# News from the Rockcastle Courthouse

## District Civil Suits

Tim Huff vs. Melanie Burkhart, forcible detainer complaint.

John Chandler, et al vs. Frank Spencer, forcible detainer complaint.

Rockcastle Vet Clinic vs. Janice Smith, et al, $476.49 plus claimed due.

Midland Funding LLC vs. Frankie Baker, $727.91 plus claimed due.

Discover Bank vs. Saundra R. Gisler, $1,371.16 plus claimed due.

First Financial Investment Fund V LLC vs Charlie Hasty, $2,134.42 plus claimed due.

Vernie Decker, et al vs. Christy Crider, et al, forcible detainer complaint.

Rodney Smith vs. Andy Hembree, forcible detainer complaint.

Capital One Bank vs. Franza Caldwell, 41,348.59 plus claimed due. C-00011.

## Circuit Civil Suits

Cabinet for Health and Family Services vs. Thomas Sandlin, complaint for child support and medical support. CI-00001.

Edward E. Hayes, Adms. vs. Jody Hayes, complaint.

Ky. Farm Bureau, Ins. vs. Rodger Sharp, Jr., complaint.

Casey Alan Hansel vs. Shelby Hansel, petition for dissolution of marriage.

JP Morgan Chase Bank vs. Michael Debord, $94,339.21 plus claimed due.

Ford Motor Credit Co. LLC vs. John Mercer, $25,005.99 plus claimed due. CI-00008

## Deeds Recorded

Billy Renner, property near U.S. 25, to Rebecca and Donald Sturgill. No tax.

Daniel Boone Community Action Action, property in Valley Manor Subdv., to Rose Osborne. Tax $102.

Kenneth Matthew Barker and Misty Allyn Barker, property on Thatcher Road, to Kenneth Matthew Barker. No tax

Paul H. Waddles, property in Rockcastle County, to Hillary Davis Shepherd, Zachary Davis and Hayley Davis. No tax

Krissy Saylor, property in Rockcastle County, to Jerry Saylor. No tax.

Darcy Kent and Ashley Mullins, property on Scaffold Cane Road, to BRTodd Investments LLC. Tax $49.

Debra D. Lawrence, property in Hunter's Trace Subv., to Angela Sue Hoss. Tax $16

## Marriage Licenses

Lisa Jo Howard, 44, Brodhead, nurse to Kevin Patrick Carder, 40, Trenton, Ohio, electrician. 1/7/13

**Correction:**

Christina Ann Hendrick, 33, Brodhead, unemployed to Danny Carl Hurley, 48, Brodhead, factory. 12/26/12.

## District Court

**Jan. 9, 2013**
***Hon. Kathryn G. Wood***

Ova B. Collett: speeding, operating on suspended/revoked operators license and failure to produce insurance card, bench warrant (bw) issued for failure to appear (fta), license suspended.

Johnny R. Collins: reckless driving, $100 fine and costs.

Johnathan R. Gross: terroristic threatening, bw issued for fta.

Clarinda E. Hall: failure to wear seat belts, $25 fine.

Speeding: Zachary T. Harold, bond applied; Debra D. Lawrence, $20 fine and costs; Jerry R. Murphy, license suspended for fta;

Bonifacio Juarez: no operators/moped license, $50 fine and costs; improper display of registration plates, $25 fine failure to wear seat belts, $25 fine.

Neil A. Lawrence: speeding and license to be in possession.

David Pickett: failure to wear seat belts, possession of marijuana, operating motor vehicle under influence of alcohol/drugs, bw issued for fta/license suspended.

James R. Willis: menacing, bw issued for fta/3 days in jail or payment in full.

# York participates in orientation program

Kentucky's latest class of elected circuit court clerks got a jump start on preparing to take office at a comprehensive orientation program that the Administrative Office of the Courts provided Dec. 11-13 in Lexington. The new circuit court clerks were elected in the November 2012 general election and will take office Jan. 7, 2013.

Eliza Jane York of Rockcastle County participated in the 2012 Circuit Court Clerks' Newly Elected Officials Orientation.

Circuit court clerks serve six-year terms and are responsible for managing the records of Kentucky's Circuit and District courts.

"You are joining a distinguished group of public servants who have a long history of commitment to the court system," Chief Justice of Kentucky John D. Minton Jr. said in a letter welcoming the newly elected circuit court clerks to the orientation. "I look forward to working with each of you to continue the strong tradition of effective and efficient service to the commonwealth."

The circuit court clerks attended sessions about driver licensing, legal forms, the court system's case management system, communications, court technology, the legislative process and distance learning opportunities. The orientation program also covered best practices, the legal responsibilities of a circuit court clerk and the role of a chief deputy clerk, who works closely with the circuit court clerk. The event included 14.75 hours of continuing education credit for the circuit court clerks. Experienced circuit court clerks, AOC personnel and others conducted the orientation sessions.

