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**NOTICE OF COMMISSIONER'S SALE: CIVIL ACTION NO. 25-CI-181**

**KENTUCKY HOUSING CORPORATION, PLAINTIFF VS. BRYAN Z. PECK, FREDONIA VALLEY BANK AND SECRETARY OF HOUSING AND URBAN DEVELOPMENT, DEFENDANTS**

By virtue of a Judgment and Order of Sale and Summary Judgment entered in the Caldwell Circuit Court on 03/05/2026, 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, April 17, 2026 at 10:00 a.m., cash or upon a credit for 30 days, a tract of real estate located at **312 N. Eagle Street, Princeton, Kentucky 42445, Parcel P10-7-13, described more particularly in Deed Book 343, Page 151, Caldwell County Clerk's Office.**

The judgments in this case are for approximately \$76,714.87 plus 6.75% per annum interest, late fees, taxes, insurance premiums, maintenance costs, Court costs, assessments, advances and attorney fees of \$3,900.00. 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 6.75.0% 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  
Septimious Taylor, Plaintiff Attorney

**CITY OF EDDYVILLE, KENTUCKY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2025**

	Business-type Activities Enterprise Funds			
	Water	Sewer	Park Board Nonmajor Enterprise Fund	Total
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 400	\$ 400
Receivables, net				
Fees and services	103,514	77,375	-	180,889
Unbilled revenue	41,419	26,869	-	68,288
Grant receivable	-	689,903	-	689,903
Inventory	117,494	4,719	-	122,213
Prepaid insurance	29,471	80,201	3,638	113,310
Internal balances	-	3,000,000	-	3,000,000
Restricted assets				
Cash and cash equivalents	255,867	-	-	255,867
Total Current Assets	547,765	3,879,067	4,038	4,430,870
<b>Noncurrent Assets</b>				
Net other postemployment benefit assets	5,245	5,245	-	10,490
Capital assets not being depreciated	63,662	26,899	-	90,561
Capital assets, net of depreciation	4,100,853	5,860,493	217,451	10,178,797
Total Noncurrent Assets	4,169,760	5,892,637	217,451	10,279,848
Total Assets	4,717,525	9,771,704	221,489	14,710,718
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Related to pensions	44,830	44,830	-	89,660
Related to other postemployment benefits	17,286	17,286	-	34,572
Total deferred outflows of resources	62,116	62,116	-	124,232
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable	52,426	605,510	3,357	661,293
Taxes withheld and accrued	3,260	-	99	3,359
Meter deposits payable	126,146	-	-	126,146
Accrued employee benefits	3,488	3,893	-	7,381
Compensated absences	16,237	16,237	472	32,946
Accrued interest payable	2,564	795	-	3,359
Long-term debt due in one year	169,630	118,950	-	288,580
Total Current Liabilities	373,751	745,385	3,928	1,123,064
<b>Noncurrent Liabilities</b>				
Net pension liabilities	181,162	181,161	-	362,323
Long-term debt due after one year	122,437	2,204,528	-	2,326,965
Total Noncurrent Liabilities	303,599	2,385,689	-	2,689,288
Total Liabilities	677,350	3,131,074	3,928	3,812,352
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Related to pensions	29,348	29,347	-	58,695
Related to other postemployment benefits	53,170	53,170	-	106,340
Total deferred inflows of resources	82,518	82,517	-	165,035
<b>NET POSITION</b>				
Net invested in capital assets	3,872,448	3,563,914	217,451	7,653,813
Restricted for debt service	255,867	-	-	255,867
Unrestricted	(108,542)	3,056,315	110	2,947,883
Total Net Position	\$ 4,019,773	\$ 6,620,229	\$ 217,561	\$10,857,563

**LEGAL NOTICE**

Notice is hereby given that there will be a sale by sealed bid of a 2005 Honda Accord, VIN# 1HGCM56475A065598, titled in the name of Lisa Page, on Friday, April 10, 2026 at 9:00 a.m. at Stinnett Truck Repair & Towing, LLC, 11 Majors Loop, Kuttawa, KY 42055, to satisfy the statutory lien against the same for towing and storage. The vehicle being sold may be inspected by appointment at STINNETT TRUCK REPAIR AND TOWING, LLC, 1211 South 4th St, Paducah, KY 42003.

**LEGAL NOTICE**

Notice is hereby given that there will be a sale by sealed bid of a 2018 Kia Forte, VIN# 3KPFK4A73JE218031, titled in the name of Ashley Korth, lienholder of Flagship Credit Acceptance, on Friday, April 10, 2026 at 9:00 a.m. at Stinnett Truck Repair & Towing, LLC, 11 Majors Loop, Kuttawa, KY 42055, to satisfy the statutory lien against the same for towing and storage. The vehicle being sold may be inspected by appointment at STINNETT TRUCK REPAIR AND TOWING, LLC, 1211 South 4th St, Paducah, KY 42003.

**INDEPENDENT AUDITORS' REPORT**

Honorable Mayor Greg Greene  
and Members of the City Council  
City of Eddyville, Kentucky  
Eddyville, Kentucky

**Report on the Financial Statements**  
*Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Eddyville, Kentucky, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Eddyville, Kentucky, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Eddyville, Kentucky 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.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are 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 City of Eddyville, Kentucky'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 Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted auditing standards 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 statements.

In performing an audit in accordance with generally accepted auditing standards 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 statements, 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 statements.
- 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 City'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of contributions to the net pension liability, schedule of proportionate share of the net OPEB liability, and schedule of contributions to the net OPEB liability on pages 4-9 and 47-56 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Eddyville, Kentucky's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated March 2, 2026, on our consideration of the City of Eddyville, Kentucky's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 effectiveness of the City of Eddyville, Kentucky's 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 City of Eddyville, Kentucky's internal control over financial reporting and compliance.

*Jasper K. Daniel* CPA, RSC

Eddyville, Kentucky  
March 2, 2026

