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FROM PAGE B1

arc.
Keeton Jones scored four points, and had two rebounds.
Ty Kimbro scored three points from beyond the arc, and had three rebounds.
Charlie Allen also scored three points from beyond the arc.
Rollie Tackett had one rebound.
Davin Cornell had one rebound.
As a team, the Bears had a total field goal percentage of 52.3, making 23 out of 44 attempts, went a perfect 5-for-5 from the free throw line, and had 29 total rebounds.

VS. BARDSTOWN

Ben Armstrong led the team in points with 24, including four 3-pointers, and four from the free throw line, and had three rebounds.
Chris Armstrong scored 16 points, and led the team in rebounds with 10.
Keeton Jones scored 10 points, including two 3-pointers, and had two rebounds.
Samuel Seawright scored eight points, including two 3-pointers, and had two rebounds.
Rollie Tackett scored five points, including one 3-pointer, and had one rebound.
Charlie Allen scored four points, and had one rebound.
Davin Cornell had two rebounds.
Ty Kimbro had four rebounds.
As a team, the Bears had a total field goal percentage of 54, making 27 out of 50 attempts, went 4-for-6 from the free throw line, and had 25 total rebounds.
The Bears finished the regular season with a record of 17-12, 3-2 in the district.
They faced off against Cornerstone Christian at Collins in the first round of the 30th District Tournament on Tuesday. If they advanced, they play against Collins at Collins on Thursday, with a 7:30 p.m. tip-off. The Championship game will be on Friday at Collins with a 7:30 p.m. tip-off.

All photos vs. North Hardin by Jeff Sopland/The Spencer Magnet.

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PUBLIC NOTICE
Please take notice that the Fiscal Court of Spencer County on the 16th day of February 2026 passed the following ORDINANCE(S):
On motion of Esq. Eldridge, second by Esq. Stump with all members of the court present voting "Aye", to approve the zoning application John R. Henry & Kevin M. Henry from AG-1, agricultural to AG-2, agricultural on Tract 3 consisting of 5.01 acres located at 5541 Briar Ridge Rd based on the finding of fact and recommendation of the planning commission.
Attest: Lynn Hesselbrock
Clerk Spencer County
Fiscal Court
Scott Travis
Spencer County
Judge/Executive



NOTICE
Notice is hereby given that the Taylorsville-Spencer County Joint Planning and Zoning Commission will hold a Public Hearing on the 5th day of March 2026 at 7:00 p.m. prevailing time in the Fiscal Court Meeting Hall located at 28 East Main Street, Taylorsville, Kentucky. The commission will be reviewing the following applications as well as any additional items that were continued to this date specific:
William D. Eldridge requesting a zone change from R-1, residential to R-3, multi-family residential on a 1.025 acre tract of land located on Highview Drive.
Information on the above applications is available for review in the zoning office Monday-Friday between the hours of 8:00 a.m. and 4:00 p.m.
Julie Sweazy, Administrator
Taylorsville-Spencer County Joint Planning & Zoning Commission



LEGAL NOTICE

INDEPENDENT AUDITOR'S REPORT

Members of City Commission
City of Taylorsville, Kentucky
Taylorsville, Kentucky

Report on the Audit of the Financial Statements

Opinions
We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Taylorsville, Kentucky (City) as of and for the year ended June 30, 2025, 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City, as of June 30, 2025 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of 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 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 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 auditing standards generally accepted in the United States of America and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than 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 judgement 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 judgement, 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
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and OPEB schedules as listed in the table of contents, 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.

Management has omitted the management's discussion and analysis that accounting principles generally 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 the missing information.

Other Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying fund activity statements and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the fund activity statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated February 8, 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.

