

City passes occupational tax

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see if they want to be taxed on that? Rather than have eight guys decide on that?"

If a petition went through, McKaker said he would have no opposition to the tax.

Roy Rademacher commented differently, saying he was completely supportive of the council members and their proposed occupational tax. Every tax is unfair to somebody, but this one appears to be justified, he said.

"I think the only unfair tax would be an unnecessary tax," he said.

Rademacher also finds the council members to be focused on the city rather

than their upcoming elections due to the timing of the vote on the tax.

"Bringing it up prior to the election is a pretty brave move," he said. "And I believe that your hearts are with the city and as a concern other than your popularity at the poll."

On the other hand, Tom Frasier, who works but does not live within the city limits, is opposed to the tax.

"I don't think it's right, from what I understand, that it only affects 12 percent of the people that live in Columbia," he said. "That means 88 percent of the people who are going to be taxed have no say in whether you all get to sit in those seats or not, and I think that's wrong."

'I think the only unfair tax would be an unnecessary tax.'

Roy Rademacher
Citizen of Columbia

Frasier sees the occupational tax as taxation without representation, as well as being unnecessary. He believes Columbia is a fine small town the way it is and does not need to compete with Campbellsville and other cities.

Mayor Mark Harris believes otherwise. He said Columbia has been missing out for not having implemented the occupational tax sooner, as have other towns, some that Columbia resi-

dents work in.

"We could be so far ahead now had this been done a long time ago," he said. "This is a major thing tonight of moving Columbia forward."

County member Robert Flowers said this tax would also benefit other cities. The portion of the income from this tax going into economic development could eventually allow job growth that would employ people from all over Adair County and

other counties, Flowers said.

He also said the funding would improve parks that families could enjoy and roads connected to other cities.

Following his comments, Flowers made the motion that the ordinance be adopted, which was seconded by Craig Dean.

Linda Waggener then attempted to start a motion that all of the income from the occupational tax be put into the general operating fund. This motion was impossible due to the fact that the other one was already put into place.

All council members voted in favor of the occupational tax except Waggener, who voted against it.

Another motion, made by Charles Grimsley and seconded by Waggener, was later passed to implement a new strategic plan, which was formed by Grimsley.

"(The plan is that) the mayor and city council get charged with creating a strategic plan that will entail all the operations of the city government, including the restricted uses of the occupational use tax, that includes specific details of public meetings, with meetings to commence the second quarter of 2015," Grimsley said.

All council members voted in favor of the plan except Flowers, who voted against it.

By James D. McIntosh Jr.
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A Newport woman was injured in an accident on the parkway last week.

One flown out after wreck on parkway

One person was injured in a single vehicle accident on the Louie B. Nunn parkway last Wednesday and was flown out for her injuries.

According to police, Marissa Combs, 18, of Newport, was traveling east on the parkway when she ran

off the road, over corrected, struck an embankment and then a tree.

Combs was transported by EMS to Westlake Regional Hospital where she was flown out for injuries sustained in the accident.

Columbia City Police are investigating and were as-

sisted by Adair County EMS and Columbia/Adair County Fire Department.

Shortly following the accident, a second accident occurred at the same scene before law enforcement had cleared the first wreck.

Apparently a motorist quickly stopped to view the

accident, causing a semi behind the vehicle to veer off the roadway to prevent a collision. The truck overturned in the median. The driver was not injured.

Kentucky State Police Vehicle Enforcement investigated. See more details on page 7.

ACHS EARNS 'HIGH PROGRESS' RANK

School district scores headed in right direction

The numbers for the school district have been released for the 2013 school year.

The Adair County School District as a whole is in the needs improvement category with an overall score of 64.1.

Adair County High School showed the biggest improvement with a score of

69.4.

While that is still in the needs improvement category, it is now listed as a needs improvement/progressing, known as a high progress school.

The high school also jumped from 10th in 2012 to 65th in 2013 and the college and career readiness percentage went from 48 to

69.8, meaning more than two-thirds of the high school students are college or career ready.

To be a proficient school, a high school needs an overall score of 70.1.

