JETS

FROM PAGE B2

York acquired nose tackle T'Vondre Sweat from Tennessee for edge rusher Jermaine Johnson last month.

Glenn fired defensive coordinator Steve Wilks with three games left in the season and hired Brian Duker in January to oversee the defense, but he said he would call the plays this coming season. Duker and new safeties coach Ryan Slowik both came from Miami's staff and have familiarity with Fitzpatrick.

Safety was an area the Jets were expected to address in free agency, with Malachi Moore — who was solid in 14 starts as a rookie — the only player on the roster with significant playing time. Andre Cisco and Tony Adams, both of whom have been starters, are set to be free agents.

Fitzpatrick has 21 career interceptions, although he had only one in 14 games this past season for the Dolphins.

He was the 11th overall pick by the Dolphins in 2018 out of Alabama, where he helped the Crimson Tide win two national titles. He was traded by Miami two games into his second season to Pittsburgh, where he became one of the top players at his position.

Fitzpatrick spent most of six seasons with the Steelers, making the All-Pro team three times while picking off 18 passes during that time. He became the NFL's highest-paid safety in 2022, when he signed a four-year, $73.6 million extension with the Steelers.

Fitzpatrick was traded back to the Dolphins last June, going to Miami along with a 2027 fifth-round pick for cornerback Jalen Ramsey, tight end Jonnu Smith and a 2027 seventh-rounder.

Davis, who is entering his 15th NFL season, played his four years for the Jets before signing with Cleveland in 2016. He returned to New York the following season before signing with New Orleans in 2018 and playing eight seasons for the Saints — including three with Glenn as the defensive backs coach.

Davis, who will assume a much-needed leadership role on New York's defense, has more than 1,500 career tackles and 45 sacks. He was an All-Pro pick in 2019 and has been selected for two Pro Bowls.

"He's probably one of the best leaders that I've ever been around," Glenn said of Davis before the Jets played the Saints in December. "Nothing but respect for him. I love the player and I love what he brings to the table. ... He's A1 in my book."

Onyemata, a native of Nigeria who played his college ball in Canada, was a fourth-round pick of the Saints in 2016 and knows Glenn from his time in New Orleans. He played the past three years in Atlanta and has 31 career sacks and 401 tackles.

Ossai, also from Nigeria, had five sacks in each of the past two seasons for Cincinnati after being a third-round pick out of Texas in 2021. He had 14 1/2 sacks in 61 games, including 12 starts, for the Bengals.

Enagbare was a fifth-rounder out of South Carolina in 2022. He started 21 of the 68 games in which he played for the Packers and had 11 1/2 sacks, including a career-high 4 1/2 in 2024.

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Dan Ison, Shelby County Judge/Executive
Members of the Shelby County Fiscal Court

Opinions

We have audited the accompanying financial statement of the Shelby County Fiscal Court, which comprise the Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis, for the year ended June 30, 2025, and the related notes to the financial statement.

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 Shelby County Fiscal Court, for the year ended June 30, 2025, in accordance with the financial reporting provisions of the Kentucky Department for Local Government 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 referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Shelby County Fiscal Court as of June 30, 2025, or changes in net position or cash flow thereof for the year ended June 30, 2025, or the changes in net position or 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, 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 Shelby 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, the financial statement is prepared by the Shelby County Fiscal Court on the basis of the financial reporting provisions of the Kentucky Department for Local Government, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirement of the Kentucky Department for Local Government. 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 the financial reporting provisions of the Kentucky Department for Local Government. 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 Shelby 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 opinion. 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 statement.

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 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 Shelby 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shelby 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.

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 Shelby County Fiscal Court. The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 the financial reporting provisions of the by the Kentucky Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. The 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 and the Schedule of Expenditures of Federal Awards 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 does 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 December 10, 2025, on our consideration of the Shelby County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and Shelby 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 Shelby County Fiscal Court'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 Shelby County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,
Patrick & Associates, LLC
Patrick & Associates, LLC
Winchester, Kentucky

December 10, 2025

SHELBY COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information – Regulatory Basis
For The Year Ended June 30, 2025