Maddox & Associates CPAs Inc.
Fort Thomas, Kentucky
February 8, 2026

	Budgeted Amounts		Variances	
	Original	Final	Actual	Final to Actual
Revenues				
Property tax	\$ 285,000	\$ 285,000	\$ 320,860	\$ 35,860
Occupational license tax	460,000	460,000	498,300	38,300
licenses and permits	380,000	380,000	552,649	172,649
Intergovernmental	38,000	38,000	47,470	9,470
Franchise fees	83,000	83,000	85,369	2,369
Charges for services	150,417	150,417	148,048	(65,048)
School resource officer	182,157	182,157	175,663	(34,109)
Grant proceeds	1,040,000	1,040,000	-	(864,337)
Interest and other	110,500	110,500	86,561	(23,939)
Total revenues	\$2,729,074	\$2,729,074	\$1,914,920	\$(728,785)
Expenditures				
General government	281,725	281,725	219,517	62,208
Public safety - police	1,156,154	1,156,154	1,116,584	39,570
Public works - sanitation	150,417	150,417	150,117	300
Public works • streets	204,005	204,005	298,545	(94,540)
Project expenditures	1,223,500	1,223,500	-	1,223,500
Debt service	-	-	32,943	(32,943)
Total expenditures	\$3,015,801	\$3,015,801	\$1,817,706	\$1,198,095
Net change in fund balance	(286,727)	(286,727)	97,214	383,941
Fund balance • beginning	1,992,680	1,992,680	1,967,036	(25,644)
Fund balance • ending	\$ 1,705,953	\$ 1,705,953	\$ 2,064,250	\$ 358,297
Revenues				
Charges for services	\$ 6,703,720	\$ 6,703,720	\$ 6,539,547	\$(164,173)
Project revenue	-	-	445,569	445,569
Other revenue	275,000	275,000	369,425	94,425
Total revenues	6,978,720	6,978,720	7,354,541	375,821
Expenditures				
Operating	6,725,589	6,725,589	6,354,025	371,564
Project expense	493,500	493,500	-	493,500
Total expenditures	\$7,219,089	\$7,219,089	\$6,354,025	\$865,064
Net change in fund balance	(240,369)	(240,369)	1,000,516	1,240,885
Fund balance • beginning	22,767,030	22,767,030	20,746,684	(2,020,346)
Fund balance • ending	\$ 22,526,661	\$ 22,526,661	\$ 21,747,200	\$ (779,461)
Revenues				
Intergovernmental revenues	\$16,000	\$16,000	\$16,185	\$185
Other revenue	\$100	\$100	\$16,000	(100)
Total revenues	\$16,100	\$16,100	\$16,185	\$85
Expenditures				
Streets	\$60,000	\$60,000	\$4,256	55,788
Total expenditures	\$60,000	\$60,000	\$4,256	\$55,748
Net change in fund balance	(43,500)	(43,900)	11,923	55,829
Fund balance - beginning	58,544	58,544	60,076	1,541
Fund balance - ending	\$14,644	\$14,644	\$72,044	\$57,360

A copy of the complete audit report, including financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours. Any citizen may obtain from city hall a copy of the complete audit report, including financial statements and supplemental information, for their personal use. Citizens requesting a personal copy of the city audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$.25) per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at city hall.



LEGAL NOTICE

INVITATION TO BID MOWING, LANDSCAPING & RIGHT OF WAY SERVICES CITY OF TAYLORSVILLE

The City of Taylorsville will be taking written sealed Request for Proposals for mowing and lawn services for (1) Taylorsville City Hall, City Hall Annex, the Public Park Area across from City Hall and various maintenance on Right of Ways within the central business district, and (2) the land related to the water tanks, pump stations, etc., located throughout the county. Bids are requested for both areas, in combination and for each as separate bid items.

The review of proposals are subject to the terms and conditions set forth in the specifications, which may be obtained at the City of Taylorsville Annex, 40 Taylorsville Road, Taylorsville, Kentucky, during the City's normal working hours which are: Monday through Friday, 8:00 a.m. to 4:30 p.m. or online at www.city-of-taylorsville.com. A mandatory scheduled appointment is required to review the facilities, the work to be performed, and to answer questions. The specifications list all locations that must be serviced.

Sealed bids must be submitted to the City Clerk, on the Bid Form found with the specifications, by 12:00 p.m. Tuesday, March 17, 2025, at the above location. Bids will only be considered if submitted on the bid form. The sealed bids are to be labeled with your name and "Sealed Proposal - Mowing and Lawn Services". Bids will be opened at the time stated and then awarded to the lowest and best bidder at a regular meeting of the City Commission, at 5:00 p.m. at the Spencer County Chamber of Commerce 19 East Main Street, on Tuesday, March 24, 2025, or as soon thereafter as time will allow, subject to said terms and conditions set forth in the specifications, with the City reserving the right to reject any and all bids for whatever reason. This Invitation to Bid is subject to the "reciprocal preference for resident bidders" as more fully described in KRS 45A.494.

For questions or more information contact Marcia Finley, City Clerk at (502) 477-3235 ext. 106 between the hours of 8:00 a.m. and 4:00 p.m. Monday - Friday or via email at mfinley@taylorsvillewater.org.

The City of Taylorsville is an Equal Opportunity Employer



LEGAL NOTICE

SPENCER CIRCUIT COURT NOTICE OF MASTER COMMISSIONER SALE

By orders of the Spencer Circuit Court in the below listed actions, I shall proceed to offer for sale, at public auction, the real estate described herein to the highest and best bidder at the Spencer County Courthouse, Taylorsville, Kentucky, on **FRIDAY, February 27, 2026, at 10:00 A.M., EDT**, which real estate is located in Spencer County, Kentucky, to-wit:

SALE NO. 1 NATIONS DIRECT MORTGAGE, LLC V. DYLAN KEITH JENKINS AND PIN OAK HOMEOWNERS' ASSOCIATION, INC., ET. AL., Civil Action No. 24-CI-00156, 420 Oak Tree Way, Taylorsville, Kentucky, Spencer County (for more specific and detailed description, refer to Deed Book 310, Page 413, in the Spencer County Clerk's Office. Parcel No.: 20-90-56). Plaintiff's Attorney: Travis W. Thompson

SALE NO. 2 NATIONSTAR MORTGAGE, LLC V. ANGELA J. HELTON, ET. AL., Civil Action No. 25-CI-00186, 99 Phillips Lane, Taylorsville, Kentucky, Spencer County (for more specific and detailed description, refer to Deed Book D294, Page 383, in the Spencer County Clerk's Office. Parcel No.: T3-31-0C1). Plaintiff's Attorney: Phillip S. George, III.

