She holds a bachelor's degree in psychology and has worked with children through teaching and creative arts.

Guidry has illustrated three children's books, which she said deepened her belief in the power of storytelling. As a military spouse with three children, Guidry said her passion for counseling grew through witnessing what she said are "the unspoken burdens families often carry."

The second ceremony at 2 p.m. CST will celebrate students who attended the

graduate hybrid program.

The commencement address will be delivered by Siddhart Maduri, who will earn a master's degree in technology management. Maduri, who holds a bachelor's degree in computer science, comes from a family of educators - his mother is a professor and his father is a professor-turned-businessman. Maduri said he plans to use his master's degree to start a business and become a pioneer in his field.

Both winter commencement ceremonies will be shown on closed-circuit television in the Norma and Glen Hodge Center for Discipleship, 402 Helen Flatt Drive. The university also plans to livestream both ceremonies of the Lindsey Wilson YouTube channel.

EARLY DAYS

TEN YEARS AGO December 2015

Campbellsville University held a night of healing to help those who have lost a loved one deal with grief during the Christmas season.

Maxwell and Carolyn Hutcherson Hancock celebrated 50 years of marriage. The couple were married by Bro. Arthur Clark and was attended by William Wilson and Barbara Jones on Dec. 19, 1965.

Bobby and Brittany McMah announce the birth of their son, Kayson Lane, on Tuesday, Nov. 24, 2015, at Spring View Hospital. Kayson was born at 11:18 p.m., weighed 7 pounds, 4 ounces and was 19 inches long.

TWENTY YEARS AGO December 2005

The annual Compassionate Friends worldwide candle lighting ceremony was conducted.

Campbellsville Woman's Club hosted its annual Christmas Home Tour.

Jennifer Lynn Vaughn and Jessie Thomas Buckman exchanged wedding vows Saturday, Nov. 5, at Woodlawn Christian Church in Campbellsville.

THIRTY YEARS AGO December 1995

Taylor County Elementary School's Everyone Helping Everyone presented a Christmas show.

The Taylor County Republican Women met at the home of Elaine Asher to install officers for 1996.

Social Security numbers are no longer being included on drivers' licenses issued by circuit clerks in Kentucky.

FORTY YEARS AGO December 1985

Jo Weeks spent Thanksgiving weekend with her brother and family in Elizabethtown.

Jane Moore underwent surgery in Lexington at St. Joseph's and is doing well.

Bessie Wolford, Doris Reese and Vanessa Reese visited Mrs. Wolford's brother in Louisville over the Thanksgiving holiday.

FIFTY YEARS AGO December 1975

Nearly 63 million pounds of aluminum were collected from January through September this year, compared with about 25 million in the first nine months of last year.

J.R. Young broke his hip and was taken to the hospital in Glasgow.

SIXTY YEARS AGO December 1965

Early returns indicated another high price average was recorded on the second day of sales at Kentucky burley tobacco markets with 17 of the state's 30 markets reporting. 16,937,190 pounds were sold for \$11,492,324, an average of \$67.85 per hundred pounds.

SEVENTY YEARS AGO December 1955

More than \$300,000 will be given to workers at the Taylor Manufacturing Company as the company's Christmas bonus to the employees in the largest pay program in the history of Campbellsville. There are about 1,050 employees at the company.

EIGHTY YEARS AGO December 1945

The resignation of Jess Stanton as chief of police was

received at the council meeting and Joe Allen was named to serve until the first of the year.

Sgt. Alfred Wade landed in Seattle, Washington. Sgt. Wade had been in Japan for several weeks and expects to be discharged soon. He is the son of Mrs. Hollie Wade.

NINETY YEARS AGO December 1935

The December allotment for the state school per capita was sent to the schools throughout the state. Taylor County received \$4,395 while the city schools receiving \$1,296.


Deeds for the right of way for the new Spurlington Road were fixed in the county clerk's office.

HUNDRED YEARS AGO December 1925

Hurled into a cornfield when the local L&N railroad train struck their car, Leona Luckett, 16, a senior at Calvary High School was killed; her sister, Hilda, 9, was seriously injured; her father, Henry Luckett, 49, was injured; and the mother escaped injuries. The Lucketts were on their way to church at Calvary from their home at Rolling Fork. The younger girl was in St. Elizabeth's Hospital in Lebanon suffering from a concussion, a broken hip and a broken arm.

HUNDRED TEN YEARS AGO December 1915

Miss Tommie Pruett and Roy Penn of Mannsville were married in Elkhorn at the home of the Rev. S.K. Breeding. J.M. Howell of Greensburg sold 15 head of mules with the prices ranging from \$125 to \$200 per head.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Barry Smith, Taylor County Judge/Executive
The Honorable Mark Carney, Taylor County Clerk
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 Excess Fees - Regulatory Basis of the County Clerk of Taylor County, Kentucky, for the year ended 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 Taylor County Clerk for the year ended 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 principles generally accepted in the United States of America, the financial position of the Taylor County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

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* (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 Taylor County Clerk 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 Taylor County Clerk 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Taylor County Clerk'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 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 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 Taylor County Clerk'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 Clerk's ability to continue as a going concern for a reasonable period of time.

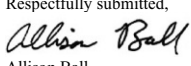
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

The Honorable Barry Smith, Taylor County Judge/Executive
The Honorable Mark Carney, Taylor County Clerk
Members of the Taylor County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2025, on our consideration of the Taylor County Clerk'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 Taylor County Clerk'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 findings:

2024-001 The Taylor County Clerk's Office Lacks Adequate Segregation Of Duties
2024-002 The Taylor County Clerk Did Not Deposit Funds Intact Daily
2024-003 The Taylor County Clerk Did Not Require Third-Party Purchasers To Make Deposits And Payments In Accordance With 103 KAR 5:180
2024-004 The Taylor County Clerk Did Not Have Adequate Controls Over Payroll

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 11, 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 or upon request by calling 1-800-247-9126.

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