

CARROLL COUNTY COURT NEWS

Items published in court news are public record. The News-Democrat publishes all misdemeanors, felonies and small claims judgments recorded in district court, as well as all civil suits recorded in circuit court. Juvenile court cases are not published. Crime reports are provided by local law enforcement agencies. Charges or accusations reported to the News-Democrat do not imply guilt.

The following cases were heard March 11.

COMMONWEALTH VS. ARRAIGNMENTS

Lina T. Al Juboori, 1999. Speeding 26 mph or over (FTA eligible), failure of owner to maintain required insurance/security first (FTA eligible), no/expired KY registration receipt. FTA. DOT.
William D. Burchfield, 1984. Speeding 14 mph over limit (FTA eligible), failure of owner to maintain required insurance/security first (FTA eligible), failure to produce insurance card (pleaded guilty, \$100). Refer to CATS. Next appearance May 20.
Devon W. Chase, 1995. Amount due \$30. Failure to wear seatbelts (FTA eligible)

(pleaded guilty), \$25), no/expired registration receipt (proof shown, dismissed without prejudice), operating on suspended/revoked operator's license (proof shown, dismissed without prejudice).
Lawrence R. Chute, 1964. Amount due \$25. Alcohol intoxication in a public place first and second. Dismissed without prejudice.
Scarlet Miyorshi Cuadra Perez, 2009. Inadequate silencer, license plate not legible, no operator's/moped license (FTA eligible), failure to produce insurance card, failure of non-owner operator to maintain required insurance first (FTA eligible). Next appearance June 17.
Tyshaun Embs, 1994. Amount due \$25. Alcohol intoxication in a public place first and second (pleaded guilty, \$25). Next appearance Sept. 9.
Chauncey St. John Greer, 1998. Communication device violation first offense (FTA eligible) (pleaded not guilty), careless driving (FTA eligible), no/expired KY registration receipt, no/expired registration plates, failure of owner to maintain required insurance second or greater (FTA eligi-

ble), operating on suspended/revoked operator's license, failure to surrender revoked operator's license (FTA eligible), failure to wear seatbelts (FTA eligible). Next appearance April 22.
Shermain Randell Hibbler, 1999. Speeding 23 mph over (FTA eligible). CATS.
Bobby Holcomb, 1938. Failure to wear seatbelts, no/expired registration plates, failure of owner to maintain required insurance/security first (FTA eligible) operating on suspended/revoked operator's license (FTA eligible). Is in the nursing home. Next appearance March 25.
Megan Holloway, 1999. License to be in possession (FTA eligible), no/expired registration plates, no/expired KY registration receipt. FTA.
Lance N. Johnson, Jr., 1988. Amount due \$25. Reckless driving (FTA eligible), careless driving (FTA eligible), possession of open alcohol beverage container in a motor vehicle (FTA eligible), alcohol intoxication in a public place first and second, wanton endangerment second degree, failure to produce insurance card, improper passing (FTA eligible), failure to give right of way

to emergency stopped vehicle (FTA eligible). Bench warrant \$500.
David J. McDowell, 1994. Amount due \$25. Obstructed vision and/or windshield, operating on suspended/revoked operator's license (FTA eligible). Next appearance May 6.
Matthew W. Rankin, 1967. Amount due \$25. Theft by unlawful taking or disposition all others between \$1,000 and \$10,000. Next appearance March 25.
Kaelin Alan Rodriguez Rodriguez, 2005. Amount due \$55. No operator's/moped license (FTA eligible) (pleaded guilty), one headlight, rear license not illuminated. Next appearance May 6.
Yander A. Sanchez Hidalgo, 1998. Amount due \$25. Theft by unlawful taking or disposition all others. Detained by ICE.
Zayn Owen Skiles, 1990. Failure to wear seatbelts (FTA eligible). FTA. DOT.
Gregory D. Tucker, 1983. Speeding 21 mph over limit (FTA eligible). CATS.
Judy Ann Wood, 1940. Improper parking fire-lane/block traveled portion of highway, no/expired registra-

tion plates (proof shown). Dismissed without prejudice.
Richard Lan Robbins, 1963. No/expired registration plates (proof shown, dismissed without prejudice), no/expired KY registration receipt (proof shown, dismissed without prejudice), failure of owner to maintain required insurance/security first (FTA eligible). Next appearance April 8.
Zachary D. Fuson, 1988. Operating motor vehicle under the influence of a substance first (FTA eligible) (pleaded not guilty), operating on suspended/revoked operator's license (FTA eligible), violation of KY emergency protective order/domestic violence order, possession of a controlled substance first degree first offense drug unspecified, buying/possession drug paraphernalia, failure of owner to maintain required insurance/security first (FTA eligible). Next appearance March 18.
Jessie James Burgin, 2001. Murder domestic violence (pleaded not guilty), theft by unlawful taking or disposition - firearm, fleeing or evading police second degree (on foot), tampering with physical