Adair County Middle School is still classified as a needs improvement school with an overall score of 61.9 but is now considered pro-

gressing and has gotten out of the "focus school" category, which it has been in for several years.

Adair County Elementary and Adair County Primary Center received a score of 62.8 and are also listed in the needs improvement category.

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Edelen releases audit on former county clerk

The audit of former Adair County Clerk Shelia Blair was released by State Auditor Adam Edelen last week.

According to the release, Blair had three items that required comments from the auditors.

The audit found a lack of internal controls over accounts receivables and they were not properly reconciled to the receipts ledger.

Also, there was no written policy for the allowance or collection of accounts receivables.

The audit states that Blair allowed automobile dealerships, attorneys and others to charge services. The deputy processing the charge transaction was responsible for recording the receivable in the charge book as well as posting the collection of the charged amount when it was received. It was noted that total charges were not being reconciled to the total

charges paid and although the monthly charge report totals from the automated charge system agreed to the amounts posted to the receipts ledger, there was an overall difference of \$652 between the year end totals for charges and charges paid.

The auditor's office was able to account for all the funds but \$120, which could not be explained.

The audit also states that Blair's office lacked adequate segregation of duties over accounting functions.

It says that Blair and deputies were responsible for receiving cash and each deputy balanced their own cash drawer. Deputies rotated the responsibility of preparing the daily checkout sheet, posting to the receipt ledger and preparing as well as making deposits.

The audit says that this increases the risk that errors could occur and not be de-

tected.

Blair used a fingerprint recognition time keeping system to record hours worked by the employees of the office and that the employees were required to clock in and out each day using this system.

At the end of each pay period the system would generate a report that was reviewed by Blair and used to document the hours for each employee.

However, auditors were told that the county clerk and at least one other employee had the ability to override the fingerprint system and enter employees' times manually. The auditors found that during the 2013 calendar year, there were 1,084 overrides.

The clerk's office had a total of 10 employees and overrides were made for all of them. Overrides per employee ranged from six to 173

times. Overrides without explanation were limited to three, all of which were for the same employee.

The audit says that Blair could have documented the reasons for them and maintained this documentation for the auditor's review.

This was the only section that had a response from Blair, while all others were left blank.

Blair stated that the time clock system was not working correctly due to technical problems and compatibility issues. Blair stated that employees manually wrote down their times which would have been recorded on the time clock. Blair stated that she manually entered the times in the system, but failed to keep the documents with the explanation because she was unaware she needed to do so.

By Toni Humphress
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EMS decides tax rate

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be presented at the fiscal court meeting next Tuesday.

Because the rate was not finalized last month, the fiscal court voted to delay tax bills.

PVA Jeff Feese said tax bills should be able to go out the last week of October. The two percent discount offered to taxpayers who pay in the first 30 days is expected to begin on Nov. 3, Feese said.

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Tuesday morning fatality being investigated

The Adair County Sheriff's office is investigating a fatality accident that occurred early Tuesday morning in the Millerfield Community.

According to the police report, the call was received around 2:30 a.m. for a single vehicle accident on Millerfield Road, just before Freeman Coomer Road.

Upon arrival, a yellow Ford Ranger was found off the roadway and it's driver,

Billy Grider, 39, of Adair County was ejected from the roadway.

Grider was pronounced dead at the scene by Adair County Coroner Todd Akin.

Adair County Sheriff's Deputy Jared Conover is investigating.

He was assisted by Columbia Police Department, Adair County EMS and members of the Knifley Area Volunteer Fire Department.

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HAPPY BIRTHDAY!

October 9 Tammy Bryant Debbie Coffey	October 24 Jayden Sparks
October 13 Gail Wright	October 25 Rollin McGaha, 77 Easton Turner, 16 Gladys Sneed
October 18 Collin Pendleton, 18	October 26 Douglas Taylor
October 21 Richard Lehman	October 27 Shannon Burden
October 23 Goldie Jones	October 28 Tammy Phelps
October 22 Tammy Turner	October 31 Matthew Humphress Dale Goodin Wanda Burden
October 23 Arraya Phelps, 8	

