

LEGALS

Use QR Code
to Search Kentucky
Public Notices or
go to
kypublicnotice.com



PUBLIC NOTICE

BUDGET HEARING REGARDING PROPOSED USE OF COUNTY ROAD AID AND LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUNDS

A PUBLIC HEARING WILL BE HELD BY LEE COUNTY FISCAL COURT ON MAY 13th , 2025 IN REGULAR SESSION OF FISCAL COURT AT 5 P.M. THE PURPOSE OF THIS HEARING IS FOR OBTAINING CITIZENS COMMENTS REGARDING THE POSSIBLE USES OF THE COUNTY ROAD AID AND LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUNDS. ALL INTERESTED PERSONS IN LEE COUNTY ARE INVITED TO THE HEARING TO SUBMIT ORAL OR WRITTEN COMMENTS ON POSSIBLE USES OF THE CRA AND LGEA FUNDS. ANY PERSON(S) WHO CANNOT SUBMIT WRITTEN COMMENTS OR ATTEND THE HEARING BUT WISH TO SUBMIT COMMENTS, SHOULD CALL THE OFFICE OF THE COUNTY JUDGE EXECUTIVE AT 606 464 4100 BY 4 P.M. MAY 12TH, 2025 SO THAT ARRANGEMENTS CAN BE MADE TO SUBMIT THEIR COMMENTS.

2004 Mini Cooper VIN# WMWRE33484TD89743 will be sold on 05/10/25
at the B Chaney Enterprises Towing and Recovery yard
36 Zeke Branch Rd Lerose KY 41314 for towing and storage cost.

85%



of Kentuckians think that publishing PUBLIC
NOTICES in NEWSPAPERS should be required.

And for good reason...

Because Kentuckians rely on public notices for information about their communities that they just can't get anywhere else. When it comes to providing timely information about local events, legal announcements and government initiatives, your local newspaper delivers.

To discover how public notices impact your
community, visit the Kentucky Press Association
at kypublicnotice.com



**Kentucky State Study 2023; conducted by Coda Ventures*

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Zeke Little, Jr., Owsley County Judge/Executive
Members of the Owsley County Fiscal Court

Report on the Audit of the Financial Statement

Disclaimer of Opinion

We were engaged to audit the financial activity contained in the Fourth Quarter Financial Report of the Owsley County Fiscal Court for the year ended June 30, 2024.

We do not express an opinion on the accompanying financial activity contained in the Fourth Quarter Financial Report of the Owsley County Fiscal Court. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial activity.

Basis for Disclaimer of Opinion

The absence of effective internal controls, oversight, and review procedures created an environment in which financial records were inaccurate. Based on these conditions, we determined the risk of material misstatement and fraud risk to be too high and were unable to apply other procedures to mitigate this risk. The significance of these issues, in the aggregate, prevents us from placing reliance on the financial activities contained in the Owsley County Fiscal Court's Fourth Quarter Financial Report and from expressing an opinion on the financial statement of the Owsley County Fiscal Court.

Responsibilities of Management for the Financial Statement

Owsley 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of Owsley County Fiscal Court's financial statement in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement.

We are required to be independent of the Owsley County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2024, on our consideration of the Owsley 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 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 Owsley County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

- | | |
|----------|---|
| 2024-001 | The Owsley County Fiscal Court Failed To Implement A Strong Internal Control System |
| 2024-002 | The Owsley County Fiscal Court Lacks Adequate Internal Controls Over Disbursements |
| 2024-003 | The Owsley County Fiscal Court Lacks Adequate Internal Controls Over Receipts |
| 2024-004 | The Owsley County Fiscal Court Does Not Have Adequate Controls Over The Payroll Process |

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

December 5, 2024

NOTICE TO CUSTOMERS OF KENTUCKY UTILITIES COMPANY

RECOVERY BY ENVIRONMENTAL SURCHARGE OF KENTUCKY UTILITIES COMPANY'S 2025 ENVIRONMENTAL COMPLIANCE PLAN

PLEASE TAKE NOTICE that in an April 30, 2025 Application, Kentucky Utilities Company ("KU") is seeking approval by the Kentucky Public Service Commission ("Commission") in Case No. 2025-00105, pursuant to Kentucky Revised Statute 278.183, of an amended compliance plan ("2025 Plan"). (Collectively, KU's Application and supporting testimony and exhibits are KU's "tariff filing.") If approved, KU will begin recovering capital costs associated with a new pollution control facility in the 2025 Plan under KU's existing Electric Rate Schedule ECR (also known as the Environmental Surcharge tariff) through an increase in the environmental surcharge on customers' bills beginning in December 2025.