"It's important for the new circuit clerks to get off to a smooth start," said Hardin County Circuit Court Clerk Loretta Crady, who is president of the Kentucky Association of Circuit Court Clerks. "Six years ago, I was where these circuit clerks are – newly elected and excited about beginning my work as a circuit court clerk. The information and networking at the orientation program helped me tremendously. The program is a valuable resource for both circuit court clerks who are moving up from another position in the Office of Circuit

(Cont. to B4)

COMMONWEALTH OF KENTUCKY

UNITED WE STAND DIVIDED WE FALL

**ADAM H. EDELEN**
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky
Honorable Steven L. Beshear, Governor
Lori H. Flanery, Secretary
Finance and Administration Cabinet
Honorable Buzz Carloftis, Rockcastle County Judge/Executive
Honorable Michael E. Peters, Rockcastle County Sheriff
Members of the Rockcastle County Fiscal Court

Independent Auditor's Report

We have audited the Rockcastle County Sheriff's Settlement - 2011 Taxes for the period April 16, 2011 through April 16, 2012. This tax settlement is the responsibility of the Rockcastle County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Sheriff's Tax Settlements issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement in accordance with the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the Rockcastle County Sheriff's taxes charged, credited, and paid for the period April 16, 2011 through April 16, 2012, in conformity with the modified cash basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated September 25, 2012 on our consideration of the 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Based on the results of our audit, we present the accompanying comments and recommendations, included herein, which discusses the following report comments:

2011-01 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts And Disbursements
2011-02 The Sheriff Should Deposit Revenues Intact Daily
2011-03 The Sheriff Should Distribute Tax Collections As Required By KRS 134.191

Respectfully submitted,

Adam H. Edelen
Auditor of Public Accounts

September 25, 2012

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 www.auditor.ky.gov or upon request by calling 1-800-247-9126.

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ROCKCASTLE COUNTY
MICHAEL E. PETERS, SHERIFF
SHERIFF'S SETTLEMENT - 2011 TAXES

For The Period April 16, 2011 Through April 16, 2012

| Charges | County Taxes | Special Taxing Districts | School Taxes | State Taxes |
|---|---|---|---|---|
| Real Estate | $ 283,927 | $ 480,492 | $ 1,452,396 | $ 444,091 |
| Tangible Personal Property | 20,795 | 46,426 | 102,453 | 105,639 |
| Fire Protection | 1,596 | | | |
| Increases Through Exonerations | 27 | 45 | 136 | 41 |
| Franchise Taxes | | | | |
| Current Year | 22,473 | 50,121 | 110,744 | |
| Prior Year | 10,440 | 20,936 | 55,631 | |
| Additional Billings - Prior Year | 11 | 16 | 55 | 17 |
| Additional Billings | 190 | 321 | 972 | 297 |
| Mineral Reserves | 181 | 306 | 927 | 283 |
| Bank Franchises | | | | |
| Penalties | 2,751 | 4,677 | 14,006 | 4,468 |
| Adjusted to Sheriff's Receipt | (1) | (13) | 5 | |
| Gross Chargeable to Sheriff | 342,390 | 603,327 | 1,737,325 | 554,836 |
| **Credits** | | | | |
| Exonerations | 2,444 | 4,126 | 12,471 | 3,813 |
| Discounts | 4,274 | 7,438 | 21,715 | 7,536 |
| Delinquents: | | | | |
| Real Estate | 10,435 | 17,598 | 53,193 | 16,264 |
| Tangible Personal Property | 151 | 337 | 743 | 786 |
| Franchise Taxes | 28 | 60 | 151 | |
| Total Credits | 17,332 | 29,559 | 88,273 | 28,399 |
| Taxes Collected | 325,058 | 573,768 | 1,649,052 | 526,437 |
| Less: Commissions * | 13,815 | 24,385 | 65,962 | 22,374 |
| Taxes Due | 311,243 | 549,383 | 1,583,090 | 504,063 |
| Taxes Paid | 310,940 | 548,943 | 1,581,612 | 503,553 |
| Penalty | | | | 7 |
| Refunds (Current and Prior Year) | 284 | 458 | 1,444 | 444 |
| Due Districts or (Refunds Due Sheriff) as of Completion of Audit | $ 19 | ** $ (18) | $ 34 | $ 73 |

* Commissions:
4.25% on $ 1,425,263
4% on $ 1,649,052

** Special Taxing Districts:

| | |
|---|---|
| Library District | $ 12 |
| Health District | (1) |
| Extension District | 61 |
| Soil District | (90) |
| Due Districts or (Refunds Due Sheriff) | $ (18) |