

Schroeder advances to state wrestling championship match

MIKE FARNER
SPORTS EDITOR

LEXINGTON – A single point was all that separated Bullitt East senior Emily Schroeder from a state wrestling title on Saturday at the KHSAA Girls' Kentucky State Wrestling Championships at the Kentucky Horse Park.

After three relatively easy wins in the 132-pound weight class, Schroeder once again found herself opposite Oldham County senior Tatum Millett, a four-time state champion.

The two had clashed two weeks earlier in the Region Two Tournament at Iroquois High School. Neither wrestler scored a point through the first two periods before Millett got two quick points and when Schroeder needed to take a gamble, Millett added some late points for the 8-0 decision.

On Saturday, the battle was much the same, at least early. Again, there were no points scored through the first two periods, but Schroeder had not been able to get the 'escape' point in the second period when she had started as the 'down' wrestler.

Millett had the 'down' position to open the third period. At the 49 second mark in the two-minute third period, Millett got the single point for an escape. Schroeder chased and Millett did get a late stalling warning, but it was too late and Millett won by the 1-0 score.

The victory gave Millett a 29-0 record for the season. She was the state champion at 126-pounds a year ago.

Schroeder had just four losses all season against 23 wins. Two of the losses were to Millett in the post-season. The other two losses came when Schroeder wrestled up at 138-pounds to get some competition.

Bullitt East head coach Dallas Miles had been saying in the two weeks between the regional tournament and the state finals that Schroeder and Millett would meet again for the title. If they were to meet it had to be in the final as one-two finishers in the regional, they had to be on opposite sides of the bracket



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Oldham County's Tatum Millett was on top of Bullitt East's Emily Schroeder in the championship match.

in the state tournament.

Schroeder opened her day on Saturday in the bottom half of the 16-wrestler bracket and had no trouble in her first match as she had a 5-0 lead against Brannan Ransom of Harrison County before recording the pin midway through the second period. In the quarterfinals Schroeder really wrapped her match early as she rolled to a 17-1 technical victory just 49 seconds into the second period against Kailyn Franks of Henderson County.

In the semifinals, Schroeder earned the rematch with Millett as she got an 8-2 decision over Makyla Folwer of Boyle County.

Millett had reached the final with a pin 90 seconds into her first match and then a pin early in the third period. In the semifinals, the Oldham County senior pushed the point difference past 15 points at 18-0 for the technical victory.

Schroeder's four matches gave Bullitt East 21.5 points, putting the red and gold 35th in the team standings.

BC'S BOWERSOX IS SIXTH

Bullitt Central sophomore Shelby Bowersox also got

on the medal stand on Saturday as she finished sixth in the 120-pound division.

It was a very busy day for Bowersox as she had to wrestle six times after falling into the consolation bracket in her second match. In her first match on Saturday, Bowersox pinned Lizzie Ward of South Warren late in the second period when she had a tight 4-1 lead. The first loss then came in the quarterfinals when Bowersox ran into eventual champion Lyla Smith of Boyle County. Smith had a big points lead when she pinned Bowersox late in the second period.

Now in the consolation bracket, Bowersox won two matches that were close together. First, she beat Zaliah Cooper of Taylor County on a fall with just under a minute left in the match when she had a 6-2 lead. Bowersox then loaded up on the points against Hailey Gamer of LaRue County, winning a 23-9 decision.

In the consolation semifinals, Bowersox lost her next match when she was pinned by Jacey Lyddane of Woodford County two minutes into the match. In the fifth place match Elynn Hayden of McCracken County got the best of

Bowersox, jumping out to an 11-0 lead before pinning Bowersox with just 15 seconds remaining in the

second period. Bowersox scored 12 points for Bullitt Central, placing the Lady Cougars in the 47th

position overall. The tournament had 76 different schools represented.

LEGAL NOTICE

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



Jones, Nale & Mattingly PLC
INDEPENDENT AUDITOR'S REPORT

Mayor and the City Council
City of Pioneer Village, Kentucky
Pioneer Village, 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 Pioneer Village, 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 Pioneer Village, 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 Pioneer Village, 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 Pioneer Village, 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 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 Pioneer Village, 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 Pioneer Village, 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 Pioneer Village, 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 28 through 29, Schedule of City's Proportionate Share of Net Pension Liability and Schedule of City's Contributions to the Pension Plan on page 30 and 31, and Schedule of City's Proportionate Share of Net OPEB Liability and Schedule of City's Contributions to the OPEB Plan on page 32 and 33, 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.

