Traffic advisory for Interstate 64 in Shelby County

the Kentucky Transportation 55 to reconnect with I-64 West. Cabinet (KYTC) advises

I-64 West will be closed from 7 p.m. Monday, June 2, through

LOUISVILLE – As part of 31.6. Motorists should fol- East. the \$118 million widening and low the posted detour of taking improvement project of the off-ramp to KY 53 at Exit Interstate 64 in Shelby County, 35, then follow KY 55X to KY

I-64 East will be closed from motorists of overnight closures 7 p.m. Tuesday, June 3, through of I-64 beginning Monday, June 1 a.m. Wednesday, June 4, from mile point 31.6 to mile point 35.1. Motorists should follow the posted detour of taking 1 a.m. Tuesday, June 3, from KY 55 at Exit 32 to KY 55X to mile point 35.1 to mile point KY 53 to reconnect with I-64 marker 36 (near KY 53) to mile

The overnight closures of the interstate are necessary for contract crews to set bridge beams for the KY 2861 (Zaring Mill Road) bridge over I-64 as

Additionally, beginning Monday, June 2, blasting operations will occur daily on I-64 East and West from mile

part of the bridge replacement

work.

2 p.m. to 3 p.m. Traffic may be slowed or stopped for up to 15 minutes during blasting operations. Motorists should expect travel delays and consider alternate routes.

is part of the \$118 million I-64 widening and improvement project in Shelby County, which began in February 2025. The project will increase capacity, upgrade a key interchange, and modernize bridges, ensuring a more including project timelines and efficient and reliable trans- traffic impacts, will be shared X (formerly known as Twitter).

The three-year project includes widening and pavement upgrades of an 11-mile section of I-64, reconstruction of the KY 53 interchange, rebuilding of three bridges over I-64, and All work being performed widening of four existing I-64

> in the region. The interstate project is expected to be completed by the Fall of 2027. More details,

bridges. These improvements

will enhance daily travel while

also supporting future growth

marker 38 (near KY 1790) from portation network for motorists. online as work progresses. Motorists are encouraged to sign up for email alerts regarding weekly traffic impacts pertaining to the project.

> The date and duration of this work may be adjusted if inclement weather or other unforeseen delays occur. Visit goky.ky.gov for the latest in traffic and travel information in the Commonwealth of Kentucky. You can also get traffic information for the District 5 counties on Facebook and



ADVERTISEMENT OF ELECTION OF PROPERTY OWNER TRUSTEE TO THE PEWEE VALLEY FIRE PROTECTION DISTRICT

The Pewee Valley Fire Protection District, pursuant to KRS 75.031, hereby advertises that an election will be conducted to elect a Property Owner Trustee to its Board of Trustees

The election will be held on Saturday, June 28, 2025, between the hours of 11:00 A.M. and 2:00 P.M.at the principal firehouse of the Fire Protection District located At 8607 Foley Ave in Pewee Valley, Kentucky. 40056, PH: 502-241-

The names and addresses of the candidates are:

Name: Rick Williams (Incumbent) Name: Julie Cobaugh Name: Michael Turner

Address: 19 Oak Tree Lane, Louisville, KY 40245 Address: 187 Crabapple Ln, Louisville, KY 40245 Address: 116 Rollington Rd, Pewee Valley, KY 40056

Voters for Property Owner Trustee: KRS 75.031 requires voters for Property Owner Trustee to:

- 1. Be a citizen of the Commonwealth of Kentucky.
- 2. Be at least eighteen (18) years of age.
- 4. Own property within the Fire Protection District
- 3. Personally live within the Fire Protection District

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	SQF/LQF Solar: Single-Axis Tracking; Distribution; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Solar: Single-Axis Tracking; Distribution; 7-Year PPA; Capacity	\$12.53	\$0
	SQF/LQF Solar: Single-Axis Tracking; Transmission; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Solar: Single-Axis Tracking; Transmission; 7-Year PPA; Capacity	\$12.03	\$0
	SQF/LQF Solar: Fixed Tilt; Distribution; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Solar: Fixed Tilt; Distribution; 7-Year PPA; Capacity	\$15.09	\$0
	SQF/LQF Solar: Fixed Tilt; Transmission; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Solar: Fixed Tilt; Transmission; 7-Year PPA; Capacity	\$14.49	\$0
	SQF/LQF Wind; Distribution; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Wind; Distribution; 7-Year PPA; Capacity	\$9.88	\$0
	SQF/LQF Wind; Transmission; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Wind; Transmission; 7-Year PPA; Capacity	\$9.49	\$0
	SQF/LQF Other Technologies; Distribution; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Other Technologies; Distribution; 7-Year PPA; Capacity	\$8.74	\$18.53
	SQF/LQF Other Technologies; Transmission; 2-Year PPA; Capacity	\$0	\$0
	SQF/LQF Other Technologies; Transmission; 7-Year PPA; Capacity	\$8.39	\$17.80

