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FAX: (606) 437-4246

Deadline
is
Friday
@ 3PM

Pre-Pay and Save!

All major credit cards accepted



Floyd County Chronicle & Times • Page 4B • September 1-7, 2026

To Our Readers	LEGALS	LEGALS	LEGALS	LEGALS	LEGALS	LEGALS	LEGALS	LEGALS
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PLEASE CHECK YOUR AD

Please read your ad the first day it appears in the paper. 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 Floyd County Chronicle and Times 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.

visit us at our home office located at 3490 KY Route 321, Prestonsburg, KY, during our normal office hours of 8:00am-12:00pm or 1:00-4:30pm. This ad was paid for by Floyd County Cooperative Extension Service dollars. [Http://kydglgweb.ky.gov/](http://kydglgweb.ky.gov/) Per KRS 65A.080(2)

ADVERTISEMENT FOR BIDS

Sealed Bids for the Mountain Arts Center Bid Set #2, New Emergency Lights, will be received and opened at **2:30 PM, Thursday September 10th, 2026.** The bids will be received by the City of Prestonsburg at 200 North Lake Drive, Prestonsburg, KY 41653. A Pre-Bid Meeting will not be required. The bid is to furnish all necessary labor, materials, tools, machinery, and all other items required to meet the plans and specifications.

ADVERTISEMENT FOR BIDS

Sealed Bids for the Mountain Arts Center Bid Set #3, HVAC Repair, will be received and opened at **3:00 PM, Thursday September 10th, 2026.** The bids will be received by the City of Prestonsburg at 200 North Lake Drive, Prestonsburg, KY 41653. A Pre-Bid Meeting will not be required. The bid is to furnish all necessary labor, materials, tools, machinery, and all other items required to meet the plans and specifications.

may be picked up at Summit Architects + Engineers, Pikeville Office at 160 Lank Branch, Pikeville, KY 41501. The owner reserves the right to waive any informality or to accept any bid which is deemed most favorable. The owner also reserves the right to reject any or all bids. This is a Buy American Domestic Procurement Preference Project, see the Information for Bidders section of the Project Specifications for more information. City of Prestonsburg Equal Opportunity Employer

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been prepared by Summit Architectural Services, 160 Lank Branch, Pikeville, KY 41501. For additional information or questions, send email inquiries to kgilliam@summit-ae.com or phone 606-432-1447, ext. 322. Copies of the documents may be picked up at Summit Architects + Engineers, Pikeville Office at 160 Lank Branch, Pikeville, KY 41501. The owner reserves the right to waive any informality or to accept any bid which is deemed most favorable. The owner also reserves the right to reject any or all bids. This is a Buy American Domestic Procurement Preference Project, see the Information for Bidders section of the Project Specifications for more information. City of Prestonsburg Equal Opportunity Employer

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Sealed Bids for the Mountain Arts Center Bid Set #1, Re-Roof, will be received and opened at **2:00 PM, Thursday September 10th, 2026.** The bids will be received by the City of Prestonsburg at 200 North Lake Drive, Prestonsburg, KY 41653. A Pre-Bid Meeting will not be required. The bid is to furnish all necessary labor, materials, tools, machinery, and all other items required to meet the plans and specifications.

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stonsburg. If the bid amount is over \$40,000, a bid security in the amount of 5% of the full bid amount is submitted with the bid, the successful bidder will be required to furnish a performance bond and labor and material bond from an acceptable surety in the amount of 100% of the full contract amount. If a bid guaranty bond in the amount of 100% of the total bid is submitted with the bid, no additional performance and labor and material bond will be required. The contract documents have been prepared by Summit Architectural Services, 160 Lank Branch, Pikeville, KY 41501. For additional information or questions, send email inquiries to kgilliam@summit-ae.com or phone 606-432-1447, ext. 322. Copies of the documents may be picked up at Summit Architects + Engineers, Pikeville Office at 160 Lank Branch, Pikeville, KY 41501. The owner reserves the right to waive any informality or to accept any bid which is deemed most favorable. The owner also reserves the right to reject any or all bids. This is a Buy American Domestic Procurement Preference Project, see the Information for Bidders section of the Project Specifications for more information. City of Prestonsburg Equal Opportunity Employer

