

The Big Sandy News

REGIONAL CLASSIFIEDS

Go Into Thousands of Households in Eastern Kentucky Each Week

The Big Sandy News does not knowingly accept false or misleading advertisements. Ads which request or require advance payment of fees for services or products should be scrutinized carefully. All real estate advertised herein is subject to the Federal Fair Housing Act, which makes it illegal to advertise "any preference, limitation, or discrimination because of race, color, religion, sex, handicap, familial status or national origin, or intention to make any such preference, limitation or discrimination." State law forbids discrimination based on these factors. We will not knowingly accept any advertising for real estate which is in violation of the law. All persons are hereby informed that all dwellings advertised are available on an equal opportunity basis. We reserve the right to edit, properly classify, cancel or decline any ad. No position guarantees will be given. Please carefully read your ad the first day it appears and report any errors promptly. Credit for errors is limited to the cost of the first ad only and adjustment is limited to the actual cost of space. Send your reply to the blind box number given in the ad. The Big Sandy News cannot disclose the identity of any advertiser using a blind box number. We reserve the right to refuse any advertising.

HOUSE FOR RENT

THREE BR HOUSE - total electric, central heat/air in Prestonsburg. 2-BR apartment also. Excellent condition. No pets. 606-886-9007, 606-889-9747. (10/1 tfn) \* \* \* \*

FOR RENT: LOUISA - (3) 3 BR houses, \$600 each; (1) 2 BR house, \$500 plus deposit. No pets. 606-638-9794. (3/30 tfn)

MOBILE HOME LOTS

MOBILE HOME LOTS for rent, located on Johnson and Floyd County line. \$150 per month, garbage included. Mobile homes must be 1995 models or newer. 606-886-9007, 606-889-9747. (2/13 tfn)

APARTMENTS FOR RENT

TWO BR DUPLEX, Prestonsburg, excellent condition. No pets. 606-886-9007, 606-889-9747. (10/1 tfn) \* \* \* \*

HIGHLANDS APTS. - 2 & 3 BR, \$495. Includes water, sewer & garbage. Deposit \$200. Paintsville only. 606-372-2906. www.meaderentals.com. (2/8 tfn) \* \* \* \*

BROOKSIDE APARTMENTS - PAINTSVILLE - REDUCED! Two & 3 BR, only \$399 mo. (partial utilities included) - \$150 deposit. www.meaderentals.com, 606-372-2906. (2/8 tfn)

APARTMENTS FOR RENT

FOR RENT: 2-BR apartment. Paintsville area. Kitchen, living room, BA, air conditioning, stove and refrigerator. No pets. Call 606-789-6060. (8/21 tfn) \* \* \* \*

ONE BR EFFICIENCY Upstairs apartment for rent. 1.5 miles past Paintsville Stockyard on Rt. 172. 606-297-7034. (2/5)

SERVICES

MOBILE LOCKSMITH SERVICE - Automotive, commercial, residential. Serving the Tri-State area KY, WV, Ohio. Donald Robinett, 304-648-5733, 304-539-1577. (tfn)

GRAVEL

BIG SANDY RESOURCES Gravel yard. Six miles north of Louisa on US 23. Pick or delivery of gravel or sand. 606-686-3550. (5/7 tfn)

MISCELLANEOUS

WILL PICK UP or haul away scrap metal, old appliances, vehicles, air conditioning units and car or truck batteries. \$20 pick-up fee outside Johnson County. Call James for details at 606-793-3934. (12/15) \* \* \* \*

GARAGE SALE - Indoor and outdoor sale, Thursday, Friday, Saturday, Sept. 11-12-13, begins 9 a.m., each day. Lots of Christmas items, lots of miscellaneous, winter clothes. South Pocahontas Street, Louisa. (9/10)

MISCELLANEOUS

FOR SALE- Factory built 5x8 tilt-bed utility trailer. New paint, wiring and hitch, tailgate, spare tire. Asking \$450. 606-939-0866. (9/10) \* \* \* \*

