

BES Academic List...

Principal's List

Mrs. Green 3rd Grade
Kaitlyn Burgin, Journey
Calder, Callie Creech,
Maddie Ellis, Kaden

Kidwell, Keelee King, John
Kelley, Riley Sherrow,
Madalyn White.
Mrs. Scheffler 3rd Grade
Samuel Burdine, Scott

Martin.
Mrs. York 3rd Grade
Madison Blevins,
Calleigh Burdette, Hunter
Day, Daejeon Dean,
Mackenzie Lopez, Robert
Reams, Savanna Santo,

Olivia Smith.
Mr. Bussell 4th Grade
Alex Burke, Ethan Car-
penter, Bailey Cromer, Brett
Gardiner, Hannah Goff,
Granville Graves, Kylie
Martin, Elijah Nickel,
Darby Smith, Haley
Thacker, Hunter Zanet.

Mrs. Jones 4th Grade
Destiny Adams, Brent
Bradley, Heather Carroll,
Kenya Cromer, Alyssa
Hacker, Reina Lykins,
Azlynn McFerron, Jayden
Nicely, TJ Ramsey, Lindsey
Robinson.

Mrs. Stevens 4th Grade
Nate Allen, Hallie
Brown, Elizabeth Denny,
Kirsten Fletcher, Karalinn
Loudermilk, Madalyn Mor-
gan, Courtney Payne, Eric
Sparks, Meghan Sumner.

Mrs. Adams 5th Grade
Blake Halcomb, Taylor
Sloat.

Mrs. Alcorn 5th Grade
Jessalyn Burton, Alexa
Bussell, Allison Coffey,
Megan Ellis, Lindsey Jones,
Natalie Kirby, Jett Masters,
Erica Pigg, Zachary Poyle,
Lena Pyland, Emily

(Cont. to B8)



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FBLA members offered their time to the community at Sigmons Farm Saturday, October 12th. Those who participated read fall themed books, colored pictures, painted faces and painted pumpkins. There were many families who came out and enjoyed their day at the event, activities included a hay ride to the pumpkin patch, food, and music along with the FBLA members. Pictured are from left: Elizabeth Pittman, Ashley Whitehead, Emily Payne, Dezarae Miller, and Brit-tany Carpenter.



October 22nd FBLA members traveled to ECU for their annual Fall Leadership Conference. Members attended workshops such as Dress Code, and Fundraising, while officers attended their training classes. The president of the chapter; Cassidy Daugherty competed the Battle of the Chapters event. She had to take an objective test which placed her in a quick recall match on stage during the closing session. Cassidy won the event against seven other competitors.



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 Carlotis, Rockcastle County Judge/Executive
Honorable Michael E. Peters, Rockcastle County Sheriff
Members of the Rockcastle County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the Rockcastle County Sheriff's Settlement – 2012 Taxes for the period April 17, 2012 through April 15, 2013 – regulatory basis, and the related notes to the financial statement.

Management's Responsibility 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 as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 Governmental 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. 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 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, 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.

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 paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County Sheriff, as of April 15, 2013, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the taxes charged, credited, and paid for the period April 17, 2012 through April 15, 2013 of the Rockcastle County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 26, 2013 on our consideration of the Rockcastle 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 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 Rockcastle County Sheriff's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying comment and recommendation, included herein, which discusses the following report comment:

2012-01 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts And Disbursements
Respectfully submitted,

Adam H. Edelen
Adam H. Edelen
Auditor of Public Accounts

September 26, 2013

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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AN EQUAL OPPORTUNITY EMPLOYER M / F / D



Master Commissioner Auction Parcel 1 being 5 acres more or less Parcel 2 being 27 Acres more or less in Tracts

House, Barn & Shed

Friday, November 15th at 1:30 p.m.

**** Both properties to be sold at the
premises located near the junction of Hwy.
461 and Hwy. 150, Mt. Vernon, KY**

Commonwealth of Kentucky

28th Judicial Circuit

Rockcastle Circuit Court • Division I

Civil Action No. 12-CI-00265

Ted Durham, et ux

Plaintiff

V.

