

Classifieds *The Crittenden Press*

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for sale

Classified advertising works! Customers tell us they sell their items faster than they expect by listing in The Crittenden Press! Call (270) 965-3191 to post a classified ad.

sales

Garage sale, 136 Fowler Rd. (just off Ky. 1668 behind heart-shaped pond), Thursday, Nov.7-Saturday, Nov. 9, 9 a.m.-? Too much to list, lots of young men and young ladies brand name clothes. Men, women's and plus size clothes. Christmas décor, household items. Rain or shine. Not responsible for accidents. (1t-45-p)

Yard sale, 8 a.m.-4 p.m., Saturday, Nov. 9 on Hwy. 60 East near Mattoon, mile marker 15. Like new electric dryer, exercise bike, coffee table, tools, men's and women's clothes, lots of other items. (1t-45-p)

Yard sale, 7:30 a.m.-4 p.m., Thursday, Nov. 7 and Friday, Nov. 8 rain or shine. 116 Montevista Dr., Salem (fourth street past Salem Nursing Home) third house on left. Christy James and Janet Owen. (1t-45-p)

employment

Employment Opportunity - Meter Reader: The City of Marion has a full-time permanent position available in the Maintenance Department. Minimum qualifications include graduation from high school or equivalent; some experience with utility equipment and services is desirable, but not mandatory. The successful applicant will work under the general direction of the Maintenance Supervisor. All resumes must be accompanied by a City of Marion application. Upon completion of a probationary period, employee benefits include; 100% of employee health insurance premiums, Kentucky State Retirement, and vacation and holiday pay. This position will be open until filled. The City of Marion is an Equal Opportunity Employer and a Certified Drug-Free Workplace. (2t-46-c)

Hiring seasonal help for deer season, potential to make \$30 per hour plus incentives. Call (270) 988-3442 for more information. (2t-46-p)

services

CONCRETE WORK: Parking lots, garages, steel buildings, walls, sidewalks, driveways, room additions, rock driveways, clean ditches. Call for quote (270) 724-4672, Joe Mattingly Concrete Construction. (12t-4-p)

notice

Advertise your job opening, event, items for sale, auction etc. in this newspaper plus 83 other Kentucky newspapers including The Paducah Sun, Kentucky New Era (Hopkinsville), The Sturgis News, The (Princeton) Times Leader, The (Providence) Journal-Enterprise, The Union County Advocate, The Hen-

derson Gleaner, The Livingston Ledger and The (Madisonville) Messenger and for only \$250. Save time and money by making one call for all! For more information, contact the classified department at (270) 965-3191 or email us at advertising@the-press.com.

legal notices

COMMONWEALTH OF KENTUCKY CRITTENDEN CIRCUIT COURT CIVIL ACTION 24-CI-00003 EVELYN HAYES, EXECUTRIX on behalf of ESTATE OF JUDITH NEWCOM and JERRI ANN DUNCAN VENABLE and her husband, CODY VENABLE, PLAINTIFFS vs. SYDNEY SWIFT; KARLYNN NICOLE MCCANDLESS; ALEXANDRA HOPE MCCANDLESS; JAKE ALLEN MCCANDLESS; KENNETH STEWART; JERRY MCCANDLESS; MELINDA MCCANDLESS; KEVIN NEWCOM; SCOTT MCCANDLESS; ELLI MAY MCCANDLESS, minor; HARPER MCCANDLESS, minor; MRC RECEIVABLES CORP.; LVNV FUNDING, LLC. NOTICE OF SALE. By virtue of a Judgment and Order of Sale rendered by the Crittenden Circuit Court on the 18TH DAY OF OCTOBER, 2024, I will on THURSDAY, NOVEMBER 21, 2024, at the hour of 11:00 A.M. or as soon thereafter as possible at the Crittenden County Office Complex, 200 Industrial Drive, Marion, Crittenden County, Kentucky, 42064, proceed to offer for sale to the highest and best bidder the following described real property located in Crittenden County, Kentucky, to-wit: Property Address: Farm Tract - Tract 2 in Deed Book 167, Page 261 Map No. 067-00-00-002.04. The current year's property taxes will be paid by the purchaser of the property. Purchaser may pay cash or said property will be sold upon payment of 10% deposit, with the balance upon credit of 30 days, the purchaser shall execute a good and sufficient bond with approved surety thereon for the purchase price,

the bond to bear interest at the rate of 6% per annum from the date thereof, until paid, and to have the force and effect of a judgment, but a lien shall be retained on said property to further secure the payment of the purchase price. At his option, the purchaser may pay cash or pay the bond with accrued interest at any time before its maturity. Said sale to be made free and clear of any and all liens, claims, rights, title, and interest of any and all parties to this action. The purchaser will be prepared to promptly comply with these terms or the said property will immediately be offered again for sale. GIVEN under my hand this the 22nd day of October, 2024. STEPHEN M. ARNETT, Special Master Commissioner (3t-47-c)

