

**PUBLIC NOTICE
BIDS BEING ACCEPTED**

The City of Benham is accepting sealed bids on:

2006 Nissan Frontier Truck
Needs work
Odometer Reading:

Through Friday January 7, 2026 at 12:00 noon.
All Sealed Bids must be turned in or mailed to:

Benham City Hall
230 Main Street, Ste. A
PO Box E
Benham, KY 40807

Any questions can be directed to City Hall at 606-848-5506 or E-mail: cityofbenham@gmail.com
The City of Benham reserves the right to accept or deny any BID

**PUBLIC NOTICE OF
INTENT TO APPLY FOR
EPA BROWNFIELDS
CLEANUP GRANT**

Harlan County Fiscal Court hereby gives notice of its intent to apply for an EPA Brownfields Cleanup Grant. Funding Requested: \$4,000,000Grant Type: Single Site Cleanup
Site Location:
Former Lynch Coal Mining Complex118 Depot LoopLynch, Harlan County, Kentucky 40855

The proposed project involves cleanup activities at the Former Lynch Coal Mining Complex to address environmental contamination in accordance with applicable federal and state laws and cleanup standards.

A copy of the draft grant application, including the Draft Analysis of Brownfield Cleanup Alternatives (ABCA), will be available for public review and comment prior to the public meeting at the following location:

Tri-Cities Main Street Office
506 West Main Street
Cumberland, KY 40823
Hours: Monday–Thursday, 9:00 a.m. – 5:00 p.m.

A public meeting to discuss the draft application and receive public comments was held on:

Date: January 9, 2026
Time: 5:00 p.m.
Location:
Lynch Train Depot
100 Depot Loop
Lynch Ky 40855

Members of the public were encouraged to attend and provide comments on the proposed application. Written or verbal comments were accepted at the meeting.

Special arrangements for reviewing the draft application may be made by contacting:Erica Eldridge, Main Street DirectorPhone: 606-733-0332

For individuals who are unable to attend the meeting, have questions, require disability accommodations, or need special language assistance, please contact:James BushnellPhone: 859-374-0915

All comments received will be considered prior to submission of the application to the U.S. Environmental Protection Agency.

**STATEWIDE
CLASSIFIEDS**

BATHROOM REMODEL

BATH & SHOWER UPDATES in as little as ONE DAY! Affordable prices - No payments for 18 months! Lifetime warranty & professional installs. Senior & Military Discounts available. Call: 1-833-770-0957

Jacuzzi Bath Remodel can install a new, custom bath

or shower in as little as one day. For a limited time, waiving ALL installation costs! (Additional terms apply. Subject to change and vary by dealer. (Offer ends 12/31/25.) Call 1-866-837-5986

Safe Step. North America’s #1 Walk-In Tub. Comprehensive lifetime warranty. Top-of-the-line installation and service. Now featuring our FREE shower package and \$1600 Off for a limited time! Call today! Financing available. Call Safe Step 1-888-302-4539

BUSINESS SPACE FOR RENT

Frankfort Office Space for rent: Second floor with four large office areas, restroom. Office desks furnished. Located ½ mile from I-64 Lawrenceburg exit 53A. Electric, water, gas, utilities and internet included. \$2,200 per month. Call Bonnie Howard, Kentucky Press Association, 502-223-8821.

BUYING CARS

We buy 8,000 cars a week. Sell your old, busted or junk car with no hoops, haggles or headaches. Sell your car to Peddle. Easy three step process. Instant offer. Free pickup. Fast payment. Call 1-844-440-0399

BUYING HOUSES

We Buy Houses for Cash AS IS! No repairs. No fuss. Any condition. Easy three step process: Call, get cash offer and get paid. Get your fair cash offer today by calling Liz Buys Houses: 1-888-287-5615

CABLE/UTILITIES

DIRECTV OVER INTERNET - Get your favorite live TV, sports and local channels. 99% signal reliability! CHOICE Package, \$84.99/mo for 12 months. HBO Max and Premium Channels included for 3 mos (w/CHOICE Package or higher.) No annual contract, no hidden fees! Some restrictions apply. Call IVS 1-888-340-6138

AFFORDABLE TV & INTERNET. If you are overpaying for your service, call now for a free quote and see how much you can save! 1-877-548-7494