SALE NO. 3 STOCK YARDS BANK & TRUST COMPANY S/B/M TO COMMONWEALTH BANK & TRUST COMPANY V. TAMMY J. PATTERSON, ET. AL., Civil Action No. 25-CI-00188, 179 Swan Way, Taylorsville, Kentucky, Spencer County, (for more specific and detailed description, refer to Deed Book D262, Page 260, in the Spencer County Clerk's Office. Parcel No.: 32-40-146). Plaintiff's Attorney: Phillip S. George, III

Each of the foregoing parcels of real estate shall be sold on terms of cash deposit, cashier's check, or certified check in the amount of the purchase price, or 10% down at the time of sale and the balance thereof due and payable in 30 days after date of sale. The purchaser of said real estate shall have the right to pay all or any part of the purchase price on the day of sale by cash, cashier's check, or certified check. If the purchaser does not elect to pay the entire purchase price the Master Commissioner shall take from the purchaser, the sum of 10% down and a good and sufficient bond with surety acceptable to the Master Commissioner for the balance of said purchase price and bearing interest from date of sale as stated in the court order until paid in full.

Each tract or parcel of real estate shall be sold subject to the following: (a) all city, state, county and school real estate taxes due and payable in the current year and all subsequent taxes for which the purchaser shall not take credit, unless otherwise stated, in addition any delinquent taxes not named in the pending action shall be the responsibility of the purchaser to pay; (b) any easements, restrictions, stipulations and agreements of record; (c) any assessments for public improvements levied against the property; (d) applicable zoning ordinances; or (e) any matters disclosed by an accurate survey and inspection of the property.

SALE NO. 1 The Plaintiff shall recover the present principal balance of \$229,839.88, together with accrued interest thereon at the current Note rate of 3.125% per annum starting from February 1, 2024, until fully paid, plus any other charges which have accrued, plus Plaintiff's costs expended for a grand total (as of July 30, 2024) of \$233,382.68. Plaintiff is also awarded an In Rem Default Judgment against the interests of Pin Oak Homeowners' Association, Inc. in the real property that is the subject of this matter as these defendants were duly served with summons and are in default of an answer.

SALE NO. 2 The Plaintiff is granted an in personam Judgment for the sums due under the Note and Mortgage in the amount of \$88,690.36; plus, interest in accordance with the terms of the Note, on said judgment at the current rate of 5.99000% from November 10, 2025, until paid. Plus, judgment for court costs incurred to date, in the amount of \$846.87, plus additional costs which may be expended for execution upon this Judgment. Plus, additional fees, costs and expenses in accordance with the terms of the Note and Mortgage, including advances in payment of ad valorem taxes, insurance premiums, assessments, weatherization, and preservation of the Real Property. In addition, Judgment for attorney's fees, in the amount of \$3,900.00, paid, or agreed to be paid, to its counsel for the prosecution of this matter. Total Judgment for all of above is \$93,437.23.

SALE NO. 3 The Plaintiff is granted an in-personam Judgment in the amount of \$107,254.32, plus judgment for court costs incurred to date, in the amount of \$1,246.34, plus additional costs which may be expended for execution of this Judgment. Plus, interest in accordance with the terms of the Note, on said judgment at the current rate of 3.87500% from November 9, 2025, until paid. Plus, additional fees, costs and expenses in accordance with the terms of the Note and Mortgage, including advances in payment of ad valorem taxes, insurance premiums, assessments, weatherization, and preservation of the Real Property. Plus, Judgment for attorney's fees, in the amount of \$3,000.00, paid, or agreed to be paid, to its counsel for the prosecution of this matter.

MASTER COMMISSIONER'S NOTES
All prospective purchasers are advised to fully understand and consider the following:
1. All properties are sold strictly "as is with no warranties expressed or implied". Properties shall be sold on the courthouse steps, weather and traffic permitting. No prior inspections are arranged by the Court or the Commissioner in that properties are often occupied as of the day of sale.
2. Risk of loss to improvements to real estate shifts to purchaser as of the date of sale. Insurance should be placed immediately by successful bidder.
3. All properties sold for less than two-thirds the appraised value are subject to current owner's statutory right of redemption pursuant to Kentucky Revised Statutes.
4. Rights of possession given to purchaser with deed, but hold-over occupants of real estate may require additional Court action by purchaser to obtain actual possession.
5. Master Commissioner's deed warrants title only so far as authorized by the judgment, order and proceedings of the Court, but no further. Independent title examination by successful purchaser is recommended prior to confirmation of sale.

CHARLES S. TICHENOR
MASTER COMMISSIONER
SPENCER CIRCUIT COURT
P.O. BOX 509
TAYLORSVILLE, KY 40071
PHONE (502) 477-6412/ FAX (502) 477-2169