

For second year, FCCLA named Outstanding Chapter of the Year

On Thursday, September 19th, the Rockcastle County FCCLA traveled to Whitley County for the Fall Regional Meeting. For the second year in a row, Rockcastle County FCCLA was able to bring home the traveling trophy for Outstanding Chapter of the Year. Twenty local FCCLA members and their adviser, Mrs. Tammy Camel were in attendance. Two of our local members are representing the organization at the Regional Level, Samantha Young (senior), 1st Vice President, and Tabitha Tompkins (junior), V. P. of Parliamentary Procedure.

Rockcastle County FCCLA was recognized for their efforts in the "Texting

and Driving...It Can Wait" campaign. Over 76% of the RCHS student body took the pledge to make our roads safer by being responsible drivers and passengers. On September 19th the majority of high school was wearing blue with pride to show their commitment to refrain from texting and driving.

This month FCCLA is focusing their efforts on Domestic Violence Awareness in our school and community. They are partnering with the Family Life Abuse Center to host the Annual Candlelight Vigil on Wednesday, October 16th, at 7:30 p.m. Stay tuned for more information about the upcoming events.

Rockcastle eligible for PRIDE education funds

Teachers in Rockcastle County can apply for environmental education funds, thanks to a grant awarded by the Appalachian Regional Commission to Eastern Kentucky PRIDE, Inc. The PRIDE Environmental Education Contract program is open to schools, nonformal educators and nonprofit organizations from designated counties of southern and eastern Kentucky.

Applicants can receive up to \$1,500 for environmental education projects, plus an additional \$250 to operate a service-oriented PRIDE Club.

The funds will pay for a variety of activities that promote awareness of the importance of a clean environment, personal responsibility and community pride. For example, a school could use its contract to build an outdoor classroom, train teachers or stock an aquaculture program.

"We are pleased to offer this opportunity to educa-

tors, and we appreciate the confidence shown by the ARC in this PRIDE program," said Tammie Wilson, President/Chief Executive Officer of Eastern Kentucky PRIDE, Inc.

"PRIDE has been supporting teachers as they teach good stewardship for 16 years now," Wilson said. "We have funded projects — from greenhouses to recycling programs — that served more than 650,000 students over the years. Those students are becoming the leaders of our communities, and they are well prepared to care for our natural resources."

Eastern Kentucky PRIDE, Inc., agrees and warrants that 66 percent of the program will be financed by federal funding with the remaining 34 percent financed by state and local resources. Total project cost is \$266,501, of which \$175,000 will be funded by ARC.

The deadline to submit an application is Oct. 4, 2013.

The application and program information can be requested by calling the PRIDE office, toll free, at 888-577-4339.

The application and program information also are available online at <http://kypride.org/?p=1178>.



The Rockcastle County High School FCCLA chapter plans to focus on bringing awareness to the issue of domestic violence to RCHS and Rockcastle County during October as they signed a proclamation with community leaders at the RCHS Library Tuesday afternoon. RCHS FCCLA is partnering with the Family Life Abuse Shelter on combating domestic violence on a daily basis. FLAS advocate, Dana Brown met with the FCCLA club last week to plan a variety of activities that will take place during the month of October including the National Clothesline Project and a Candlelight Vigil to honor victims and survivors. The FCCLA met with other community leaders to sign a proclamation for domestic violence awareness. Pictured are, front from left: Sarah Kersey, Kaleigh Noel, Taylor McClure, Megan Houk, and Brittany Carpenter. Back row from left: Tabitha Tompkins, Erica Croucher, Family Life Abuse Center - Domestic Violence Advocate, Dana Brown, Mt. Vernon Mayor Mike Bryant, Chief of Police Brian Carter, Samantha Young, and FCCLA Adviser Tammy Camel.

Financial Aid Tip of the Month

Financial aid has a language of its own

As high school seniors and their parents begin the college financial aid process, they may find themselves faced with unfamiliar terms. This short glossary from the Kentucky Higher Education Assistance Authority (KHEAA) may help.

