

March Madness wagering begins two months after federal gambling charges

BY ERIC OLSON
ASSOCIATED PRESS

The NCAA basketball tournaments open this week and billions of dollars will run through a gambling market that has evolved from office bracket contests and illegal bookmaking operations into a booming industry where it's legal in most states to wager on outcomes or a seemingly endless menu of statistics-based

predictions within the games. Ads for online sportsbooks are everywhere, discussions about point spreads are common on all media platforms, and opportunities to pop down a few bucks or more on a game, even in progress, are as close as your phone. The tournaments will tip

off just two months after federal prosecutors in Philadelphia announced criminal charges in a point-shaving scheme that allegedly involved six "fixers," 17 former players and four players who were active with their teams this season. They are accused of attempting to fix 29 regular-season games over the 2023-24 and 2024-25 seasons. Two of the players were banned by the NCAA after a separate point-shaving investigation. "Our antenna is up all year-round," NCAA managing director of enforcement Mark Hicks said. "If you look at it historically, when we've

had concerns around contest integrity, they happen during the regular season. It doesn't mean we're immune in the championship segment. We monitor 22,000 contests throughout the year, so we're vigilant all the time." March Madness generates more wagering than any other event in the United States. The American Gaming Association estimated a record \$3.3 billion would be legally bet on the games this year. The proliferation of legalized sports wagering the past decade has spurred the NCAA to increase efforts to keep games on the up-and-up. Players are warned about

associating with people seeking inside information about their team or offering enticements to shave points, and support is provided for players who may be targeted for abuse from angry bettors. The NCAA's "Draw the Line" campaign was relaunched during conference tournaments. Prosecutors in the federal point-shaving case noted the players involved were mostly on low- and mid-major teams and didn't have access to robust name, image and likeness pay packages. The alleged fixers offered each

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BULLITT

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course. CJ Campbell, a junior at Bullitt East, placed tied for eighth in the boys 19 and under with a 15-over par 87. Charger teammate Issac Lewism, a senior, was tied for 10th with an 88. And Collins' Wade followed up Saturday's performance with a 94 on Sunday, which was good enough for 15th. In the boys 10 and under, Foley had another good round with a five-over 41, which was good enough for second place.

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Cave City Kentucky
Saturday, March 28th
9am-5pm CST
Sunday March 29th
9am-4pm CST
2-Day Admission \$10
\$5.00 Sunday only

LEGAL NOTICE
Peoples Bank Mt Washington is accepting sealed bids for a blue 2016 Dodge Dart. Vehicle does not currently run. Mileage unknown. No keys. Vehicle is SOLD AS IS WHERE IS with no guarantees or warranties. Vehicle can be viewed at Mass Automotive at 190 Delania Dr, Mt Washington, KY 40047. Sealed bids should be sent or delivered to Peoples Bank Mt. Washington, Attn: Collections, P.O. Box 95, Mt Washington, KY 40047 by 4:00 p.m. Friday, April 3, 2026. Winning bidder will be notified.

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LEGAL NOTICE
On-Call Towing and Recovery, 6310 Preston Highway, Louisville, KY 40219 502-225-1010
The following vehicles will be auctioned or scrapped if not claimed within 14 days.
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Owner: Jay M Wilson
Lien Holder: Easy Acceptance
2020 Kia Sportage Vin# KNDPM3AC2L7636590
Owner: Shawna Y Jackson
Lien Holder: Westlake Financial S
2019 Dodge Charger Vin# 2C3CDXBG7KH753144
Owner: Omega C Savage
Lien Holder: Stellantis Financial
2015 Chrysler 200 Vin# 1C3CCCAB8FN55470
Owner: Andrea L Kyler
Lien Holder: Auto Venture Acceptance
2011 Honda Accord Vin# 1HGCP2F84BA086946
Owner: Lahoma B Tisdale
Lien Holder: One Main Financial Gr
1999 Toyota Camry Vin# J12BF29KX0182258
Owner: Robin W Huffines
Lien Holder: Eagle Financial Serv
2024 Chevrolet Malibu Vin# 1G1ZB5S33RF193088
Owner: Victoria Millin
Lien Holder: GM Financial
2014 Dodge Charger Vin# 2C3CDXBG7KH753144
Owner: Keishanna T Hinkle
Lien Holder: American Credit Acceptance
2013 Chevrolet Cruze Vin# 1G1PC5S8XD7217451
Owner: Joshua Brooks
Lien Holder: Certified Auto Dealers
2003 Chevrolet Tahoe Vin# 1GNEK13VX3J265060
Owner: Marquis Sutton
Lien Holder: One Main Financial Gr
2017 Chevrolet Equinox Vin# 2GNALBEK5H1502169
Owner: Kenneth Thomas Jr.
Lien Holder: GM Financial

