

Collectibles show helps attendees reconnect with youth and family

BY MESSENGER STAFF
ZXE Collectibles is bridging the generational gap by connecting adults to their youth while also connecting children with their family through its monthly show.

Jamie Davila, owner of ZXE Collectibles, brought the show to Murray after learning everything he could through years of vending at card shows, and wanted to bring the hobby to his hometown.

One employee of the store, Rhylee Sprague, explained his own experience getting into the hobby and sharing it with others.

“Collecting for me started when I was a kid,” he said. “I grew up with Pokémon. I originally played Heart Gold, and then I got into the [trading card game]. And it was more about searching for a hobby and the community involvement, in which I actually got involved quite a bit, and it’s been fun teaching kids and teaching families that now they also have a hobby where they can connect through the age gaps.”

Davila said he feels much the same.

“It brings me back to the days when I was young,” he said. “I love it so much. Just remembering the old soundtracks, everything, just the play style... We’re not 3D anymore. It’s 2D stuff like that. It just brings you back.”

Sprague said it’s important to him because it helped him to connect with his family as a child.

“I care about doing this because when I was a kid, I didn’t really have a lot of things where me and my parents connected on, and it was something that me and my siblings did a lot,” he said. “And that’s where we connected, and that’s where we still connect today. And I think when I get involved in teaching people how to play Pokémon or showing people the joys of TCG, it kind of reminds me of fulfilling those sibling-like bonds between each other and also trying to bridge the gap between parents and kids. When nowadays there’s not a lot of hobbies that really try to bridge that gap between generations.”

Davila shared his experience using the hobby to connect with his brothers.

“[S]ince I started this collection, I’ve been closer to my brothers than I ever was,” he said. “We communicate all the time. ‘Do you want this? Do you want that?’ They’re all involved in collecting as well as I am, and that’s what brought more fun into it because it’s a lot of communication, especially with family.”

For those who might not want to join in the hobby or don’t know enough, Sprague said: “I think they think about

it more of like a monetary thing, or they think about it as like specific TCGs,” he said. “But in reality, collecting can be pretty much anything. Like this vendor behind us, he has a PS2 Shadow the Hedgehog. That is the first Sonic game me and my brother played together because it had the multiplayer function... Collecting is really just about something that matters to you, like Beanie Babies or Cabbage Patch Kids.”

Davila said he’s seen it bring families together firsthand.

“I’ve seen a lot of parents take their kids over here to learn,” he said. “They don’t know anything about it, but their kids love it, and it’s something they grow together with.”

He said that turnout was slightly less than expected, possibly because of the fall season, but added that it’s fine as long as everybody is having fun. Davila said for those unsure about the hobby, that it just takes one glance.

“It’s one of those things that it just takes one card for them to look at that’s their favorite,” he said. “They’ll start collecting that individual card and it takes off from there. That’s how I started... Everybody was on Charizard... One of the most popular cards right now there is, and everybody wants to collect it because it’s just so sought after. It’s amazing to look at, and I tell people... Come in, see what you like, see something that tickles your fancy, and take it from there. It always evolves into something more.”

Sprague said it can be a great conversation starter.

“I think collecting can also be just a great centerpiece for conversation starters,” he said. “Like, let’s say you start collecting this niche little thing — Like, you collect every flower petal — That’s just like a niche little thing to start talking about. Collecting is really just anything that you take an interest in. So if you take an interest in something, why not just collect it and have that conversation with others?”

The two shared an upcoming Pokémon Case Tournament set for Nov. 21. Sprague said that they want to start hosting tournaments for a variety of trading card games featuring large prizes.

“We want to eventually move on to like bigger tournaments and better things for every TCG player, because we also care about the player community as well as the collecting community,” Sprague said.

“Card games are amazing,” Davila added. “I mean, it’s just so easy to pick up. We have so many players that will help others learn to play the card game, not just collecting it, which is a big plus for us.”



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ZXE Collectibles employee Rhylee Sprague (left), alongside Owner Jamie Davila (center), with his wife and co-owner Chheng Muoy (right).



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A vendor trades with an attendee.



Lego figurines were one of the many collectibles for sale.

