

**REPORT OF THE AUDIT OF THE
FORMER JEFFERSON COUNTY
SHERIFF**

**For The Year Ended
December 31, 2024**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Craig Greenberg, Mayor, Louisville/Jefferson County Metro Government
The Honorable David A. James, Jefferson County Sheriff
Members of the Louisville/Jefferson County Metro Government

Report on the Audit of the Financial Statements

Disclaimer of Opinion

We were engaged to audit the financial statements of the former Sheriff of Jefferson County, Kentucky for the year ended December 31, 2024.

We do not express an opinion on the accompanying financial activity of the former Jefferson County Sheriff. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial activity.

Basis for Opinion

Our basis for disclaiming is that we were unable to obtain required written management representations from the former Jefferson County Sheriff, which results in a management-imposed scope limitation. Management is required to provide written representation to assert that they have fulfilled their responsibility for the preparation and fair presentation of the financial statements and that the information provided to the auditor is complete. Due to the former Jefferson County Sheriff passing away, we were unable to place appropriate reliance on the information provided during the audit and, therefore, cannot reduce the risk to an acceptable level.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 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 former Jefferson 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.



The Honorable Craig Greenberg, Mayor, Louisville/Jefferson County Metro Government
The Honorable David A. James, Jefferson County Sheriff
Members of the Louisville/Jefferson County Metro Government

Auditor’s Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the former Jefferson County Sheriff’s financial statements 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 and to issue an auditor’s report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

We are required to be independent of the former Jefferson County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2026, on our consideration of the former Jefferson 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the former Jefferson County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

February 4, 2026

**JEFFERSON COUNTY
JOHN AUBREY, FORMER SHERIFF
STATEMENT OF ACTUAL AND ESTIMATED REVENUES**

For The Year Ended December 31, 2024

GL2015	8/26/25 12:30:16	Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED REVENUES For the period of 12 months ended December 31, 2024				PAGE: 1
Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST

Department 000		DEPT 000				
Major 42		42000				
Minor 426		42600				
426.00 000	Misc. Reimbursements		0	.00	.00	
Total Minor 426	42600		0	.00	.00	
Total Major 42	42000		0	.00	.00	
Total Department 000	DEPT 000		0	.00	.00	
Department 100		SHERIFF & STAFF				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		14,780	13,669.23	1,110.77	92
Total Minor 420	42000		14,780	13,669.23	1,110.77	92
Total Department 100	SHERIFF & STAFF					
Minor 428		42800				
428.00 000	Grants - Reimbursement		0	.00	.00	
Total Minor 428	42800		0	.00	.00	
Total Major 42	42000		14,780	13,669.23	1,110.77	92
Total Department 100	SHERIFF & STAFF		14,780	13,669.23	1,110.77	92
Department 102		KLEPPF REIMBURSEMENT				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		0	.00	.00	
Total Minor 420	42000		0	.00	.00	
Total Major 42	42000		0	.00	.00	
Total Department 102	KLEPPF REIMBURSEME		0	.00	.00	
Department 200		COMMUNITY SERVICES				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		4,900	4,556.41	343.59	93
Total Minor 420	42000		4,900	4,556.41	343.59	93
Total Major 42	42000		4,900	4,556.41	343.59	93
Total Department 200	COMMUNITY SERVICES		4,900	4,556.41	343.59	93
Department 201		TRAINING				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		14,780	13,669.23	1,110.77	92
Total Minor 420	42000		14,780	13,669.23	1,110.77	92
Total Major 42	42000		14,780	13,669.23	1,110.77	92
Total Department 201	TRAINING		14,780	13,669.23	1,110.77	92
Department 202		CAREER DEVELOPMENT				
Major 42		42000				
Minor 428		42800				

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GL2015	8/26/25 12:30:16	Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED REVENUES For the period of 12 months ended December 31, 2024				PAGE: 2
Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST

428.00 000	Grants - Reimbursement		0	.00	.00	
Total Minor 428	42800		0	.00	.00	
Total Major 42	42000		0	.00	.00	
Total Department 202	CAREER DEVELOPMENT		0	.00	.00	
Department 300		FLEET SERVICES				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		4,930	4,556.41	373.59	92
Total Minor 420	42000		4,930	4,556.41	373.59	92
Total Major 42	42000		4,930	4,556.41	373.59	92
Total Department 300	FLEET SERVICES		4,930	4,556.41	373.59	92
Department 302		RESERVES				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		9,850	9,112.82	737.18	93
Total Minor 420	42000		9,850	9,112.82	737.18	93
Total Major 42	42000		9,850	9,112.82	737.18	93
Total Department 302	RESERVES		9,850	9,112.82	737.18	93
Department 303		AUTO INSPECTIONS				
Major 40		40000				
Minor 403		40300				
403.00 000	Auto Inspection		400,000	663,290.00	263,290.00	166
Total Minor 403	40300		400,000	663,290.00	263,290.00	166
Total Major 40	40000		400,000	663,290.00	263,290.00	166
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		111,250	51,006.88	60,243.12	46
Total Minor 410	41000		111,250	51,006.88	60,243.12	46
Total Major 41	41000		111,250	51,006.88	60,243.12	46
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		39,400	36,451.26	2,948.74	93
Total Minor 420	42000		39,400	36,451.26	2,948.74	93
Total Major 42	42000		39,400	36,451.26	2,948.74	93
Total Department 303	AUTO INSPECTIONS		328,150	648,734.38	320,584.38	198
Department 310		CRIMINAL				
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		9,900	9,112.82	787.18	92
Total Minor 420	42000		9,900	9,112.82	787.18	92
Total Major 42	42000		9,900	9,112.82	787.18	92
Total Department 310	CRIMINAL		9,900	9,112.82	787.18	92

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JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED REVENUES
 For The Year Ended December 31, 2024
 (Continued)

GL2015 8/26/25 12:30:16 Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED REVENUES For the period of 12 months ended December 31, 2024 PAGE: 3

Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST
Department 311 JOINT TASK FORCE						
Major 40		40000				
Minor 409		40900				
409.00 000	Seized Funds Income		0	.00	.00	
Total Minor 409	40900		0	.00	.00	
Total Major 40	40000					
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		93,600	86,571.80	7,028.20	92
Total Minor 420	42000		93,600	86,571.80	7,028.20	92
Total Major 42	42000		93,600	86,571.80	7,028.20	92
Total Department 311	JOINT TASK FORCE		93,600	86,571.80	7,028.20	92
Department 312 PROCESS						
Major 40		40000				
Minor 402		40200				
402.00 000	Process Fees		2,750,000	2,786,760.00	36,760.00-	101
402.01 000	Process Service Reimburse		100,000	63,070.00	36,930.00	63
Total Minor 402	40200		2,850,000	2,849,830.00	170.00	100
Total Major 40	40000		2,850,000	2,849,830.00	170.00	100
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		693,750-	696,690.00-	2,940.00	100
Total Minor 410	41000		693,750-	696,690.00-	2,940.00	100
Total Major 41	41000		693,750-	696,690.00-	2,940.00	100
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		93,600	86,571.80	7,028.20	92
Total Minor 420	42000		93,600	86,571.80	7,028.20	92
Total Major 42	42000		93,600	86,571.80	7,028.20	92
Total Department 312	PROCESS		2,249,850	2,239,711.80	10,138.20	100
Department 313 WARRANTS & EPO						
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		123,200	113,910.24	9,289.76	92
Total Minor 420	42000		123,200	113,910.24	9,289.76	92
Minor 428		42800				
428.00 000	Grants - Reimbursement		100,000	.00	100,000.00	
428.01 000	ACCT 42801000		0	.00	.00	
Total Minor 428	42800		100,000	.00	100,000.00	
Total Major 42	42000		223,200	113,910.24	109,289.76	51
Total Department 313	WARRANTS & EPO		223,200	113,910.24	109,289.76	51

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Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST
Department 314 EXECUTION/EVICTIONS						
Major 40		40000				
Minor 401		40100				
401.00 000	Execution / Eviction Fees		5,000	20,969.55	15,969.55-	419
Total Minor 401	40100		5,000	20,969.55	15,969.55-	419
Total Major 40	40000		5,000	20,969.55	15,969.55-	419
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		345-	5,242.41-	4,897.41	1519
Total Minor 410	41000		345-	5,242.41-	4,897.41	1519
Total Major 41	41000		345-	5,242.41-	4,897.41	1519
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		39,400	36,451.26	2,948.74	93
Total Minor 420	42000		39,400	36,451.26	2,948.74	93
Total Major 42	42000		39,400	36,451.26	2,948.74	93
Total Department 314	EXECUTION/EVICTION		44,055	52,178.40	8,123.40-	118
Department 320 COURTS						
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		9,900	9,112.82	787.18	92
Total Minor 420	42000		9,900	9,112.82	787.18	92
Total Major 42	42000		9,900	9,112.82	787.18	92
Total Department 320	COURTS		9,900	9,112.82	787.18	92
Department 321 CIRCUIT COURT						
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		0	.00	.00	
Total Minor 410	41000		0	.00	.00	
Total Major 41	41000		0	.00	.00	
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		103,400	95,684.61	7,715.39	93
Total Minor 420	42000		103,400	95,684.61	7,715.39	93
Minor 421		42100				
421.00 000	Attending Courts Reim.		606,600	753,965.00	147,365.00-	124
Total Minor 421	42100		606,600	753,965.00	147,365.00-	124
Total Major 42	42000		710,000	849,649.61	139,649.61-	120
Total Department 321	CIRCUIT COURT		710,000	849,649.61	139,649.61-	120
Department 322 DISTRICT COURT						

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JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED REVENUES
 For The Year Ended December 31, 2024
 (Continued)

GL2015 8/26/25 12:30:16		Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED REVENUES For the period of 12 months ended December 31, 2024				PAGE: 5
Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		98,500	91,128.18	7,371.82	93
Total Minor 420			98,500	91,128.18	7,371.82	93
Minor 421		42100				
421.00 000	Attending Courts Reim.		648,600	771,150.63	122,550.63	119
Total Minor 421			648,600	771,150.63	122,550.63	119
Minor 422		42200				
422.00 000	Court Security Reimb.		200,000	185,546.77	14,453.23	93
Total Minor 422			200,000	185,546.77	14,453.23	93
Total Major 42			947,100	1,047,825.58	100,725.58	111
Total Department 322	DISTRICT COURT		947,100	1,047,825.58	100,725.58	111
Department 323 HALL OF JUSTICE SECURITY						
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		172,400	159,474.37	12,925.63	93
Total Minor 420			172,400	159,474.37	12,925.63	93
Minor 421		42100				
421.00 000	Attending Courts Reim.		1,110,600	1,263,853.25	153,253.25	114
Total Minor 421			1,110,600	1,263,853.25	153,253.25	114
Total Major 42			1,283,000	1,423,327.62	140,327.62	111
Total Department 323	HALL OF JUSTICE SE		1,283,000	1,423,327.62	140,327.62	111
Department 324 PRISONER TRANSPORTATION						
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		19,700	18,225.63	1,474.37	93
Total Minor 420			19,700	18,225.63	1,474.37	93
Minor 421		42100				
421.00 000	Attending Courts Reim.		110,100	106,275.00	3,825.00	97
Total Minor 421			110,100	106,275.00	3,825.00	97
Minor 423		42300				
423.00 000	Prison Transport/Mental I		90,000	78,988.17	11,011.83	88
Total Minor 423			90,000	78,988.17	11,011.83	88
Total Major 42			219,800	203,488.80	16,311.20	93
Total Department 324	PRISONER TRANSPORT		219,800	203,488.80	16,311.20	93
Department 325 FAMILY COURT						
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		54,190	50,120.52	4,069.48	92
Total Minor 420			54,190	50,120.52	4,069.48	92

