

**0900 LEGALS**

**Caldwell County LEPC, 102 Northfield Dr. Princeton, KY 42445**  
 Pursuant to section 324 Title II of the 1986 Federal Superfund Amendment and reauthorization action (SARA) of 1986 (PL-99-499) the following information is provided in compliance with the community right to know requirement of SARA law and the open meeting and open records provisions of Kentucky revised status. Members of the public may contact the Caldwell County Local Emergency Planning Committee by writing Clay Hughes, Chairman, P.O. Box 408, Princeton, KY 42445-0408. The Caldwell County LEPC conducts meetings at the Caldwell County Emergency Operations Center, 102 Northfield Drive, Princeton, KY, or at other locations in accordance with the Kentucky Open Meetings Law. Members of the public who wish to review the records may do so during working hours by contacting the Caldwell County Office of Emergency Management, 102 Northfield Drive, Princeton, KY, as required by the Kentucky Open Records Laws. The 24 hour telephone for the purpose of emergency notification as required by SARA is 911. Facilities with hazardous substances of 10,000 pounds or more are required to submit National Safety Data Sheets (one time only) each March 1, submit Tier II reports, SARA fee funds and update of facility response plan. Next regular meeting of the Caldwell County LEPC is 10:30 a.m. Wednesday, January 26, 2022, Caldwell County EOC, 102 Northfield Drive, Princeton, KY 42445.

**The Paducah Sun**  
 Miss A Day. Miss A Lot.

The Paducah Sun, and its associated weekly newspapers, is looking for a **News Editor** that will work with our Executive Editor in the daily execution of our coverage plans for print and digital platforms. You must have a desire to grow digital storytelling. This is the No. 2 position in the newsroom.

You will work with a regional team of reporters across western Kentucky and six newspapers. Our focus is on local reporting beyond the event and ensuring we have an emphasis on the effects these events have on our readers. Be curious, have a sense of urgency, desire to break the big story, and own breaking news.

Candidates must have a bachelor's degree in journalism or a related field, strong writing skills, and an eye for layout. We want someone who has at least five years of newsroom experience.

**Send your resume and work samples to Executive Editor, John Mangalanzo at [jmangalanzo@paducahsun.com](mailto:jmangalanzo@paducahsun.com)**



**IF YOU CAN'T FIND IT IN THE CLASSIFIEDS,...**

**CHANCES ARE...**

**IT DOESN'T EXIST.**



**YOU'LL JUMP FOR JOY OVER THESE USED CAR DEALS!**

**The Paducah Sun**

**FULL-TIME SPORTS REPORTER**

The Paducah Sun newspaper is seeking a full-time sports reporter. The ideal candidate will have a bachelor's degree in journalism and at least one or two years of reporting experience. Work shifts could include nights and weekends, and some holidays.

**Applicants should submit resume, references and three writing samples to John Mangalanzo at [jmangalanzo@paducahsun.com](mailto:jmangalanzo@paducahsun.com)**

The Paducah Sun is an equal opportunity employer and does not discriminate on the basis of race, religion, color, sex, age, national origin or disability

**LEGAL NOTICE**

Notice is hereby given that Caldwell County Water District ("District") plans to file an application on or before November 15, 2021, with the Public Service Commission seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

All Size Meters	MONTHLY WATER RATES			
	Existing	Proposed	\$Change	% Change
First 1,000 gallons (Minimum Bill)	\$25.44	\$27.68	\$2.24	8.79%
Next 3,000 gallons per 1,000 gallons	\$13.31	\$14.48	\$1.17	8.79%
Next 6,000 gallons per 1,000 gallons	\$10.87	\$11.83	\$0.96	8.79%
Next 20,000 gallons per 1,000 gallons	\$8.45	\$9.19	\$0.74	8.79%
All Over 30,000 gallons per 1,000 gallons	\$7.42	\$8.07	\$0.65	8.79%

The rates will increase the monthly bill of a typical residential customer using 3,277 gallons a month from \$55.75 to \$60.65 increase of \$4.90, or approximately 8.79 percent.

Any person may examine this tariff filing at the District office located at 118 West Market Street in Princeton, Kentucky; telephone (270) 365-9381.

Any person may examine this tariff filing at the PSC located at 211 Sower Boulevard, Frankfort, Kentucky, Monday - Friday, 8:00 am - 4:30 pm or on the PSC website at <http://psc.ky.gov>; telephone (502) 564-3940.

Any person may submit comments regarding this tariff filing by mail to the Public Service Commission, Post Office Box 615, Frankfort, KY 40602; or through its website at <http://psc.ky.gov>.

The rates contained in this notice are the rates proposed by the District but the PSC may order rates to be charged that differ from the proposed rates contained in this notice.