CASTLE'S TREE SERVICE - in Louisa. Lawn maintenance, tree trimming and removal, shrubbery trimming. Insured, free estimates, 40-years experience. Residential and Commercial. 606-240-8537. (7/30-8/6 pd)

**NOTICE**  
24-P-00088  
IN RE: Victoria Greer  
Notice is hereby given that Glen M. Vanhooose, II, Guardian, has filed a Final Settlement in case In Re: Harley E. Vanhooose, to be heard in the Lawrence District Courtroom on Sept. 25, 2025, at 9 a.m. All exceptions to the settlement must be filed prior to the hearing.  
Jodi L. Parsley  
Lawrence District Court  
Probate Division  
(9/3 pd)

MISCELLANEOUS

ESTATE SALE - Friday and Saturday, Sept. 12-13, at 2019 Highway 707, in Lawrence County, beginning 9 a.m. both days. (9/10)

MISCELLANEOUS

FOR SALE - Battery powered floor lift chair, bought new \$469. Used 8 times. Asking \$300. 606-939-0866. (9/10)

Big Sandy News

LEGAL ADVERTISEMENT

The Lawrence County Board of Education shall receive Request for Proposals for Wide Area Network (WAN).

A 470 has been posted for the Lawrence County School District through the federal ERate Program. Please check the following website for the 470 posting www.USAC.org/sl.

Any questions related to the technical aspects of this document should be directed via email to Thomas Burns at erate@lawrence.kyschools.us no later than 10:00am EST on September 22, 2025. All bids shall be in compliance with the laws governing such matters and the Board reserves the right to reject any and all bids and to waive any formality in the process.

Bids should be e-mailed to the office of Thomas Burns at erate@lawrence.kyschools.us by 10:00am EST on September 22, 2025.

PUBLIC NOTICE

The complete audit reports, including financial statements and supplemental information for the Lawrence County Sheriff's 2023 tax audit are on file at the Sheriff's Office. These reports are available for public inspections during normal business hours. Any citizen may obtain from the Sheriff a copy of the complete audit report, including financial statements and supplemental information, for his personal use. A personal copy of the audit report will cost \$0.25 per page. Copies of the financial statement prepared in accordance with KRS 424.220 is available to the public at no cost at the Sheriff's Office located at 310 East Main Street Louisa, KY 41230. (9/10)



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 Phillip Carter, Lawrence County Judge/Executive  
The Honorable Chuck Jackson, Lawrence County Sheriff  
Members of the Lawrence County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Lawrence County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Lawrence County Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Lawrence County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Lawrence County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 Lawrence County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Lawrence County Sheriff on the basis of 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 the 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 Lawrence 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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 Lawrence 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 Lawrence 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 findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2025, on our consideration of the Lawrence County Sheriff'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 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 Lawrence County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball  
Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

July 2, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

PUBLIC NOTICE

Notice is hereby given that James R. Tanner Hesterberg has been appointed warning order attorney in Lawrence Circuit Court case no. 25-CI-00102 to notify Estate of Edsal Stephens, Unknown Spouse of Pamela Stephens, and Unknown Executors, Administrators, Heirs, Devises, Legates, and Beneficiaries of Edsal Stephens of a pending petition. Failure to respond in a timely fashion could result in adverse legal action, including a default judgement. For more information, contact the warning order attorney at (606) 313-1133 or email [tanner@hesterberglaw.com](mailto:tanner@hesterberglaw.com). (9/10)

PARK PLACE APARTMENTS

5528 KY Route 114, Prestonsburg, KY 41653  
2 Bedroom Unit available  
\$625.00 per month  
Students Welcome!!  
No Income Restrictions  
Laundry Room On-site  
Call today at 606-886-0039, option 4

Pinecrest Apartments

2- & 3-bedroom Unit Available  
Rent: 2 bedroom \$595 + Water & Electric  
Rent: 3 bedroom up to \$620 + Water & Electric  
Washer/Dryer Hookups  
Call today at  
606-638-9200  
Option 4

KEEPING YOU  
COMFORTABLE,  
EVERY SEASON!

ROOSEVELT  
HEATING & COOLING

606-652-4972