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The following is the 2023/2024 City of Mayfield annual audit report. A copy of the complete audit report, including financial statements and supplemental information, is on file at the City Clerk's office and is available for public inspection during normal business hours. Any citizen requesting a personal copy of the audit will be charged a duplication fee of twenty-five (\$.25) cents per page.
Karen Wilson
City Clerk/Treasmer

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

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 Mayfield, Kentucky, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Mayfield, Kentucky'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 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 management, 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 audit opinions.

Opinions

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, each major fund, and the aggregate remaining fund information of the City of Mayfield, 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.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information; and pension and other post-employment ben fits information 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.

Management has omitted the 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.

Other Information

Our audit was conducted for the purpose of forming opm10ns on the financial statements that collectively comprise the City of Mayfield, Kentucky's basic financial statements. The schedules of revenues and expenditures - budget and actual are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic fina1cial statements. Such 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 acco dance 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 September 18, 2026, on our consideration of the City of Mayfield, Kentucky'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 on 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 Mayfield'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 Mayfield, Kentucky's internal control over financial reporting and compliance.

Paducah, Kentucky
September 18, 2026

Walker & Associates, C.P.A.'s, PLLC

CITY OF MAYFIELD, KENTUCKY GENERAL FUND REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2024 (with comparative actual)

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes	\$8,043,000	\$8,043,000	\$9,019,860	\$ 976,860
License and fees	430,000	430,000	746,343	316,343
Fines and forfeits	15,500	15,500	13,225	(2,275)
Intergovernmental	551,864	6,288,825	457,576	(5,831,249)
Charges for services	540,522	540,522	297,768	(242,754)
Investment earnings	-	-	378,134	378,134
Insurance proceeds	-	-	598,246	598,246
Donations	-	-	6,513	6,513
Gain on sale of assets	-	-	17,000	17,000
Other revenue	184,000	373,000	318,884	(54,116)
Total Revenues	9,764,886	15,690,847	11,853,549	(3,837,298)
Expenditures				
General administration	3,114,062	7,387,735	3,680,367	3,707,368
Public safety	7,623,287	7,836,644	7,658,744	177,900
Public works	1,318,987	1,386,249	1,316,245	70,004
Special projects	238,550	957,350	922,367	34,983
Capital outlay	-	-	2,980,199	2,980,199
Total Expenditures	12,294,886	20,548,177	16,557,922	3,990,255
Excess (Deficiency) of Revenues Over Expenditures	(2,530,000)	(4,857,330)	(4,704,373)	152,957
Other Financing Sources				
Transfers from other funds	2,530,000	2,867,493	2,531,494	(335,999)
Transfers to other funds	-	-	-	-
Total Other Financing Sources	2,530,000	2,867,493	2,531,494	(335,999)
Net Change in Fund Balance-	-	(1,989,837)	(2,172,879)	(183,042)
Budgetary fund balance, beginning of year	8,326,789	8,326,789	8,326,789	-
Budgetary fund balance, end of year	8,326,789	6,336,952	6,153,910	(183,042)

CITY OF MAYFIELD, KENTUCKY AMBULANCE FUND REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL FORTHE YEAR ENDED JUNE 30, 2024 (with comparative actual)

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Resources (inflows)				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	2,335,000	2,335,000	2,525,672	(190,672)
Other revenue	-	-	79	79
Total Revenues	2,335,000	2,335,000	2,525,751	(190,593)
Expenditures				
General government	-	-	281,351	(281,351)
Public safety	-	-	-	-
Public works	-	-	-	-
Special projects	-	-	-	-
Total Expenditures	-	-	281,351	(281,351)
Excess (Deficiency) of Revenues Over Expenditures	2,335,000	2,335,000	2,244,400	(471,944)
Other Financing Sources (Uses)				
Transfers In (Out)	-	-	-	-
General Fund	(2,335,000)	(2,335,000)	(2,255,281)	(79,719)
Total Other Financing Sources (Uses)	(2,335,000)	(2,335,000)	(2,255,281)	(79,719)
Net Change in Fund Balance	-	-	-(10,881)	(551,663)
Budgetary fund balance, beginning of year	159,625	159,625	190,539	30,914
Budgetary fund balance, end of year	\$ 159,625	\$ 159,625	\$ 179,658	\$ 20,033

Sports cards on display at one vendor.

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