

Church invites community to being Lenten season

PRINCETON — The congregation of Ogden United Methodist Church invites the community to join and begin the Lenten journey on Ash Wednesday, Feb. 18, 2026.

An Ash Wednesday Service will begin at 6 p.m. and will include hymns and special music led by the chancel choir. During the homily, ashes from last year's palm branches will be blessed, and attendees will be invited for the "imposition of ashes" symbolizing conversion, penance, fasting and human mortality.

Marked by a cross on the forehead, these ashes

express the commitment to journey with Jesus in the desert for the 40 days of the Lenten season.

"Experience Lent as a time to deepen your love for the LORD by embracing spiritual disciplines, forsaking worldly distractions and listening to His call for a closer relationship," the church said. "We hope to see you at the Ash Wednesday Service, Feb. 18, 2026, at 6 p.m."

Ogden United Methodist Church is located at 305 West Main Street, Princeton, Kentucky. An elevator is located beside the Cave Street entrance.

The Cost and Promise of AI

BY MACKENZIE LIONBERGER
FOR THE TIMES LEADER AND HERALD LEDGER

Artificial intelligence is a term that is frequently discussed online, in the workplace, and in everyday conversations. But what exactly is AI? How is it used? What will it look like in the future?

Those are just some of the questions reporters will investigate throughout this weeklong series.

Simply put, AI is a computer system that can perform numerous tasks, such as summarizing information, research, answering questions, and problem solving.

AI refers to computer systems that can perform tasks we associate with human thinking. Common examples would include chatbots such as Chat-GPT, which can summarize information, carry on con-

versations with the user, generate images, and assist in writing or learning.

"Us humans just can't match, and that's what lets us solve problems in seconds that might take us days or weeks to solve," said Johnny Sanders, co-founder of SEMO Cyber.

AI might seem like a computer system that "thinks" for the user, but it processes an immense amount of data every day to respond in ways that feel human. Powering AI models requires advanced computer chips and data center operating technology.

"AI chatbots can help build sort of some sense of connection," said Dr. Mike Bordieri. "(It) can meet some of our needs. Now, some of those needs could be technical or information gathering or preparation or, you know, kind of offload some repetitive tasks in our life."

An AI chatbot can assist in web searching, writing, spell-checking, research, and much more. It can also generate images or videos — some may be familiar with generated images circulating on the web, as many Instagram and Facebook users have utilized the technology to create images of themselves as animated characters.

"Investment in AI infrastructure is significant and likely, just like any technology," said Anorinde Ogunyiola, professor of sociology at Murray State University.

Paducah is one of four sites in the country in the running for a Department of Energy AI data center. This week, reporters will explain what this data center may mean for the community.

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Caldwell County Water District has announced a Notice for Bids for the following equipment:

Crew Cab Truck (full 4 door)
Size: 2500 and/or 3500 or equal size
Color: White
Make: Any
Model: W/T or Base Model

ALL bids shall be delivered "sealed" to the water district office at 118 West Market St, Princeton, KY 42445. All bids will be stamped upon arrival. Bid Opening will take place February 19, 2026 at 1:00 p.m. at 118 West Market St. Princeton, KY at the water district office.

For any questions please email: cody@caldwellcountyywaterdistrict.com

Cody Kirby
General Manager
Caldwell County Water District

ADVERTISEMENT FOR BIDS

Lyon County Water District
P.O. Box 489 – 5464 US Highway 62
Kuttawa, KY 42055

RE: KY Highway 295 Waterline Interconnections Project

The Lyon County Water District will receive separate, sealed Bids for their KY Highway 295 Waterline Interconnections Project until 3:00 P.M. (local time), Wednesday, March 4, 2026 at the office of Lyon County Water District, 5464 US Highway 62, P.O. Box 489, Kuttawa, Kentucky 42055, at which time they will be publicly opened and read aloud.

The contract involves the extension of over 9,000 LF of 8-inch waterline to serve as interconnections between the Water District and the City of Kuttawa and/or the City of Eddyville water systems, respectively. All of the work is located in Lyon County, and it will be performed in accordance with contract documents and specifications. Bids will be received for a single prime Contract. Bids shall be on a unit price basis.

The Issuing Office for the Bidding Documents is: McGhee Engineering, Inc., at P.O. Box 267, 202 South Ewing Street, Guthrie, Kentucky 42234 or by calling (270) 483-9985. Perspective Bidders may examine the Bidding Documents at the Issuing Office on Mondays through Fridays between the hours of 8:30-4:30 pm, and may obtain copies of the Bidding Documents from the Issuing Office as described below. Plans must be ordered by visiting www.mcgheengineering.com and clicking "Bid Opportunities". Plans will be sold with an option of Digital only OR Printed Set w/ Digital copy. Bids will be accepted only from registered contractors holding approved bid forms provided by the Issuing Office. Plan holders may be viewed at www.mcgheengineering.com.

This project is subject to the Build America, Buy America Act (BABAA) requirements under Title IX of the Infrastructure Investment and Jobs Act (IIJA), Pub. L. 117-58, §§ 70901-70953. Absent an approved waiver, all iron, steel, manufactured products, and construction materials used in this project must be produced in the United States.

All bidders shall submit with their bid an acceptable bid bond or a certified check in the amount of five percent (5%) of the bid, payable to the Owner. The Owner reserves the right to waive any informalities or to reject any and all bids. No bidder may withdraw their bid after the date of the bid opening. The award of this project will be to the lowest, responsive, responsible bidder. The Bidder awarded the contract shall substantially complete this project within 60 calendar days. Liquidated damages will be assessed at \$500 per calendar day. This project is funded with District Reserve monies and/or funds from the Delta Regional Authority (DRA). Applicable DRA requirements and provisions must be met by the Bidder and all subcontractors.

Published by the authority of the Lyon County Water District
Mat Blane, Manager
Dated: February 11, 2026

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ALLISON BALL

AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable William D. Young, Caldwell County Judge/Executive
The Honorable Jennifer Hale, Caldwell County Clerk
Members of the Caldwell 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 Caldwell 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 Caldwell 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 Caldwell 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 Caldwell 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 Caldwell 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 Caldwell 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.

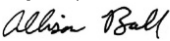
Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable 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 Caldwell 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 Caldwell 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2025, on our consideration of the Caldwell 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 Caldwell 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 Caldwell County Clerk Is Not Properly Managing The Duties Of Her Office
- 2024-002 The Caldwell County Clerk Did Not Properly Submit Her 2024 Fourth Quarter Financial Report Or Settle 2024 Excess Fees
- 2024-003 The Caldwell County Clerk Has Material Weaknesses Over The Recordkeeping And Reporting Functions
- 2024-004 The Caldwell County Clerk Lacks Adequate Segregation Of Duties Over Disbursements And The Reconciliation Process
- 2024-005 The Caldwell County Clerk Did Not Properly Distribute Tangible Personal Property Taxes
- 2024-006 The Caldwell County Clerk Does Not Have A Written Agreement To Protect Deposits

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 30, 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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