

PUBLIC NOTICE

Lyon County Fiscal Court recently received the auditor's report for Fiscal Year ending June 30, 2025. A copy of the complete auditor's report is on file and available for public inspection at the Lyon County Judge/Executive's office during normal business hours. Any citizens may obtain a copy of the complete auditor's report, including financial statements and supplemental information, for personal use at 25 cents per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the judge/executive's office.

NOTICE TO BID

The Caldwell County Schools Facilities Department requests bids for flooring for Caldwell County Primary School. Bids will be received at the Superintendent's office until 1:00 p.m. on Friday, February 27. Bid specifications may be obtained at the Board of Education, 612 West Washington Street, Princeton, KY 42445.

All bids must be sealed and marked as follows:
"Bid-Opening February 27, 2026 - 1:00 p.m"

The Caldwell County Board of Education reserves the right to reject any or all bids or any part thereof.
Caldwell County Board of Education is an Equal Opportunity Employer.

0900 LEGALS

**Notice of New Appointment
Advertised 02-11-2026**
Case # 26-P-00007
Estate of: Bonnie Sue Nichols,
632 Madisonville Street,
Princeton, KY 42445
Attorney: Vance Cook, Post
Office Box 70, Princeton, KY
42445
Fiduciaries: Stacey Holeman,
1134 Hopkinsville Street, Prin-
ceton, KY 42445 and Troy
Nichols, 179 Bogle Road,
Princeton, KY 42445
Appointed: Co-Executors on
01-22-2026
Claim Date: 07-22-2026



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LYON COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025

GENERAL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 1,343,000	\$ 1,343,000	\$ 1,568,680	\$ 225,680
In Lieu Tax Payments	357,000	357,000	462,958	105,958
Licenses and Permits	9,000	9,000	9,841	841
Intergovernmental	1,386,750	1,844,101	2,417,734	573,633
Charges for Services	156,500	156,500	224,716	68,216
Miscellaneous	13,000	33,000	90,158	57,158
Interest	15,000	15,000	44,538	29,538
Total Receipts	3,280,250	3,757,601	4,818,625	1,061,024
DISBURSEMENTS				
General Government	1,918,955	2,250,191	2,164,254	85,937
Protection to Persons and Property	207,489	858,694	559,350	299,344
General Health and Sanitation	320,720	338,220	306,770	31,450
Social Services	9,200	53,969	53,702	267
Recreation and Culture	121,000	209,164	204,794	4,370
Administration	2,629,606	2,954,827	802,826	2,152,001
Total Disbursements	5,206,970	6,665,065	4,091,696	2,573,369
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(1,926,720)	(2,907,464)	726,929	3,634,393
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	260,000	260,000	1,360	(258,640)
Transfers To Other Funds	(333,280)	(333,280)	(325,000)	8,280
Total Other Adjustments to Cash (Uses)	(73,280)	(73,280)	(323,640)	(250,360)
Net Change in Fund Balance	(2,000,000)	(2,980,744)	403,289	3,384,033
Fund Balance - Beginning (Restated)	2,000,000	2,980,744	2,871,101	(109,643)

ROAD FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,373,242	\$ 1,490,140	\$ 1,470,191	\$ (19,949)
Miscellaneous	90,000	90,000	90,446	446
Interest	3,000	3,000	12,948	9,948
Total Receipts	1,466,242	1,583,140	1,573,585	(9,555)
DISBURSEMENTS				
Roads	1,040,500	1,303,200	1,188,594	114,606
Administration	312,365	610,390	189,641	420,749
Total Disbursements	1,352,865	1,913,590	1,378,235	535,355
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	113,377	(330,450)	195,350	525,800
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(260,000)	(260,000)	(1,360)	258,640
Total Other Adjustments to Cash (Uses)	(260,000)	(260,000)	(1,360)	258,640
Net Change in Fund Balance	(146,623)	(590,450)	193,990	784,440
Fund Balance - Beginning	146,623	590,450	590,450	
Fund Balance - Ending	\$ 0	\$ 0	\$ 784,440	\$ 784,440

JAIL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 94,500	\$ 94,500	\$ 104,035	\$ 9,535
Charges for Services	21,000	21,000	34,251	13,251
Miscellaneous	100	100	370	270
Interest	300	300	520	220
Total Receipts	115,900	115,900	139,176	23,276
DISBURSEMENTS				
Protection to Persons and Property	405,900	405,900	390,336	15,564
Administration	48,280	67,886	43,707	24,179
Total Disbursements	454,180	473,786	434,043	39,743
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(338,280)	(357,886)	(294,867)	63,019
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	333,280	333,280	325,000	(8,280)
Total Other Adjustments to Cash (Uses)	333,280	333,280	325,000	(8,280)
Net Change in Fund Balance	(5,000)	(24,606)	30,133	54,739
Fund Balance - Beginning	5,000	24,606	24,606	
Fund Balance - Ending	\$ 0	\$ 0	\$ 54,739	\$ 54,739

