APPALACHIAN NEWS-EXPRESS
THE CONSCIENCE OF EASTERN KENTUCKY

CLASSIFIEDS

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PRE-PAY AND SAVE!

ALL MAJOR CREDIT CARDS ACCEPTED! VISA mastercard AMERICAN EXPRESS DISCOVER

Deadlines:
Tuesday-Thursday Edition: Monday @ 11AM
Weekend Edition: Thursday @ 10AM
Deadlines are same for placing, changing or stopping ad.
No changes for cancellations can be made after deadlines.

To Our Readers

PLEASE CHECK YOUR AD

Please read your ad the first day it appears in the newspaper. Report any errors immediately and we will gladly correct any errors published. Credit will be issued for one (1) day only. After the first day the ad can be corrected for the remaining number of runs, but credit will not be issued for days ad ran incorrectly.

POLICIES

The Appalachian News-Express reserves the right to edit, properly classify, cancel or decline any ad. We will not knowingly accept advertising that discriminates on the basis of sex, age, religion, race , national origin or physical disability.

PUBLISHER'S NOTICE

All real estate advertising in this newspaper is subject to the Fair Housing Act which makes it illegal to advertise "any preference, limitation or discrimination based on race, color, religion, sex, handicap, familial status or national origin, or an intention to make any such preference, limitation or discrimination.". Familial includes children under the age of 18 living with parents or legal custodians, pregnant women and people securing custody of children under 18. This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis. To complain of discrimination, call HUD toll-free at 1-800-669-9777. The toll-free number for the hearing impaired is 1-800-927-9275.

EQUAL HOUSING OPPORTUNITY

Legals

ADVERTISEMENT FOR BID

THE PIKE COUNTY FISCAL COURT IS ACCEPTING SEALED BIDS FOR THE PURCHASE OF THE FOLLOWING:

ONE (1) 2022 OR NEWER ARTICULATING TRUCK

BIDS WILL BE ACCEPTED UNTIL 2:00 P. M., LOCAL TIME, SEPTEMBER 23, 2025. THE METHOD OF AWARD WILL BE THE LOWEST EVALUATED BID. SPECIFICATIONS AND BID FORMS MAY BE OBTAINED MONDAY THROUGH FRIDAY FROM 8:00 A.M. TO 4:30 P.M., LOCAL TIME FROM GREG FANNIN, PURCHASING DIRECTOR, PIKE COUNTY COURTHOUSE, 146 MAIN STREET, PIKEVILLE, KENTUCKY, OR BY CALLING (606) 432-6398. BID FORMS MUST BE RETURNED TO CHRISTINE DAMRON, FISCAL COURT CLERK OF THE PIKE COUNTY FISCAL COURT, 146 MAIN STREET, PIKEVILLE, KY 41501.

THE BID OPENING WILL BE SEPTEMBER 23, 2025, AT 2:00 P. M., LOCAL TIME IN THE COURTROOM, LOCATED ON THE 2ND FLOOR OF THE PIKE COUNTY COURTHOUSE, 146 MAIN STREET, PIKEVILLE, KY (UNLESS OTHERWISE POSTED).

COUNTY BID FORMS MUST BE USED TO SUBMIT BIDS

RAY S. JONES 11
PIKE COUNTY JUDGE-EXECUTIVE

NOTICE OF SALE
COMMONWEALTH OF KENTUCKY
PIKE CIRCUIT COURT
DIVISION - II
ACTION NO.: 24-CI-00197

Community Trust Bank Inc.
PLAINTIFF
VS.
Big Sandy Realty Company, Inc., Chris Jones, Gold Key Properties, LLC
and Bluegrass Land Co., LLP
DEFENDANTS

By virtue of Judgment and Order for Sale, of the Pike Circuit Court, entered August 5, 2025, I shall proceed to offer for sale, at the door of the Pike County Courthouse, at Pikeville, Pike County, Kentucky, to the highest bidder at public auction on Wednesday, September 24, 2025, at the hour of 9:00 a.m., or thereabout, on the following terms: at the time of sale, the successful bidder(s) shall pay cash or make a deposit of 10%, with the balance payable within 30 days, except that the deposit shall be waived if the first lien holder is the successful bidder; any other purchaser who does not pay cash in full, shall be required to execute a bond, to secure the unpaid balance of the purchase price, in accordance with KRS 426.705 the bond shall bear interest at the rate the judgment bears from the date of the sale until paid, and shall have the same force and effect as a Judgment and shall remain and be a lien on the property until paid; the successful bidder(s) shall have the privilege of paying all of the balance of the purchase price prior the expiration of the thirty (30) day period, the following described real estate along which is being sold for enforcement of liens in the amount of $57,107.07 plus interest at a rate of 4.4697447 or 10.50% from May 13, 2025, fees and cost, owed to Plaintiff, by Defendant, Big Sandy Realty Company, Inc., said real estate being located in Pike County, Kentucky, and in accordance with Master Commissioner Administrative Procedures Part IV, is described as follows:

Property: 551 Coon Branch, Pikeville, Ky 41501;
Map#: 051-00-00-056.01.

Being the same property conveyed to Big Sandy Realty, Inc. From Robert Cole and Thornia Cole, his wife by Deed dated the 8th day of August, 2006, of record in Deed Book 892, Page 593, Pike County Clerks Office.

Also includes 1995 Flee STNRDG4 HS (Serial Number NFLS27AB10323 SR12).

The purchaser at the commissioner's sale shall take real estate free and clear of the claims of the parties to this action but it shall be sold subject to: Easements, restrictions, stipulations, any matters disclosed by an accurate survey or inspection of the property; any right of redemption; current year taxes; and any assessments for public improvements levied against the property.

Bidders will have to comply promptly with these terms.

Any announce-

PUBLIC NOTICE

Pursuant to 405 KAR 8:010, Section 16(5), the following is a summary of permitting decisions made by the Department for Natural Resources, Division of Mine Permits with respect to applications to conduct surface coal mining and reclamation operations in Pike County.

PREMIER ELKHORN COAL LLC
8988184 RN 7 8/4/2025

PREMIER ELKHORN COAL LLC
8989176 MI 6 8/7/2025

RECKONING RECLAMATION, LLC
8988216 SU 5 8/4/2025

Jonathan B. Smith, CPA
1024 Hidden Creek Drive
Berea, KY, 40403
(859) 893-5254

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and the Board of Commissioners for the
City of Coal Run Village, Kentucky

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Coal Run Village, Kentucky, (City), 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 and each major fund of the City, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 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 opinion.

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'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 opinion. 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 budgetary comparison information, schedules of the City's proportionate share of the net pension & OPEB liability, and the schedules of contributions as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a 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. Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2025, on our consideration of the City'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 the City'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's internal control over financial reporting and compliance.

Jonathan B. Smith, CPA

Berea, Kentucky
September 11, 2025

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