LIFESTYLE

Thoughts from... the Pastor's Study

By Bro. Ernie Carmicle
Carlisle UMC

Have you ever done something and then stand back and say, "that's perfect."

In reality, nothing we do is really perfect. If we mow the yard and miss one blade of grass we have failed perfection.

If we paint a room and drip one drop of paint, perfection has eluded us. The truth is that being human, we can't be perfect in our deeds.

However, Jesus said there is a way to be perfect, even if it is for a moment. He said that we can be perfect in love.You see, love is not so much what we do as it is what we are. It is both an emotion and an attitude.

Let me give you an example of love made perfect. One afternoon a father and his handicapped son Shawn were walking in the park when they came upon a group of boys playing baseball.

The son recognized some of the boys as classmates of his at school. He said, "O daddy, I would love to play baseball. Do you think they would let me play?"

The boys father knew that his son was not athletic and that most boys would not want him on their team. But the father understood that if they would let his son play it would give him a comfortable sense of belonging. The man approached one of the boys and asked if his son could play ball with them.

The boy looked around for guidance from his teammates. Getting none, he took matters into his on hands and said, "We are losing by six runs and the game is in the eighth inning. I guess he can be on our team and we will try to put him up to bat in the ninth inning." Shawn smiled broadly when he was told to put on a glove and go out to play short center field. In the bottom of the eighth a few runs were scored making the score just three runs apart.

The other team scored no runs in the nineth. It was now the bottom of the nineth and the game was 9 to 8 and the bases were loaded and it was Shawn's turn to bat. The father thought that since the game was so close they would put someone else up to bat. But they didn't. Shawn was given the bat and stepped up to the plate.

The first strike was thrown and Shawn just stood there. Then the pitcher moved up closer to Shawn and pitched him a slow under arm pitch. Shawn still stood there, not knowing what to do. Everybody on both teams begin to yell and encourage Shawn to swing the bat.

The third pitch slowly came over the plate and this time Shawn swung with all his might and hit a slow fly ball over the pitcher's head straight to the second baseman. To the father's surprise the second baseman dropped the ball. In the mean time everyone kept yelling, "Shawn, go to first base." Shawn, not knowing what to do just stood there. Then one of the members from the opposing team ran up to Shawn and took him by the hand and led him to first base.

The boy who fielded the ball threw to the first baseman, but threw it way too high. Shawn was told to go to second. By this time you could see the excitement in the Shawn's face. Once again the ball was thrown too high and everyone yelled, "Go to third."

Shawn was so confused that he just stood there. Then the second baseman took him by the hand and together they ran to third and then home. As Shawn stepped on home plate all 18 boys began to cheer, and lifted Shawn on their shoulders and made him a hero. The father just sat there with tears flowing down his cheeks watching the beautiful sight of a group of boys reaching God's level of perfection. You too can be made perfect. If you are willing to be used by God to show love to others.

KUNA 2008

By: Katelyn Crawford

What is KUNA? So how was it? First of all KUNA stands for Kentucky United Nations Assembly. Yes, it was great too!

Recently we had some 7th and 8th grade students attend KUNA. They chose two countries to research and find global issues, make costumes, signs, flags, and to write proposals. NCMS chose the Netherlands and Austria. The proposal for the Netherlands was to put a warning label on all marijuana based products to reduce the number of smokers. Austria's proposal was to eventually change all of Austria's power plants from coal burning plants to solar power plants.

We also had two students running for offices there. Anna Mattox ran for secretary general and Emily Curran ran for leadership team. Emily did get on the leadership team and had to conduct meetings. While Anna Mattox did not get secretary general, she did receive an outstanding ambassador award. NCMS also received the outstanding native attire award.

We would like to thank the KY YMCA for having this wonderful event to discuss global issues around the world. We would also like to thank those here at the school and in the community who helped us prepare our speeches, costumes, signs, flags, and global village display.

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CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
Honorable Steven L. Beshear, Governor
Jonathan Miller, Secretary
Members of the Executive Cabinet
Honorable Larry Tincher, Nicholas County Judge/Executive
Members of the Nicholas County Fiscal Court

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Nicholas County, Kentucky, as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Nicholas County Fiscal Court. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Nicholas County Senior Citizens Center, a discretely presented component unit, which represents 100 percent of the assets and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Nicholas County Senior Citizens Center, is based on the report of the other auditors.

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 Fiscal Court Audits 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 and the report of other auditors provide a reasonable basis for our opinions.

As described in Note 1, Nicholas County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance 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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Nicholas County, Kentucky, as of June 30, 2007, and the respective changes in financial position thereof for the year then ended in conformity with the basis of accounting described in Note 1.