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GL2015 8/26/25 12:30:16		Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED REVENUES For the period of 12 months ended December 31, 2024				PAGE: 6
Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST
Minor 421		42100				
421.00 000	Attending Courts Reim.		275,100	301,508.75	26,408.75	110
Total Minor 421			275,100	301,508.75	26,408.75	110
Total Major 42			329,290	351,629.27	22,339.27	107
Total Department 325	FAMILY COURT		329,290	351,629.27	22,339.27	107
Department 326 HOLDING FACILITY						
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		0	45,564.09	45,564.09	
Total Minor 420			0	45,564.09	45,564.09	
Minor 421		42100				
421.00 000	Attending Courts Reim.		249,000	259,788.75	10,788.75	104
Total Minor 421			249,000	259,788.75	10,788.75	104
Minor 427		42700				
427.00 000	Holding Facility Reimb		700,000	169,895.31	530,104.69	24
Total Minor 427			700,000	169,895.31	530,104.69	24
Total Major 42			949,000	475,248.15	473,751.85	50
Total Department 326	HOLDING FACILITY		949,000	475,248.15	473,751.85	50
Department 400 ADMINISTRATIVE SERVICES						
Major 40		40000				
Minor 404		40400				
404.50 000	C.C.D.W. FEES		150,000	80,420.00	69,580.00	54
Total Minor 404			150,000	80,420.00	69,580.00	54
Total Major 40			150,000	80,420.00	69,580.00	54
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		20,905	20,105.00	800.00	96
Total Minor 410			20,905	20,105.00	800.00	96
Total Major 41			20,905	20,105.00	800.00	96
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		54,170	4,556.43	49,613.57	8
Total Minor 420			54,170	4,556.43	49,613.57	8
Minor 424		42400				
424.01 000	C.C.D.W Reimbursements		10,000	6,700.00	3,300.00	67
Total Minor 424			10,000	6,700.00	3,300.00	67
Total Major 42			193,265	11,256.43	52,913.57	18
Total Department 400	ADMINISTRATIVE SER		193,265	71,571.43	121,693.57	37
Department 401 COMMUNICATIONS						

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JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED REVENUES
 For The Year Ended December 31, 2024
 (Continued)

Jefferson County Sheriff's Office
 STATEMENT OF ACTUAL AND ESTIMATED REVENUES
 For the period of 12 months ended December 31, 2024

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Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		0	.00	.00	
Total Minor 420	42000		0	.00	.00	
Minor 425		42500				
425.00 000	JCPS Reimbursements		0	.00	.00	
Total Minor 425	42500		0	.00	.00	
Total Major 42	42000		0	.00	.00	
Total Department 401	COMMUNICATIONS		0	.00	.00	
Department 404	SCHOOL RESOURCE OFFICERS					
Major 42		42000				
Minor 420		42000				
420.01 000	K.L.E.F.P.F Reimbursement		39,400	36,451.28	2,948.72	93
Total Minor 420	42000		39,400	36,451.28	2,948.72	93
Minor 425		42500				
425.00 000	JCPS Reimbursements		0	.00	.00	
Total Minor 425	42500		0	.00	.00	
Minor 428		42800				
428.00 000	Grants - Reimbursement		0	.00	.00	
Total Minor 428	42800		0	.00	.00	
Total Major 42	42000		39,400	36,451.28	2,948.72	93
Total Department 404	SCHOOL RESOURCE OF		39,400	36,451.28	2,948.72	93
Department 500	FISCAL MANAGEMENT					
Major 40		40000				
Minor 408		40800				
408.00 000	Abandon Funds/Property		0	.00	.00	
Total Minor 408	40800		0	.00	.00	
Total Major 40	40000		0	.00	.00	
Major 43		43000				
Minor 430		43000				
430.00 000	Prior Year Surplus		0	.00	.00	
Total Minor 430	43000		0	.00	.00	
Total Major 43	43000		0	.00	.00	
Total Department 500	FISCAL MANAGEMENT		0	.00	.00	
Department 501	MIS					
Major 42		42000				
Minor 424		42400				
424.00 000	Data Services Reimb.		30,000	24,782.98	5,217.02	83
Total Minor 424	42400		30,000	24,782.98	5,217.02	83
Minor 428		42800				

Unaudited - for Internal Use Only

Jefferson County Sheriff's Office
 STATEMENT OF ACTUAL AND ESTIMATED REVENUES
 For the period of 12 months ended December 31, 2024

PAGE: 8

Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST
428.00 000	Grants - Reimbursement		0	.00	.00	
Total Minor 428	42800		0	.00	.00	
Total Major 42	42000		30,000	24,782.98	5,217.02	83
Total Department 501	MIS		30,000	24,782.98	5,217.02	83
Department 502	FINANCE & ACCOUNTING					
Major 40		40000				
Minor 406		40600				
406.00 000	Interest Income		175,000	507,720.63	332,720.63-	290
Total Minor 406	40600		175,000	507,720.63	332,720.63-	290
Minor 407		40700				
407.00 000	Miscellaneous Income		0	.00	.00	
Total Minor 407	40700		0	.00	.00	
Total Major 40	40000		175,000	507,720.63	332,720.63-	290
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		0	.00	.00	
Total Minor 410	41000		0	.00	.00	
Total Major 41	41000		0	.00	.00	
Major 42		42000				
Minor 425		42500				
425.00 000	JCPS Reimbursements		0	.00	.00	
Total Minor 425	42500		0	.00	.00	
Total Major 42	42000		0	.00	.00	
Total Department 502	FINANCE & ACCOUNTI		175,000	507,720.63	332,720.63-	290
Department 503	TAX COLLECTION					
Major 40		40000				
Minor 400		40000				
400.00 000	Tax Commissions		18,000,000	15,072,346.16	2,927,653.84	84
400.01 000	ADD ON FEE 10%		1,750,000	1,448,617.10	301,382.90	83
400.02 000	SHERIFF ADVERTISING FEE		0	.00	.00	
400.03 000	Telecom Tax Commission		160,000	151,282.20	8,717.80	95
400.04 000	DEBLINQ COMM & FEE		1,150,000	1,092,346.59	57,653.01	95
Total Minor 400	40000		21,060,000	17,764,592.45	3,295,407.55	84
Minor 404		40400				
404.00 000	Delinquent Taxes		400	27.06	372.94	7
Total Minor 404	40400		400	27.06	372.94	7
Total Major 40	40000		21,060,400	17,764,619.51	3,295,780.49	84
Major 41		41000				
Minor 410		41000				
410.00 000	Fiscal Court - 25%		5,265,100-	4,441,154.85-	823,945.15-	84
Total Minor 410	41000		5,265,100-	4,441,154.85-	823,945.15-	84