KU filed an application with the Commission on February 28, 2025, in Case No. 2025-00045 seeking approval to construct a selective catalytic reduction system at the Ghent generating station to reduce nitrogen oxide (NOx) emissions, which are a precursor to ozone. In Case No. 2025-00105, KU is seeking an order approving the 2025 Plan to recover the costs of this new pollution control facility through its Environmental Surcharge tariff. This project will help ensure ongoing compliance with regulations issued under the federal Clean Air Act as amended, including the National Ambient Air Quality Standards for ozone.

The estimated total capital cost of this new pollution control facility is \$152.3 million. Additionally, KU is requesting recovery of future incremental capital and operation and maintenance expenses associated with this new pollution control facility. KU is also asking to recover the cost of publishing this customer notice through the Environmental Surcharge over 12 months and to have Environmental Surcharge recovery of future Commission-approved administrative expenses, including customer notice costs.

Beginning in December 2025, the initial bill impact for KU's Group 1 customers is estimated to be a 0.01% increase with a maximum increase of 0.81% in 2029. Group 1 includes Rate Schedules Residential Service (RS), Residential Time-of-Day Energy Service (RTODE), Residential Time-of-Day Demand Service (RTODD), Volunteer Fire Department Service (VFD), All Electric School (AES), and all Lighting Rates (i.e., LS, RLS, LE, and TE).

RS and VFD customers using 1,085 kWh/month could expect a monthly increase of \$0.01 up to \$1.09. RTODE customers using 1,043 kWh/month could expect a monthly increase of \$0.01 up to \$1.14. RTODD customers using 987 kWh/month could expect a monthly increase of \$0.02 up to \$1.80. AES customers using 25,620 kWh/month could expect a monthly increase of \$0.30 up to \$24.28. LS and RLS customers could expect a monthly increase of \$0.00 up to \$0.12. LE customers using 2,473 kWh/month could expect a monthly increase of \$0.02 up to \$1.59. TE customers using 147 kWh/month could expect a monthly increase of \$0.00 up to \$0.15.

Beginning in December 2025, the initial bill impact for KU's Group 2 customers is estimated to be a 0.01% increase with a maximum increase of 1.10% in 2029. Group 2 includes Rate Schedules General Service (GS), General Time-of-Day Energy Service (GTODE), General Time-of-Day Demand Service (GTODD), Power Service (PS), Time-of-Day Secondary Service (TODS), Time-of-Day Primary Service (TODP), Retail Transmission Service (RTS), Fluctuating Load Service (FLS), and Outdoor Sports Lighting Service (OSL).

GS customers using 1,657 kWh/month could expect a monthly increase of \$0.03 up to \$2.41. GTODD customers using 19,652 kWh/month could expect a monthly increase of \$0.31 up to \$25.26. PS-Secondary customers using 30,434 kWh/month could expect a monthly increase of \$0.39 up to \$32.35. PS-Primary customers using 35,028 kWh/month could expect a monthly increase of \$0.45 up to \$36.82. TODS customers using 189,538 kWh/month could expect a monthly increase of \$1.54 up to \$126.82. TODP customers using 1,242,574 kWh/month could expect a monthly increase of \$8.25 up to \$678.42. RTS customers using 7,387,224 kWh/month could expect a monthly increase of \$38.91 up to \$3,199.31. FLS-Transmission customers using 44,229,667 kWh/month could expect a monthly increase of \$237.46 up to \$19,525.53. OSL-Secondary customers using 4,627 kWh/month could expect a monthly increase of \$0.17 up to \$13.87.

The Application described in this Notice is proposed by KU, but the Commission may issue an order resulting in an environmental surcharge for customers other than the environmental surcharge described in this Notice.

Comments regarding KU's 2025 Plan and Application may be submitted to the Commission through its website or by mail to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

Any 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 the initial publication of this Notice, the Commission may take final action on the Application.

Any person may examine KU's tariff filing at the Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Commission's website at <http://psc.ky.gov> or KU's website (<http://www.lge-ku.com>) after KU makes its tariff filing on April 30, 2025. KU has requested a deviation from the requirement to make the tariff filing available at its office at One Quality Street, Lexington, Kentucky 40507. If the Commission denies that request, KU will make the tariff filing available at its office upon request by any person.