The County has not presented the management's discussion and analysis that the Governmental Accounting Standards Board (GASB) has determined is necessary to supplement, although not required to be part of, the basic financial statements. The budgetary comparison schedules are not a required part of the basic financial statements but is supplementary information required by GASB. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nicholas County, Kentucky's basic financial statements. The accompanying supplementary information, combining fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated January 28, 2008 on our consideration of Nicholas County, 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 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 have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- The Final Court Did Not Pay All Claims Within 30 Days Of Receipt
- The Final Court Did Not Maintain Adequate Time Records For All Employees
- $52,117 Of Homeland Security Grant Funds Were Posted As Expenditures In The Prior Year, Although The Checks Were Not Given To The Vendor Until Up To Fourteen Months Later

Respectfully submitted,
Crit Luallen
Auditor of Public Accounts

January 28, 2008

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, 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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COMMONWEALTH OF KENTUCKY
NICHOLAS CIRCUIT COURT
CASE NO. 07-CI-00050

ABN AMRO MORTGAGE GROUP, INC. PLAINTIFF

VS: NOTICE OF SALE

JOHNNY SCOTT, JR., a/k/a
JOHNNY M. SCOTT, JR., ET AL. DEFENDANTS

By virtue of Judgment and Orders of the Nicholas Circuit Court entered in the above styled action on July 3, 2007 and March 21s2008, and to make enough money to satisfy said judgment lien owed Plaintiff as of March 8, 2008, in the amount of $99,366.75, with interest at the rate of $23.96 per diem from said date until paid, plus late charges, advances for protection of the property including taxes and insurance, and its costs herein expended, including a reasonable attorney fee and expenses of sale, and any other fees expended for services performed in connection with Defendants' default and for purposes of protecting Plaintiff's interest in subject property and its rights under the mortgage instrument, all as provided in said judgment, the undersigned Master Commissioner will on April 12, 2008, at or about the hour of 10:00 a.m. at the Nicholas County Courthouse door in Carlisle, Kentucky, offer for sale to the highest and best bidder(s) the following described property known as 1054 Moorefield Road, Carlisle, Nicholas County, Kentucky, and more particularly described as follows:

"Beginning at a set iron pin at a concrete monument in the south right-of-way line of Kentucky Highway No. 36, located S 78 deg 40' 32" E 105.60 feet from the northeast corner of A.B. Whaley property, and being a corner to other property of Isaac J. and Renee France; thence with the south right-of-way line of Kentucky Highway No. 36 for eight calls: S 77 deg 25' 27" E 55.68 feet; S 84 deg 55'16" E 47.68 feet; S 86 deg 48' 27" E 323.62 feet; S 89 deg 41' 16" E 77.16 feet; N 86 deg 42' 50" E 108.60 feet; N 88 deg 36' 16" E 56.15 feet; S 87 deg 48' 54" E 69.24 feet; S 84 deg 19' 37" E 204.87 feet to a set iron pin, a corner to other property of Isaac J. and Renee France; thence with the lines of the tract herein described and other property of Isaac J. and Renee France, S 16 deg 38' 04" W 250.28 feet to a set iron pin; thence N 49 deg 28' 03" W 112.49 feet to a set iron pin; thence N 80 deg 58' 10" W 149.66 feet to a set iron pin; thence N 16 deg 09' 51" W 96.25 feet to a set iron pin; thence S 68 deg 09' 16" W 221.26 feet to a set iron pin; thence N 27 deg 26' 41" W 28.95 feet to a set iron pin; thence N 67 deg 21' 56" W 62.67 feet to a PIK nail in a post; thence S 78 deg 01' 58" W 15.94 feet to a PIK nail in a post; thence N 81 deg 42' 13" W 36.94 feet to a set iron pin; thence N 34 deg 27' 49" W 47.73 feet to a set iron pin; thence N 55 deg 55' 26" W 195.73 feet to a set iron pin; thence N 71 deg 16' 09" W 95.18 feet to the point of beginning containing an area of 2.558 acres, being subject to any easements or rights-of-way of record or implied.
This description prepared by J.D. Williams, Jr., L.L.S. 316."

Being the same property conveyed to Johnny M. Scott, Sr. and Carolyn Scott, no marital status given, and Johnny M. Scott, Jr. and Julie Scott, husband and wife, from Isaac J. France and S. Renee France, husband and wife, by deed dated November 13, 2000, and recorded on November 20, 2000, in Deed Book 106, Page 760, Nicholas County Clerk's Office.

Upon the sale of the above-described property, the purchase price shall be payable in cash. If the purchase price is not paid in full, the successful bidder(s) shall deposit a deposit of one-third (1/3) of the purchase price and give bonds with approved good and sufficient surety thereon for payment of the remaining part of the purchase price within thirty (30) days after the date of sale, said bonds to have the same force and effect as a judgment and to be a lien on said property and to bear interest at the rate of twelve (12%) percent per annum from date of sale until paid, which bond and accrued interest can be paid before maturity.

Said property shall be sold as a whole "as is" and free and clear of all liens, encumbrances and interests of the parties herein but shall be sold subject to:

(a) 2008 and subsequent years ad valorem property taxes which shall be paid by the purchaser(s);
(b) Legal highways, easements, restrictions and stipulations of record affecting said property, and all governmental laws and regulations affecting same;
(c) Any assessments for public improvements levied against the property;
(d) Any facts that could be disclosed by an accurate survey and inspection of the property.
(e) Any right of redemption which may exist.