Unaudited - for Internal Use Only

JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED REVENUES
 For The Year Ended December 31, 2024
 (Continued)

GL2015		8/26/25 12:30:16		Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED REVENUES For the period of 12 months ended December 31, 2024				PAGE: 9
Fund	DESCRIPTION	001	JCSO ANNUAL ESTIMATE	ACTUAL THROUGH Dec	UNREALIZED REVENUE	% OF EST		
			5,265,100-	4,441,154.85-	823,945.15-	84		
Total Major 41	41000							
Major 42		42000						
Minor 420		42000						
420.00 000	Public Schools Reimb.		13,000,000	10,932,739.38	2,067,260.62	84		
420.02 000	DELINQ SCH REIMB		145,000	112,443.07	32,556.93	78		
Total Minor 420	42000		13,145,000	11,045,182.45	2,099,817.55	84		
Minor 426		42600						
426.00 000	Misc. Reimbursements		50,000	7,905.69	42,094.31	16		
Total Minor 426	42600		50,000	7,905.69	42,094.31	16		
Total Major 42	42000		13,195,000	11,053,088.14	2,141,911.86	84		
Total Department 503	TAX COLLECTION		28,990,300	24,376,552.80	4,613,747.20	84		
Total Fund 001	JCSO		36,874,050	32,573,144.51	4,300,905.49	88		

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**JEFFERSON COUNTY
JOHN AUBREY, FORMER SHERIFF
STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES**

For The Year Ended December 31, 2024

GL2025 8/26/25 Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES PAGE: 1
11:34:18 For December and the period of 12 months ended December 31, 2024 100% of year elapsed

DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE
Object 001 Regular Salaries					
001 100 50000 Salaries & Benefits	914,000	57,627.66	710,861.09	78	203,138.91
001 101 50000 Salaries & Benefits	216,000	14,176.41	167,987.84	78	48,012.16
001 200 50000 Salaries & Benefits	498,000	41,832.51	513,097.11	103	15,097.11-
001 201 50000 Salaries & Benefits	534,000	31,580.05	333,530.71	62	200,469.29
001 202 50000 Salaries & Benefits	412,000	122,597.84	909,884.74	221	497,884.74-
001 300 50000 Salaries & Benefits	160,000	11,250.68	127,838.61	80	32,161.39
001 302 50000 Salaries & Benefits	153,000	13,218.39	134,633.12	88	18,366.88
001 303 50000 Salaries & Benefits	1,338,000	76,400.51	908,624.26	68	429,375.74
001 310 50000 Salaries & Benefits	608,000	47,811.31	499,149.82	82	108,850.18
001 311 50000 Salaries & Benefits	2,190,000	150,482.85	1,731,950.34	79	458,049.66
001 312 50000 Salaries & Benefits	2,162,000	164,151.02	1,704,363.94	79	457,636.06
001 313 50000 Salaries & Benefits	2,077,000	195,544.83	1,924,416.59	93	152,583.41
001 314 50000 Salaries & Benefits	807,000	58,317.69	750,506.26	93	56,493.74
001 320 50000 Salaries & Benefits	714,000	47,340.19	562,467.58	79	151,532.42
001 321 50000 Salaries & Benefits	2,503,000	174,986.31	2,119,465.20	85	383,534.80
001 322 50000 Salaries & Benefits	2,670,000	187,226.15	2,384,162.71	89	285,837.29
001 323 50000 Salaries & Benefits	4,708,600	366,238.76	4,284,814.46	91	423,785.54
001 324 50000 Salaries & Benefits	539,200	37,512.87	339,398.44	63	199,801.56
001 325 50000 Salaries & Benefits	1,354,000	77,864.92	978,099.83	72	375,900.17
001 326 50000 Salaries & Benefits	1,263,210	69,316.46	908,555.90	72	354,654.10
001 400 50000 Salaries & Benefits	529,200	37,552.24	458,164.92	87	71,035.08
001 401 50000 Salaries & Benefits	2,019,000	150,755.52	1,678,976.17	83	340,023.83
001 402 50000 Salaries & Benefits	461,210	34,171.57	406,295.51	88	54,914.49
001 500 50000 Salaries & Benefits	527,000	22,957.46	264,083.76	50	262,916.24
001 501 50000 Salaries & Benefits	520,220	36,473.67	425,741.92	82	94,478.08
001 502 50000 Salaries & Benefits	248,000	16,505.63	198,465.58	80	49,534.42
001 503 50000 Salaries & Benefits	610,000	59,364.32	562,137.88	92	47,842.12
Total Regular Salaries	30,735,640	2,303,258.42	25,987,694.29	85	4,747,945.71

Object 002 Overtime					
001 100 50000 Salaries & Benefits	4,440	.00	1,199.85	27	3,240.15
001 200 50000 Salaries & Benefits	21,880	2,399.21	36,151.81	165	14,311.81-
001 201 50000 Salaries & Benefits	50,610	2,914.29	97,165.73	192	48,555.73-
001 202 50000 Salaries & Benefits	8,160	527.64	1,818.86	22	6,341.14
001 300 50000 Salaries & Benefits	1,320	.00	617.34	47	702.66
001 302 50000 Salaries & Benefits	6,140	950.00	10,351.80	169	4,211.80-
001 303 50000 Salaries & Benefits	14,850	1,282.55	14,698.85	99	151.15
001 310 50000 Salaries & Benefits	5,850	1,270.01	10,513.88	180	4,663.88-
001 311 50000 Salaries & Benefits	114,550	2,944.86	157,225.96	137	42,675.96-
001 312 50000 Salaries & Benefits	26,230	1,936.88	29,404.47	112	3,174.47-
001 313 50000 Salaries & Benefits	55,780	8,023.05	101,460.05	182	45,680.05-
001 314 50000 Salaries & Benefits	4,340	2,001.02	23,849.78	550	19,509.78-
001 320 50000 Salaries & Benefits	3,480	141.56	3,712.81	107	232.81-
001 321 50000 Salaries & Benefits	76,710	8,199.97	107,802.66	141	31,092.66-
001 322 50000 Salaries & Benefits	19,040	1,181.57	67,222.99	353	48,182.99-
001 323 50000 Salaries & Benefits	111,330	5,138.62	74,071.08	67	37,258.92
001 324 50000 Salaries & Benefits	20,840	769.31	10,201.66	49	10,638.34