COMMONWEALTH OF KENTUCKY CRITTENDEN CIRCUIT COURT CIVIL ACTION 23-CI-00085 CROSSCOUNTRY MORTGAGE, LLC, PLAINTIFF vs. CHARLES THOMAS INDIVIDUALLY AND AS ADMINISTRATOR OF THE ESTATE OF RAYNA LYNN GRIMALDI;

UNKNOWN HEIRS, DEVISEES AND LEGATEES OF RAYNA GRIMALDI;

UNKNOWN SPOUSE OF CHARLES THOMAS; UNKNOWN SPOUSE OF RAYNA GRIMALDI;

UNKNOWN SPOUSES OF UNKNOWN HEIRS, DEVISEES AND LEGATEES OF RAYNA GRIMALDI, DEFENDANTS NOTICE OF SALE By virtue of a Judgment and Order of Sale rendered by the Crittenden Circuit Court on the 2ND DAY OF AUGUST, 2024, I will on THURSDAY, NOVEMBER 21ST, 2024, at the hour of 11:00 a.m. or as soon thereafter as possible at the Crittenden County Office Complex, 200 Industrial Drive, Marion, Crittenden County, Kentucky, 42064 proceed to offer for sale to the highest and best bidder the following described real property located in Crittenden County, Kentucky, to-wit: Property Address: 511 East Bellville Street, Marion, Kentucky 42064 Parcel ID: 070-40-06-018.00

The current year's property taxes will be paid by the purchaser of the property. Purchaser may pay cash or said property will be sold upon payment of 10% deposit, with the balance upon credit of 30 days, the purchaser shall execute a good and sufficient bond with approved surety thereon for the purchase price, the bond to bear interest at the rate of 5.12500% per annum from the date thereof, until paid, and to have the force and effect of a judgment, but a lien shall be retained on said property to further secure the payment of the purchase price. At his option, the purchaser may pay cash or pay the bond with accrued interest at any time before its maturity. Said sale to be made free and clear of any and all liens, claims, rights, title, and interest of any and all parties to this action. The purchaser will be prepared to promptly comply with these terms or the said property will immediately be offered again for sale. GIVEN under my hand this the 22nd day of October, 2024. STEPHEN M. ARNETT, Special Master Commis-

sioner (3t-47-c)
I, Melissa Guill, Clerk of Crittenden County District Court, Marion, KY do certify that the following has filed notice of Final Settlement: Cobie Evans of P.O. Box 439, Marion, KY 42064, administrator of Charlotte Hensley, deceased, whose address was 201 Watson Street, Marion, KY 42064. The foregoing settlement is to be heard at the regular session of Crittenden District Court on December 11, 2024. All persons having exceptions to said settlements are to file same at once.

Melissa Guill, Clerk Crittenden District Court (1t-45-c)
Notice is hereby given that on October 30, 2024 Ron Gay of 9085 Shawnee Hill Rd., Shawneetown, IL 62984 was appointed administrator and Personal Representative of Rebecca Cordell, deceased, whose address was 822 Brown School Rd., Marion, KY 42064. Rebecca Johnson, P.O. Box 415, Marion, KY 42064, agent for service of process. All persons having claims against said estate are

hereby notified to present the same properly proven as required by law to the agent for process on or before the 30th day of April, 2025 and all claims not so proven and presented by that date shall be forever barred. All persons indebted to the estate of the above-named decedent, will please call and settle said debts immediately. Crittenden District Court Melissa Guill, Clerk (1t-45-c)

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report
The Honorable Perry Newcom, Crittenden County Judge/Executive
The Honorable Evan Head, Crittenden County Sheriff
Members of the Crittenden County Fiscal Court
Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Crittenden County, Kentucky, for the year ended December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Crittenden County Sheriff for the year ended December 31, 2023, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

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 section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Crittenden County Sheriff, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Crittenden County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 Crittenden 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 and budget laws, 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 and pervasive.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Crittenden County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Crittenden County Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Crittenden County Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

The Honorable Perry Newcom, Crittenden County Judge/Executive
The Honorable Evan Head, Crittenden County Sheriff
Members of the Crittenden County Fiscal Court

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2024, on our consideration of the Crittenden 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 effectiveness of 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 Crittenden County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 6, 2024
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 auditor.ky.gov or upon request by calling 1-800-247-9126.

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