

**COMMONWEALTH OF KENTUCKY  
BEFORE THE KENTUCKY STATE BOARD  
ON ELECTRIC GENERATION AND TRANSMISSION SITING**

**In the Matter of:**

**Electronic Application of Kentucky Municipal Energy Agency for a Certificate of Construction for an Approximately 75-Megawatt Merchant Electric Generating KYMEA Energy Center I and Transmission Line in Madisonville, Kentucky, Pursuant to KRS 278.700 and 807 KAR 5:110** )  
) **Case No. 2024-00290**  
)  
)

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**KENTUCKY MUNICIPAL ENERGY AGENCY'S  
NOTICE OF FILING OF PUBLIC NOTICE**

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Pursuant to KRS 278.706, KRS 278.714 and 807 KAR 5:110, Kentucky Municipal Energy Agency (“KYMEA”), by counsel, and pursuant to 807 KAR 5:110, Section 9, provides notice of its filing of the public notice of the of the evidentiary hearing to be held on February 19, 2025. The public notice was published on February 11, 2025, in *The Messenger*. An affidavit of publication and a copy of the electronic tearsheet is attached hereto.

Respectfully submitted,



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STURGILL, TURNER, BARKER & MOLONEY, PLLC  
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ATTORNEYS FOR KYMEA

AFFP  
KYMEA Notice

## Affidavit of Publication

STATE OF KY }  
COUNTY OF HOPKINS } SS

Melanie Miller, being duly sworn, says:

That she is Accounting Clerk of the The Messenger, a newspaper of general circulation, printed and published in Madisonville, Hopkins County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

February 11, 2025

Publisher's Fee: \$ 162.64

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Subscribed to and sworn to me this 11th day of February 2025.



Notice of  
Evidentiary Hearing

The Kentucky Municipal Energy Agency ("KYMEA") is proposing to construct and operate a 75-megawatt natural gas power plant and associated gas and electric transmission facilities in Hopkins County, Kentucky. The proposed plant will be located near the City of Madisonville's wastewater treatment plant on A C Slaton Road.

The Kentucky State Siting Board on Electric Generation and Transmission Siting is hosting a public hearing in regards to the proposed KYMEA project (Case No. 2024-00290) on Wednesday, February 19, 2025 at 9:00 am Eastern Standard Time in the Richard Raff Hearing Room at the offices of the Public Service Commission at 211 Sower Boulevard, Frankfort, Kentucky. The hearing will be streamed live and may be viewed on the PSC website, [psc.ky.gov](http://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](http://psc.ky.gov).




70129908 71161664

Charles Musson  
Rubin & Hays  
450 South Third Street  
Louisville, KY 40202

## *The Messenger*

Electronic Tearsheet – February 11, 2025



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# Kentucky child dies of influenza

BY THE MESSENGER STAFF

Kentucky health officials reported late last week that a child died from the flu, the first pediatric flu death in the state this year.

The Kentucky Department for Public Health said the child who died had not received a flu vaccination this season, according to a news release.

"Influenza is on the rise across Kentucky," said Dr. Steven Stack, commissioner of the Department for Public Health, in a news release. "Unfortunately, viruses like influenza and COVID-19 are serious diseases that can be deadly to some people, including children. Vaccination is the best way to prevent severe illness and death."

Officials are urging parents to look out for severe symptoms in their child, which include: difficulty or fast breathing, seizures, bluish lips or face, fever about 104 degrees, fever

**Kentucky health officials also reported the first pediatric COVID-19 death of the season last month.**

or cough that persists, and dehydration.

According to state health officials, flu vaccination rates have been declining in recent years, with less than 17% of children in Kentucky receiving the latest flu vaccine. They say that less than 2% of children have received an updated COVID vaccine.

And, as of Thursday, the state's rate of respiratory illness was "very high."

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**LEGAL NOTICE**

A public hearing will be held by the Hopkins County Joint Planning Commission on February 27th, 2025 at 5:30 PM, Hopkins County Government Center, 56 North Main Street, Madisonville, Kentucky, to consider a text amendment of the City of Hanson Zoning Ordinance relating to Planned Unit Developments. Katie Wyatt, HCJPC, 270-825-4457

**The Messenger**  
the-messenger.com

**CLASSIFIED DEADLINES**

<b>Publication Date</b>	<b>Deadline</b>
<b>Tuesday</b>	<b>Thursday 3 PM</b>
<b>Thursday</b>	<b>Monday 3 PM</b>
<b>Saturday</b>	<b>Wednesday 3 PM</b>

Contact Customer Service at (270) 824-3300, Option 1 or [classifieds@the-messenger.com](mailto:classifieds@the-messenger.com)  
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**2/17/25 AT 11 AM**