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for the "Prestonsburg Water System Improvements" project, until 11:00 a.m., Local Time, September 23, 2026, at the Prestonsburg City Hall, 200 North Lake Drive, Prestonsburg, KY 41653. **PROJECT DESCRIPTION** The project consists of all work and materials necessary for approximately 130 feet of construction of a 4' X 8' concrete box culvert with wing-walls and head-wall, chain-link-fencing and gate. This work also includes but is not limited to demolition, excavation, site grading, traffic control, erosion and sediment control and pavement restoration. See Summary of

Work and Bid Package Description for a more detailed description of the project. A pre-bid meeting will be held on September 14, 2026 at 11:00 a.m. local time, at the City Council meeting room located at City Hall, 200 North Lake Drive, Prestonsburg, KY 41653. All bids shall be accompanied by a Bid Bond of not less than 5% of the amount of the total bid. A 100% Performance Bond and Payment Bond shall be required of the successful Bidder. All bonding and insurance requirements are contained in the Instructions to Bidders and/or the General and Supplementary Conditions of the

Contract. Bids must be submitted, in duplicate originals, on the Bid Form included in the Project Manual. Mailed Bids shall be addressed to City of Prestonsburg, Attention: City Clerk, 200 North Lake Drive, Prestonsburg, KY 41653. If submitting a bid by mail the Bid Form must be in an interior sealed envelope with the Project Name and Contractor name marked clearly on the outside of the envelope. Submission of a bid shall be construed as confirmation that the bidder has visited the site and is satisfied as to the extent of work required. No changes to the contract will be considered based on misunderstandings of the scope of the work if such misunderstandings could have been addressed by a site visit. Any bid received later than the time specified for receipt of bids or any bid which is not submitted in the proper form, shall not be considered. Prevailing Wages do not apply to this project. Prospective bidders may purchase "Plan sets and bid documents" at the office of Bocook Engineering, Inc., 259 North Arnold Avenue, Prestonsburg, KY 41653, for a non-refundable fee of \$100.00. The bid will be awarded to the lowest most responsive and responsible bidder.

Jones & Associates CPAs, PSC

Certified Public Accountants

121 Prosperous Place, Suite 2A, Lexington, KY 40509 (859) 687-0303

To the Mayor and City Commissioners of
City of Prestonsburg, Kentucky

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component units of the City of Prestonsburg, Kentucky, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Prestonsburg, Kentucky'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, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component units of the City of Prestonsburg, Kentucky as of June 30, 2024, and the 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 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 of Prestonsburg, 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 opinion.

Emphasis-of-Matter – Correction of a Material Misstatement in Previously Issued Financial Statements (Single-Period Financial Statements)

As discussed in Note 19 to the financial statements, the City of Prestonsburg has restated the beginning net position, fund balance, and fund net position as of June 30, 2023 for the governmental activities, the business type activities, and each major fund to correct material misstatements in the financial statements for the year ended June 30, 2023. Our opinion is not modified with respect to this matter.

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.

