ELECTION,

— Continued from Page One

will be conducted by the Attorney General's Department of Criminal Investigations to determine whether any irregularities occurred during the November general election.

"From east to west, our office is committed to ensuring Kentucky's elections remain free, fair, and secure," Coleman said. "Along with our election officials and law enforcement partners, we are working hard so Kentuckians can have full confidence in our elections."

Following the completion of the independent inquiries, the Attorney General's Department of Criminal Investigations and Special Prosecutions Unit will present its findings to a grand jury in each of the 12 selected counties.

The additional inquiry is part of the Attorney General's post-election process and does not, by itself, indicate that election fraud or wrongdoing occurred in Russell County.

The Attorney General's Office also continues to monitor potential election law violations through its Election Fraud Hotline.

Complaints involving allegations of election fraud are reviewed and referred to the Department of Criminal Investigations when appropriate.

Anyone who suspects election fraud may report concerns by calling the Election Fraud Hotline at (800) 328-VOTE or submitting a report through the Attorney General's Office website.

DATA CENTERS,

— Continued from Page One

By way of explanation, Shearer said "there's nothing wrong" with a moratorium."

"You can stand by it," he said, "but you're asking...will it meet... what the courts are saying at this point in time? What I've seen so far, no."

"But, it could change," Shearer continued. "I'm not suggesting you not do it. I'm suggesting if you think that's going to 'fix" it...I don't want to throw that out there saying, that, 'Hey, you do this, and it's going to be fixed.' "

Richardson queried a way to "buy some time" on the issue.

"Well, I think the only thing you can get done is comprehensive planning...zoning and planning," Shearer theorized. "If you want to go there, you're welcome to do that. I think that's what you're going to have to do to combat it."

"You're asking me, so I'm going to tell you," he continued. "That's it, that's it. Yes, you can put a moratorium on, and it may slow it down for a little bit, but I think the final answer will be whether or not a county has comprehensive zoning and land planning."

Shearer addressed "things that are coming into counties without a comprehensive plan," (such as solar farm under construction), and "the questions" being asked about them.

"If you want to enforce a county-wide... ban on 'X,' whatever that 'X' is, whether that be data centers... or whatever, then you have to have a plan set forth," the county attorney explained to the court. "You can't just cherry-pick. If the plan is to keep these things out, then courts are telling us and counties that we need a plan. We need a comprehensive plan."

"And then, if you have a comprehensive plan, and you say, 'I don't want this,' then okay," Shearer explained.

"I would tell you that after this past election...solar panels will be back," Judge Marcum said.

Shearer suggested he "reach out to Casey County and see what they've done...and I can provide it to you all, let you look at it."

Russell County Second District Magistrate Mickey Garner inquired about the process of possibly starting planning and zoning.

"Well, you know, there's other counties that...probably taking a look," Shearer said. "You don't always have to reinvent the wheel. Sometimes you just have to change it to fit what you all want to look at."

"I think we probably need to do a public hearing so everybody can air their differences for and against," Judge Marcum suggested. "On one hand we're going to sit here and talk about, ' How do we keep them out?', but on the other hand, 'I don't want anybody to tell me what I can do with my property.' So, we have to get somewhere in the middle where we have to figure out how that works for everybody."

After a query from Fifth District Magistrate Larry Skaggs, Shearer said he could also consult with officials in Allen County, who may addressing similar issues.

Magistrate Richardson expressed concern, "A lot of people don't know what's happening, and what's going on, and there's no control over it. They just come here and do as they please."

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988 Suicide Prevention Lifeline

INDEPENDENT AUDITORS' REPORT

To the Mayor and the City Council
City of Russell Springs, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Russell Springs, Kentucky, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Russell Springs, Kentucky, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Russell Springs, Kentucky 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are 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 City of Russell Springs, Kentucky'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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted auditing standards 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 statements. In performing an audit in accordance with generally accepted auditing standards 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 statements, 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 statements.
- 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 City of Russell Springs, Kentucky'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Russell Springs, Kentucky'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other postemployment benefits (OPEB) schedules on pages 4-8 and 38-46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Russell Springs, Kentucky's basic financial statements. The schedule of water and sewer activities is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of water and sewer activities is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 20, 2026, on our consideration of the City of Russell Springs, Kentucky'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 the City of Russell Springs, Kentucky's 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 City of Russell Springs, Kentucky's internal control over financial reporting and compliance.

RFH, PLLC
Lexington, Kentucky
August 20, 2026

CITY OF RUSSELL SPRINGS, KENTUCKY

NOTICE OF AVAILABILITY OF CITY AUDIT REPORT

The complete audit report for the City of Russell Springs for the fiscal year ended June 30, 2025, including the financial statements and supplemental information, is on file at Russell Springs City Hall, 487 Main Street, Russell Springs, Kentucky, and is available for public inspection during normal business hours.

Any citizen may obtain a copy of the complete audit report, including the financial statements and supplemental information, from City Hall for personal use. Citizens requesting a personal copy will be charged for duplication costs at a rate of no more than $0.25 per page.

Christopher Ramsey
City Clerk/Treasurer
City of Russell Springs