

**ADVERTISEMENT FOR  
BUSINESS-COMMUNITY LEADERS**

The Bullitt County Board of Education is accepting nominations for business-community leaders to serve on the Bullitt County School's Local Planning Committee, until February 20, 2026. Members of the Local Planning Committee (LPC) will be responsible for the development of a District Facility Plan for the Bullitt County Schools that will assist in determining future school facility construction priorities and major renovation needs.

The Bullitt County School Board will select three (3) members from nominations received to serve on the Local Planning Committee (LPC). Please submit nominations, including a letter of agreement to serve on the Local Planning Committee to:

L.P.C. Search  
Bullitt County Board of Education  
1040 Highway 44 East  
Shepherdsville, Kentucky 40165

Troy Wood, Chief Operations Officer  
Bullitt County Schools



# LEGAL NOTICE

**LEGAL NOTICE**

Pursuant to the provisions of KRS 91A.040(9) the City of Hebron Estates, Bullitt County, Kentucky, has completed its annual audit for the Fiscal Years ending June 30, 2025, which has resulted in the following report:

**INDEPENDENT AUDITOR'S REPORT**

Mayor and the City Council  
City of Hebron Estates, Kentucky  
Hebron Estates, Kentucky

**Report on the Audit of the Financial Statements**
**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Hebron Estates, Kentucky, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Hebron Estates, 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 and each major fund of the City of Hebron Estates, Kentucky, as of June 30, 2025, and the respective changes in financial position 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 the City of Hebron Estates, 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.

**Correction of Error**

As described in Note 8 to the financial statements, the City did not record accounts receivable in its 2024 financial statements. Accordingly, net assets and fund balances as of July 1, 2024 have been restated to correct this error. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the 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 the City of Hebron Estates, 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 the City of Hebron Estates, 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 the City of Hebron Estates, 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 budgetary comparison information on pages 19 through 20, 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 Government 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 Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 2025, on our consideration of the City of Hebron Estates, 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 Hebron Estates, 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 Hebron Estates, Kentucky's internal control over financial reporting and compliance.

*Jones, Hale & Mattingly, PC*

Louisville, Kentucky

December 8, 2025

**CITY OF HEBRON ESTATES, KENTUCKY**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**

June 30, 2025

	General Fund	Road Aid Fund	Total Governmental Fund
ASSETS			
Cash and cash equivalents	\$ 738,849	\$ 51,303	\$ 790,152
Certificates of deposit	807,422	--	807,422
Taxes receivable	95,168	--	95,168
Other receivables	1,815	3,206	5,021
Total assets	<u>\$ 1,643,254</u>	<u>\$ 54,509</u>	<u>\$ 1,697,763</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 11,302	\$ --	\$ 11,302
Total liabilities	<u>11,302</u>	<u>--</u>	<u>11,302</u>
FUND BALANCES			
Restricted for road maintenance	--	54,509	54,509
Unassigned	<u>1,631,952</u>	<u>--</u>	<u>1,631,952</u>
Total fund balances	<u>1,631,952</u>	<u>54,509</u>	<u>1,686,461</u>
Total liabilities and fund balances	<u>\$ 1,643,254</u>	<u>\$ 54,509</u>	<u>\$ 1,697,763</u>

The Notes to Financial Statements are an integral part of this statement.

**CITY OF HEBRON ESTATES, KENTUCKY**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**

Year Ended June 30, 2025

	General Fund	Road Aid Fund	Total Governmental Fund
REVENUES			
Property taxes	\$ 70,712	\$ --	\$ 70,712
Occupational payroll tax	190,652	--	190,652
Insurance premium taxes	161,422	--	161,422
Franchise taxes	11,687	--	11,687
Intergovernmental revenues	3,158	19,820	22,978
Other revenues	10,724	--	10,724
Interest earnings	<u>58,765</u>	<u>1,960</u>	<u>60,725</u>
Total revenues	<u>507,120</u>	<u>21,780</u>	<u>528,900</u>
EXPENDITURES			
General government	127,523	--	127,523
Public safety	169,628	--	169,628
Public works	<u>198,577</u>	<u>6,435</u>	<u>205,012</u>
Total expenditures	<u>495,728</u>	<u>6,435</u>	<u>502,163</u>
Change in fund balances	11,392	15,345	26,737
Fund balances, July 1, 2024, as previously reported	1,528,168	36,686	1,564,854
Correction of error	92,392	2,478	94,870
Fund balances, July 1, 2024, as restated	<u>1,620,560</u>	<u>39,164</u>	<u>1,659,724</u>
Fund balances, June 30, 2025	<u>\$ 1,631,952</u>	<u>\$ 54,509</u>	<u>\$ 1,686,461</u>

The Notes to Financial Statements are an integral part of this statement.

A complete copy of the Audit is available for public inspection at the Office of the City Clerk, 3407 Burkland Blvd., Shepherdsville, Kentucky during normal business hours.

Any citizen may request a complete copy of the Audit for their personal use and information at a cost of \$0.25 per page, from the City Clerk.

A copy of the City financial statement prepared in accordance with KRS 424.220 is available to the public at the Office of the City Clerk at no cost.

Pursuant to the provisions of KRS 132.027(2) the Kentucky General Assembly requires that this notice be

This advertisement was paid for by City of Hebron Estates using taxpayer dollars in the amount of \$800.00

**BULLITT COUNTY**  
**Chamber**  
**of Commerce**  
Connect. Empower. Strengthen.

# MORNING MINGLE



FEBRUARY 17<sup>TH</sup> @ 8:30-9:30 AM  
1975 Preston Highway, Shepherdsville 40165

HOSTED BY:



REGISTER NOW!

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**There is only ONE WAY -- The Pioneer News sample edition on Thursday, April 9**

We deliver your message through our newspaper – both in print and on-line through our e-edition

There is no more economical way to spread your message than to advertise in this countywide edition.

Businesses, service organizations, non-profit groups and political candidates – we are here to serve your needs.

**NO WAY TO REACH THE MARKET AT SUCH A LOW PRICE**

**Full page -- \$800** (\$40 additional for color)

**Half page -- \$475** (\$40 additional for color)

**Quarter page -- \$275** (\$40 additional for color)

**1/12 page -- \$150** (\$40 additional for color)

**1/8 page -- \$175** (\$40 additional for color)

**Business Card -- \$55** (\$40 additional for color)

NOTE... color availability is limited. First come, First serve

Looking to recruit new employee? Get your name out early with this opportunity!

**LET US SPREAD YOUR MESSAGE TO OVER 27,000 HOMES (over 60,000 sets of eyes)**

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