

0100 ANNOUNCEMENTS

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Mike 618-559-3083
\$600.00

0700 REAL ESTATE FOR SALE

Notice is hereby given that there will be a sale by sealed bid of a 2007 Toyota FJ Cruiser, VIN# JTEBU11F870041102, titled in the name of Brandon Hyundai on Friday, May 2, 2025 at 9:00 a.m. at Stinnett Truck Repair & Towing, LLC, 11 Majors Loop, Kuttawa, KY 42055, to satisfy the statutory lien against the same for towing and storage. The vehicle being sold may be inspected by appointment at STINNETT TRUCK REPAIR AND TOWING, LLC, 11 Majors Loop, Kuttawa, KY 42055.

NOTICE OF LOCAL PUBLIC COMMENT HEARING

Notice is hereby given that the Kentucky Public Service Commission (the "Commission") will conduct a local public hearing at 5:00 p.m. Central Daylight Time on Thursday, May 1, 2025, at the Daviess County Fiscal Court, 212 St. Ann Street, Owensboro, Kentucky 42303, for the purposes of hearing public comments on Commission Case No. 2024-00276, regarding Atmos Energy Corporation's application for a general adjustment of rates, approval of tariff revisions and other general relief. This notice is provided in compliance with 807 KAR 5:001, Section 9(2).

The April 24, 2025 local public comment hearing scheduled for 5:00 p.m. Central Daylight Time has been cancelled and rescheduled for the above date and time.

Atmos Energy Corporation
3275 Highland Pointe Dr.
Owensboro, KY 42303

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Kentucky Public Service Commission (the "Commission" or "PSC") will conduct a hearing at 9:00 a.m. Eastern Daylight Time on Tuesday, May 6, 2025, in the Richard Raff Hearing Room at the Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, 40602, for the purposes of cross-examination of witnesses of Atmos Energy Corporation ("Atmos Energy") and intervenors in PSC Case No. 2024-00276, regarding Atmos Energy and its application for a general adjustment of rates, approval of tariff revisions and other general relief. This notice is provided in compliance with 807 KAR 5:001, Section 9(2)(b). This hearing will be streamed live and may be viewed on the PSC website, psc.ky.gov. Public comments may be made at the beginning of the hearing. Those wishing to make oral public comments may do so by following the instructions listed on the PSC website, psc.ky.gov.

Atmos Energy Corporation
3275 Highland Pointe Dr.
Owensboro, KY 42303
(270) 685-8000

REAL ESTATE AUCTION

275 SANDLICK ROAD, PRINCETON, KY 42445
Friday, April 18th, 2025 @ 10 AM



4.5 PRIME ACRES
SELLING IN 1 TRACT • PRINCETON, KY

This **4.5-acre parcel of prime, undeveloped land** presents a remarkable opportunity for development. With its ideal location and expansive space, it is perfect for building sites and various projects. Whether you envision constructing your dream home, making a strategic real estate investment, or developing a business or residential project, this property offers unlimited possibilities to bring your vision to life.



REAL ESTATE TERMS: The property will be offered in 1 tract. A 10% Buyer's Premium will be added to the final bid and included in the deed transaction sale price. 15% as down payment on the day of the auction with balance in cash at closing on or before 30 days. The down payment may be in the form of cashier's check, personal check, or corporate check. The property will be sold by the deed.



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**JESSICA K. DANIEL, CPA PSC
CERTIFIED PUBLIC ACCOUNTANT
INDEPENDENT AUDITORS' REPORT**

Honorable Mayor Greg Greene
and Members of the City Council
City of Eddyville, Kentucky
Eddyville, Kentucky

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Eddyville, Kentucky, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the City of Eddyville, Kentucky, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Eddyville, Kentucky 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are 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 City of Eddyville, Kentucky'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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted auditing standards 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 statements.

In performing an audit in accordance with generally accepted auditing standards 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 statements, 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 statements.
- 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 City'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of contributions to the net pension liability, schedule of proportionate share of the net OPEB liability, and schedule of contributions to the net OPEB liability on pages 4-9 and 46-55 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Eddyville, Kentucky's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 7, 2025, on our consideration of the City of Eddyville, Kentucky's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the City of Eddyville, Kentucky's 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 City of Eddyville, Kentucky's internal control over financial reporting and compliance.

Jessica K. Daniel CPA PSC
Eddyville, Kentucky
February 7, 2025

**CITY OF EDDYVILLE, KENTUCKY
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Governmental Activities	Primary Government Business-type Activities	Totals
Assets			
Current Assets			
Cash and cash equivalents	\$ 5,128,014	\$ 200	5,128,214
Accounts receivable (net)			
Taxes	272,858	-	272,858
Fees and services	35,003	189,338	224,341
Unbilled revenue	11,792	79,346	91,138
Other receivables	141,679	-	141,679
Intergovernmental	11,501	-	11,501
Inventory	-	80,675	80,675
Prepaid expenses	29,272	12,789	42,061
Restricted assets			
Cash and cash equivalents	31,349	254,589	285,938
Investments	23,789	-	23,789
Total current assets	5,685,257	616,937	6,302,194
Noncurrent Assets			
Lease receivable	1,434,214	-	1,434,214
Net other post employment benefits asset	-	9,920	9,920
Capital assets, net of depreciation	1,168,270	12,017,895	13,186,165
Total noncurrent assets	2,602,484	12,027,815	14,630,299
Total Assets	8,287,741	12,644,752	20,932,493
Deferred Outflows of Resources			
Related to pensions	317,023	140,416	457,439
Related to other postemployment benefits	109,135	55,820	164,955
Total Deferred Outflows of Resources	426,158	196,236	622,394
Liabilities			
Current Liabilities			
Accounts payable	87,655	64,654	152,309
Taxes withheld and accrued	11,000	217	11,217
Meter deposits payable	-	124,054	124,054
Accrued employee benefits	30,656	31,668	62,324
Accrued interest	-	4,785	4,785
Long-term debt due in one year	-	333,568	333,568
Total current liabilities	129,311	558,966	688,257
Noncurrent liabilities			
Net pension liabilities	1,264,447	461,047	1,725,494
Net other post employment benefit liabilities	29,467	-	29,467
Long-term debt due after one year	-	2,615,545	2,615,545
Total non-current liabilities	1,293,914	3,076,592	4,370,506
Total Liabilities	1,423,225	3,635,538	5,058,763
Deferred Inflows of Resources			
Unavailable revenue - property taxes	18,960	-	18,960
Unearned interest revenue	279,399	-	279,399
American Rescue Plan Act	525,768	-	525,768
Related to pensions	218,595	49,797	268,392
Related to other postemployment benefits	435,364	165,310	600,674
Total Deferred Inflows of Resources	1,478,086	215,107	1,693,193
Net Position			
Net invested in capital assets	1,168,270	9,068,782	10,237,052
Restricted for			
Debt service	-	254,589	254,589
Public safety	462	-	462
Public works	11,501	-	11,501
Opioid Settlement	11,257	-	11,257
Cemetery fund	41,329	-	41,329
Unrestricted	4,579,769	(333,028)	4,246,741
Total Net Position	\$ 5,812,588	\$ 8,990,343	14,802,931

See accompanying notes to financial statements

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