Get DISH Satellite TV + Internet! Free Install, Free HD-DVR Upgrade, 80,000 On-Demand Movies, Plus Limited Time Up To \$600 In Gift Cards. Call Today! 1-855-633-4574

DIRECTV- All your entertainment. Nothing on your roof! Sign up for Directv and get your first three months of Max, Paramount+, Showtime, Starz, MGM+ and Cinemax included. Choice package \$84.99/mo. Some restrictions apply. Call DIRECTV 1-866-292-5435

CELLULAR

Get Boost Infinite! Unlimited Talk, Text and Data For Just \$25/mo! The Power Of 3 5G Networks, One Low Price! Call Today and Get The Latest iPhone Every Year On Us! 855-841-2894

Consumer Cellular - the same reliable, nationwide coverage as the largest carriers. No long-term contract, no hidden fees and activation is free. All plans feature unlimited talk and text, starting at just \$20/month. For more information, call 1-833-353-2982

DEBT HELP

Inflation is at 40 year highs. Interest rates are way up. Credit Cards. Medical Bills. Car Loans. Do you have \$10k or more in debt? Call NATIONAL DEBT RELIEF and find out how to pay off your debt for significantly less than what

you owe! FREE quote: Call 1-844-262-5602

Struggling with debt? If you have over \$15,000 in debt we help you be debt free in as little as 24-48 months. Pay nothing to enroll. Call Now: 1-877-857-0268

DONATIONS (VEHICLES)

Donate your car, truck, boat, RV and more to support our veterans! Schedule a FAST, FREE vehicle pickup and receive a top tax deduction! Call Veteran Car Donations at 1-833-984-2146 today!

GOT AN UNWANTED CAR??? DONATE IT TO PATRIOTIC HEARTS. Fast free pick up. Patriotic Hearts’ programs help veterans find work or start their own business. Call 24/7: 1-833-485-3141.

Get a break on your taxes! Donate your car, truck, or SUV to assist the blind and visually impaired. Arrange a swift, no-cost vehicle pickup

and secure a generous tax credit for 2025. Call Heritage for the Blind Today at 1-877-581-3053 today!

HEALTH

Portable Oxygen Concentrator May Be Covered by Medicare! Reclaim independence and mobility with the compact design and long-lasting battery of Inogen One. Free information kit! Call 888-982-0374

Attention: VIAGRA and CIALIS USERS! A cheaper alternative to high drugstore prices! 50 Pill Special - Only \$99! 100% guaranteed. CALL NOW: 1-877-690-2326

HOME IMPROVEMENT

No more cleaning out gutters. Guaranteed! LeafFilter is backed by a no-clog guarantee and lifetime transferrable warranty. Call today 1-866-329-2415 to schedule a FREE inspection and no obligation estimate. Get 15% off your entire order. Plus, Military & Seniors get an additional 10%

off. Limited time only. Restrictions apply, see representative for warranty and offer details.

SunSetter. America’s Number One Awning! Instant

shade at the touch of a button. Transform your deck or patio into an outdoor oasis. Up to 10-year limited warranty. Call now and SAVE \$350 today! 1-866-348-8793

**Independent Auditor’s
Report**

Harlan County Clerk’s Office
In accordance with KRS 424.220
The audit report is on file at the
County Clerk’s Office and available
for public inspection.

Copies available at the cost of .50
per page.

It is also available at the Auditor
of Public Account’s Website:
www.auditor.ky.gov

Ashley Sullivan
Harlan County Clerk



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS**

Independent Auditor’s Report

The Honorable Dan Mosley, Harlan County Judge/Executive
The Honorable Ashley Sullivan, Harlan County Clerk
Members of the Harlan County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Harlan County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Harlan County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws 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 financial position of the Harlan County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

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* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 Harlan County Clerk 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 Harlan County Clerk on the basis of the 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 this 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Harlan County Clerk’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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 GAS, 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 Harlan County Clerk’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 Harlan County Clerk’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 have identified during the audit.

The Honorable Dan Mosley, Harlan County Judge/Executive
The Honorable Ashley Sullivan, Harlan County Clerk
Members of the Harlan County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2025, on our consideration of the Harlan County Clerk’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Harlan County Clerk’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 23, 2025

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

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
AUDITOR.KY.GOV

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