The Court and the Master Commissioner shall not be deemed to have warranted title to any purchaser(s). Purchaser(s) shall be entitled to possession of the premises, and a deed will be delivered to the purchaser(s), upon full payment of the purchase price and confirmation of the sale and approval of the deed by the Court. Following sale of the above-described property, the Master Commissioner shall promptly report same to the Court, and said report shall be held over for a period of ten (10) days for confirmation or exceptions. Anyone desiring to object or except to the sale shall do so by that time or be forever barred.

Joseph H. Conley, Master Commissioner,
Nicholas Circuit Court

Published in The Carlisle Mercury Wednesday March 26 and April 2 and 9, 2008.

GENERAL NEWS

Audit report carries costly pricetag

By Charles Mattox
News Editor
charles@thecarlislemercury.com

A state audit report issued last week criticizes procedures used by the Nicholas County Fiscal Court, and came with a hefty price tag, which some say only added insult to injury.

"We have to pay them $11,000 for them to try to make us look bad," Judge-Executive Larry Tincher said while discussing the report that was issued last week and which originated from State Auditor Crit Luallen's office.

The audits are state-mandated, but only partially funded. Auditors charged Nicholas County taxpayers $35 an hour, according to the receipt provided by county officials. The fiscal court is expected to pay half of the $22,000 bill, or $11,000, according to Judge Tincher.

Auditors documented three blistering comments while stating that county officials broke three separate laws in that they were in violations of three Kentucky Revised Statutes, according to the report.

The first negative comment deals with the timely payment of bills received by the court.

"During the test of expenditures, the auditor found five invoices out of 71 items tested totaling $75,790, which were not paid within 30 days of receipt. KRS 65.140 (2) states 'all bills for goods or services shall be paid within 30 (working days) days of receipt, of a vendor's invoice.' It also states that if a payment of invoices exceeded 30 days, a one 1 percent interest penalty should be added. The audit recommends the Fiscal Court pay all bills within 30 working days as required by statute. The Nicholas County Judge/Executive Larry Tincher, responded, "We will comply as out budget allows," the report reads.

The second item listed on the report states that "The fiscal court did not maintain adequate time records for all employees." Tincher said time sheets were kept, and kept adequately, just not on the specific form the auditor indicated. He did tell auditors that "time records will be property kept and Judge-Executive will supervise and sign sheets.

A third discrepancy states that $52,117 of Homeland Security Grant funds were posted as expenditures in the prior year, although the checks were not given to the vendor until up to 14 months later.

"The reason this happened was due to the contractor not starting on time and dragging out completion project," Tincher told auditors as he is quoted on the report. "We will not pay full amount until project is complete on any project."

Treasurer Wanda Dotson indicated the discrepancies noted in the report were "trivial" and that the cost to taxpayers for the audit was extremely costly.

County Attorney Dawn Letcher also commented.

"The auditor's report concerning the fiscal court was, as a whole, very positive. Detailed analysis of the auditors' comments reveals relatively minor infractions which are easily rectified."

State Auditor Crit Luallen said Monday that the Nicholas County infractions were "not major findings." She staunchly defending her auditors while stating that her auditors were "watchdogs for the taxpayers of the Commonwealth and that privately owned professionals routinely charged $75-$100 per hour for their services.

"We conduct our duties to national standards," she said.

Nicholas County receives FEMA funds

Nicholas County has been awarded federal funds under the Emergency Food and shelter National Board Program.

Nicholas County has been chosen to receive $10,972.00 to supplement emergency food and shelter programs in the county.

The selection was made by a National Board that is chaired by the Department of Homeland Security's Federal emergency Management Agency and consists of representatives from The Salvation Army, American Red Cross, United Jewish Communities, Catholic Charities, USA, National Council of the Churches of Christ in the U.S.A. and, United Way of America. The Local Board was charged to distribute funds appropriated by Congress to help expand the capacity of food and shelter programs in high-need areas around the country.

A Local Board made up of Community Action Council, Nicholas County Judge Executive, Nicholas County Senior Citizens, Nicholas County Ministerial Association, Department for Community Based Services, Shrine of Our Lady Guadalupe, Salvation Army and other Citizens will determine how the funds awarded to Nicholas County are to be distributed among the emergency food and shelter programs run by local service organizations in the area. The Local Board is responsible for recommending agencies to receive these funds and any additional funds available under this phase of the program.

Under the terms of the grant from the National Board, local organizations chosen to receive funds must: 1) be private voluntary nonprofits or units of government, 2) have an accounting system, 3) practice nondiscrimination, 4) have demonstrated the capability to deliver emergency food and/or shelter programs and 5) if they are a private voluntary organization, they must have a voluntary board. Qualifying organizations are urged to apply.

Nicholas County has distributed Emergency Food and Shelter funds previously with Community Action Council participating. These agencies were responsible for providing energy and housing assistance.

Public or private voluntary organizations interested in applying for Emergency Food and Shelter Program funds must contact Angie Schalch for an application at (859) 289-7172. The deadline for applications is April 10, 2008.

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