Unaudited - for Internal Use Only

GL2025 8/26/25 Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES PAGE: 2
11:34:18 For December and the period of 12 months ended December 31, 2024 100% of year elapsed

DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE
001 325 50000 Salaries & Benefits	58,480	1,753.63	36,963.80	63	21,516.20
001 326 50000 Salaries & Benefits	34,050	1,413.94	30,486.60	90	3,563.40
001 400 50000 Salaries & Benefits	6,670	.00	2,839.90	424	3,830.90
001 401 50000 Salaries & Benefits	69,260	3,648.59	69,082.60	100	177.40
001 402 50000 Salaries & Benefits	7,900	761.05	7,348.06	93	551.94
001 500 50000 Salaries & Benefits	2,470	.00	2,318.86	1	2,438.14
001 501 50000 Salaries & Benefits	18,090	2,651.36	24,093.89	133	6,003.89-
001 502 50000 Salaries & Benefits	1,480	96.54	2,774.40	187	1,294.40-
001 503 50000 Salaries & Benefits	12,050	6,152.92	27,118.83	225	15,163.83-
Total Overtime	750,000	57,023.57	942,569.72	126	192,569.72-
Object 004 Unemployment Compensation					
001 100 50000 Salaries & Benefits	20,000	.00	.00		20,000.00
Total Unemployment Compensation	20,000	.00	.00		20,000.00
Object 005 Workers Comp					
001 100 50000 Salaries & Benefits	280,000	.00	114,559.68	41	165,440.32
Total Workers Comp	280,000	.00	114,559.68	41	165,440.32
Object 014 Sick Leave Conversion					
001 100 50000 Salaries & Benefits	110,000	.00	5,142.90	5	104,857.10
Total Sick Leave Conversion	110,000	.00	5,142.90	5	104,857.10
Object 020 Vehicle Insurance					
001 300 60000 Operating Expense	200,000	.00	213,692.87	107	13,692.87-
Total Vehicle Insurance	200,000	.00	213,692.87	107	13,692.87-
Object 021 Property/Liability/Bonds					
001 100 60000 Operating Expense	0	101.80	101.80		101.80-
001 403 60000 Operating Expense	400,000	.00	482,107.23	121	82,107.23-
Total Property/Liability/Bonds	400,000	101.80	482,209.03	121	82,209.03-
Object 022 Insurance Claims					
001 300 60000 Operating Expense	10,000	.00	.00		10,000.00
Total Insurance Claims	10,000	.00	.00		10,000.00
Object 030 Personal Services					
001 100 60000 Operating Expense	20,000	.00	.00		20,000.00
Total Personal Services	20,000	.00	.00		20,000.00
Object 031 Legal Services					
001 100 60000 Operating Expense	75,000	3,522.75	12,764.25	17	62,235.75
Total Legal Services	75,000	3,522.75	12,764.25	17	62,235.75
Object 032 Auditing & Accounting					
001 502 60000 Operating Expense	1,000	.00	.00		1,000.00
Total Auditing & Accounting	1,000	.00	.00		1,000.00
Object 034 MIS Services					

Unaudited - for Internal Use Only

JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
 For The Year Ended December 31, 2024
 (Continued)

GL2025	8/26/25 11:34:18	Jefferson County Sheriff's Office				PAGE: 3
		STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES				
		For December and the period of 12 months ended December 31, 2024				100% of year elapsed
DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE	
001 501 60000 Operating Expense	150,000	19,444.85	175,262.13	117	25,262.13-	
Total MIS Services	150,000	19,444.85	175,262.13	117	25,262.13-	
Object 036 Other Contractual Svcs						
001 100 60000 Operating Expense	100,000	.00	.00		100,000.00	
Total Other Contractual Svcs	100,000	.00	.00		100,000.00	
Object 040 Fixed Telephone						
001 401 60000 Operating Expense	55,000	4,467.77	58,081.34	106	3,081.34-	
Total Fixed Telephone	55,000	4,467.77	58,081.34	106	3,081.34-	
Object 041 Mobile Telephone						
001 401 60000 Operating Expense	40,000	6,933.75	48,247.41	121	8,247.41-	
Total Mobile Telephone	40,000	6,933.75	48,247.41	121	8,247.41-	
Object 042 Radio Page Service						
001 401 60000 Operating Expense	300	.00	.00		300.00	
Total Radio Page Service	300	.00	.00		300.00	
Object 043 Two-Way Radio Charges						
001 401 60000 Operating Expense	1,000	.00	.00		1,000.00	
Total Two-Way Radio Charges	1,000	.00	.00		1,000.00	
Object 044 Communications Maint.						
001 401 60000 Operating Expense	25,000	.00	8,611.05	34	16,388.95	
Total Communications Maint.	25,000	.00	8,611.05	34	16,388.95	
Object 050 Equipment Maintenance						
001 201 60000 Operating Expense	0	.00	555.84		555.84-	
001 403 60000 Operating Expense	15,000	.00	1,914.75	13	13,085.25	
Total Equipment Maintenance	15,000	.00	2,470.59	16	12,529.41	
Object 051 Computer Maintenance						
001 501 60000 Operating Expense	60,000	7,668.88	92,134.96	154	32,134.96-	
Total Computer Maintenance	60,000	7,668.88	92,134.96	154	32,134.96-	
Object 052 Computer Supplies						
001 501 60000 Operating Expense	70,000	.00	6,037.98	9	63,962.02	
Total Computer Supplies	70,000	.00	6,037.98	9	63,962.02	
Object 053 Office Equipment Rental						
001 403 60000 Operating Expense	25,000	3,512.76	52,168.72	209	27,168.72-	
Total Office Equipment Rental	25,000	3,512.76	52,168.72	209	27,168.72-	
Object 054 Other Equipment Rental						
001 403 60000 Operating Expense	10,000	.00	708.85	7	9,291.15	
Total Other Equipment Rental	10,000	.00	708.85	7	9,291.15	
Object 060 Utilities						

