

Titans cut quarterback Levis, Giants keep Beckham Jr. as NFL teams trim their rosters

BY RON MAADDI
ASSOCIATED PRESS

Quarterback Will Levis was waived by the Tennessee Titans on Sunday, while Odell Beckham Jr. made the New York Giants.

More than 1,100 players were cut as NFL teams trimmed their rosters.

A second-round pick in 2023 who started 21 games for the Titans, Levis was stuck behind Cam Ward and Mitch Trubisky. He was 5-16 for Tennessee in two seasons and didn't play in 2025 following shoulder surgery.

"I think he's been awesome," Titans coach Robert Saleh said of Levis following Saturday's game. "I thought he did a really nice job today. I thought he had a really good two-minute drive at the end of the half. Very good awareness with the time."

Levis said he believes he can be a starting quarterback in the NFL.

"I feel like you've got to have that confidence in yourself regardless of your position," Levis said after going 14 for 22 for 143 yards against the Bears in a 24-15 loss to close out the preseason. "I saw a quote, I forget who it was, but it's, 'Everyone in the league here is a starter.' You've got to have that mentality. You could be in at the press of a button and just be ready to play. That's one thing that I feel like I gained a lot in my time away, is gaining back some of the confidence that I lost throughout the last year that I played and I'm going to maintain that mindset the rest of my career."

Teams had to be down to 53 players from 90 before 6 p.m. EDT.

Beckham, a three-time Pro Bowl receiver, is back with the Giants after missing the 2025 season. He started his career in New York and last played for the Giants in 2018.

The Vikings kept J.J. McCarthy, a first-round pick in 2024. Anthony Richardson, a first-round pick in 2023, remains with the Colts. Both quarterbacks were on the bubble.

The Browns kept four QBs after placing Dillon Gabriel on injured reserve with a back injury. Shedeur Sanders will back up Deshaun Watson and rookie Taylen Green is No. 3 on the depth chart. Gabriel, who started six games as a rookie last season, can return in Week 5.

Atlanta also went with four QBs, keeping Tua Tagovailoa, Michael Penix Jr., Cooper Rush and Jake Strand.

Tampa Bay cut quarterbacks Jake Browning and Connor Bazelak, leaving undrafted rookie Jalon Daniels to back up Baker Mayfield.

NUMEROUS PLAYERS TRADED ON CUTDOWN WEEKEND

Several teams made trades ahead of the cut-down deadline.

Offensive tackle Broderick Jones, a 2023 first-round pick, changed teams. So did quarterback Quinn Ewers and defensive lineman CJ Okoye. Quarterback Kyle McCord, tight ends Hunter Long and Mark Redman, offensive lineman Luke Meredith, cornerback Avery Smith, tackles Walter Rouse and

Nate Thomas, defensive back Clark Phillips III, defensive linemen TeRah Edwards and Gervon Dexter, and centers Sedrick Van Pran-Granger and Jarrett Patterson were also traded.

A day after trading Ewers to Jacksonville, the Dolphins landed a new backup quarterback by acquiring McCord from Green Bay for a 2028 sixth-round pick. The Dolphins had acquired a 2028 sixth-round pick from the Jaguars for Ewers.



George Walker IV/Associated Press

Tennessee Titans quarterback Will Levis warms up prior to a preseason NFL football game against the Chicago Bears, Saturday, Aug. 29, in Nashville, Tenn.



LEGAL NOTICE



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 Phillip Baker, Logan County Judge/Executive
Members of the Logan County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Logan County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Logan County Fiscal Court's financial statement as listed in the table of contents.

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 Logan County Fiscal Court, for the year ended June 30, 2025, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Logan County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and 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 (GAAS), 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 the Logan 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 of the financial statement, the financial statement is prepared by the Logan County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Logan County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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 Logan 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *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 GAAS 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 Logan 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Logan 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 Logan County Fiscal Court. The Budgetary Comparison Schedules 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 accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such 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 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 do 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 March 13, 2026, on our consideration of the Logan County Fiscal Court'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 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 Logan County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

- 2025-001 The Logan County Fiscal Court Failed To Properly Record An Inter-Account Transfer
- 2025-002 The Logan County Fiscal Court Failed To Implement Adequate Internal Controls Over Procurement And Disbursements
- 2025-003 The Logan County Jail Does Not Have Adequate Controls Over The Commissary And Inmate Accounts

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

March 13, 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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LEGAL NOTICE

MASTER COMMISSIONER'S SALE

BY VIRTUE OF AN ORDER OF SALE OF THE LOGAN CIRCUIT COURT, the Master Commissioner will sell at public auction the real property in the following actions on **Monday, September 14, 2026, about the hour of 1:30 p.m., on the steps of the Logan County Court of Justice Building, Russellville, Kentucky, 42276.** Said property shall be sold to collect the amounts due in the court judgments.