**AUCTION HELD AT: EXTENSION OFFICE 1025 US HWY 62 W PRINCETON, KY 42445**

IN COOPERATION WITH WHITETAIL PROPERTIES REAL ESTATE, LLC  
JUSTIN MASON, AGENT: 270.439.8019  
MARK WILLIAMS, AGENT: 270.439.8021

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# LEGAL NOTICE

Jacqueline L. Nance, CPA  
Graham T. Moore, CPA

**ANJ** | Alford Nance & Jones, LLP

CERTIFIED PUBLIC ACCOUNTANTS

108 South Main Street, Suite 101, Madisonville, KY 42431 Tel: 270-825-4578 F: 270-821-3521

Theresa A. Jones, CPA  
Megan R. Moore, CPA

**INDEPENDENT AUDITOR'S REPORT**

To Honorable Mayor Kevin Cotton and Members of City Council  
City of Madisonville, Kentucky  
67 N Main Street  
Madisonville, Kentucky 42431

**Report on the Financial Statements**

**Opinions**  
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 Madisonville, 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 Madisonville, Kentucky'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, each major fund, and the aggregate remaining fund information of the City of Madisonville, 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.

**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 City of Madisonville, Kentucky 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 these 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 City of Madisonville, Kentucky'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 City of Madisonville, Kentucky'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 City of Madisonville, Kentucky'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**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other post employment benefit schedules on pages 4 through 15 and pages 76 through 86 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Madisonville, Kentucky's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and 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*, are 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 were 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 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 combining and individual fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, on our consideration of the City of Madisonville, 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 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 of Madisonville, Kentucky'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 City of Madisonville, Kentucky's internal control over financial reporting and compliance.

A copy of the complete audit report, 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 his personal use. Citizens 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. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at city hall.

*Alford Nance & Jones, LLP*  
Alford, Nance & Jones, LLP  
Madisonville, Kentucky  
December 20, 2024

CITY OF MADISONVILLE, KENTUCKY GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES: BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2024				
	2024		Actual GAAP Basis	Variance With Final Budget
	Budgeted Amounts			
	Original	Final		
<b>Revenues</b>				
Taxes				
Occupational	\$ 17,703,000	\$ 17,717,500	\$ 17,711,925	\$ (5,575)
Insurance premiums	4,100,000	4,100,000	4,072,398	(27,602)
Property	2,078,000	2,078,000	2,061,886	(16,114)
Franchise	475,000	475,000	412,855	(62,145)
Emergency telephone	370,000	370,000	317,880	(52,120)
Intergovernmental:				
Grant income	2,091,700	2,295,700	2,152,073	(143,627)
Police/Fire incentive	739,700	739,700	704,891	(34,809)
Fuel sales	495,050	495,050	441,919	(53,131)
Contributions	326,200	357,700	366,320	8,620
Recreational fees	369,035	369,035	311,981	(57,054)
Miscellaneous	1,048,825	1,573,825	1,062,378	(511,447)
Police fines and base court	401,600	426,600	439,051	12,451
Cemetery revenues	132,500	132,500	105,100	(27,400)
Rental income	213,400	213,400	83,065	(128,335)
Lease revenue	45,000	45,000	50,992	5,992
Investment income	250,000	300,000	306,969	6,969
Lease interest revenue	2,000	2,000	2,049	49
Total Revenues	30,841,010	31,691,010	30,604,832	(1,086,178)
<b>Expenditures</b>				
Current:				
Public safety	16,865,512	16,963,512	16,324,026	(639,486)
General government	3,446,887	2,474,287	3,206,253	268,134
Transportation	2,317,205	2,102,205	1,903,075	199,130
Health and public welfare	1,962,500	2,057,000	2,028,649	28,351
Parks and recreation	2,005,415	2,050,415	1,927,911	(122,504)
Airport	702,733	769,733	748,982	20,751
Cemetery	417,957	449,957	406,937	(43,020)
Capital outlay	6,425,609	6,698,109	6,384,048	(314,061)
Debt service	301,000	301,000	300,167	(833)
Total Expenditures	34,444,818	34,859,318	33,230,048	1,629,270
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(3,603,808)	(3,168,308)	(2,625,216)	543,092
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	-	510,527	510,527
Transfers in	3,840,000	3,500,000	3,500,000	-
<b>Net Change in Fund Balance</b>	\$ 236,192	\$ 331,692	1,385,311	\$ 1,053,619
<b>Fund Balance at Beginning of Year</b>			8,889,367	
<b>Fund Balance at End of Year</b>			\$ 10,274,678	

