

(606) 298-7570

(606) 298-7570

PUBLIC NOTICE

JOBS

OPENINGS FOR CERTIFIED POLICE OFFICERS:

The Martin County Sheriff’s Office is accepting applications for certified police officers. Pay will depend on experience plus KLEFPF. Obatin more information and pick up an application at the Sheriff’s Office, 42 East Main Street, Inez.

43rtc

INEZ APARTMENTS

300 Rockcastle Rd., Inez, KY 41224

1 Bedroom, 1 Bath

Units Available

Free Laundry Room

Rent Ranges from \$100

and Up

Based on Income

Senior Citizens 62

and Older

606-298-7645, Option 4

Citizen

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Public Service Commission of the Commonwealth of Kentucky has scheduled a hearing on the Application of Columbia Gas of Kentucky, Inc. for an Adjustment of its Rates, Case No. 2026-00099, beginning on Monday, November 2, 2026, at 9:00 a.m. Eastern Standard Time, at the Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky for the purpose of taking evidence on Columbia Gas' Application. This hearing will be streamed live and may be viewed by connecting to the YouTube link posted on the PSC website, psc.ky.gov, on the day of the hearing. Public comments may be made at the beginning of the hearing. Those wishing to provide public comments may do so by arriving at 211 Sower Boulevard, Frankfort, Kentucky, before the start of the hearing.

The Martin County–Tug Valley

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606-298-7570

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PUBLIC NOTICE

Request for Furniture Proposals

The Martin County Board of Education is requesting proposals from qualified furniture providers to furnish the new Martin County Elementary School that is currently under construction. Interested and qualified Furniture providers can obtain an RFP from the Martin County School District Website or contact Larry James at the Martin County Board of Education by calling (606) 298-3572 or email larry.james@martin.kyschools.us

Proposals will be due in a sealed envelope with “Furniture RFP”s for the Martin County Elementary School” clearly labeled on the front to Larry James at the Martin County Board of Education by 2pm local time on November 9, 2026.

40,41,42b

PUBLIC NOTICE

COMMONWEALTH OF KENTUCKY

24TH JUDICIAL CIRCUIT – FILED ELECTRONICALLY

MARTIN CIRCUIT COURT

CASE NO. 25-CI-114

LAKEVIEW LOAN SERVICING, LLC

PLAINTIFF

VS:

NOTICE OF SALE

ZACHARY CALLAHAM

DEFENDANT

By virtue of a Judgment and Order of Sale of the Martin Circuit Court entered the 18th day of June, 2026, in the above cause, for the sum of \$106,689.97, with interest thereon, plus additional sums and costs, and pursuant to an Order entered September 17, 2026 to set a new sale date; please be advised that I shall proceed to offer for sale at the new county government building, inside the front door atrium, located at 42 E. Main Street, Inez, Martin County, Kentucky, to the highest and best bidder on October 20, 2026 at 10:00 o'clock a.m., upon the terms set forth below, the following property, to wit:

Owner: Zachary Callaham
Address: 1258 Saltwell Road, Inez, KY 41224
PVA Map No.: 019-00-00-043.01

A. The successful bidder shall either pay cash or make a deposit of ten (10%) percent of the purchase price with the balance on a credit of thirty (30) days, in which event the successful bidder shall be required to execute bond with good surety thereon. Said bond shall be for the unpaid purchase price and bear interest at the rate of 12% per annum from the date of sale until paid. Said bond shall have the force and effect of a Judgment for which execution may issue, and a lien shall be retained upon the above-described real estate as additional surety.

B.The purchaser shall be required to assume and pay all taxes or assessments upon the property for the current tax year and subsequent years. All taxes or assessments upon the property for prior years shall be paid from the sale proceeds if properly claimed in writing and filed of record by the purchaser prior to the payment of the purchase price.

The property described above is sold subject to any easements, restrictions, defects, liens or encumbrances of record in the Martin County Court Clerk’s Office and such rights of redemption as may exist in favor of the United States of America and/or the record owners thereof.

This 25th day of September, 2026.

BRIAN CUMBO
MASTER COMMISSIONER
P. O. Box 1844
Inez, Kentucky 41224
Telephone: 606-298-0428
Facsimile: 606-298-0316
Email: cumbolaw@cumbolaw.com
40,41b

Administrator Byron Hansford
Big Sandy Regional Detention Center
904 3rd Street
Paintsville, KY 41240
37,38,39,40,41b

WE ALL KNOW WHAT IT'S LIKE TO FEEL

LEFT OUT.

WE CAN CHANGE THAT.

We've all had moments where we've felt we didn't belong. But for people who moved to this country, that feeling lasts more than a moment. Together, we can build a better community. Learn how at [BelongingBeginsWithUs.org](#)

BELONGING BEGINS WITH US

ad COUNCIL

ATTENTION LIHEAP VENDORS!			
The Big Sandy Area Community Action Program is seeking vendors to provide fuel for the Low-Income Home Energy Assistance Program (LIHEAP). Due to updates to the program, all new and existing LIHEAP bulk fuel vendors must attend at least one (1) vendor meeting to review important program updates and requirements. Vendors will have the ability to complete their application on-site.			
Pike County 478 Town Mountain Road, Pikeville, KY 41501	Wednesday, October 14 th , 2026	10:00A – 11: 00A	
Floyd County 60 Court Street, Allen, KY 41601	Wednesday, October 14 th , 2026	01:00P – 02:00P	
Johnson County 230 Court Street, Paintsville, KY 41240	Wednesday, October 14 th , 2026	03:00P – 04:00P	
Magoffin County 862 Parkway Drive, Salversville, KY 41465	Thursday, October 15 th , 2026	11:00A – 12:00P	
Martin County 387 E. Main Street, Inez, KY 41224 3 rd Floor Meeting Room	Thursday, October 15 th , 2026	02:00P – 03:00P	

NEWS FEEDS MOVE ON.

HISTORY DOES NOT.

Place your message in the community's permanent record.

Mountain Citizen Advertising

TRUSTED. SHARED. PRESERVED.

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 Lon Lafferty, Martin County Judge/Executive

The Honorable John Kirk, Martin County Sheriff

Members of the Martin County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Martin 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 Martin 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 Martin 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 Martin 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 Martin 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 Martin 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 Martin 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 Martin 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 Martin 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.

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Lon Lafferty, Martin County Judge/Executive

The Honorable John Kirk, Martin County Sheriff

Members of the Martin County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2026, on our consideration of the Martin 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 Martin County Sheriff’s internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2023-001 The Sheriff’s Office Does Not Have Adequate Segregation Of Duties

Respectfully submitted,

Alison Ball

Allison Ball

Auditor of Public Accounts

Frankfort, Ky

June 18, 2026

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](#) or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET

FRANKFORT, KY 40601-1817

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AUDITOR.KY.GOV

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