GENERAL FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	$ 11,856,000	$ 11,856,000	$ 15,171,894	$ 3,315,894
In Lieu Tax Payments	14,000	14,000	14,875	875
Excess Fees	507,500	507,500	567,533	60,033
Licenses and Permits	236,150	236,150	256,217	20,067
Intergovernmental	1,061,000	1,061,000	925,807	(135,193)
Charges for Services	11,500	11,500	22,215	10,715
Miscellaneous	4,056,320	4,056,320	4,267,684	211,364
Interest	100,000	100,000	813,545	713,545
Total Receipts	17,842,470	17,842,470	22,039,770	4,197,300
DISBURSEMENTS				
General Government	7,447,147	7,615,886	6,012,012	1,603,874
Protection to Persons and Property	5,053,636	5,059,645	1,673,669	3,385,976
General Health and Sanitation	1,371,978	1,485,668	1,040,252	445,416
Social Services	742,500	462,723	251,420	211,303
Recreation and Culture	994,154	994,154	853,030	141,124
Debt Service	341,503	341,503	341,503	
Capital Projects	2,000,000	2,000,000		2,000,000
Administration	4,731,552	4,722,891	3,843,637	879,254
Total Disbursements	22,682,470	22,682,470	14,015,523	8,666,947
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(4,840,000)	(4,840,000)	8,024,247	12,864,247
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			31,692	31,692
Transfers To Other Funds	(8,160,000)	(8,160,000)	(5,760,000)	2,400,000
Total Other Adjustments to Cash (Uses)	(8,160,000)	(8,160,000)	(5,728,308)	2,431,692
Net Change in Fund Balance	(13,000,000)	(13,000,000)	2,295,939	15,295,939
Fund Balance - Beginning	13,000,000	13,000,000	22,098,710	9,098,710
Fund Balance - Ending	$ 0	$ 0	$ 24,394,649	$ 24,394,649

ROAD FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Licenses and Permits	$ 23,000	$ 23,000	$ 10,560	$ (12,440)
Intergovernmental	1,857,502	1,857,502	2,045,326	187,824
Miscellaneous	7,000	7,000	50,395	43,395
Interest	10,000	10,000	63,877	53,877
Total Receipts	1,897,502	1,897,502	2,170,158	272,656
DISBURSEMENTS				
Protection to Persons and Property	1,600	2,200	1,645	555
Roads	3,257,060	3,298,460	2,938,459	360,001
Administration	688,842	646,842	541,470	105,372
Total Disbursements	3,947,502	3,947,502	3,481,574	465,928
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(2,050,000)	(2,050,000)	(1,311,416)	738,584
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	2,000,000	2,000,000	1,320,000	(680,000)
Total Other Adjustments to Cash (Uses)	2,000,000	2,000,000	1,320,000	(680,000)
Net Change in Fund Balance	(50,000)	(50,000)	8,584	58,584
Fund Balance - Beginning	50,000	50,000	1,437,299	1,387,299
Fund Balance - Ending	$ 0	$ 0	$ 1,445,883	$ 1,445,883

JAIL FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	$ 3,166,000	$ 3,166,000	$ 2,662,079	$ (503,921)
Charges for Services	117,000	117,000	97,024	(19,976)
Miscellaneous	183,000	183,000	141,629	(41,371)
Interest	5,000	5,000	9,696	4,696
Total Receipts	3,471,000	3,471,000	2,910,428	(560,572)
DISBURSEMENTS				
Protection to Persons and Property	4,109,200	4,109,930	3,718,044	391,886
Administration	1,446,800	1,446,070	1,153,895	292,175
Total Disbursements	5,556,000	5,556,000	4,871,939	684,061
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(2,085,000)	(2,085,000)	(1,961,511)	123,489
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	2,085,000	2,085,000	1,970,000	(115,000)
Total Other Adjustments to Cash (Uses)	2,085,000	2,085,000	1,970,000	(115,000)
Net Change in Fund Balance			8,489	8,489
Fund Balance - Beginning			213,522	213,522
Fund Balance - Ending	$ 0	$ 0	$ 222,011	$ 222,011

FEDERAL GRANTS FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Interest	$ 40,000	$ 40,000	$ 161,327	$ 121,327
Total Receipts	40,000	40,000	161,327	121,327
DISBURSEMENTS				
Administration	5,040,000	5,040,000	4,350,481	689,519
Total Disbursements	5,040,000	5,040,000	4,350,481	689,519
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(5,000,000)	(5,000,000)	(4,189,154)	810,846
Other Adjustments to Cash (Uses)				
Transfers To Other Funds			(31,692)	(31,692)
Total Other Adjustments to Cash (Uses)			(31,692)	(31,692)
Net Change in Fund Balance	(5,000,000)	(5,000,000)	(4,220,846)	779,154
Fund Balance - Beginning	5,000,000	5,000,000	6,836,912	1,836,912
Fund Balance - Ending	$ 0	$ 0	$ 2,616,066	$ 2,616,066

AMBULANCE FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	$ 10,000	$ 10,000	$ 10,000	$ -
Charges for Services	2,250,000	2,250,000	2,415,013	165,013
Miscellaneous	338,000	338,000	364,745	26,745
Total Receipts	2,598,000	2,598,000	2,789,758	191,758
DISBURSEMENTS				
Protection to Persons and Property	4,572,946	4,555,946	3,853,283	702,663
Administration	2,150,054	2,167,054	1,458,242	708,812
Total Disbursements	6,723,000	6,723,000	5,311,525	1,411,475
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(4,125,000)	(4,125,000)	(2,521,767)	1,603,233
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	4,075,000	4,075,000	2,470,000	(1,605,000)
Total Other Adjustments to Cash (Uses)	4,075,000	4,075,000	2,470,000	(1,605,000)
Net Change in Fund Balance	(50,000)	(50,000)	(51,767)	(1,767)
Fund Balance - Beginning	50,000	50,000	263,660	213,660
Fund Balance - Ending	$ 0	$ 0	$ 211,893	$ 211,893

