

ADKISSON & COMPANY, PSG
Certified Public Accountants
12730 Townepark Way, Suile 103
Louisville, Kentucky 40243

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
City of Pioneer Village
Louisville, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund of the City of Pioneer Village, 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.

Management's Responsibility for the Financial. Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and nraintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from materral misstaiement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the general purpose financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accept-ed 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, includ-ing the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriated in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ertity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by manage-ment, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audii opinion.

Opinlons

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund of the City of Pioneer Village as of June 30, 2024, and the respective changes in financial position thereof, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the bud-getary comparison information on pages 22 and 23, the schedule of the City's Proportionate Share of the Net Pension Liability on page 24, the schedule of the City's Proportionate Share of the Net OPEB Liability on page 27, the schedule of the City's Contributions to the Pension Plan on page 2.5, and the schedule of the City's Contributions to the OPEB Insurance Plan on page 28 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 the 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 acccc"rnciance wrth 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 state-ments. 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.

Management has omitted the management's discussion and analysis that accounting princi-ples generally accepted in the United States of America require to be presented to supplemnet the basic financial statements. Such missing infor"mation, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who con-siders 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pioneer Village, Kentucky's financial statements. The accom-panying schedules listed in the table of contents as additional information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information presented for the year ended June 30, 2024 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 inforrnation to the financial staiements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Audit Standards

In accordance with *Government Auditing Standards*, we have also issued cur report dated April22,2025, on our consideration of the City of Pioneer Village's internal control over finan-cial 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 orrer financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control of 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 Pioneer Village's internal control over financial reporting and compliance.

Adkisson & Company, PSC
Certified Public Accountants
April 22, 2025

CITYOF PIONEER VILLAGE KENTUCKY GENERAL FUND BU DGETARY COMPARISON SCHEDULE For the year ended June 30, 2024				
	Budgeted Amounts		Actual	Variance (Over) Under
	Original	Final		
Resources available:				
Budgetary fund balance, beginning	\$383,010	\$383,010	\$1,146,516	\$(763,506)
Revenues:				
Property tax	605,000	605,000	829,753	(224,753)
Licenses and permits	175,000	175,000	261,389	(86,389)
Intergovernmental	158,000	158,000	191,084	(33,084)
Fines and forfeits	10,500	10,500	4,614	5,886
Franchise fee	500	500	-	-
Service fees	12,500	12,500	12,098	402
Miscellaneous	330	330	38,236	(37,906)
Amounts available for appropriation	1,344,840	1,344,840	2,483,690	(1,139,350)
Charges for appropriations:				
General government	334,313	334,313	311,555	22,758
Police	695,348	695,348	778,576	(83,228)
Public services	65,000	65,000	298,383	(233,383)
Land improvemernts	30,000	30,000	-	30,000
Emergency / discretionary	17,410	17,410	-	17,410
Payment on debt	31,708	31,708	9,125	22,583
Interest	6,051	6,051	2,800	3,251
Total charges	1,179,830	1,179,830	1,400,439	(220,609)
Budgetary fund balance, ending	\$165,010	\$165,010	\$1,083,251	\$(918,741)

No assurance is provided on these financial statements.

CITY OF PIONEER VILLAGE, KENTUCKY ROAD AID FUND BUDGETARY COMPARISON SCHEDULE For the year ended June 30, 2024				
	Budgeted Amounts		Actual	Variance (Over) Under
	Original	Final		
Resources available:				
Budgetary fund balance, beginning	\$44,195	\$44,195	\$68,107	\$(23,912)
Revenues:				
Intergovernmental	49,350	49,350	54,655	(5,305)
Amounts available for appropriation	93,545	93,545	122,762	(29,217)
Charges for appropriations:				
Street and road maintenance	93,545	93,545	52,970	40,575
Total charges	93,545	93,545	52,970	40,575
Budgetary fund balance, ending	\$ -	\$ -	\$69,792	\$(69,792)

No assurance is provided on these financial statements.
This ad was paid for taxpayer funds at a cost of \$960.

