Practices that can benefit seniors' mental health

Making an effort to maintain and safeguard mental health is a key component of a healthy lifestyle, and that's as true for seniors as it is for children, young adults and men and women in middle age. Seniors can embrace a number of practices and habits to safeguard their mental health well into their golden years.

• Spend more time with family. Spending time with family members can be especially beneficial for adults 70 and older. According to a 2023 study published in the Journals of Gerontology: Series B, adults without family ties had worse mental health and were less likely to engage socially than older adults who were close to their family. The researchers behind the study noted those benefits are not affected by distance, as even the older adults who lived far away from their family members but maintained strong social ties to their families enjoyed higher levels of mental health and social participation than seniors with no such connections.

• Exercise regularly. Routine exercise also can have a profound impact on seniors' mental health. The Anxiety & Depression Association of America reports that evidence supports the notion that exercise can shift attitude, mindset and mood in a positive way. Another study found that adults who participated in a regular physical activity program experienced reduced rates of long-term and acute depression.

• Incorporate travel into your golden years. Working professionals have long expressed an intention to travel more during retirement, and doing so may have an even bigger impact than seniors realize. According to a joint report from the Global Coalition on Aging and the Transamerica Institute® released in 2025, regular travel has been shown to lower Alzheimer's risk by up to 47 percent, a benefit researchers link to culturally enriching activities like visiting museums and exploring historical landmarks. The same report also notes that travel helps to address loneliness and social isolation, which are mental health issues that the senior population is especially vulnerable to, particularly during retirement.

Mental health is part of a healthy lifestyle. Seniors can look to various practices to protect their mental health and reduce their risk for conditions such as social isolation, loneliness and depression that affect a great number of older adults.

LCDHD Employee Excellence Award

Jonathan Gosser, center, was the recipient of a LCDHD Employee Excellence Award.

The winner of the February LCDHD Employee Excellence Award was Jonathan Gosser. Jonathan is in the maintenance department and is based in Russell County. He was nominated for his quality of work, leadership, and teamwork. On Christmas Eve, he jumped into action when he learned of a water leak at the Green County office. He went on site, shut things off, and did a temporary fix until things could be permanently fixed later. Since it was a holiday and the offices were closed for several days, Gosser's actions prevented what could have been a significant problem. Jonathan is appreciated by his peers for his dedication to his job and facilities, and was recognized for his demonstration of public health excellence.

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 Randy Marcum, Russell County Judge/Executive
The Honorable Derek Polston, Russell County Sheriff
Members of the Russell County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Russell County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Russell 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, 2024 through August 31, 2025 of the Russell 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 Russell County Sheriff, for the period September 1, 2024 through August 31, 2025.

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 Russell 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 Russell 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 Russell 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 Russell 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 Russell 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2026, on our consideration of the Russell 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 Russell County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 14, 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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REQUEST FOR QUALIFICATIONS FROM CONSULTING ENGINEERS

The Russell County Industrial Development Authority (RCIDA), is accepting proposals for the planning, design, inspection and other related engineering services to be performed for the design of water and sewer extensions to serve the Rexroat Industrial Property. An RFQ package can be requested by contacting Stephanie Foley, sfoley@duobroadband.com.

If submitting hard copies, 3 copies of the qualifications statement must be submitted in a sealed envelope marked "Engineering Qualifications- Rexroat Property Water and Sewer Extensions" to: RCIDA office at DUO Broadband, 2150 N. Main Street, Jamestown, KY, 42629 Attn: Clint Voils, Chairman.

Electronic submissions will be accepted. Firms wishing to submit electronically must submit a PDF file of their statement of qualification to sfoley@duobroadband.com with an email subject line of "Engineering Qualifications - Rexroat Property Water and Sewer Extensions Project"

Hard copies or email submittals must be received by 4:00 p.m., local time, August 13, 2026.

Statements should include a description of the firm's capabilities and experience in the field of rural water system engineering, resumes of individuals to be assigned to the project, a listing of similar projects along with reference information, and a description of the firm's familiarity with the project area and ability to provide responsive service to the RCIDA. Firms responding to this request will be ranked according to the information submitted. The RCIDA will enter into negotiations with the highest ranked firm to execute an engineering services agreement. If the parties are unable to negotiate a satisfactory agreement, the second ranked firm will be contacted. Once a firm has been selected, all unsuccessful firms will be promptly notified. Any Qualifications not meeting the minimum requirements for engineers, prior experience, or not meeting the Scope of Services as outlined in this request will be rejected.

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 11246. Local, minority and female firms are particularly encouraged to participate. As stated above the RCIDA reserves the right to reject any and all responses, to waive any technicalities, and to negotiate with the respondent who most nearly meets the project requirements.

The RCIDA is an equal opportunity employer and encourages responses from all qualified firms. If you have any questions regarding this Request for Qualifications, please contact Elizabeth Carter at 859-699-8656, elizabeth@mwm-llc.com.