Any person may submit a timely written request for intervention by mail to the Public Service Commission, Post Office Box 615, Frankfort, KY 40602. The request for intervention must establish the grounds for the request including the status and interest of the party.

If the PSC does not receive a written request for intervention within thirty (30) days of the initial publication or mailing of notice, the PSC may take final action on the tariff filing.



**MIKE HARMON**

**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Larry Curling, Caldwell County Judge/Executive  
 The Honorable Stan Hudson, Caldwell County Sheriff  
 Members of the Caldwell County Fiscal Court

Independent Auditor's Report

**Report on the Financial Statement**

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Caldwell County, Kentucky, for the year ended December 31, 2020, 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 this 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 and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a 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 *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 opinion.

**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 Caldwell 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 the Caldwell County Sheriff, as of December 31, 2020, 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 receipts, disbursements, and excess fees of the Caldwell County Sheriff for the year ended December 31, 2020, 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 June 10, 2021, on our consideration of the Caldwell County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Caldwell County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

**A SHELTER PET WANTS TO MEET YOU.**



**JULES**  
Adopted in 2010



**THE TRIB** **The Mayfield MESSENGER**  
 MARSHALL COUNTY TRIBUNE-COURIER

**NEWS EDITOR**

**Paxton Media Group seeks a news editor to oversee publication of two of our Western Kentucky weekly newspapers-The Mayfield Messenger and the Marshall County Tribune-Courier. In this position you will be part of the larger West Kentucky Media Group which produces newspapers for six hometowns, including PMG's flagship daily newspaper The Paducah Sun.**

**The Mayfield Messenger publishes Wednesday and Saturday. The Marshall County Tribune-Courier publishes Tuesday.**

**As editor you will assign coverage and resources for news, features and photos. You are responsible for professional and fair editing, protecting the accuracy and integrity of published content in the newspapers and associated digital platforms. The editor is responsible for reporting on certain events and the effects of those events on the communities you serve.**

**We are looking for someone with a degree in journalism or related field, with at least two years of writing & reporting experience. You must have knowledge of grammar and AP style.**

**Send resume and writing samples/clips to:**

**Areia Hathcock**  
**General Manager**  
**The Mayfield Messenger**  
**The Marshall County Tribune-Courier**  
**AHathcock@mayfield-messenger.com**  
**270-247-5229**

**The Marshall County Tribune-Courier and The Mayfield Messenger is an equal opportunity employer and does not discriminate on the basis of race, religion, color, sex, age, national origin or disability.**



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STATE OF INDIANA }  
 COUNTY OF KNOX } SS:  
 IN THE MATTER OF THE TERMINATION } CAUSE NUMBER:  
 OF THE PARENT-CHILD RELATIONSHIP: } 42D01-2109-JT-000029  
 ME - DOB 10/25/2016  
 AND  
 JOSH K. ABEL (ALLEGED FATHER)  
 TONYA EMPSON (BIOLOGICAL MOTHER)  
 TO: Tonya Empson  
 Whereabouts unknown

**SUMMONS FOR SERVICE BY PUBLICATION & NOTICE OF TERMINATION OF PARENTAL RIGHTS HEARING**

**NOTICE IS HEREBY GIVEN** to the above noted parent whose whereabouts are unknown, that the Indiana Department of Child Services has filed a Petition for Involuntary Termination of your Parental Rights, and that an adjudication hearing has been scheduled with the Court.


**YOU ARE HEREBY COMMANDED** to appear before the Judge of the Knox Superior Court 1, 111 North Seventh Street, 2nd Floor, Vincennes, IN 47591 - 812-885-2517 for a(n) Termination Hearing on 12/22/2021 at 9:00 AM and to answer the Petition for Termination of your Parental Rights of said child.

You are further notified that if the allegations in said petition are true, and/or if you fail to appear at the hearing, the Juvenile Court may terminate your parent-child relationship; and if the Court terminates your parent-child relationship you will lose all parental rights, powers, privileges, immunities, duties and obligations including any rights to custody, control, visitation, or support in said child; and if the Court terminates your parent-child relationship, it will be permanently terminated, and thereafter you may not contest an adoption or other placement of said child.

You are entitled to representation by an attorney, provided by the State if applicable, throughout these proceedings to terminate the parent-child relationship.

**YOU MUST RESPOND** by appearing in person or by an attorney within thirty (30) days after the last publication of this notice, and in the event you fail to do so, adjudication on said petition and termination of your parental rights may be entered against you, in your absence, without further notice.

Clerk *David Shelton*



Sandra Bowman, 22269-72  
 Attorney, Indiana Department of Child Services  
 2105 E. Main St.  
 Petersburg, IN 47567  
 Office: 812-454-6159