0100 ANNOUNCEMENTS



Psychology researchers, led by the University of Louisville's researcher Maria Kondaurova (maria.kondaurova@louisville.edu) invite monolingual families with children aged 2–5 to join a remote study on care-giver-child interaction. Caregivers will complete questionnaires and record their interaction at home. Families receive \$40, and a free child language assessment done by a speech pathologist. Participants must have normal hearing and no speech or developmental disorders. For more information, email bianca.welikson@louisville.edu or visit the website: https://louisville.edu/psychology/kondaurova/research-participation/how-do-care-givers-interact-with-their-children

AFFORDABLE TV & INTERNET. If you are overpaying for your service, call now for a free quote and see how much you can save! 1-877-548-7494

BEAUTIFUL BATH UPDATES in as little as ONE DAY! Superior quality bath and shower systems at **AFFORDABLE PRICES!** Lifetime warranty & professional installs. Call Now! 1-833-770-0957

Become a Published Author. We want to Read Your Book! Dorrance Publishing-Trusted by Authors Since 1920 Book manuscript submissions currently being reviewed. Comprehensive Services: Consultation, Production, Promotion and Distribution Call for Your Free Author's Guide 1-855-209-2951 or visit dorranceinfo.com/Kentucky

Call LeafGuard and say good-bye to gutter cleaning for good. No cleaning. No leaking. No water damage. No more ladder accidents. Get LeafGuard today and be protected for life. FREE estimate. Financing available. 20% off total purchase (Restrictions may apply.) Call 1-866-850-6999

Choose EarthLink Fiber Internet for speeds up to 5 Gigs, no data caps, no throttling. Prices starting at \$54.95. Plus, a \$100 gift card when you make the switch. Call 1-833-974-4780

Consumer Cellular - the same reliable, nationwide coverage as the largest carriers. No long-term contract, no hidden fees and activation is free. All plans feature unlimited talk and text, starting at just \$20/month. For more information, call 1-833-353-2982

Cynthiana KY
Amish crew will build and repair decks. Also roofing, siding, windows, doors, and more. Call for free estimate. **859-298-4653**

DENTAL INSURANCE from Physicians Mutual Insurance Company. Coverage for 400 plus procedures. Real dental insurance - NOT just a discount plan! Do not wait! Call now! Get your FREE Dental Information Kit with all the details! 1-855-900-7392
www.dental50plus.com/26 #6258

Fill Your Purse Through the Classifieds

0100 ANNOUNCEMENTS

DIRECTV OVER INTERNET - Get your favorite live TV, sports and local channels. 99% signal reliability! CHOICE Package, \$84.99/mo for 12 months. HBO Max and Premium Channels included for 3 mos (w/CHOICE Package or higher.) No annual contract, no hidden fees! Some restrictions apply. Call IVS 1-888-340-6138

DIRECTV- All your entertainment. Nothing on your roof! Sign up for Directv and get your first three months of Max, Paramount+, Showtime, Starz, MGM+ and Cinemax included. Choice package \$84.99/mo. Some restrictions apply. Call DIRECTV 1-866-292-5435

Donate your car, truck, boat, RV and more to support our veterans! Schedule a FAST, FREE vehicle pickup and receive a top tax deduction! Call Veteran Car Donations at 1-833-984-2146 today!

Eliminate gutter cleaning forever! LeafFilter, the most advanced debris-blocking gutter protection. Schedule a FREE LeafFilter estimate today. 20% off Entire Purchase. Plus 10% Senior & Military Discounts. Call 1-866-329-2415

Frankfort Office Space for rent: Second floor with four large office areas, restroom, Office desks furnished. Located ½ mile from I-64 Lawrenceburg exit 53A. Electric, water, gas, utilities and internet included. \$2,200 per month. Call Bonnie Howard, Kentucky Press Association, 502-223-8821.

Get a break on your taxes! Donate your car, truck, or SUV to assist the blind and visually impaired. Arrange a swift, no-cost vehicle pickup and secure a generous tax credit for 2025. Call Heritage for the Blind Today at 1-877-581-3053 today!

Get Boost Infinite! Unlimited Talk, Text and Data For Just \$25/mo! The Power Of 3 5G Networks, One Low Price! Call Today and Get The Latest iPhone Every Year On Us! 855-841-2894

Get DISH Satellite TV + Internet! Free Install, Free HD-DVR Upgrade, 80,000 On-Demand Movies, Plus Limited Time Up To \$600 In Gift Cards. Call Today! 1-855-633-4574

GOT AN UNWANTED CAR??? DONATE IT TO PATRIOTIC HEARTS. Fast free pick up. Patriotic Hearts' programs help veterans find work or start their own business. Call 24/7: 1-833-485-3141.