LEGAL NOTICE
Curtis Roadside & Towing
1114 Ulrich Ave, Louisville, KY 40219
(P)502-416-7354
The following vehicle will be auctioned off or scrapped if not claimed within the next 14 days:
2014 GMC Terrain 2GKALSEK8E6216344
Jimmy Kremp/Byrider Finance Llc
2011 Ford Fusion 3FAHP0HAXBR187509
Teresa Lewis/Clarksville Finance, Inc.

LEGAL NOTICE
Public Notice
Notice is hereby given that the City of Shepherdsville at 634 Conestoga Parkway, Shepherdsville, KY 40165, has filed an application with the Energy and Environment Cabinet to install sewer pipe and structures, construct drainage channels, and perform grading, excavation, and paving operations for Phase Two of the Blue Lick Road Drainage and Sanitary Sewer Improvement Project. The project will not result in any change to floodplain storage. The project is generally located along Bullitt Lick Middle School Road, and along KY 44 from Bullitt Lick Middle School Road to Salt Well Road. Any comments or objections can be submitted via email to: DOWFloodplain@ky.gov, Kentucky Division of Water, Floodplain Management Section, 300 Sower Blvd. Frankfort, KY 40601. Call 502-564-3410 with questions.

LEGAL NOTICE
PUBLIC NOTICE
The Second Reading of a proposed ordinance amending the Bullitt County Fiscal Court budget for Fiscal Year 2025/2026, to include unanticipated receipts from General, Road, Jail, LGEA, Federal Grant, EMS, Forest Fire, Clerk Storage Fee, Dispatch, & Opioid Settlement Fund(S) in the amount of \$2,304,701.76 and increasing expenditures in the area of General, Road, Jail, LGEA, Federal Grant, EMS, Forest Fire, Clerk Storage Fee, Dispatch, Opioid Settlement Fund(S) will be held on Tuesday, April 7, 2026 at regularly scheduled meeting of Bullitt County Fiscal Court at 9:30am.

Legal Notice
Pursuant to the provisions of KRS 91A.040(9) the City of Fox Chase, Bullitt County, Kentucky, has completed its annual audit for the Fiscal Years ending June 30, 2023, which has resulted in the following report:
Kerbaugh, Rodes & Butler, PLLC
John B. Rodes, CPA
Martha Kerbaugh King, CPA
Chad Robinson, CPA
Certified Public Accountants
132 North Second Street
P.O. Box 729
Danville, Kentucky 40422
Kentucky 40422
859/236-3924
FAX 859/236-6435
52 Liberty Square
Liberty, Kentucky 42539
606/787-9928
krb-cpa.com

Independent Auditor's Report
The Mayor and Members of the City Council
City of Fox Chase, 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 Fox Chase, Kentucky (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.
In our opinion, the financial statements reflected to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City, as of June 30, 2023, 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 and to meet 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'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'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'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
Management has omitted 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 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. Our opinion on the basic financial statements is not affected by this missing information.
Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 15 and 16, 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.
Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated January 26, 2026, on our consideration of the City'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'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 the City's internal control over financial reporting and compliance.

CITY OF FOX CHASE, KENTUCKY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2026

	General Fund	Road Aid Fund
ASSETS		
Cash and cash equivalents	\$ 368,823	\$
Certificates of deposit	33,070	20,424
Receivables (net of allowance)	16,687	
Intergovernmental receivables		54,216
Due from other funds	10,051	
Total assets	\$ 428,631	\$ 74,640
LIABILITIES		
Accounts Payable	\$ 4,970	\$
Accrued expenses	3,632	
Due to general fund		10,051
Total liabilities	8,539	10,051
FUND BALANCES		
Restricted:		
Street and road projects	420,092	64,589
Unassigned	420,092	64,589
Total fund balances	\$ 428,631	\$ 74,640
Total liabilities and fund balances	\$ 428,631	\$ 74,640

