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SECTION 00010
ADVERTISEMENT FOR BIDS

Princeton Water & Wastewater Commission
101 E. Market St.
Princeton, Kentucky 42445

Separate sealed Bids for the **Manhole Rehabilitation Phase 1** consisting of raising approximately 116 manholes, and all related appurtenances as shown on the DRAWINGS and described in the SPECIFICATIONS will be received by Princeton Water & Wastewater Commission, 101 E. Market St., Princeton, KY 42445 until 10:30 a.m. (Central - Local Time) **Thursday February 12, 2026**, and then publicly read aloud.

Bids will be received for a single prime Contract. Bids shall be on a unit price basis as indicated in the Bid Form.

The Contract Documents may be examined at the following locations:

KENTUCKY ENGINEERING GROUP, PLLC., 101 High Street, Versailles, Kentucky 40383

PRINCETON WATER & WASTEWATER COMMISSION, 101 E. Market St., Princeton, KY 42445

Copies of the Contract Documents may be obtained from **LYNN IMAGING - 328 Old Vine Street, Lexington, KY 40507. Phone: 859-255-1021. Website: HYPERLINK "http://www.lynnimaging.com" www.lynnimaging.com. Printed copies of the Contract Documents may be obtained upon receipt of a non-refundable amount of \$100.00 for each complete set of documents. Bidding Documents are available by electronic download (as portable document format PDF files) for a non-refundable charge of \$100.00.**

All bids must be made on required Bid Form and must be fully completed and executed with original signatures and corporate seals. **All bidders must be listed as plan holder by the plan distributor for this bid.**

Attention of bidders is particularly called to the requirements as to conditions of employment to be observed. These include Section 3, Segregated Facility, Section 109 and E.O. 11246. Further, Title VI Minority bidders are encouraged to bid.

No bidder may withdraw his bid within 5 days after the actual date of the opening thereof.

The Princeton Water & Wastewater Commission reserves the right to waive any bidding informalities and to reject any or all bids, for any reason. The right is reserved by the Owner, in the exercise of its sole judgment to reject any or all Bids, and to re-advertise and award the Contract in the regular manner or to waive any informalities, irregularities, mistakes, errors, or omissions in any Bid received and to accept any Bid deemed to be responsive to this invitation and favorable to interests of the Owner.

The sealed bid for this project shall be clearly marked on the outside of the envelope: "**Sealed Bid for Manhole Rehabilitation Phase 1** for the Princeton Water & Wastewater Commission". The bid may be mailed to: Princeton Water & Wastewater Commission, 101 E. Market St., Princeton, KY 42445. A certified check or Bid Bond payable to the Princeton Water & Wastewater Commission in the amount of five (5) percent of the Bid shall accompany the Bid.

Princeton Water & Wastewater Commission
Date: January 2026



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NOTICE OF COMMISSIONER'S SALE

CARRINGTON MORTGAGE SERVICES, LLC, PLAINTIFF, VS. JASON KEY, COMMONWEALTH OF KENTUCKY, DEPARTMENT OF REVENUE, DIVISION OF COLLECTIONS, PLAINTIFFS.

CIVIL ACTION NO. 24-CI-00112

By virtue of a Judgment and Order of Sale and Summary Judgment entered in the Caldwell Circuit Court on Oct. 27, 2025, in the above action, I shall proceed to offer for sale at the courthouse door, in the City of Princeton, Caldwell County, Kentucky, to the highest bidder at PUBLIC AUCTION on Friday, February 6, 2026 at 10:00 a.m., cash or upon a credit for 30 days, a tract of real estate located at **410 North Eagle St., Princeton, Kentucky 42445, Parcel P10-6-3, described more particularly in Deed Book 267, Page 228, Caldwell County Clerk's Office.**

The judgments in this case are for approximately \$24,346.62 plus 7.0% per annum interest, late fees, taxes, insurance premiums, maintenance costs, Court costs, assessments, advances and attorney fees. The Master Commissioner will take from the purchaser or purchasers cash payment in full, or for the balance of the purchase price, the purchaser must execute a bond with approved surety, which shall bear interest at the rate of 7.0% per diem until paid in full, which the judgment bears from date of sale with the balance on credit due and payable to the Commissioner within 30 days. If bond is given, the Commissioner shall require the purchaser to make a cash deposit of 10% of the bid amount. This sale is subject to all ad valorem taxes for prior years. Current year ad valorem taxes not yet due and payable and thereafter shall be paid by the purchaser.

Please note the following: the "approved surety" mentioned above may be a person, bank, or other entity who agrees unconditionally to pay the balance due should the purchaser fail to pay in full within thirty (30) days. If your "approved surety" is a bank Letter of Credit it must be provided to the Commissioner on the day of the sale and state the specific dollar amount they are guaranteeing you without stipulation. A loan commitment is not sufficient. If you are providing a personal surety, said person must be a resident of Caldwell County, present at the time of sale, and must furnish proof that he/she owns property (real or personal) worth at least the amount of the sales price. You must have your down payment and your Letter of Credit or Surety at the time you bid.

*If the successful bid is less than two-thirds (2/3) of the appraised value, the defendant shall retain a right of redemption for six (6) months from date of sale. *Bidders are advised to obtain a title examination in advance of the sale. *Possession of the premises shall pass to the purchaser upon payment of the full purchase price and delivery of deed.

In the event the Plaintiff is the successful purchaser, Plaintiff shall be entitled to a credit of its judgment against the purchase price and shall only be obliged to pay the Court costs, fees and costs of the Master Commissioner and any delinquent real estate taxes payable pursuant to the Order of Sale. Bidders should be prepared to comply promptly with these terms. This Master Commissioner has no knowledge of the property other than what is in the Order and Judgment of Sale. Any announcements made on day of sale shall take precedence over printed matter contained herein.

Barclay W. Banister, Master Commissioner
Michael Brinkman, Plaintiff Attorney



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Jaime Smith, Lyon County Judge/Executive
Members of the Lyon County Fiscal Court

Report on the Audit of the Financial Statement

Opinions
We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Lyon County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Lyon County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Lyon County Fiscal Court, for the year ended June 30, 2025, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Lyon County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions
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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Lyon County Fiscal Court 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 Lyon County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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
Lyon County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Lyon County Fiscal Court'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 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Lyon County Fiscal Court'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 Lyon County Fiscal Court'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 identified during the audit.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Lyon County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subject to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information
Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2025, on our consideration of the Lyon County Fiscal Court'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 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 Lyon County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

December 17, 2025
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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