CITY OF MADISONVILLE, KENTUCKY WATER AND SEWER FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION: BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2024				
	2024		Actual GAAP Basis	Variance With Final Budget
	Budgeted Amounts			
	Original	Final		
<b>Operating Revenues</b>				
Sewer revenues	\$ 7,462,900	\$ 7,462,900	\$ 7,726,596	\$ 263,696
Water revenues	6,458,900	6,458,900	6,643,253	263,998
Lease revenues	-	-	24,727	24,727
Lease interest revenue	-	-	3,064	3,064
Grant income	-	-	3,000	3,000
Total Operating Revenues	13,921,800	13,921,800	14,400,426	478,626
<b>Operating Expenses</b>				
Depreciation	3,448,000	3,448,000	3,443,110	4,890
Wastewater collection	16,377,722	12,367,722	17,770,192	10,937,530
Wastewater treatment	2,174,558	2,349,558	2,085,460	(263,998)
Purification	3,944,800	3,944,800	2,042,470	1,902,330
Distribution maintenance	2,787,980	2,787,980	1,661,572	1,126,408
Engineering/Stormwater	693,800	693,800	687,492	6,308
Other	721,948	721,948	616,328	105,620
Power purchased	532,000	532,000	523,031	8,969
Total Operating Expenses	30,680,608	26,845,608	12,829,655	14,015,953
<b>Income (Loss) from Operations</b>	(16,758,808)	(12,923,808)	1,570,771	18,329,579
<b>Nonoperating Revenues (Expenses)</b>				
Investment income	285,000	285,000	879,772	594,772
Gain on disposal of assets	-	-	4,893	4,893
Interest expense and fees	(765,410)	(765,410)	(763,364)	2,046
Total Nonoperating Revenues (Expenses)	(480,410)	(480,410)	121,301	601,711
<b>Income (Loss) Before Contributions</b>	(17,239,218)	(13,404,218)	1,692,072	18,931,290
Capital contributions	17,433,600	13,483,600	908,966	(12,574,634)
<b>Change in Net Position</b>	\$ 194,382	\$ 79,382	\$ 2,601,038	\$ 6,356,656

CITY OF MADISONVILLE, KENTUCKY LIGHT FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION: BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2024				
	2024		Actual GAAP Basis	Variance With Final Budget
	Budgeted Amounts			
	Original	Final		
<b>Operating Revenues</b>				
State of electricity	\$ 29,138,504	\$ 29,138,504	\$ 27,209,021	\$ (1,929,483)
Grant income	-	-	3,000	3,000
Service and miscellaneous	640,600	640,600	747,793	107,193
Total Operating Revenues	29,779,104	29,779,104	27,959,814	(1,819,290)
<b>Operating Expenses</b>				
Electricity purchased	19,042,106	19,042,106	18,393,589	648,517
Maintenance	5,585,684	5,585,684	2,695,281	2,890,403
Depreciation	1,210,000	1,210,000	1,299,611	89
Commercial operations	1,315,520	1,315,520	1,268,058	47,462
Other	763,420	763,420	505,275	258,145
Total Operating Expenses	27,916,730	27,916,730	23,981,814	3,934,916
<b>Income from Operations</b>	1,862,374	1,862,374	3,978,000	2,115,626
<b>Nonoperating Revenues (Expenses)</b>				
Investment income	110,000	110,000	348,057	238,057
Total Nonoperating Revenues (Expenses)	110,000	110,000	348,057	238,057
<b>Income Before Contributions and Transfers</b>	1,972,374	1,972,374	4,326,057	2,353,683
Capital contributions	50,000	50,000	481,538	431,538
Transfers out	(3,500,000)	(3,500,000)	(3,500,000)	-
<b>Change in Net Position</b>	\$ (1,477,626)	\$ (1,477,626)	\$ 1,307,595	\$ 2,785,221

CITY OF MADISONVILLE, KENTUCKY SANITATION FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION: BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2024				
	2024		Actual GAAP Basis	Variance With Final Budget
	Budgeted Amounts			
	Original	Final		
<b>Operating Revenues</b>				
Sanitation fees	\$ 4,051,624	\$ 4,051,624	\$ 4,052,738	\$ 1,114
Recycling income	135,000	135,000	146,615	11,615
Service and miscellaneous	366,360	466,360	575,597	109,237
Total Operating Revenues	4,552,984	4,652,984	4,774,950	121,966
<b>Operating Expenses</b>				
Sanitation collection and disposal	3,177,380	3,256,250	3,334,985	21,365
Depreciation	339,800	339,800	338,840	960
Maintenance	493,250	758,250	754,636	3,714
Other	211,500	211,500	209,392	