

NEWS OF RECORD

Midway Council approved encroachments

Police Reports

Versailles police investigated 22 non-injury accidents and two injury accidents during this period.

On Jan. 23, police responded to a theft from vehicle of a handicap parking placard on Clifton Road, and a theft of mail involving tax forms on Falcon Road.

Fire Reports

City

The Versailles Fire Department made 13 EMS calls and conducted one fire inspection from Jan. 19 through Jan. 25, 2026.

On Jan. 20, firefighters responded to a smoke alarm on Lane Circle, and a multi-family structure fire on Macey Avenue.

On Jan. 24, they responded to a vehicle fire on Highview Drive, and a motor vehicle accident on Main Street.

County

The Woodford County Fire Department made nine EMS calls and installed one smoke detector from Jan. 19 through Jan. 25, 2026.

On Jan. 19, firefighters responded to a motor vehicle accident on Pinckard Pike.

About News of Record:

The Woodford Sun reports on this page all traffic and misdemeanor fines in District Court; police reports released from the local or state police departments and sheriff's office; civil suits in Circuit Court; fire reports released by the city and county fire departments, and property transfers recorded in the county clerk's office.

Information on this page is public record. No names will be withheld by request.

On Jan. 23, they responded to a car fire on Lexington Road.

On Jan. 24, they responded to false alarm from expired batteries on Kidds Mill Road, a motor vehicle accident on I-64, and a transformer fire on Old Frankfort Pike.

On Jan. 25, they provided assistance due to snow to Woodford County EMS, conducted a carbon monoxide investigation on Sheffield Drive, and a house fire on Kuhlman Drive.

Public Records

Suits

Editor's note: civil suits when filed are allegations, nothing has been proven, and only tell the side of the plaintiff, the person bringing the lawsuit. At time of reporting, the Defendant in the lawsuit has not responded with their side.

City National Bank of West Virginia, Inc. v. Stuart Menk—foreclosure action for \$132,749.11.

John Dobson v. Ronnie Blaines and Bleed Blue Properties, LLC—action on contract for \$120,000.

Aaron Walker v. Tabitha Walker—petition for divorce.

By SCOTT WHITE
MANAGING EDITOR

In a special meeting of the Midway City Council on Monday, Jan. 26, the council approved five encroachment requests from the Kentucky-American Water Company at Midway Station. The encroachments are needed to tie in a current dead-end pipe to an existing pipe owned by KAWC.

The need for this is a result of Midway changing water providers from KWAC to the Frankfort Plant Board. Once the work is completed by KWAC, it will supervise and pay for all pavement and sidewalk cuts and restore disturbed green space.

Midway Mayor Grayson Vandegrift took

the opportunity presented by the meeting to report on the status of the city's response to the winter storm that hit the area over the weekend and to check if there are any unmet needs in the community.

Vandegrift reported that "Littrell's Lawn Service did a fantastic job . . . because of the temperatures, the treatments lose effectiveness, but our roads are as good as they can be, but folks need to be really careful."

Vandegrift also expressed his gratitude to city residents for not parking on the streets to allow snow plows and first responders to have no issues with using the roads. He also reported that Midway Christian Church agreed to provide a warming station if anyone needs it.

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SHELTER

Continued from p. 1

in coming up with them.

Gill raised concerns that using a reversion clause in the deed and plat could prevent the recipient of an in-family conveyance from getting a mortgage to build a home, and the water service issues could better be dealt with in the Planning Commission's sub-regulations; but, her main concern appeared to relate to transparency and timing of further discussions, which could further restrict development on agricultural zoned land until the new amendments had "played out."

Taylor responded, pointing out: these proposals were provided at the Jan. 13 meeting both in writing and during his presentation; he requested the clerk to forward his email dated Jan. 26 to all members, which included Gill, summarizing the proposals and requesting the court to resume the discussion of these at the Jan. 27 meeting; and, despite inviting all of the members to contact him with concerns and ideas at the Jan. 13 meeting, he had only heard from one magistrate.

"This is my attempt to have a full discussion with the whole court (on this subject)," Taylor said. "This is why I presented it two weeks ago and sent (it) to the clerk. I take it personal when it is being suggested I'm not asking for help or inviting discussion when I have."

Kay, after thanking Gill for her comments, pointed out that Taylor's proposal was transparent, having been placed on the transparency part of the website, and reminded the court that anyone could request anything be put on the transparency tab by requesting Clerk Coyle to do so.

Magistrate Darrell Varner said, "I agree with Squire Gill. Let's give this a little time, and we can do our due diligence on what Squire Taylor is suggesting."

Magistrate William Downey added, "What I hear is Squire Taylor's proposals are not working against or finding fault in what we did (at the last meeting), but is making it stronger with more restrictive measures to protect farm land."

Treasurer's report

County Treasurer Melody Traugott reported a flexible account balance of \$14,221,882.60.

Responding to a question from Gill, Traugott explained the process used by the Kentucky Courts of Justice (KCOJ) in auditing expenditures to the annex and courthouse for which the Fiscal Court is seeking reimbursement.

The audit declined to reimburse the requested amounts of \$53,000 sought by the county. Kay explained, "We try to recoup every dollar possible from KCOJ, so we submit all we can. This audit shows, just like prior years, there are expenditures they do not agree it is responsible for, but if we don't ask, we won't get it at all." The court voted 7-0 to accept the audit.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Woodford County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Woodford County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 financial position of the Woodford County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

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* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Woodford County Clerk 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.

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 Woodford County Clerk on the basis of the 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 this 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Woodford County Clerk'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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 statement.

In performing an audit in accordance with GAAS and GAS, 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 Woodford County Clerk'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 Woodford County Clerk'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 have identified during the audit.

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2025, on our consideration of the Woodford County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Woodford County Clerk's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Woodford County Clerk Materially Misstated The Fourth Quarter Report

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 22, 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.

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WORD SCRAMBLE

Rearrange the letters to spell something pertaining to resolutions.

K W O S R

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Answer: Works

GUESS WHO?

I am an actor born in Pennsylvania on January 5, 1975. I received an honors degree in English from Georgetown University. I made my acting debut in a TV series on HBO about a group of women. I've been in several hit films, and starred opposite Lady Gaga in a movie remake.

Answer: Bradley Cooper