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GL2025	8/26/25 11:34:18	Jefferson County Sheriff's Office				PAGE: 4
		STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES				
		For December and the period of 12 months ended December 31, 2024				100% of year elapsed
DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE	
001 303 60000 Operating Expense	25,000	256.91	14,628.75	59	10,371.25	
Total Utilities	25,000	256.91	14,628.75	59	10,371.25	
Object 061 Custodial Services						
001 100 60000 Operating Expense	1,000	.00	.00		1,000.00	
Total Custodial Services	1,000	.00	.00		1,000.00	
Object 062 Renovation						
001 100 60000 Operating Expense	15,000	.00	.00		15,000.00	
Total Renovation	15,000	.00	.00		15,000.00	
Object 063 Rent						
001 100 60000 Operating Expense	0	69,620.00	91,220.00		91,220.00-	
001 300 60000 Operating Expense	0	.00	50,200.00		50,200.00-	
001 303 60000 Operating Expense	150,000	3,510.00	7,020.00	5	142,980.00	
Total Rent	150,000	73,130.00	148,440.00	99	1,560.00	
Object 080 Vehicle Repair & Maint.						
001 100 60000 Operating Expense	0	182.45	2,524.33		2,524.33-	
001 200 60000 Operating Expense	0	182.45	880.76		880.76-	
001 201 60000 Operating Expense	0	.00	4,774.17		4,774.17-	
001 202 60000 Operating Expense	0	.00	71.45		71.45-	
001 300 60000 Operating Expense	400,000	3,876.77	98,849.35	25	301,150.65	
001 302 60000 Operating Expense	0	.00	10,395.38		10,395.38-	
001 303 60000 Operating Expense	0	1,400.06	21,381.19		21,381.19-	
001 310 60000 Operating Expense	0	20.00	1,995.61		1,995.61-	
001 311 60000 Operating Expense	0	2,679.35	36,857.96		36,857.96-	
001 312 60000 Operating Expense	0	2,702.40	34,890.33		34,890.33-	
001 313 60000 Operating Expense	0	1,217.83	51,948.32		51,948.32-	
001 314 60000 Operating Expense	0	182.45	6,848.31		6,848.31-	
001 320 60000 Operating Expense	0	139.45	1,794.95		1,794.95-	
001 321 60000 Operating Expense	0	.00	1,954.02		1,954.02-	
001 322 60000 Operating Expense	0	.00	916.65		916.65-	
001 323 60000 Operating Expense	0	381.08	3,315.06		3,315.06-	
001 324 60000 Operating Expense	0	504.45	9,419.76		9,419.76-	
001 325 60000 Operating Expense	0	294.95	680.83		680.83-	
001 326 60000 Operating Expense	0	246.40	587.26		587.26-	
001 400 60000 Operating Expense	0	.00	1,485.08		1,485.08-	
001 500 60000 Operating Expense	0	.00	4,407.79		4,407.79-	
001 501 60000 Operating Expense	0	182.45	628.80		628.80-	
Total Vehicle Repair & Maint.	400,000	6,439.00	296,607.36	74	103,392.64	
Object 081 Gas and Oil						
001 100 60000 Operating Expense	0	151.16	3,947.69		3,947.69-	
001 200 60000 Operating Expense	0	512.50	6,208.22		6,208.22-	
001 201 60000 Operating Expense	0	133.27	7,107.92		7,107.92-	
001 202 60000 Operating Expense	0	.00	17.93		17.93-	
001 300 60000 Operating Expense	400,000	123.83	6,663.19	2	393,336.81	
001 302 60000 Operating Expense	0	2,433.31	33,446.56		33,446.56-	

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JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
 For The Year Ended December 31, 2024
 (Continued)

GL2025		8/26/25 11:34:18		Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES For December and the period of 12 months ended December 31, 2024			PAGE: 5	100% of year elapsed
DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE			
001 303 60000 Operating Expense	0	1,456.01	19,578.29		19,578.29-			
001 310 60000 Operating Expense	0	551.05	9,693.81		9,693.81-			
001 311 60000 Operating Expense	0	2,160.94	39,420.24		39,420.24-			
001 312 60000 Operating Expense	0	5,542.23	57,518.73		57,518.73-			
001 313 60000 Operating Expense	0	5,561.14	71,924.94		71,924.94-			
001 314 60000 Operating Expense	0	4,366.53	61,761.29		61,761.29-			
001 320 60000 Operating Expense	0	166.39	5,249.20		5,249.20-			
001 321 60000 Operating Expense	0	286.52	5,588.04		5,588.04-			
001 322 60000 Operating Expense	0	220.41	1,775.69		1,775.69-			
001 323 60000 Operating Expense	0	1,035.98	14,332.45		14,332.45-			
001 324 60000 Operating Expense	0	668.51	3,197.55		3,197.55-			
001 325 60000 Operating Expense	0	127.24	1,318.29		1,318.29-			
001 326 60000 Operating Expense	0	76.17	2,009.28		2,009.28-			
001 400 60000 Operating Expense	0	205.30	2,751.80		2,751.80-			
001 500 60000 Operating Expense	0	39.67	403.77		403.77-			
001 501 60000 Operating Expense	0	.00	1,470.91		1,470.91-			
Total Gas and Oil	400,000	25,819.16	355,385.79	89	44,614.21			
Object 083 Parking								
001 300 60000 Operating Expense	200,000	60,047.50	180,630.00	90	19,370.00			
Total Parking	200,000	60,047.50	180,630.00	90	19,370.00			
Object 090 Training & Seminars								
001 101 60000 Operating Expense	0	.00	465.00		465.00-			
001 201 60000 Operating Expense	45,000	4,625.00	57,181.09	127	12,151.09-			
001 310 60000 Operating Expense	0	.00	1,350.00		1,350.00-			
001 311 60000 Operating Expense	0	.00	4,898.31		4,898.31-			
001 313 60000 Operating Expense	0	.00	2,057.55		2,057.55-			
001 400 60000 Operating Expense	0	.00	850.00		850.00-			
001 401 60000 Operating Expense	0	.00	2,726.20		2,726.20-			
001 500 60000 Operating Expense	0	.00	75.00		75.00-			
Total Training & Seminars	45,000	4,625.00	69,603.15	155	24,603.15-			
Object 091 Ammunition								
001 201 60000 Operating Expense	50,000	.00	44,590.00	89	5,410.00			
Total Ammunition	50,000	.00	44,590.00	89	5,410.00			
Object 094 Travel Expense								
001 100 60000 Operating Expense	0	.00	1,476.95		1,476.95-			
001 200 60000 Operating Expense	80,000	879.60	8,681.46	11	71,318.54-			
001 201 60000 Operating Expense	0	1,950.48	4,760.64		4,760.64-			
001 202 60000 Operating Expense	0	.00	740.00		740.00-			
001 302 60000 Operating Expense	0	.00	740.00		740.00-			
001 303 60000 Operating Expense	0	741.76	2,811.38		2,811.38-			
001 310 60000 Operating Expense	0	.00	809.78		809.78-			
001 311 60000 Operating Expense	0	.00	37,020.85		37,020.85-			
001 312 60000 Operating Expense	0	513.64	523.82		523.82-			
001 313 60000 Operating Expense	0	1,061.30	5,035.43		5,035.43-			
001 321 60000 Operating Expense	0	1,783.20	9,644.65		9,644.65-			