SPECIAL FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	$ 66,025	$ 66,025	$	$ (66,025)
Total Receipts	66,025	66,025		(66,025)
DISBURSEMENTS				
General Government	66,025	66,025		66,025
Total Disbursements	66,025	66,025		66,025
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
Net Change in Fund Balance				
Fund Balance - Beginning				
Fund Balance - Ending	$ 0	$ 0	$ 0	$ 0

TRANSIENT ROOM TAX FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	$ 1,000,000	$ 1,000,000	$ 587,044	$ (412,956)
Interest	1,500	1,500	1,031	(469)
Total Receipts	1,001,500	1,001,500	588,075	(413,425)
DISBURSEMENTS				
Recreation and Culture	1,001,500	1,001,500	556,367	445,133
Total Disbursements	1,001,500	1,001,500	556,367	445,133
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)			31,708	31,708
Net Change in Fund Balance			31,708	31,708
Fund Balance - Beginning			45,926	45,926
Fund Balance - Ending	$ 0	$ 0	$ 77,634	$ 77,634

TRANSIENT ROOM TAX FUND

EQUITABLE SHARING FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Interest	$ 300	$ 300	$ 333	$ 33
Total Receipts	300	300	333	33
DISBURSEMENTS				
Protection to Persons and Property	7,745	7,745		7,745
Total Disbursements	7,745	7,745		7,745
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(7,445)	(7,445)	333	7,778
Net Change in Fund Balance	(7,445)	(7,445)	333	7,778
Fund Balance - Beginning	7,445	7,445	7,448	3
Fund Balance - Ending	$ 0	$ 0	$ 7,781	$ 7,781

KACOLT FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	$	$	$	$
Total Receipts				
DISBURSEMENTS				
Debt Service	6,463	6,463	6,463	
Total Disbursements	6,463	6,463	6,463	
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(6,463)	(6,463)	(6,463)	
Other Adjustments to Cash (Uses)				
Financing Obligation Proceeds	6,463	6,463	6,463	
Total Other Adjustments to Cash (Uses)	6,463	6,463	6,463	
Net Change in Fund Balance				
Fund Balance - Beginning			226	226
Fund Balance - Ending	$ 0	$ 0	$ 226	$ 226

COUNTY CLERK PERMANENT STORAGE FEES FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Miscellaneous	$ 220,600	$ 220,600	$ 77,860	$ (142,740)
Interest	4,000	4,000	6,509	2,509
Total Receipts	224,600	224,600	84,369	(140,231)
DISBURSEMENTS				
General Government	373,100	373,100		373,100
Total Disbursements	373,100	373,100		373,100
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(148,500)	(148,500)	84,369	232,869
Net Change in Fund Balance	(148,500)	(148,500)	84,369	232,869
Fund Balance - Beginning	148,500	148,500	154,499	5,999
Fund Balance - Ending	$ 0	$ 0	$ 238,868	$ 238,868

OPIOID SETTLEMENT FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Miscellaneous	$ 60,000	$ 60,000	$ 149,441	$ 89,441
Interest	6,000	6,000	23,125	17,125
Total Receipts	66,000	66,000	172,566	106,566
DISBURSEMENTS				
Administration	166,000	166,000	49,878	116,122
Total Disbursements	166,000	166,000	49,878	116,122
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(100,000)	(100,000)	122,688	222,688
Net Change in Fund Balance	(100,000)	(100,000)	122,688	222,688
Fund Balance - Beginning	100,000	100,000	424,349	324,349
Fund Balance - Ending	$ 0	$ 0	$ 547,037	$ 547,037

ALCOHOL BEVERAGE CONTROL FUND

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Licenses and Permits	$ 35,000	$ 35,000	$ 83,491	$ 48,491
Interest	1,000	1,000	2,346	1,346
Total Receipts	36,000	36,000	85,837	49,837
DISBURSEMENTS				
General Government	76,000	76,000	27,163	48,837
Total Disbursements	76,000	76,000	27,163	48,837
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(40,000)	(40,000)	58,674	98,674
Net Change in Fund Balance	(40,000)	(40,000)	58,674	98,674
Fund Balance - Beginning	40,000	40,000	40,280	280
Fund Balance - Ending	$ 0	$ 0	$ 98,954	$ 98,954

A copy of the complete audit report of Shelby County Fiscal Court for the year ending June 30, 2025, including financial statements and supplemental information, is on file at the Shelby County courthouse and is available for public inspection during normal business hours.

Any citizen may obtain from the Shelby County courthouse a copy of the complete audit report, including financial statements and supplemental information, for his personal use.

Citizens requesting a personal copy of Shelby County's audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents ($0.25) per page.

Copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the Shelby County courthouse located at 501 Main Street, Suite 15, Shelbyville KY 40065.