HB1 KFD FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0
Interest	7,886	7,886	7,886	0
Total Receipts	2,000,000	2,000,000	2,007,886	7,886
DISBURSEMENTS				
Administration	2,000,000	2,000,000	22	1,999,978
Total Disbursements	2,000,000	2,000,000	22	1,999,978
Net Change in Fund Balance			2,007,864	2,007,864
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 2,007,864	\$ 2,007,864

HB 577 FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 35,000	\$ 35,000	\$ 58,520	\$ 23,520
Interest	2,000	2,000	2,815	815
Total Receipts	37,000	37,000	61,335	24,335
DISBURSEMENTS				
General Government	37,000	54,660	47,983	6,677
Administration	200,000	207,491		207,491
Total Disbursements	237,000	262,151	47,983	214,168
Net Change in Fund Balance	(200,000)	(225,151)	13,352	238,503
Fund Balance - Beginning	200,000	225,151	225,151	
Fund Balance - Ending	\$ 0	\$ 0	\$ 238,503	\$ 238,503

ABC FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 20,000	\$ 20,000	\$ 19,660	\$ (340)
Licenses and Permits	1,500	1,500	5,100	3,600
Interest	100	100	106	6
Total Receipts	21,600	21,600	24,866	3,266

DISBURSEMENTS				
General Government	21,600	24,300	22,129	2,171
Administration	20,000	17,300		17,300
Total Disbursements	41,600	41,600	22,129	19,471
Net Change in Fund Balance	(20,000)	(20,000)	2,737	22,737
Fund Balance - Beginning	20,000	20,000	24,018	4,018
Fund Balance - Ending	\$ 0	\$ 0	\$ 26,755	\$ 26,755

DOJ ASSET FORFEITURE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 4	\$ 4	\$ 4	\$ 4
Total Receipts	4	4	4	4
DISBURSEMENTS				
General Government		5,663	3,023	2,640
Administration	309	309		309
Total Disbursements	309	5,972	3,023	2,949
Net Change in Fund Balance	(309)	(5,972)	(3,019)	2,953
Fund Balance - Beginning	309	5,972	5,972	
Fund Balance - Ending	\$ 0	\$ 0	\$ 2,953	\$ 2,953

TREASURY ASSET FORFEITURE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
DISBURSEMENTS				
Administration	\$ 100	\$ 100	\$ 100	\$ 100
Total Disbursements	100	100	100	100
Net Change in Fund Balance	(100)	(100)		100
Fund Balance - Beginning	100	100	100	
Fund Balance - Ending	\$ 0	\$ 0	\$ 100	\$ 100

CLERK DOCUMENT STORAGE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 15,000	\$ 15,000	\$ 16,320	\$ 1,320
Interest	50	50	23	(27)
Total Receipts	15,050	15,050	16,343	1,293
DISBURSEMENTS				
General Government	15,050	15,050	11,535	3,515
Administration	500	500		500
Total Disbursements	15,550	15,550	11,535	4,015
Net Change in Fund Balance	(500)	(500)	4,808	5,308
Fund Balance - Beginning	500	500	1,793	1,293
Fund Balance - Ending	\$ 0	\$ 0	\$ 6,601	\$ 6,601

OPIOID SETTLEMENT FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 7,309	\$ 7,309	\$ 33,281	\$ 25,972
Interest			1,565	1,565
Total Receipts	7,309	7,309	34,846	27,537
DISBURSEMENTS				
Administration	66,932	66,932	22	66,910
Total Disbursements	66,932	66,932	22	66,910
Net Change in Fund Balance	(59,623)	(59,623)	34,824	94,447
Fund Balance - Beginning	59,623	59,623	113,852	54,229
Fund Balance - Ending	\$ 0	\$ 0	\$ 148,676	\$ 148,676

AMERICAN RESCUE PLAN ACT FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 1,000	\$ 1,000	\$ 8,215	\$ 7,215
Total Receipts	1,000	1,000	8,215	7,215
DISBURSEMENTS				
Capital Projects	737,545	737,545	263,506	474,039
Administration	10,000	22,613		22,613
Total Disbursements	747,545	760,158	263,506	496,652
Net Change in Fund Balance	(746,545)	(759,158)	(255,291)	503,867
Fund Balance - Beginning	746,545	759,158	759,158	
Fund Balance - Ending	\$ 0	\$ 0	\$ 503,867	\$ 503,867

LYON COUNTY
NOTES TO REGULATORY SUPPLEMENTARY
INFORMATION - BUDGETARY COMPARISON SCHEDULES
June 30, 2025

Note 1. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

Note 2. Reconciliation of the General Fund

Reconciliation of the General Fund	
Total Other Adjustments to Cash (Uses) - Budgetary Basis	\$ (323,640)
To adjust for change in Payroll Revolving Account	(1,297)
Total Other Adjustments to Cash (Uses) - Regulatory Basis	\$ (324,937)
Fund Balance - Ending - Budgetary Basis	\$ 3,274,390
To adjust for change in Payroll Revolving Account	(1,297)
Total Fund Balance - Ending - Regulatory Basis	\$ 3,273,093