HARRISON CO, KY
Custom Bushhogging Harrison & Surrounding Counties (502)542-0400

HOME BREAK-INS take less than 60 SECONDS. Don't wait! Protect your family, your home, your assets NOW for as little as 70¢ a day! Call 1-833-360-5407

Inflation is at 40year highs. Interest rates are way up. Credit Cards. Medical Bills. Car Loans. Do you have \$10k or more in debt? Call NATIONAL DEBT RELIEF and find out how to pay off your debt for significantly less than what you owe! FREE quote: Call 1-844-262-5602

SAFELY HELLO!
IN THE CLASSIFIEDS

PAXTON MEDIA GROUP
CLASSIFIED ADS

CALL TO PLACE YOUR AD IN PRINT AND ONLINE IN KENTUCKY

0100 ANNOUNCEMENTS

Jacuzzi Bath Remodel can install a new, custom bath or shower in as little as one day. For a limited time, waiving ALL installation costs! (Additional terms apply. Subject to change and vary by dealer. (Offer ends 6/30/25.) Call 1-866-837-5986

Elizabethtown
LOOKING TO BUY FULL OLD BOTTLES OF BOURBON AND BOURBON SIGNS
Call 270-304-5062

Elizabethtown, KY
Lost or Stolen Phone
Elizabethtown area or Hwy 434 Country Store Samsung Galaxy phone \$100 reward for return 270-737-4175 or 270-734-3169

NEED NEW WINDOWS?
Drafty rooms? Chipped or damaged frames? Need outside noise reduction? New, energy efficient windows may be the answer! Call for a consultation & FREE quote today. 1-833-890-2083. You will be asked for the zip code of the property when contacting.

Omaha Steaks Wines. 12 world class wines (and bonus gifts) for ONLY \$79.99 (plus s/h.) Save \$160! 12 new wine selections plus a FREE \$25 Omaha Steaks E-reward card every three months. Cancel anytime. 100% guarantee! Call 1-844-740-5945 and mention code AGJF002 or visit www.GetOSWine.com/sip169

PAYING TOP CASH FOR MEN'S SPORT WATCHES! Rolex, Breitling, Omega, Patek Philippe, Heuer, Daytona, GMT, Submariner and Speedmaster. Call 1-833-641-6058

Portable Oxygen Concentrator May Be Covered by Medicare! Reclaim independence and mobility with the compact design and long-lasting battery of Inogen One. Free information kit! Call 888-982-0374

Prepare for power outages today with a Generac Home Standby Generator. Act now to receive a FREE 5-Year warranty with qualifying purchase. Call 1-844-688-8576 today to schedule a free quote. It's not just a generator. It's a power move.

Replace your roof with the best looking and longest lasting material – steel from Erie Metal Roofs! Three styles and multiple colors available. Guaranteed to last a lifetime! Limited Time Offer – up to 50% off installation + Additional 10% off install (for military, health workers & 1st responders.) Call Erie Metal Roofs: 1-888-306-0302

Safe Step. North America's #1 Walk-In Tub. Comprehensive lifetime warranty. Top-of-the-line installation and service. Now featuring our FREE shower package and \$1600 Off for a limited time! Call today! Financing available. Call Safe Step 1-888-302-4539

Classifieds Get The Job Done

0100 ANNOUNCEMENTS

Stroke and Cardiovascular disease are leading causes of death, according to the American Heart Association. Screenings can provide peace of mind or early detection! Contact Life Line Screening to schedule your screening. Special offer - 5 screenings for just \$149. Call 1-877-465-1309

SunSetter. America's Number One Awning! Instant shade at the touch of a button. Transform your deck or patio into an outdoor oasis. Up to 10-year limited warranty. Call now and SAVE \$350 today! 1-866-348-8793

TOP CASH PAID FOR OLD GUITARS! 1920-1980 Gibson, Martin, Fender, Gretsch, Epiphone, Guild, Mosrite, Rickenbacker, Prairie State, D'Angelico, Stromberg. And Gibson Madolins/Banjos. 1-833-641-7011

Up to \$15,000.00 of GUARANTEED Life Insurance! No medical exam or health questions. Cash to help pay funeral and other final expenses. Call Physicians Life Insurance Company-844-950-2448 or visit www.Life55plus.info/kypress

WARNING: Your home may need new Siding, Windows or Roofs. SAVE MONEY before the hurricane drives prices back up and it's to late. Huge Discounts & Financing available. 800-350-0591 to learn more.