evidence. Bond \$260,000 cash. Next appearance March 25.
Delia-Florida Echeverria-Diaz, 1997. Improper equipment, failure of owner to maintain required insurance/security first (FTA eligible), no operator's/moped license (FTA eligible).
William A. Gill, 1973. One headlight, failure of owner to maintain required insurance/security first (FTA eligible), possession of a controlled substance first degree third or greater offense (methamphetamine), buying/possessing drug paraphernalia, possession of marijuana.
Trevin S. Girdler, 2006. Burglary first degree (pleaded not guilty), assault fourth degree minor injury. Next appearance March 18.
Dylan R. Jack, 1992. Flagrant nonsupport (pleaded not guilty). Next appearance March 25.
Alexander M. McKinley, 1992. Criminal mischief second degree. Bonded out.
James C. Oney, 1969. Flagrant nonsupport (pleaded not guilty). Next appearance March 25.
James C. Oney, 1969.

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LEGAL NOTICE

INDEPENDENT AUDITOR'S REPORT

The Mayor and Members of the City Council of the City of Carrollton, 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, each major fund, and the aggregate remaining fund information of the City of Carrollton, 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 Carrollton, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Carrollton, Kentucky, 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 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 Carrollton, 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 Carrollton, 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 Carrollton, 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 Carrollton, 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 management's discussion and analysis on pages 3 through 10, and other required supplementary information on pages 58 to 67 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Carrollton, Kentucky's basic financial statements. The accompanying combining nonmajor governmental fund financial statements and the enterprise fund schedules listed in the table of contents as other supplemental information are presented for purposes of additional analysis 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 combining nonmajor governmental fund financial statements, and the enterprise fund schedules listed in the table of contents as other supplemental information 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 March 6, 2026, on our consideration of the City of Carrollton, 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 Carrollton, 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 Carrollton, Kentucky's internal control over financial reporting and compliance.

RAISOR, ZAPP & WOODS, PSC Certified Public Accountants Carrollton, Kentucky March 6, 2026

A copy of the complete auditor's report, including financial statements and supplemental information is on file at City Hall, 750 Clay Street, and is available for public inspection during normal business hours. Any citizen may obtain a copy of the complete auditor's report for a duplication cost not to exceed twenty-five cents (\$0.25) per page. Copies are available on the city's website at www.carrolltonky.net. Copies of the financial statement prepared in accordance with KRS 424.220 are available at no cost at the City Treasurer Office, 750 Clay Street, Carrollton, Kentucky.

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash, Including Time Deposits	\$7,354,875	\$172,155	\$7,527,030
Accounts Receivable: (Net of Allowance for Uncollectibles)			
Insurance Licenses	113,255	- 0	113,255
Franchise Fees	76,207	- 0	76,207
Miscellaneous	13,911	- 0	13,911
Due from Other Governments	208,327	5,536	213,863
Due from Other Funds	188,115	- 0	188,115
Total Assets	\$7,954,690	\$177,691	\$8,132,381
LIABILITIES			
Accounts Payable	\$50,367	\$109,344	\$159,711
Sales Tax Payable	784	- 0	784
Transient Room Tax Payable	532	- 0	532
Accrued Compensated Absences	92,784	- 0	92,784
Accrued Wages	61,278	- 0	61,278
Total Liabilities	\$205,745	\$109,344	\$315,089
DEFERRED INFLOWS OF RESOURCES			
KY 911 Services Board (CMRS) Grant	\$42,754	\$- 0	\$42,754
KY Transportation Cabinet TAP Grant	65,152	- 0	65,152
Total Deferred Inflows of Resources	\$107,906	\$- 0	\$107,906
FUND BALANCES			
Restricted	\$- 0	\$48,277	\$48,277
Committed	100,924	- 0	100,924
Assigned	- 0	20,070	20,070
Unassigned	7,540,115	- 0	7,540,115
Total Fund Balances	\$7,641,039	\$68,347	\$7,709,386
Total Liabilities and Fund Balances	\$7,954,690	\$177,691	\$8,132,381