Bentley Durham, et al

Defendants

Pursuant to an amended judgment and order of sale entered in this partition action on August 26, 2013 I will offer at public auction the hereinafter described real property in Rockcastle County, Kentucky.

Parcel 1 (located in Orlando, Kentucky):

Beginning at a black oak at the center of the point on top of the cliff; thence a straight line to a stone corner in Jack Allen and Jarve Johnson line; thence to an oak stump in Jack Allen field; thence a straight line to the cliff; thence with the cliff to the beginning corner containing five acres more or less.

Parcel 2 (now divided into the following tracts) located on Highway 150, Mt. Vernon, Kentucky

Tract 1: Consists of 0.789 acres and is located between the old Hwy. 150 and the new Hwy. 150.
Tract 2: Consists of 4.859 acres and is mostly wooded.

Tract 3: Consists of 6.571 acres. There is a barn on this tract.

Tract 4: Consists of 1.282 acres.

Tract 5: Consists of 2.688 acres and is improved with a house. This Bedford Stone house features 2000+ square feet of living area, an eat-in kitchen, Formal Dining Room, Living room with Bedford Stone fireplace, 3 Bedrooms, and 1 1/2 baths. Other amenities include: hardwood flooring, a screened in porch and an attached garage.

Tract 6: Consists of 3.957 acres.

Tract 7: Consists of 2.108 acres.

Tract 8: Consists of 2.243 acres.

Tract 9: Consists of 1.370 acres.

Tract 10: Consists of 1.352 acres.

Ted Durham, Bentley Durham, Geraldine French, Iverene Brooks and Estelle Martin obtained their interest in **Parcel 1** of the real property by the intestate death of Ida Durham as shown in Affidavit of Descent of record in Deed Book 204, Page 72 in the Office of the Rockcastle County Clerk. Ida Durham and Walter Durham obtained title to the real property by survivorship deed dated January 3, 1966, executed by Clarence Carter, et ux, and recorded in Deed Book 85, page 26 in the Office of the Rockcastle County Clerk. Walter Durham predeceased Ida Durham.

Ted Durham, Bentley Durham, Geraldine French, Iverene Brooks and Estelle Martin obtained their interest in **Parcel 2** of the real property by the intestate death of Ida Durham as shown in Affidavit of Descent of record in Deed Book 204, Page 72 in the Office of the Rockcastle County Clerk. Ida Durham obtained Walter Durham's interest in the real property by the Last Will and Testament of said Walter Durham of record in Will Book 5, page 367 in the Office of the Rockcastle County Clerk. Walter Durham obtained title to the real property by deed dated April 26, 1952, executed by J.M. Bullock, et ux, of record in Deed Book 72, page 134 and by deed dated June 4, 1953, executed by Ben French, et ux. of record in Deed Book 72, page 204 both in the Office of the Rockcastle County Clerk.

The property shall be sold on the following terms & conditions:

1. Parcel 2 shall be sold as a whole and separate from Parcel 2.

2. Parcel 2 shall first be sold as separate Tract as set out herein and then be grouped together in such manner as the Auctioneer sees fit.

3. The real property shall be sold for cash or upon a credit of sixty (60) days with the purchaser required to pay a minimum of ten percent (10%) of the purchase price in cash on the date of sale and to secure the balance with a bond approved by the Master Commissioner. Methods of payment are cash or check.

4. The bond shall bear interest at the rate of twelve percent (12%) per annum until paid in full. The bond shall have the force and effect of a judgment and shall be and remain a lien upon the property sold as additional surety for the payment of the purchase price.

5. Unpaid taxes of record at the time of entry of judgment shall be paid out from the proceeds of the sale.

6. The purchaser(s) shall pay the 2013 local, county and state property taxes.

7. The purchaser(s) shall have possession of the real property upon compliance with the terms of the sale.

8. The sale shall be made subject to all easements, set back lines, restrictions or covenants of record or otherwise and shall be sold "as is".

Announcements day of sale take precedence over printed matter.

Contact Ford Brothers Auctioneers for additional information or logon to www.fordbrothersinc.com.
Sam Ford, Auctioneer

**John D. Ford
Master Commissioner
Rockcastle Circuit Court**