Junior Varsity Parliamentary Team

FFA competes at EKU in Fall Regional Contest

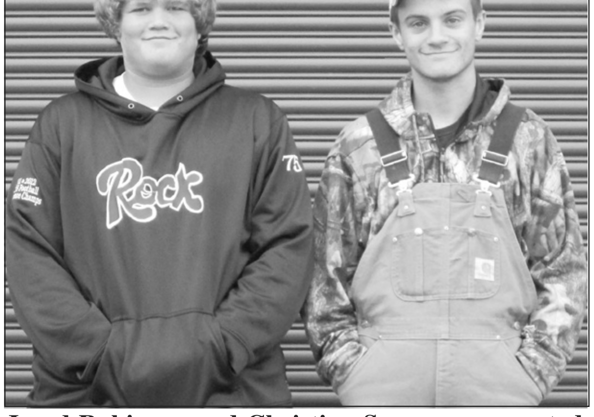
Submitted by: Brianna Mink

On Thursday, October 24th, the Rockcastle County FFA chapter traveled to EKU in Richmond to compete in various contests.

Jared Robinson competed in the Junior Division Tractor Driving placing regional 1st. Christian Sagraves competed in the Senior Division Tractor Driving competition. The Land Judging team also competed at the Regional Contest and those members were James Clay Ballinger, David Gabbard, and Curtis Miller. Curtis Miller placed regional high-individual and he also received the highest score that Rockcastle has ever had in the Land Judging competition.

The Rockcastle County FFA chapter also competed in the Junior Varsity Parliamentary Procedure Contest and placed regional 1st place and go on and compete in the spring regional contest. Those members were: president- Mahala Saylor, Vice-President- Allison Renner, Secretary- Michaela Barron, Treasurer- Sarah Poynter, Reporter- Caleb Kirby, Sentinel- Cory Ratliff, and the Members were Lanna Prewitt, Caleb Ballinger, Jennifer Mercer and Lance Isaacs. The alternate Junior Varsity Parliamentary Procedure team was Paul Holbrook, Andrew Ponder, Dalton Killen, Dylon Robinson, Autumn Kirby, Trevor Sweet, Jacob Blair, Tara Mink, William Daughtery, Mariana Blevins, and Lindsey Harrison.

Congratulations to all who competed.



Jared Robinson and Christian Sagraves competed in tractor driving.

David Gabbard, Curtis Miller, and James Clay Ballinger competed in land Judging.

RCMS to participate in Marching Colonels for a Day

Approximately 250 talented musicians from nearly 50 high schools and middle schools, mostly in Kentucky, will be "Marching Colonels for a Day" on Saturday, Nov. 16.

Among them will the Rockcastle County Middle School.

The students will spend the entire day on the Eastern Kentucky University campus, rehearse with the Marching Colonels, march to the stadium, take part in the band's tailgate performance and join the EKU musicians for a special Veteran's Day tribute at halftime of a football game against visiting UT-Martin.

"They'll experience the excitement of game day as a college musician and enjoy the opportunity to see college life from the inside," said Dr. David Clemmer, director of bands at EKU. "It's also an opportunity for us to meet high school students and show them what EKU offers them as future students."

Minds in the Middle

Parent-Teacher conferences are Thursday after school until 5:30. Report cards can be picked up at that time.

Congratulations to the following 8th grade girls who were selected to attend the Girls Exploring Math and Science conference today. Rebekah Lake, Joy Frith, Claire Beichler, Pamela Miller, Maggie Franklin, Breonya Napier, McKayla Blair, and Carlee Cash.

Yearbooks are available for purchase. Forms were sent home with students earlier in the year.The price if purchased before Christmas break is $30. Recognition ads can also be purchased for 8th graders before November 25th.

7th graders who have qualified for the Duke Talent Identification Program must apply by November 15th.

Congratulations to Mrs. Ballinger's 6thgrade Enterprisers on winning the attendance battle last week. Mrs. Franklin's Enterprisers came in second followed by Mrs. Gabbard's 8th grade Comets in third place.

The 4-H speech contest will be on Tuesday evening December 10th.

We send a special thank you to all of the veterans and their families who attended our Veterans Day program on Monday. We were honored to have over 100 veterans and their families with us. Thanks also to our awesome staff and students for helping to make this such a special day for these heroes.

Dean's List

National College's Danville, Lexington, and Richmond Campuses (www.national-college.edu) and the American National University online program released the Dean's List for the First Fall Term. Teresa Messinger and Renee Pruitt, both of Mt. Vernon, earned a minimum grade point average of 3.5 out of a possible 4.0, and thus achieved the honor and privilege of being placed on the Dean's List.

Mt. Vernon Message

School News

MVES FRC is now in the process of planning for our Annual Kenna's Kitchen Thanksgiving Community Dinner. The date for the dinner is Tuesday, November 26 from 6:00 until 8:00.

In planning this event, we will be having a food drive to collect items to be prepared that night. The donation schedule is as follows:

Wednesday, November 13—Cans of Peas

Thursday, November 14—Instant Potatoes

Friday, November 15—Boxes of Instant Stuffing

All donations are appreciated!

100% Club meets on Thursday, November 14 from 12:45 until 1:15 for grades 1-3 and on Friday, November 15 from 1:00 until 1:30 for grades 4 and 5.

FRC Advisory Committee meets on Tuesday, November 19 at 12:00.

On Wednesday, November 20 the Kentucky Derby Museum visits MVES Library Media Center.

Adoptable Shelter Dogs

Hello. My name is Bo-Bo and I am a male Black Lab. I came to the shelter as a stray from the city limits of Livingston. I am very friendly and I love attention. I am also good with children and other dogs as well. If you could give me a good home then contact the shelter @ 256-1833. (kennel #5)

Hi There! My name is Sasha and I am an adult, female Great Pyrenees. I was surrendered by my owner and I am now available for adoption. I am friendly and loving with everyone I meet. I would make an excellent pet for any family that would provide a loving home for me. If you are interested in adopting me then call the shelter @ 256-1833. (kennel #12)

ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Buzz Carloftis, Rockcastle County Judge/Executive
The Honorable Danetta Ford-Allen, Rockcastle County Clerk
Members of the Rockcastle County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the County Clerk of Rockcastle County, Kentucky, for the year ended December 31, 2012, 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 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 County Fee Officials 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 Clerk 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 Clerk, as of December 31, 2012, 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 revenues, expenditures, and excess fees of the County Clerk for the year ended December 31, 2012, 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 July 26, 2013 on our consideration of the Rockcastle County Clerk'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 Clerk'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 the entity's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discuss the following report comments:

2012-01 The County Clerk's Office Lacks Adequate Segregation Of Duties Over Accounting And Reporting Functions
2012-02 The County Clerk's Office Lacks Adequate Internal Controls Over Revenue
2012-03 The County Clerk Should Ensure Timecards Are Signed By Employees And County Clerk

Respectfully submitted,

Adam H. Edelen
Auditor of Public Accounts

July 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.

209 St. Clair Street
Frankfort, KY 40601-1817

Telephone 502.564.5841
Facsimile 502.564.2912
www.auditor.ky.gov

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