Required Supplementary Information (Continued)

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 17, 2025, on our consideration of the City of Pioneer Village, 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 Pioneer Village, 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 Pioneer Village, Kentucky's internal control over financial reporting and compliance.

Jones, Nale & Mattingly PLC
Louisville, Kentucky
December 17, 2025

CITY OF PIONEER VILLAGE, KENTUCKY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2025

	General Fund	Road Aid Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 736,497	\$ 42,771	\$ 779,268
Certificates of deposit	326,192	--	326,192
149,531			
Taxes receivable	149,531	--	--
Other receivables	76,601	3,471	80,072
Due from other funds	--	13,173	13,173
Total assets	\$ 1,288,821	\$ 59,415	\$ 1,348,236
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 41,135	\$ 874	\$ 42,009
Accrued payroll	10,539	--	10,539
Due to other funds	13,173	--	13,173
Total liabilities	64,847	874	65,721
FUND BALANCES			
Restricted for road maintenance	--	58,541	58,541
Unassigned	1,223,974	--	1,223,974
Total fund balances	1,223,974	58,541	1,282,515
Total liabilities and fund balances	\$ 1,288,821	\$ 59,415	\$ 1,348,236

CITY OF PIONEER VILLAGE, KENTUCKY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS Year Ended June 30, 2025

	General Fund	Road Aid Fund	Total Governmental Funds
REVENUES			
Property taxes	\$ 310,154	\$ --	\$ 310,154
Insurance premium taxes	543,037	--	543,037
Telecommunications tax	12,575	--	12,575
Licenses, permits, and fees	306,394	--	306,394
Intergovernmental contracts and grants	269,407	47,417	316,824
Other revenues	30,592	--	30,592
Interest earnings	12,396	--	12,396
Total revenues	1,484,556	47,417	1,531,972
EXPENDITURES			
General government			
Salaries	97,257	--	97,257
Legal and accounting fees	13,671	--	13,671
Insurance	28,094	--	28,094
City events	16,045	--	16,045
Maintenance	19,140	--	19,140
Office expenses	20,695	--	20,695
Public safety	785,920	--	785,920
Public services	21,503	58,668	80,171
Debt service			
Principal payments	30,856	--	30,856
Interest on debt	1,274	--	1,274
Capital outlay	309,377	--	309,377
Total expenditures	1,343,832	58,668	1,402,500
Change in fund balances	140,723	(11,251)	129,472
Fund balances, July 1, 2024	1,083,251	69,792	1,153,043
Fund balances, June 30, 2025	\$ 1,223,974	\$ 58,541	\$ 1,282,515

The Notes to Financial Statements are an integral part of this statement. A complete copy of the Audit is available for public inspection at City Hall, Becknell Community Center, 4700 Summit Drive, Louisville, Kentucky during normal business hours Monday - Friday.

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 the City of Pioneer Village, Kentucky. Pursuant to the provisions of KRS 132.027(2) the Kentucky General Assembly requires that this notice be published.

This advertisement was paid for by City of Pioneer Village using taxpayer dollars in the amount of \$720.



Cooper fulfills dream of Division 1 softball

MOUNT WASHINGTON – Alivia Cooper has long had a dream of playing Division 1 softball.

Starting to play the game at the age of 4 at Valley Sports, Cooper has played on national travel teams for years.

But, starting next fall, she will take her talents to Troy University, where her dream will continue.

The daughter of Mike Cooper and Abbie Cooper recently signed to play her college career as family, friends and teammates looked on during a ceremony at Bullitt East High.

She was recruited to play catcher and third base. Throughout her playing career, Cooper's focus was on one thing. "I focused solely on softball," said Cooper. "I had a dream of playing D1 softball and I wanted to focus on that."

She was at a national showcase event in Atlanta, Ga., when Cooper caught the eye of Troy coaches. They also saw her play in a national event in July in California.

Her official visit was on Oct. 25, where she also got to attend a Troy football game.

"The first thing I fell in love with was the campus," said Cooper. "It is beautiful. They have amazing facilities and unlimited resources for athletes. The coach staff is amazing and, on my official visit, the players welcomed me like family. It felt like home."

She plans to major in biology and become a cardiac perfusionist.

Reflecting on her career so far, Cooper said that winning the regional title is something she would never forget. But there was also the walk-off homer to defeat Ballard in the regular season that is also pretty special.

She thanked coaches Newell, Tompkins and Puckett for giving her an opportunity to play at Troy. She also thanked Ryan Greenwood and Kevin Hinde for assisting her in the recruiting process.

And Cooper still has her senior season on the softball diamond to create more memories with her Bullitt East Lady Charger teammates.