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GL2025		8/26/25 11:34:18		Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES For December and the period of 12 months ended December 31, 2024			PAGE: 6	100% of year elapsed
DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE			
001 322 60000 Operating Expense	0	879.60	12,004.52		12,004.52-			
001 323 60000 Operating Expense	0	1,233.15	12,584.96		12,584.96-			
001 324 60000 Operating Expense	0	.00	90.00		90.00-			
001 325 60000 Operating Expense	0	1,513.45	2,483.07		2,483.07-			
001 326 60000 Operating Expense	0	933.57	5,859.79		5,859.79-			
001 400 60000 Operating Expense	0	.00	2,310.03		2,310.03-			
001 401 60000 Operating Expense	0	.00	5,907.95		5,907.95-			
001 402 60000 Operating Expense	0	.00	100.44		100.44-			
001 500 60000 Operating Expense	0	.00	3,592.03		3,592.03-			
Total Travel Expense	80,000	11,489.75	116,850.10	146	36,850.10-			
Object 100 Office Supplies & Expense								
001 100 60000 Operating Expense	0	41.93	2,276.92		2,276.92-			
001 101 60000 Operating Expense	0	.00	2,597.51		2,597.51-			
001 200 60000 Operating Expense	0	.00	906.82		906.82-			
001 201 60000 Operating Expense	0	2,356.64	23,976.44		23,976.44-			
001 300 60000 Operating Expense	0	5,325.29	6,820.48		6,820.48-			
001 302 60000 Operating Expense	0	.00	289.54		289.54-			
001 303 60000 Operating Expense	0	.00	1,205.27		1,205.27-			
001 310 60000 Operating Expense	0	900.58	1,423.60		1,423.60-			
001 311 60000 Operating Expense	0	1,834.87	11,898.75		11,898.75-			
001 312 60000 Operating Expense	0	8.99	678.38		678.38-			
001 313 60000 Operating Expense	0	.00	384.98		384.98-			
001 314 60000 Operating Expense	0	.00	49.60		49.60-			
001 320 60000 Operating Expense	0	412.79	1,325.82		1,325.82-			
001 321 60000 Operating Expense	0	.00	512.08		512.08-			
001 322 60000 Operating Expense	0	.00	1,778.80		1,778.80-			
001 324 60000 Operating Expense	0	.00	65.51		65.51-			
001 400 60000 Operating Expense	0	6,392.07	12,812.81		12,812.81-			
001 401 60000 Operating Expense	0	683.90	8,865.86		8,865.86-			
001 402 60000 Operating Expense	0	.00	1,373.58		1,373.58-			
001 403 60000 Operating Expense	225,000	5,540.91	39,966.63	18	185,033.37			
001 500 60000 Operating Expense	0	149.90	1,629.61		1,629.61-			
001 501 60000 Operating Expense	0	435.83	3,570.93		3,570.93-			
001 502 60000 Operating Expense	0	.00	969.10		969.10-			
001 503 60000 Operating Expense	0	5,414.85	62,095.15		62,095.15-			
Total Office Supplies & Expense	225,000	29,528.52	187,474.17	83	37,525.83			
Object 101 Operating Supplies								
001 100 60000 Operating Expense	50,000	.00	.00		50,000.00			
001 403 60000 Operating Expense	0	.00	26.84		26.84-			
Total Operating Supplies	50,000	.00	26.84		49,973.16			
Object 102 Postage/Mailing/Courier								
001 403 60000 Operating Expense	40,000	7,269.03	40,507.47	101	507.47-			
001 503 60000 Operating Expense	210,000	23,982.51	251,744.87	120	41,744.87-			
Total Postage/Mailing/Courier	250,000	31,251.54	292,252.34	117	42,252.34-			
Object 103 Printing								

Unaudited - for Internal Use Only

JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
 For The Year Ended December 31, 2024
 (Continued)

GL2025 8/26/25 Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES PAGE: 7
 11:34:18 For December and the period of 12 months ended December 31, 2024 100% of year elapsed

DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE
001 100 60000 Operating Expense	0	.00	682.20		682.20-
001 200 60000 Operating Expense	0	.00	1,745.78		1,745.78-
001 201 60000 Operating Expense	0	.00	6,323.11		6,323.11-
001 302 60000 Operating Expense	0	.00	188.50		188.50-
001 303 60000 Operating Expense	0	.00	0		0
001 311 60000 Operating Expense	0	4,938.00	13,352.00		13,352.00-
001 312 60000 Operating Expense	0	.00	406.00		406.00-
001 313 60000 Operating Expense	0	.00	966.26		966.26-
001 400 60000 Operating Expense	0	.00	1,348.50		1,348.50-
001 402 60000 Operating Expense	0	.00	329.06		329.06-
001 403 60000 Operating Expense	15,000	2,113.00	1,320.00	30	10,479.74
001 502 60000 Operating Expense	0	.00	4,520.26		4,520.26-
001 503 60000 Operating Expense	85,000	.00	738.84	67	738.84-
Total Printing	100,000	7,399.00	56,900.00	89	28,100.00
			88,820.51		11,179.49
Object 104 Subscriptions					
001 100 60000 Operating Expense	0	532.98	27,787.99		27,787.99-
001 403 60000 Operating Expense	40,000	.00	149.90		39,850.10
001 501 60000 Operating Expense	0	3,428.85	27,844.75		27,844.75-
Total Subscriptions	40,000	3,961.83	55,782.64	139	15,782.64-
Object 106 Uniforms					
001 201 60000 Operating Expense	0	23,726.95	299,133.58		299,133.58-
001 202 60000 Operating Expense	150,000	.00	.00		150,000.00
001 302 60000 Operating Expense	0	.00	32.00		32.00
001 311 60000 Operating Expense	0	.00	204.50		204.50
001 321 60000 Operating Expense	0	.00	192.00		192.00
001 322 60000 Operating Expense	0	.00	32.00		32.00
001 323 60000 Operating Expense	0	.00	64.00		64.00
Total Uniforms	150,000	23,726.95	298,609.08	199	148,609.08-
Object 110 Physicals & Medical					
001 100 60000 Operating Expense	0	130.00	2,925.00		2,925.00-
001 101 60000 Operating Expense	50,000	4,914.43	34,934.71	70	15,065.29
001 311 60000 Operating Expense	0	140.83	3,316.00		3,316.00-
001 321 60000 Operating Expense	0	.00	388.13		388.13-
001 323 60000 Operating Expense	0	.00	388.13		388.13-
001 401 60000 Operating Expense	0	.00	200.00		200.00-
Total Physicals & Medical	50,000	5,185.26	42,151.97	84	7,848.03
Object 112 Advertising					
001 100 60000 Operating Expense	0	.00	3,636.97		3,636.97
001 200 60000 Operating Expense	0	.00	69,290.00		69,290.00-
001 201 60000 Operating Expense	0	.00	1,650.15		1,650.15-
001 402 60000 Operating Expense	60,000	.00	.00		60,000.00
001 502 60000 Operating Expense	0	.00	738.50		738.50-
Total Advertising	60,000	.00	68,041.68	113	8,041.68-
Object 113 Public Relations					

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GL2025 8/26/25 Jefferson County Sheriff's Office STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES PAGE: 8
 11:34:18 For December and the period of 12 months ended December 31, 2024 100% of year elapsed

DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE
001 200 60000 Operating Expense	5,000	.00	.00		5,000.00
Total Public Relations	5,000	.00	.00		5,000.00
Object 114 Dues					
001 100 60000 Operating Expense	35,000	13,049.00	18,474.00	53	16,526.00
001 311 60000 Operating Expense	0	.00	925.00		925.00-
001 402 60000 Operating Expense	0	2,418.35	28,294.68		28,294.68-
001 403 60000 Operating Expense	0	.00	852.07		852.07-
Total Dues	35,000	15,467.35	48,545.75	139	13,545.75-
Object 118 Petty Cash					
001 500 60000 Operating Expense	5,000	.00	.00		5,000.00
Total Petty Cash	5,000	.00	.00		5,000.00
Object 119 Discretionary Expenses					
001 100 60000 Operating Expense	25,000	.00	25,000.00	100	.00
Total Discretionary Expenses	25,000	.00	25,000.00	100	.00
Object 120 BUDGET VAARIANCE					
001 500 60000 Operating Expense	110	.00	.00		110.00
Total BUDGET VAARIANCE	110	.00	.00		110.00
Object 210 Computers					
001 303 70000 Capital Expenses	0	.00	5,599.86		5,599.86-
001 501 70000 Capital Expenses	180,000	47,360.00	112,827.32	63	67,172.68
Total Computers	180,000	47,360.00	118,427.18	66	61,572.82
Object 220 Vehicles					
001 300 70000 Capital Expenses	500,000	.00	271,540.52	54	228,459.48
001 302 70000 Capital Expenses	0	.00	111,546.92		111,546.92-
Total Vehicles	500,000	.00	383,087.44	77	116,912.56
Object 230 Office Equipment					
001 403 70000 Capital Expenses	55,000	.00	22,205.55	40	32,794.45
Total Office Equipment	55,000	.00	22,205.55	40	32,794.45
Object 240 Communications					
001 401 70000 Capital Expenses	175,000	.00	21,098.90	12	153,901.10
Total Communications	175,000	.00	21,098.90	12	153,901.10
Object 260 Law Enforce. Equip.					
001 100 70000 Capital Expenses	0	.00	14,464.71		14,464.71-
001 201 70000 Capital Expenses	450,000	.00	59,216.04	13	390,783.96
001 321 70000 Capital Expenses	0	.00	250.00		250.00-
001 403 70000 Capital Expenses	0	.00	7,412.80		7,412.80-
Total Law Enforce. Equip.	450,000	.00	80,843.55	18	369,156.45

Report Totals: 36,874,050 31,161,458.52 5,712,591.48

Unaudited - for Internal Use Only

JEFFERSON COUNTY
 JOHN AUBREY, FORMER SHERIFF
 STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
 For The Year Ended December 31, 2024
 (Continued)

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Jefferson County Sheriff's Office
 STATEMENT OF ACTUAL AND ESTIMATED EXPENDITURES
 For December and the period of 12 months ended December 31, 2024

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 100% of year elapsed

DESCRIPTION	ANNUAL APPROPRIATION	ACTUAL Dec-Dec	ACTUAL THROUGH Dec	PCT EXP	UNEXPENDED BALANCE
		2,751,622.32		85	

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statements Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable Craig Greenberg, Mayor, Louisville/Jefferson County Metro Government
The Honorable David A. James, Jefferson County Sheriff
Members of the Louisville/Jefferson County Metro Government

We were engaged to audit the financial statements of the former Jefferson County Sheriff, for the period ended December 31, 2024, and have issued our report thereon dated February 4, 2026. The former Jefferson County Sheriff's financial activity is prepared on a regulatory basis of accounting, which demonstrates 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. Our report disclaims an opinion on the financial statements because we were unable to obtain written management representation.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the former Jefferson County Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the former Jefferson County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Jefferson County Sheriff's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statements Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the former Jefferson County Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

February 4, 2026