Other Charges	Current Charge	Proposed Charge
Returned Payment Charge	\$3.70	\$3.00
Meter Test Charge	\$112.86	\$119.00
Disconnect/Reconnect Service Charge	\$32.00	\$51.00
Inspection/Additional Trip Charge	\$155.00	\$180.00
Unauthorized Connection Charge – no meter replacement	\$49.00	\$51.00
Unauthorized Connection Charge – meter replacement	\$114.00	\$133.0
Advanced Meter Opt-Out Charge (One-Time)	\$33.00	\$85.00
Advanced Meter Opt-Out Charge (Monthly)	\$5.00	\$9.00
Daily Storage Charge for Daily Imbalances (TS-1 and LGDS)	\$0.3797	\$0.3797
Gas Meter Pulse Relaying Non-FT Non-TS2	\$28.00	\$33.00
Gas Meter Pulse Relaying FT/TS2	\$8.00	\$9.00
Excess Facilities – w/ no CIAC	1.12%	1.44%
Excess Facilities – w/ CIAC	0.44%	0.68%

LG&E is proposing the following revisions to other charges in its Gas tariff:

A detailed notice of all proposed revisions and a complete copy of the proposed tariffs containing the proposed text changes, terms and conditions for electric or gas service and rates may be obtained by submitting a written request by e-mail to myaccount@lge-ku.com or by mail to Louisville Gas and Electric Company, ATTN: Rates Department, 2701 Eastpoint Parkway, Louisville, Kentucky, 40223, or by visiting LG&E's website at https://lge-ku.com/lge-2025-rate-case.

A person may examine LG&E's application at the office of LG&E located at 2701 Eastpoint Parkway, Louisville, Kentucky, 40223, and at LG&E's website at https://www.lge-ku.com/lge-2025-ratecase. A person may also examine this application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or may view and download the application through the Commission's Web site at http://psc.ky.gov.

Comments regarding the application may be submitted to the Public Service Commission by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, or by email to at psc. info@ky.gov. All comments should reference Case No. 2025-00114.

The rates contained in this notice are the rates proposed by LG&E, but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice. A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. If the Commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the Commission may take final action on the application.

HARGADON

FROM PAGE B3

Hargadon as our Board Chairman," said Shelbyville Hospital CEO Aaron Garofola. "His unwavering commitment to supporting the evolution of hospital health care services in our three-county region is undeniable, and there is no greater spokesman and advocate for our service to the community."

Hargadon has served as a member of the UofL Health – Shelbyville Hospital Board of Trustees since 2019 and has been board chair since 2022.



PAT HARGADON AND AARON GAROFOLA





ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet The Honorable Dan Ison, Shelby County Judge/Executive

Members of the Shelby County Fiscal Court

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Shelby County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Shelby County Fiscal Court's financial statement as listed in the table of contents Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances - regulatory basis of the Shelby County Fiscal Court, for the year ended June 30, 2024, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Shelby County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year then ended We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards

applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Fiscal Court Audit Guide 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 Shelby County Fiscal Court 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

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 Shelby County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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 inciples 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

Shelby County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shelby County Fiscal Court'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 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 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 statement. In performing an audit in accordance with GAAS 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 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 Shelby County Fiscal Court'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 Shelby County Fiscal Court'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.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Shelby County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budge

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 10, 2025, on our consideration of the Shelby County Fiscal Court'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 esting 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 Shelby County Fiscal Court's internal control over financial eporting and compliance.



February 10, 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.

209 St. CLAIR STREET FRANKFORT, KY 40601-1817 AN EQUAL OPPORTUNITY EMPLOYER M/F/D

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