CITY OF FOX CHASE, KENTUCKY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	General Fund	Road Aid Fund	Total
REVENUES:			
Property taxes	\$ 46,947	\$	\$ 46,947
Motor vehicle taxes	7,898		7,898
Insurance premium taxes	47,068		47,068
Intergovernmental revenues	128,317	10,227	138,544
Interest	85	36	121
Total revenues	230,315	10,263	240,578
EXPENDITURES:			
Current operating:			
General government	39,167		39,167
Public services	3,179		3,179
Public works	50,237	139,126	189,363
Total expenditures	92,583	139,126	231,709
Excess (deficiency) of revenues over expenditures before transfers and other sources	137,732	(128,863)	8,869
Other financing sources (uses):			
Transfers in (out)	(137,580)	137,580	
Total transfers and other sources	(137,580)	137,580	
Excess (deficiency) of revenues over expenditures / net change in fund balance	152	8,717	8,869
Fund balances - beginning	419,940	55,872	475,812
Fund balances - ending	\$ 420,092	\$ 64,589	\$ 484,681

A complete copy of the Audit is available for public inspection at U of L Health Medical Center South Larry Belcher Community Room, 1903 W. Hebron Lane, Shepherdsville, Kentucky, on the second Tuesday of the month at 7:00 p.m.. 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 published. This advertisement was paid for by City of Fox Chase using taxpayer dollars in the amount of \$675.

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ABSOLUTE REAL ESTATE AUCTION
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SATURDAY MARCH 21ST 11:00AM EASTERN
SHELBY COUNTY, KENTUCKY
LIVE AND ONLINE BIDDING @ WWW.HBARRYSMITH.COM

LOCATION: 711 MULBERRY PIKE, SHELBYVILLE, KY 40065. TAKE HIGHWAY 43 (CROPPER ROAD) TO MULBERRY PIKE. THE ADDRESS IS FOR GPS PURPOSES; THE HOUSE AND 7-ACRE PARCEL DOES NOT SELL AND IS NOT INCLUDED IN THE AUCTION.
REAL ESTATE: 201-ACRE CROP FARM IN SHELBYVILLE, KY, JUST MINUTES TO I-64 AND RIGHT IN BETWEEN LOUISVILLE AND LEXINGTON, KY. THE FARM CONSISTS OF 172 +/- CROP ACRES, 2 PONDS, A TOBACCO BARN, AND OVER 2300 FEET OF ROAD FRONTAGE ON MULBERRY PIKE. THE SOILS ON THIS FARM ARE RICH WITH SHELBYVILLE SILT, LOWELL-FAYWOOD, AND NICHOLSON, MAKING UP MOST OF THE FARM. THIS FARM WILL BE SOLD AS 1 PARCEL AND IS READY FOR CROP SEASON.

PUBLIC PREVIEW: SUNDAY, MARCH 15TH 2-4PM EASTERN, OR BY APPOINTMENT.
TERMS: A 10% BUYERS PREMIUM WILL BE ADDED TO THE FINAL BID TO DETERMINE THE FINAL SALES PRICE. THE WINNING BIDDER SHALL PUT DOWN AT THE CONCLUSION OF THE AUCTION 10% OF THE TOTAL SALES PRICE (BID PRICE PLUS THE BUYER'S PREMIUM) AS A DEPOSIT THAT WILL BE HELD IN THE AUCTION COMPANY'S ESCROW ACCOUNT UNTIL CLOSING. THE WINNING BIDDER SHALL BE PREPARED TO CLOSE ON THE REAL ESTATE WITHIN 30 DAYS AFTER THE AUCTION DATE (04-21-26).

WILLARD AUCTIONS
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88 BRUNERTOWN ROAD, SHELBYVILLE, KY
502-633-2746 888-631-2746
AUCTIONEERS: H. BARRY SMITH (CAI), JIMMY WILLARD (CAI), SHAWN WILLARD (CAI), JEFF RIGGLE (CAI), PATRICK HARGADON, TODD BARLOW, ROB WINLOCK, DEAN BURK, COURTNEY ROBERTS

For advertising please call 502-633-2527 for more information or to place an ad.