•Conversion scholarship/loan. This type of financial aid requires recipients to provide certain services or pay back the funds with interest.

•Expected family contribution (EFC). This is the amount the student and family are expected to pay toward yearly college costs.

•FAFSA. The Free Application for Federal Student Aid is the form all students must complete when applying for federal and state stu-

dent aid. The best way to file is online.

•Financial need. This term refers to the difference between the student's EFC and the total cost of attending a college.

•Grant. Grants are usually based on financial need and generally do not have to be repaid.

•Institutional aid. This term refers to the scholarships, grants and other financial aid programs provided by the college.

•Need analysis. The answers provided on the FAFSA are analyzed to determine a student's EFC and financial need.

•Student Aid Report (SAR). This report is based on the information provided

on the FAFSA and lets students know their EFC and eligibility for aid.

•Waiver. A waiver lets a student attend college without having to pay tuition and certain fees.

KHEAA is the state agency that administers Kentucky's student aid programs, including the Kentucky Educational Excel-

lence Scholarship (KEES).

To find links to other useful education websites, go to www.gotocollege.ky.gov. For more information about Kentucky scholarships and grants, visit www.kheaa.com; write KHEAA, P.O. Box 798, Frankfort, KY 40602; or call 800-928-8926, ext. 6-7372.



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- ACROSS**
- UK teams?
 - Home Kentucky county of Cumberland Gap National Park
 - Went back and forth
 - Sunburn soother
 - Mishmash
 - Sharp as a tack
 - Phobos, to Mars
 - Cutlass or Delta 88
 - Bucolic
 - Natives of this county include Sen. John Sherman Cooper and Gov. Edwin Morrow
 - Kentucky county on Ohio River opposite Madison, IN
 - Not them
 - Don't waste
 - Overseas
 - Interstate sign
 - "The Turtle" poet
 - Governor that established public school system in every Kentucky county
 - Uniform braid
 - Call to Bo-peep
 - Lake Cumberland sprawls across this county
 - Henry's Clay's Lexington home
 - Sixth sense, for short
 - Derby prize
 - Habits
 - The Beatles' "Leaving Home"
 - Kentuckian, actor
 - Ewell
- DOWN**
- First Union Army recruiting station in KY, Nelson
 - Baseball's Moises or Felipe
 - Shed item
 - Rand Paul and Mitch McConnell
 - Reserved in advance
 - Henderson, KY race track
 - Jar part
 - Deep in thought
 - Bourbon Co.'s seat
 - Insight
 - Rein in
 - Series ender
 - Strike out
 - Former resident of Pleasant Hill, KY
 - Tricks
 - Bird-to-be
 - Farm units
- 28. Rosy color**
29. Spanish scrape
31. "Oh dear!"
33. Taper off
34. More rational
35. Verb with thou
37. "Not to mention ..."
38. Large gathering
41. Kentucky numbers game
43. Kentuckian, singer-songwriter
46. RCA competitor
49. Voiced
51. Kentucky college that hosted a 2000 Vice Presidential debate
53. Grate expectations?
55. Pine product
56. First name of seven Kentucky governors
57. Cousin of a bassoon
58. Towel inscription
59. Margosa
61. Creative spark
62. Minor setback
63. Radio operators
66. Dr.'s org.
- SOLUTION TO KY601**
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ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Buzz Carloftis, Rockcastle County Judge/Executive
The Honorable Michael Peters, Rockcastle County Sheriff
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 Sheriff 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 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 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 Sheriff 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, 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 December 31, 2012, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

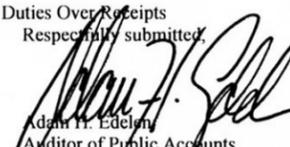
In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the County Sheriff for the year ended December 31, 2012, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth 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 3, 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

Respectfully submitted,

Adam H. Edelen
Auditor of Public Accounts

July 3, 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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