

# Lady Bears volleyball goes 1-1 on week

BY JEFF SOPLAND  
THE SPENCER MAGNET

The Lady Bears Volleyball team went 1-1 last week, losing a game on the road, and winning at home.

On Sept. 30, the Lady Bears traveled to Butler, and picked up their ninth win the season, with a final score of 3-0 (25-18, 25-15, 25-20).

On Sept. 25, Spencer hosted Woodford County, and came out with their eighth loss on the season, with a final score of 0-3 (25-15, 25-16, 25-20).

**VS. BUTLER**

McKenna Kays played three sets, had 10 kills, four blocks, nine assists, three digs, and 12 service aces.

Kaylee Rawlings played three sets, had 12 kills, two blocks, three digs, and two service aces.

Bayleigh Downs played three sets, had three kills, four digs, and three service aces.

Sophia Hogue played three sets, and had 14 digs, and four service aces.

Lydia Parnell played three sets, and had nine digs.

Claire Groves played three sets, had three kills,



three blocks, 15 assists, nine digs, and three service aces.

Alyssa Scalf played three sets, and had two blocks.

Maddie Kays played three sets, and had two kills, three blocks, and one dig.



**VS. WOODFORD COUNTY**

As of press time, there were no available stats. The Lady Bears traveled

to Walden on Oct. 6, and close out the regular season at home on Thursday vs. Seneca, with a 6:30 p.m. start.

The results of these games will be in the Oct. 16 edition.

Photos by Luke Penrod.

# Spencer County track team competes in Hillbilly Run

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Members of the Spencer County Track Team competed in the Hillbilly Run in Bardstown on Sept 27.

**BOYS 5000 METER RUN**

102nd place - Graham Dwyer – 19:34.27  
136th place - Elijah Cook – 20:14.65  
139th place - Justus Blume – 20:16.32  
190th place - Noe Lopez – 21:35.99  
251st place - Nash Earnshaw – 25:38.91  
263rd place - Noah Hil-lerich – 27:24.61

**GIRLS 5000 METER RUN**

46th place - Ava Groves – 21:46.11  
79th place - Riley Watts – 22:47.93  
99th place - Grace Stick-dorn – 23:39.89  
146th place - Nastya Prokofyeva – 25:31.94  
151st place - Ava Lydic – 25:48.58  
161st place - Rihana Blume – 26:20.91

**TEAM SCORES**

Boys - 26th place – 657 points  
Girls - 15th place – 388 points

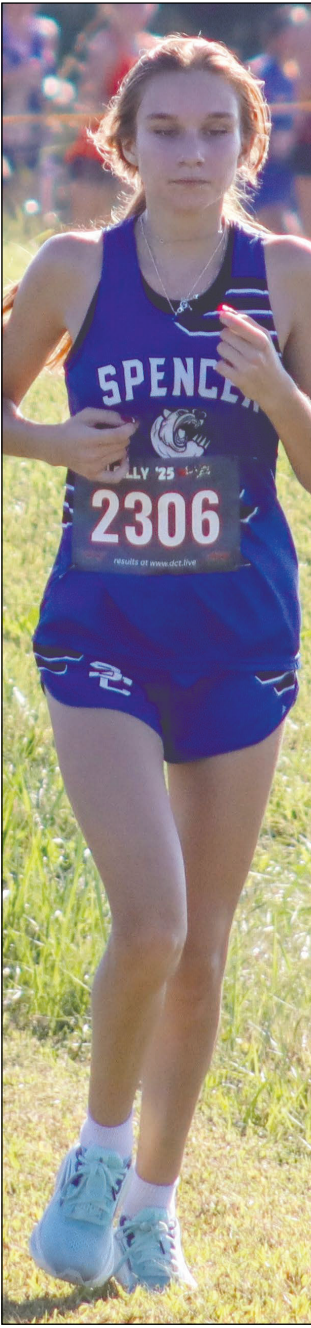
Photos by Josh Claywell, Paxton Media Group.



Grace Stickdorn finished with a time of 23:39.89.



Riley Watts finished with a time of 22:47.93.




Nastya Prokofyeva finished with a time of 25:31.94.




Ava Groves finished with a time of 21:46.11.

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# LEGAL NOTICE



ALLISON BALL  
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report  
To the People of Kentucky  
The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Scott Travis, Spencer County Judge/Executive  
The Honorable Scott Herndon, Spencer County Sheriff  
Members of the Spencer County Fiscal Court

**Report on the Audit of the Financial Statement**

**Opinions**  
We have audited the accompanying Spencer County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Spencer County Sheriff's financial statement as listed in the table of contents.

**Unmodified Opinion on Regulatory Basis of Accounting**  
In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Spencer County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**  
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Spencer County Sheriff, for the period September 1, 2023 through August 31, 2024.

**Basis for Opinions**  
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Spencer County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**  
As described in Note 1 of the financial statement, the financial statement is prepared by the Spencer County Sheriff on the basis of accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

**Responsibilities of Management for the Financial Statement**  
Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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.

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 Spencer County Sheriff'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 Statement**  
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.


In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 statement.
- 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 Spencer County Sheriff'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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Spencer County Sheriff'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 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 July 9, 2025, on our consideration of the Spencer County Sheriff'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 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 Spencer County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,



Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky  
July 9, 2025

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at auditor.ky.gov or upon request by calling 1-800-247-9126.