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**PUBLIC HEARING**  
The City of Stanford Planning & Zoning Commission will hold a Public Hearing on Thursday, July 31st, 2025 at 6:00 pm at the Stanford Fire Department across from City Hall regarding a Zone Change request for real property. The application for the zone change was submitted by Brad Vaughn for property located on Ky Highway 590 Stanford Ky. All interested parties are invited to attend.

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**NOTICE OF PUBLIC HEARING**  
The Public Service Commission of Kentucky issued an order on March 13, 2025, scheduling a hearing to be held on August 4, 2025, at 9 a.m., Eastern Daylight Time, in the Richard Raff Hearing Room at the offices of the Public Service Commission located at 211 Sower Boulevard in Frankfort, Kentucky, for Case No. 2025-00045. This is an examination of the Electronic Application of Kentucky Utilities Company and Louisville Gas and Electric Company for Certificates of Public Convenience and Necessity and Site Compatibility Certificates.  
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.

Employment

Job Opportunities

**CMC, inc.** seeking **qualified heavy equipment operators** for positions at federally funded projects in the SE United States. CMC, an industry leading environmental remediation and emergency response company. 3+YRS operating experience required. Applicants must pass a pre-employment physical and drug/alcohol screen. **To apply: contact office at 1151 Jessamine Station Road, Nicholasville, KY, 40356, or call 859-885-4955 or email caytlyn@cmcenvironment.com**

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Notices

General Notices

**398 JIM WEAVER**  
Absolutely no trespassing of any kind including hunting, trapping, 4-wheeling and horseback riding on the property of Ernest Puckett located at 398 Jim Weaver Road, Crab Orchard. Not responsible for any accidents. No cutting trees, no spraying on property. Violators will be prosecuted. 9/26/24

As of June 19th 2025, absolutely no trespassing on 2619 Boneyville Rd., Stanford, KY 40484. Property belonging to G.P. Miller. No ATVs, side-by-sides, or any recreational vehicle to be driven on property.

**NO TRESPASSING:** Located 3780 KY HWY 328 W EUBANK, KY 42567 Posted 8/1/2024

**NO TRESPASSING VIOLATORS WILL BE PROSECUTED**  
PROPERTY OWNERS  
BILL & TAMMY HELTON  
945 SOUTH HARMONSLICK RD.

General Notices

No Trespassing or Hunting on property belonging to Curtis Compton located on Berry Hollow Rd & Woodlawn Ln in Stanford, KY.

**NOTICE: NO TRESPASSING & NO HUNTING**  
As of: April 29th 2025, absolutely no trespassing or hunting on the property of: 676 Parker Road Eubank, KY 42567

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Kentucky

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**Kerbaugh, Rodas & Butler, PLLC**  
John B. Rodas, CPA  
Martha Kerbaugh King, CPA  
Chad Robinson, CPA

132 North Second Street  
P.O. Box 729  
Danville, Kentucky 40422  
859/236-3924  
FAX 859/236-6435

**Certified Public Accountants**  
52 Liberty Square Liberty, Kentucky 42539  
606/787-9928  
kbr-cpa.com

**Independent Auditor's Report**  
Honorable Mayor, Members of the City Council, Utility Commission  
City of Stanford, Kentucky  
**Report on the Audit of the Financial Statements**  
**Opinions**  
We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Stanford, Kentucky (the City) 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 governmental activities, the business-type activities, and each major fund of the City 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 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'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**  
Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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. Our opinion on the basic financial statements is not affected by this missing information  
Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 33, and the historical pension and OPEB information on pages 34 through 39, be presented to supplement the basic financial statements. Such information, although not a 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.  
**Prior Year Summarized Comparative Information**  
We have previously audited the City's 2023 financial statements, and we expressed an unmodified opinion on the respective financial

statements of the governmental activities, the business-type activities, and each major fund in our report dated August 1, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Supplementary Information**  
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is 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 schedule of expenditures of federal awards 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 our report dated June 16, 2025, on our consideration of the City'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 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 the City'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's internal control over financial reporting and compliance.

**Kerbaugh, Rodas & Butler, PLLC**  
Kerbaugh, Rodas & Butler, PLLC  
Certified Public Accountants  
Danville, Kentucky  
June 16, 2025

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

	Governmental Activities	Primary Government Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$1,612,572	\$329,619	\$1,942,191
Investments (certificates of deposit)	413,000	342,049	755,049
Receivables, net of allowance	44,380	385,358	429,738
Inventories	-	49,388	49,388
Loan receivable - Industrial Authority	223,122	54,500	277,622
<b>Restricted assets:</b>			
Cash and cash equivalents	31,859	1,378,747	1,410,606
Capital assets not being depreciated:			
Land	336,905	437,959	774,864
Construction in progress	-	89,271	89,271
Capital assets, net of accumulated depreciation	3,433,868	17,619,241	21,053,109
Net OPEB Asset	-	30,112	30,112
<b>Total assets</b>	<b>6,095,706</b>	<b>20,716,244</b>	<b>26,811,950</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension	881,028	451,732	1,332,760
OPEB	352,635	164,919	517,554
<b>Total deferred outflows of resources</b>	<b>1,233,663</b>	<b>616,651</b>	<b>1,850,314</b>
<b>LIABILITIES</b>			
Accounts payable	30,936	92,374	123,310
Accounts payable - contractors	-	623,721	623,721
Accrued expenses	44,704	60,204	104,908
Unearned grant revenue	227,501	-	227,501
Customer deposits	-	244,710	244,710
Accrued interest payable	-	51,908	51,908
<b>Noncurrent liabilities:</b>			
Due within one year	60,567	243,200	303,767
Due in more than one year	361,582	8,615,700	8,977,282
Net pension liability	2,825,887	1,399,440	4,225,327
Net OPEB liability	114,996	-	114,996
<b>Total liabilities</b>	<b>3,666,173</b>	<b>11,331,257</b>	<b>14,997,430</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension	639,459	312,252	951,711
OPEB	958,511	549,881	1,508,392
<b>Total deferred inflows of resources</b>	<b>1,597,970</b>	<b>862,133</b>	<b>2,460,103</b>
<b>NET POSITION</b>			
Net investment in capital assets	3,348,624	9,287,571	12,636,195
<b>Restricted for:</b>			
Debt service	-	216,567	216,567
<b>Logan's Fort cabins</b>	<b>9,440</b>	<b>-</b>	<b>9,440</b>
<b>Unrestricted (deficit)</b>	<b>(1,292,838)</b>	<b>(364,633)</b>	<b>(1,657,471)</b>
<b>Total net position</b>	<b>\$2,065,226</b>	<b>\$9,139,505</b>	<b>\$11,204,731</b>

**See accompanying notes to financial statements.**

A copy of the complete audit report of the City of Stanford, including financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours; any citizen may obtain from city hall a copy of the complete audit report, including financial statements and supplemental information, for personal use; citizen's requesting a personal copy of the city audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page; and copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the office of Kerbaugh, Rodas and Butler, 132 N 2nd St., Danville, KY 40422.