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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

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PUBLIC NOTICE

NOTICE OF BOND RELEASE
PERMIT NO. 880-0287

accordance with KRS 350.093, notice is hereby given that Wayland Land Company, Inc., PO Box 2725, Pikeville, KY 41502 has applied for Phase I bond release on permit number 880-0287 which was last issued on June 6, 2026. The application covers an area of approximately 495.55 acres located 2.44 miles southeast of Debord in Martin County, KY.

The operation is approximately 0.30 miles north from KY Route 908's junction with Mullett Branch County Road and located along Messer Branch of Coldwater Creek.

The bond now in effect for Increment No. 2 is in the amount of one hundred seventy one thousand nine hundred dollars ($171,900.00) of which sixty percent (60%) of the bond is being requested for release. The bond now in effect for Increment No. 7 is in the amount of three hundred eleven thousand eight hundred dollars ($311,800.00) of which sixty percent (60%) of the bond is being requested for release.

Reclamation work performed includes: Backfilling, grading, and seeding which was completed for Increment No. 2 on 10-17-2025 and Increment No. 7 on 04-08-2026.

Written comments, objections, and request for a public hearing or informal conference must be filed by the Director, Division of Mine Reclamation and Enforcement, 300 Sower Boulevard, Frankfort, KY 40601 by January 1, 2027.

A public hearing has been scheduled for January 4, 2027, at 10:00 a.m. at the Division of Mine Reclamation and Enforcement's Pikeville Regional Office, 121 Mays Branch Road, Pikeville, KY 41501. The hearing will be cancelled if no request for a hearing or informal conference is received by January 1, 2027.
45,46,47,ch48b

PUBLIC NOTICE

BSACAP ANNOUNCES BI-MONTHLY BOARD MEETING

In accordance with its bylaws, Big Sandy Area Community Action's Board of Directors will meet on Tuesday, November 24, 2026. The meeting will be held at the Mountain Arts Center at 11 a.m. All meetings are open to the public.
46b

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
Members of the Martin County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Martin County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Martin County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Martin County Fiscal Court, for the year ended June 30, 2025, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Martin County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Fiscal Court 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.

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 Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Martin County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Fiscal Court'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 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 statement.

In performing an audit in accordance with GAAS 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 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 Fiscal Court'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 Fiscal Court'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.

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
Members of the Martin County Fiscal Court

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Martin County Fiscal Court. The Budgetary Comparison are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2026, on our consideration of the Martin County Fiscal Court'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 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 Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report finding:

2025-001 The Martin County Fiscal Court Lacks Adequate Segregation Of Duties Over Cash, Receipts, And Reporting Processes

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 25, 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.

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PUBLIC NOTICE
Accepting Sealed Bids

The Martin County Fiscal Court will be accepting sealed bids for demolition and restoration services for the Emergency Watershed Protection Home Buyout Program.

A mandatory pre-bid conference will be held November 25, 2026 at 9:30 AM EST. Project requirements, expectations, and each property will be reviewed in detail. **All bidders must attend.**

Bid packets will be distributed at the 9:30 AM meeting on November 25, 2026, in the Martin County Court Room on the second floor of the Martin County Government Center at 42 E Main St, Inez, KY 41224.

Sealed bids are to be submitted in accordance with the steps outlined in the bid packet no later than 12:00 PM EST on Wednesday, December 9, 2026. Public bid opening will occur in the Martin County Government Center Court Room on the second floor of 42 E Main St, Inez, KY 41224 on Thursday, December 10, 2026.
46,47b

PUBLIC NOTICE

REQUEST FOR PROPOSALS PROGRAM IMPLEMENTATION SERVICES MARTIN COUNTY FISCAL COURT EPA COMMUNITY GRANTS

The Martin County Fiscal Court is seeking proposals for professional services from qualified Federal grants administrators for application, technical assistance, and program implementation services for an Environmental Protection Agency Community Grants Program project. Minimum requirements include previous experience preparing and managing Federal grants. A proposal packet is available in paper or electronic form from the Martin County Judge Executive's office containing:

***minimum requirements for experience**
***proposed scope of services to be provided**
***selection criteria for awarding a contract.**

Attention is particularly called to the requirements as to conditions of employment to be observed under the contract, Section 3, Segregated Facility, Section 109, Title VI, and EO 1 1375, as applicable. Small, local, and minority- and female-owned firms are particularly encouraged to participate.

All interested persons and firms should contact Carolea Mills, Deputy Judge Executive, via email at carolea@martincountyky.gov or via telephone at (606)298-2800 with questions or inquiries. For the hearing and speech impaired, please contact the Kentucky Relay Service (Text Telephone — TTY) Call 1-800-648-6056 and an "interpreter" will connect the caller with the requested person.

Proposals must be received by mail at Martin County Fiscal Court, PO Box 309, Inez, KY 41224 or by email at carolea@martincountyky.gov on or before 10:00 am, Wednesday, November 25, 2026.

The Martin County Fiscal Court reserves the right to reject any and all proposals not meeting this request for consulting services. The Martin County Fiscal Court reserves the right to assign project to the selected consultant at their discretion.

"EQUAL OPPORTUNITY EMPLOYER"
45,46b

PUBLIC NOTICE

NOTICE OF BOND RELEASE
Permit No. 880-7014

In accordance with KRS 350.093, notice is hereby given that Czar Coal Corporation, 81 Enterprise Drive, Debord Kentucky, 41214 has applied for Phase II & III bond release on Permit Number 880-7014, which was last issued on November 5, 2025. The application covers an area of approximately 57.46 acres located on Muddy Branch of Wolf Creek.

The permit area is located 0.9 miles southwest of the intersection of Muddy Branch Road with Wolf Creek Road, approximately 2.9 miles north of Thomas. The latitude is 37 degrees 43 minutes 47 seconds, and the longitude is 82 degrees 33 minutes 31 seconds.

For Increment No. 1, approximately 100 percent of the original bond amount of $14,200 is included in the application for release.

For Increment No. 2, approximately 100 percent of the original bond amount of $45,200 is included in the application for release.

For Increment No. 3, approximately 100 percent of the original bond amount of $8,900 is included in the application for release.

Written comments, objections, and requests for a public hearing or informal conference must be filed with the Director, Division of Mine Reclamation and Enforcement, 300 Sower Boulevard, Frankfort, Kentucky 40601, by January 15, 2027.

A public hearing on the application has been scheduled for January 18, 2027 at 10:00 AM or soon thereafter as may be heard, at the Department for Natural Resources Pikeville Regional Office, 121 May Hollow, Pikeville, KY 41501.

The hearing will be cancelled if no request for a hearing or informal conference is received by January 15, 2027.
46,47,48ch,49b

The Mountain Citizen