LEGALS LEGALS LEGALS LEGALS LEGALS LEGALS LEGALS LEGALS LEGALS

Number 897-8065, which was last issued on May 20, 2019. The application covers an area of approximately 334.64 acres and is located approximately 1.50 miles northwest of Bulan in Perry County.

The permit is located approximately 1.00 miles north of Ky Route 80s junction with Ky Route 1146 and is located approximately 0.01 miles east of Harris Branch. The operation is located on the Hazard North U.S.G.S. 7 ½ minute quadrangle.

The current bond on Increment Number 5 is five thousand eight hundred dollars ($5,800.00), of which one hundred percent (100%) of the bond is being requested for release.

Reclamation work performed on Permit Number 897-8065 include: backfilling, final grading, seeding and mulching and planting of trees was completed in winter 2021.

Written comments, objections, and requests for a public hearing or informal conference must be filed with the Director, Division of Field Services, 300 Sower Boulevard, Second Floor, Frankfort, Kentucky 40601-6571, by Friday, September 18, 2026.

A public hearing on the application has been scheduled for Wednesday, September 23, 2026 at 10:00 A. M. at the Department for Natural Resources Hazard Regional Office, 556 Village Lane, P. O. Box 851, Hazard, Kentucky 41702-0851. The hearing will be canceled if no request for a hearing or informal conference is received by Friday, September 18, 2026.

FOR SALE: ~4,000 ACRES ACROSS IN 10 EASTERN KENTUCKY COUNTIES

The Blackjewel Liquidation Trust, LLC is selling 47 sites in Bell, Breathitt, Clay, Knox, Leslie, Letcher, Martin, McCreary, Perry and Wolfe Counties. Bids are due on or before July 31, 2026. Interested parties should contact Kyle Arendsen, counsel for the Trust, at Kyle.Arendsen@squirepb.com for complete bid instructions.

PUBLIC NOTICE

There will be the 2nd Readings for the following road to be extended 366 feet at the August 25th, 2026 Fiscal Court Meeting at 10:00 a.m.: Edgars Lane

NOTICE TO BIDDERS Truck

Notice is hereby given that the Perry County Ambulance Authority Inc. will receive sealed bids for the purchase of a 3/4 ton truck. Bids can be submitted at the office of the Perry County Ambulance Authority, 22 Terrace View Drive, PO Box 1106, Hazard, KY 41701 until August 13th 2026 at Noon. Bids will be opened during a special called meeting. Any interested party may obtain a copy of the bid specifications at the Perry County Ambulance Authority at the address above or may request such document by phone (606) 439-4776 or mail and said bid documents will be forwarded to the prospective bidders.

The award of bids will be based upon the best value, The Perry County Ambulance Authority board of directors has the right to reject any and all bids.

The Perry County Ambulance Authority will affirmatively ensure that for any agreement entered into pursuant to this advertisement, prequalified disadvantaged business enterprises will be afforded full opportunity to submit bids in response to the invitation and will not be discriminated against on the grounds of race, color, sex, religion, national origin, age, or disability in consideration for the awarding.

PERRY COUNTY SCHOOLS

PUBLIC NOTICE

Destruction of Special Education Records:

Notice is hereby given that the Perry County School District intends to destroy special education records.

This applies to students who graduated, moved, or left the district prior to 2010 according to Kentucky state records retention schedules, these files are no longer required.

Individuals may collect their original records before destruction occurs. Contact the Special Education Department at central office at 606-439-5813 or the previous school attended at the following school numbers:

1. *Buckhorn School- 606-398-7176*
2. *East Perry- 606-436-3423*
3. *Perry County Central High School- 606-439-5888*
4. *Robinson- 606-378-7761*
5. *RW Combs- 606-476-2518*
6. *Viper- 606-436-3837*
7. *West Perry- 606-439-6438*

If you want your original records, you must claim them by contacting the school and scheduling a time to pick up.

The final deadline date to claim your records is July 31st, 2026.

Sincerely,

Harvey Colwell

Harvey Colwell

Director of Special Education

Chris Gooch
Certified Public Accountant
P.O. Box 1536
Hazard, Kentucky 41702
(606) 436-5700 FAX: (606) 436-5701
chrisgooch@chrisgoochcpa.com

INDEPENDENT AUDITOR'S REPORT

HONORABLE MAYOR AND CITY COMMISSIONERS

CITY OF HAZARD

HAZARD, KENTUCKY

Report on the Audit of 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 Hazard, Kentucky, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Hazard, 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, and the aggregate remaining fund information of the City of Hazard, 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 Hazard, 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 Hazard, 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.

2.

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 of Hazard, Kentucky'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 of Hazard, Kentucky'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, pension and OPEB supplemental reporting and budgetary comparison information 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.

3.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hazard, Kentucky's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 and the schedule of expenditures of federal awards 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 our report dated February 23, 2026, on our consideration of the City of Hazard, Kentucky'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 of Hazard, 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 City of Hazard, Kentucky's internal control over financial reporting and compliance.

Chris Gooch
Certified Public Accountant

Hazard, Kentucky

February 23, 2026

74.

CITY OF HAZARD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2025

	General Fund			
	Budgeted Amounts			Variance Favorable
	Original	Budget	Actual	(Unfavorable)
REVENUES:				
Taxes	$ 2,526,622	$ 2,526,622	$ 2,994,034	$ 467,412
Licenses and permits	4,896,166	4,896,166	5,801,931	905,765
Charges for services	-	-	-	-
Fines and forfeits	121,828	121,828	144,366	22,538
Intergovernmental revenues	275,000	275,000	513,304	238,304
Miscellaneous revenues	76,043	76,043	90,110	14,067
Total revenues	7,895,659	7,895,659	9,543,745	1,648,086
EXPENDITURES:				
Current:				
General government	2,218,581	2,218,581	1,921,205	297,376
Police department	2,072,722	2,072,722	2,293,249	(220,527)
Fire department	1,535,010	1,535,010	1,469,266	65,744
Public works department	1,566,375	1,566,375	1,983,393	(417,018)
Other expenditures	282,200	282,200	23,832	258,368
Capital outlay	-	-	611,995	(611,995)
Debt service				
Principal	220,771	220,771	675,073	(454,302)
Interest	-	-	44,870	(44,870)
Total expenditures	7,895,659	7,895,659	9,022,883	(1,127,224)
Excess of revenues over (under) expenditures	-	-	520,862	520,862
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	2,997,379	2,997,379
Operating transfers (out)	-	-	(3,754,975)	(3,754,975)
Loan proceeds	-	-	205,355	205,355
Other income	-	-	157,798	157,798
Total other financing sources (uses)	-	-	(394,443)	(394,443)
Excess of revenues and other sources over (under) expenditures and other uses	-	-	126,419	126,419
FUND BALANCE, JULY 1	-	-	521,964	-
FUND BALANCE, JUNE 30	$ -	$ -	$ 648,383	$ -

See notes to financial statements and independent auditor's report.

In accordance with KRS 424 and KRS91.040, a statement of the complete audit report, including financial statements and supplemental information, is on file at city hall and is available for public inspection during normal business hours; any citizen may obtain from city hall a copy of the complete audit report, including financial statements and supplemental information, at a duplication rate not to exceed twenty-five cents (0.25) per page, and copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost.