

What to know about the latest US-Israeli attacks on Iran

BY FOSTER KLUG AND ANGELA CHARLTON
ASSOCIATED PRESS

The war in the Middle East expanded on several fronts Monday as attacks from Iran and Iranian-backed militias struck Israel and Arab states as well as U.S. military targets.

The U.S. military said Kuwait “mistakenly shot down” three American fighter aircraft during a combat mission, though all six pilots ejected safely. Separately, six other U.S. service members have been killed in the conflict.

Israel and the United States continued to strike Iran while Israeli forces responded to attacks from the Iranian-backed Hezbollah militant group by hitting targets in southern Lebanon, killing 52 people.

The war began Saturday with the killing of Iranian Supreme Leader Ayatollah Ali Khamenei in a joint U.S.-Israeli strike. Reaction around the globe ranged from jubilation to condemnation, while the conflict has caused canceled flights, deadly protests, shipping delays and soaring oil prices.

ATTACKS ACROSS IRAN KILL HUNDREDS, SHAKE ECONOMY

The Iranian Red Crescent Society on Monday said that attacks on scores of Iranian cities have killed at least 555 people in the Islamic Repub-



U.S. Central Command

This image from video provided by U.S. Central Command shows a missile being launched from a U.S. Navy ship in support of Operation Epic Fury on Saturday.

lic. Strikes in Tehran apparently took Iran’s state television off the air.

The joint U.S.-Israeli strikes on Iran stoked fears of a wider war and damage to the world economy. Meanwhile, Iran has expanded its attacks on oil infrastructure, the lifeblood of the region’s economy.

TRUMP LAYS OUT HIS OBJECTIVES

President Donald Trump said the U.S. objectives were to destroy Iran’s naval and

missile capabilities and stop it from obtaining a nuclear weapon. He expects the operation to take 4 to 5 weeks, but said it could take “far longer.”

“This was our last, best chance to strike — what we’re doing right now — and eliminate the intolerable threats posed by this sick and sinister regime,” Trump said Monday.

Six U.S. service members have been killed, including three killed in the Saturday attack on Iran, according to U.S. Central Command.

Secretary of State Marco Rubio said regime change is not the goal.

“We would love for there to be an Iran that’s not governed by radical Shia clerics,” Rubio said Monday. “That’s not the objective.”

IRAN TO NAME NEW SUPREME LEADER

In the wake of Khamenei’s death, Iran’s provisional governing council is expected to name a new supreme leader. Even before the weekend’s deadly strikes, Iran’s theocra-

cy had struggled with growing dissent over the economy. Activists say Iran’s crackdown on protesters killed thousands.

One of the first strikes Saturday hit near the offices of the 86-year-old Khamenei, who had ruled since 1989. Israel said that it also killed dozens of other top Iranian military officials.

IRAN STRIKES ISRAEL AND US BASES IN RETALIATION

Iran has launched retaliatory missiles and drones targeting Israel and nearby Arab Gulf countries hosting U.S. forces.

Several ships have been attacked in the Strait of Hormuz, at the mouth of the Persian Gulf, where a fifth of all traded oil passes. Shipping companies suspended their vessels’ traffic through the Suez Canal, adding to fears the strikes could rattle global markets.

Elsewhere, fire and smoke poured out of the U.S. Embassy compound in Kuwait after an Iranian attack.

Bahrain, the island kingdom that is home to the U.S. Navy’s 5th Fleet, said it has intercepted dozens of missiles and attack drones.

In Israel, 11 people have been killed, including nine in a strike on a synagogue in the central town of Beit Shemesh.

In Iraq, an Iraqi Shiite militia claimed a drone attack Monday targeting U.S. troops at the airport in Baghdad.

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PUBLIC NOTICE

Kentucky Department for Environmental Protection
Division of Water
300 Sower Blvd.
Frankfort, Kentucky 40601
(502) 564-3410

Notice of Request for Approval of a Municipal Pretreatment Program Modification

In accordance with the provisions of the Clean Water Act of 1977 and the National Pretreatment Program, Princeton Water & Wastewater's Pretreatment Program has developed and submitted for approval by the Energy and Environment Cabinet, Division of Water, a modification to the pretreatment program for Princeton Water & Wastewater, KEEC, Division of Water, has made a preliminary determination that this pretreatment modification meets the requirements of 401 KAR 5:057, Section 6 and 40 CFR 403.

The modification will result in the revision of local discharge limitations for Princeton Water and Wastewater's WWTP.

The pretreatment program modification is available for inspection and copying at the address listed below:

Energy and Environment Cabinet
Department for Environmental Protection
Division of Water
300 Sower Blvd.
Frankfort, KY 40601

Mr. James Noel
Princeton Water & Wastewater
101 E. Market Street
Princeton, KY 42445

Interested persons are encouraged to submit comments on the program and may request a public hearing. All comments submitted will be considered by the KEEC, Division of Water. Persons requesting a public hearing must state reasons why such a hearing is warranted. In accordance with 401 KAR 5:057, Section 8(2)(a)2, the public notice comment period will end on April 3rd, 2026. If no comments to this notice are received, the proposed pretreatment program will be approved as set forth herein without changes and without further public notice. In such event, this notice shall constitute the "notice of approval or disapproval" required by 40 CFR 403.11(e) and no additional notice shall be provided.

Send comments or request for public hearing to the Permit Support Section, Surface Water Permits Branch, Division of Water, 300 Sower Blvd., Frankfort, KY 40601

The Energy and Environment Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services and provides, upon request, reasonable accommodation including auxiliary aids and services necessary to afford individuals an equal opportunity to participate in all programs and activities.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Dakota Young, Caldwell County Judge/Executive
The Honorable Don Woodman, Caldwell County Sheriff
Members of the Caldwell 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 Sheriff of Caldwell 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 Caldwell County Sheriff 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 Caldwell County Sheriff, 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), 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 Caldwell County Sheriff 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 Caldwell County Sheriff 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Caldwell 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 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 controls. 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 Caldwell 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 Caldwell 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 audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2025, on our consideration of the Caldwell County Sheriff'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 Caldwell County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

October 14, 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.

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