We buy 8,000 cars a week. Sell your old, busted or junk car with no hoops, hassles or headaches. Sell your car to Peddle. Easy three step process. Instant offer. Free pickup. Fast payment. Call 1-844-440-0399

We Buy Houses for Cash AS IS! No repairs. No fuss. Any condition. Easy three step process: Call, get cash offer and get paid. Get your fair cash offer today by calling Liz Buys Houses: 1-888-287-5615

When you want the best, you want Omaha Steaks! 100% guaranteed and delivered to your door! Our Butcher's Deluxe Package makes a great gift and comes with 8 FREE Burgers ONLY \$99.99. Call 1-877-395-9131 and mention code 77318CZL or visit www.omahasteaks.com/Deluxe9671

YOU MAY QUALIFY for disability benefits if you have are between 52-63 years old and under a doctor's care for a health condition that prevents you from working for a year or more. Call now! 1-833-641-6772

0300 PETS

Australian Shepherd Puppies \$200
Four puppies born April 4th 1 male and 3 females. Mostly black with some white markings. UTD on Shots
Amos Yoder
400 Armes Lively Rd. Leitchfield, KY 42754

CYNTHIANA - 2 solid White Lion Head rabbits with 2-story condo cage for sale \$150 OBO (859)588-1629

0300 PETS

VINE GROVE, KY.-
Free Adorable kittens, 6 weeks old. Ready in 2 weeks. (270)765-8362

0400 FARM

CYNTHIANA-
POLLED HEREFORD BULLS,
Clifford Farms,
(859) 421-7902.



STRAWBERRIES FOR SALE
\$14.00 per gallon.
Other Produce Coming Soon
Ben & Wilbur Miller, 716 Upton Road, Upton, Ky 42784. Open Mon., Wed., Fri. Closed on Sunday.

0500 MERCHANDISE

CRESTWOOD: Bostitch N80CB Coil-Fed Pneumatic Nailer, Good Condition, Works well. 1 1/2 - 3 1/2 nails. \$75.00 (Please Text I am hearing impaired) 502-619-1206

Etown-FREE Treadmill, Carpet Remnant, & Stove no oven. 270-307-0052

Highland Cemetery, Mt. Washington Ky
Plot 80 Vietnam Honor Section. \$3500 Firm.
Ruth Rummage
502-531-0817

LOOKING TO BUY
4-wheelers, dirt bikes, mowers & zero turns, golf carts & tractors, trailers, UTV's and side by sides.
Call or text 270-766-9940

OWENSBORO-
Lady buys QVC, Costume, turquoise, and fine jewelry, Fenton, Glassware, Jadite, and estate items.
• **Call (812)483-9561 •**
www.reddogantiques.com

0600 REAL ESTATE FOR RENT

Shelbyville, KY 2 BEDROOM CONDO
2 1/2 baths, garage, fireplace, stainless appliances. Brassfield Estates \$1,200/month 1 No Pets. 859-481-1333

Sonora- Farmhouse
3 Bedroom, 2 Bathroom Dining Room, Great Room with Surround Sound. 2 car garage \$1,200 + Deposit Call 270-769-8720 if interested

0600 REAL ESTATE FOR RENT

Lawrenceburg - Taking applications for 3 bdr, 2 bath home with 2 car garage \$1400 per month (502) 604-1132

RADCLIFF-
1 Bedroom Trailer For Rent 1 Efficiency Apt For Rent Deposits Required
270-351-5838
270-390-5185

RURAL BARDSTOWN- Nice home 3BR, 2 bath, large garage, large shed, quiet road, washer/dryer, \$1600/ mo. (580)977-8700

0700 REAL ESTATE FOR SALE

NEW HAVEN: 3 tracts for sale on Terrapin Lane, about 7 miles from Bardstown. Serious inquiries only. (502) 827-2814. No texts please. Tract 2A-2.63 acres. Tract 2B-2.66 acres. Tract 2C-2.92 acres

Hwy 62 - Clarkson



New house on 2 lots
4 bedrooms
2 full baths
Laundry room
Stainless steel appliances
Granite counter top
Granite top island
Shaker style white cabinets
Central heat/air
Nice front porch
Nice back deck
If interested call (270) 589-2117. Can be seen by appt.

0800 TRANSPORTATION

Owensboro - Car Tires For Sale Size 16, 17, and 18 inch. **Good Thread 150 or OBO (270) 684-1938**



Hey Graduates/Parents Your Car Awaits You!
Either Car At Same Price **Only \$3750.00**
1. 2006 Toyota Solara Conv, Red, Grey Leather
2. 2005 Toyota Solara Cpe, White, Tan Leather
Both Include: Heated Seats, A/C, Michelin Tires, Very Clean, Excellent Condition, With Limited Warranty - High Miles.
Call 270-735-3456
Elizabethtown, KY

SMART
The smart buyer shops the Classified first!