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property Taxes	\$564,903	\$- 0	\$564,903
Franchise Taxes	412,935	- 0	412,935
Insurance Taxes	701,965	- 0	701,965
Bank Deposits	46,161	- 0	46,161
Licenses and Permits	151,514	- 0	151,514
Intergovernmental Revenues	730,905	98,025	828,930
PEAK Revenue	2,674,799	- 0	2,674,799
Charges for Sanitation Services	535,692	- 0	535,692
Recreation Facility Services	154,798	- 0	154,798
CRMS/Landline E-911 Revenues	114,835	- 0	114,835
Contributions	2,500	6,290	8,790
Interest Revenue	29,346	349	29,695
Miscellaneous	175,349	- 0	175,349
Total Revenues	\$6,295,702	\$104,664	\$6,400,366
EXPENDITURES			
Current			
Administrative	\$725,001	\$- 0	\$725,001
Public Safety			
Fire Department	233,804	- 0	233,804
Emergency Dispatch	783,544	- 0	783,544
Police Department	1,602,812	- 0	1,602,812
Public Works	859,810	101,844	961,654
Sanitation	487,799	- 0	487,799
Parks and Recreation	171,239	- 0	171,239
Community Service	- 0	12,783	12,783
Code Enforcement	117,215	- 0	117,215
Capital Outlay	346,694	14,834	361,528
Total Expenditures	\$5,327,918	\$129,461	\$5,457,379
Excess of Revenues Over (Under) Expenditures	\$967,784	\$(24,797)	\$942,987
OTHER FINANCING SOURCES (USES)			
Proceeds from Asset Sales	\$500	\$- 0	\$500
Insurance Proceeds	47,308	- 0	47,308
Total Other Financing Sources (Uses)	\$47,808	\$- 0	\$47,808
Net Change in Fund Balance	\$1,015,592	\$(24,797)	\$990,795
Fund Balances - Beginning of Year	6,625,447	93,144	6,718,591
Fund Balances - End of Year	\$7,641,039	\$68,347	\$7,709,386

	Carrollton Utilities Enterprise Fund
ASSETS	
Current Assets	
Cash, Including Time Deposits	\$12,499,030
Interest Receivable	62,461
Accounts Receivable (Net)	3,605,219
Other Receivables	1,240,819
Current Portion - Interlocal Receivable	3,632
Prepaid Expense	50,574
Total Current Assets	\$17,461,735
Noncurrent Assets	
Restricted Assets	
Cash, Including Time Deposits	\$635,809
Interlocal Receivable	152,800
Net OPEB Asset	105,625
Capital Assets (Net)	47,207,769
Total Noncurrent Assets	\$48,102,003
Total Assets	\$65,563,738
DEFERRED OUTFLOWS OF RESOURCES	
Attributable to Employer Pension Plan	\$1,011,983
Attributable to Employer OPEB	369,242
Total Deferred Outflows	\$1,381,225
LIABILITIES	
Current Liabilities	
Accounts Payable	\$3,493,410
Due to Other Funds	1,002,103
Accrued Compensated Absences	45,773
Accrued Salaries, Wages & Benefits	121,951
Sales Tax Payable	14,975
Subscription Liability	3,265
Project Gas Supply Credits Payable	212,439
Current Liabilities Payable from Restricted Assets:	
Accrued Interest Payable	5,980
Bonds & Notes Payable	592,217
Total Current Liabilities	\$5,492,113
Noncurrent Liabilities	
Accrued Compensated Absences	\$16,957
Project Gas Supply Credits Payable	420,003
Due to Other Funds	420,003
Subscription Liability	3,429
Bonds & Notes Payable	2,825,757
Net Pension Liability	3,648,178
Noncurrent Liabilities Payable from Restricted Assets:	
Customer Deposits Payable	252,543
Total Noncurrent Liabilities	\$7,586,870
Total Liabilities	\$13,078,983
DEFERRED INFLOWS OF RESOURCES	
Attributable to Employer Pension Plan	\$843,501
Attributable to Employer OPEB	1,219,854
Total Deferred Inflows	\$2,063,355
NET POSITION	
Net Investment in Capital Assets	\$43,708,604
Restricted for:	
Debt Service	377,286
Unrestricted	7,716,735
Total Net Position	\$51,802,625

	Carrollton Utilities Enterprise Fund	Total Operating Expenses
Operating Revenues:		
Charges for Services:		
Gas Utility Charges (Net)	\$38,267,729	
Water Utility Charges (Net)	2,164,444	
Sewer Utility Charges (Net)	2,777,015	
Connection Fees & Service Charges	783,013	
Total Charges for Services	\$43,992,201	
Miscellaneous Revenues	112,754	
Total Operating Revenues	\$44,104,955	\$42,922,560
Operating Expenses:		
Cost of Goods Sold	\$35,562,094	
Operation & Maintenance	2,439,627	
General & Administrative	2,682,750	
Depreciation & Amortization	2,238,089	
Total Operating Expenses	\$42,922,560	\$42,922,560
Net Operating Income	\$1,182,395	\$1,182,395
Nonoperating Revenue (Expenses):		
Interest Income	\$479,601	
Interest and Fiscal Charges	(57,392)	
Gain (Loss) from Disposition of Assets	552,164	
Total Nonoperating Revenue (Expenses)	\$974,373	\$974,373
Income (Loss)	\$2,156,768	\$2,156,768
Capital Contributions	1,965,706	1,965,706
Change in Net Position	\$4,122,474	\$4,122,474
Net Position - July 1	47,680,151	47,680,151
Net Position - June 30	\$51,802,625	\$51,802,625