**City of Prestonsburg
Budgetary Comparison -
Major Governmental Fund
For the Year Ended June 30, 2024**

	General Fund			
	Budgeted Amounts	Actual Amounts	Variance	
	Original	Final	(Budgetary Basis)	with Final Budget Positive (Negative)
Revenues				
Taxes				
Property	\$ 821,000	\$ 821,000	\$ 884,600	\$ 63,600
Franchise	145,000	145,000	152,537	7,537
Occupational	2,600,000	2,600,000	3,003,214	403,214
Insurance premium	900,000	900,000	1,155,149	255,149
Intergovernmental	391,000	391,000	400,240	9,240
Fines and forfeits	21,000	21,000	24,539	3,539
Licenses and permits	705,000	705,000	570,912	(134,088)
Charges for services	1,579,500	1,579,500	1,662,191	82,691
Interest	1,000	1,000	29,040	28,040
Miscellaneous	302,000	302,000	614,747	312,747
Total revenues	\$ 7,465,500	\$ 7,465,500	\$ 8,497,169	\$ 1,031,669
Expenditures				
General government	\$ 1,676,700	\$ 1,676,700	\$ 2,066,622	\$ (389,922)
Public safety				
Police	1,582,500	1,582,500	1,667,666	(105,166)
Fire	1,024,750	1,024,750	1,088,265	(63,515)
Dispatch	745,000	745,000	828,695	(83,695)
Public works	908,000	908,000	980,960	(72,960)
Streets and roads	97,000	97,000	30,038	66,962
Parks and recreation	201,550	201,550	214,542	(12,992)
Tourism	8,000	8,000	8,594	(594)
Capital outlay	509,000	509,000	628,407	(119,407)
Debt service	203,000	203,000	250,080	(47,080)
Total expenditures	\$ 6,935,500	\$ 6,935,500	\$ 7,763,869	\$ (828,369)
Excess (deficiency) of revenues over expenditures	\$ 530,000	\$ 530,000	\$ 733,300	\$ 203,300
Other financing sources (uses)				
Transfers in	\$ -	\$ -	\$ 274,441	\$ 274,441
Transfers out	(530,000)	(530,000)	(654,688)	(124,688)
Debt proceeds			316,071	316,071
Total other financing sources (uses)	\$ (530,000)	\$ (530,000)	\$ (64,176)	\$ 465,824
Net change in fund balance	\$ -	\$ -	\$ 669,124	\$ 669,124
Fund balance - Beginning			2,785,652	2,785,652
Fund balance - Ending	\$ -	\$ -	\$ 3,454,776	\$ 3,454,776

A copy of the complete audit report, including statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours. KRS 91A.040(9)(c) Any citizen may obtain a copy of the complete auditor's report for their personal use, including financial statements and supplemental information, and that the citizen will be charged for duplication costs at the rate that shall not exceed twenty-five cents (\$.25) per page. KRS 91A.040(9) (d) and (e). Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business of the address of the officer responsible for preparation of the statement. KRS 91A.040(9) (f).

LEGALS

PUBLIC NOTICE

The Floyd County Extension District Boards most recent audit and adopted budget can be viewed anytime on the Department for Local Governments Public Portal website. If you would like to view our most recent financial statement, please

APPLICATIONS BEING ACCEPTED for 1,2,3 & 4 Bedroom Apartments

Located in Prestonsburg is Highland Heights Apartments in Goble Roberts addition and Cliffside Apartments on Cliff Road. Rent is based on gross monthly income. All utilities included at Highland Heights and a utility Allowance at Cliffside. Learning centers at both sites with computers available. For more information, call Highland Heights at 606-886-0608 and Cliffside at 606-886-1819, TDD: 1-800-648-6056 or 711 or come by the offices for an application.

Highland Heights and Cliffside Apartments do not discriminate in admission or employment in subsidized housing on account of race, color, religion, gender, national origin, disability or familial status.

APPLICATIONS BEING ACCEPTED for 1-Bedroom Apartments for Persons 62 and older

Located on Mays Branch in Prestonsburg. All utilities included, rent is based on gross monthly income. Several activities such as line dancing, crafts, church services, hair salon. Furnished with stove, refrigerator, emergency alarm system and air conditioner. For more information, please call Highland Terrace at 606-886-1925, TDD: 1-800-648-6056 or 711 or come by the office for an application.

Highland Terrace does not discriminate in admission or employment in subsidized housing on account of race, color, religion, gender, national origin, disability or familial status.

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 Floyd County

DFM PROCESSING LLC 8365691 MI 1 7/1/2026

LIBERTY MANAGEMENT LLC 8365673 MI 5 7/22/2026

RECKONING RECLAMATION LLC 8984726 SU 7 7/17/2026

VILLAM LAND, LLC 8368087 AM 1 7/27/2026