A. The purchasers will be required to pay the full purchase price or a minimum of ten percent (10%) down the day of sale and post bond on the remainder with the balance due in thirty (30) days. Said bond will bear interest at the judgment rate per annum upon the unpaid balance from the date of sale until paid in full.

The Master Commissioner will retain a lien on the property sold to secure the sale price. **If the purchaser does not pay cash in full the day of the sale, he/she will be required to post bond and provide sufficient surety thereon at the sale. Please contact the Master Commissioner's office prior to the sale with questions regarding approved surety at (270) 717-1110.**

B. The property is sold subject to the following: a) State, county, city, and school taxes payable for the entire year of 2026 and all taxes due thereafter; b) easements, restrictions, and covenants of record; c) assessments for public improvements levied against the property; d) any facts which an inspection or accurate survey of the property may disclose.

C. The property shall otherwise be sold free and clear of any and all right, title, and interest of the parties to this action and of their liens and encumbrances thereon except such right of redemption as may exist in favor of the United States of America or the defendants.

D. It is further provided that when the property sold includes insurable improvements, the successful bidder at the sale, at bidder's own expense, shall carry fire and extended coverage insurance on said improvements from the date of sale until the purchase price is fully paid, to the extent of the court appraised value of said improvements or the unpaid balance of the purchase price, whichever is less, at a minimum, with a loss payable clause to the Master Commissioner of the Logan Circuit Court, or to the Plaintiff. Failure of the purchaser to effect such insurance shall not affect the validity of the sale or the purchaser's liability thereof, but shall entitle, but not require, the Plaintiff to effect said insurance and furnish the policy or evidence thereof to the Master Commissioner of the Logan Circuit Court if she so desires, and the premium thereon, or proper portion thereof shall be charged to the purchaser at purchaser's costs.

Sale No. 1: Kentucky Housing Corporation v. Carl East and Goldman Sachs Mortgage Corporation; pending in Logan Circuit Court Civil Action No. 26-CI-00096.

902 Mimosa Lane, Russellville, KY 42276

Tax Map Number: 068-02-16-017-00

NOTE: SUCCESSFUL BIDDER TO PAY 2026 AD VALOREM TAXES

Submitted this 20th day of August, 2026.

/s/ Ami L. Brooks

AMI L. BROOKS, MASTER COMMISSIONER

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing was this 20th day of August, 2026, mailed by U.S. Mail, faxed, e-mailed, or hand delivered to the following:

Hon. Septimious Taylor 4830 Towne Square Court Owensboro, KY 42301	Goldman Sachs Mortgage Company 2001 Ross Avenue, Suite 2800 Dallas, TX 75201
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Carl East 902 Mimosa Lane Russellville, KY 42276	Unknown Occupants 902 Mimosa Lane Russellville, KY 42276
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/s/ Ami L. Brooks

AMI L. BROOKS

Master Commissioner, Logan Circuit Court



LEGAL NOTICE

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BY VIRTUE OF AN ORDER OF SALE OF THE LOGAN CIRCUIT COURT, the Master Commissioner will sell at public auction the real property in the following actions on **Monday, September 14, 2026, about the hour of 1:30 p.m., on the steps of the Logan County Court of Justice Building, Russellville, Kentucky, 42276.** Said property shall be sold to collect the amounts due in the court judgments.

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B. The property is sold subject to the following: a) State, county, city, and school taxes payable for the entire year of 2026 and all taxes due thereafter; b) easements, restrictions, and covenants of record; c) assessments for public improvements levied against the property; d) any facts which an inspection or accurate survey of the property may disclose.

C. The property shall otherwise be sold free and clear of any and all right, title, and interest of the parties to this action and of their liens and encumbrances thereon except such right of redemption as may exist in favor of the United States of America or the defendants.

D. It is further provided that when the property sold includes insurable improvements, the successful bidder at the sale, at bidder's own expense, shall carry fire and extended coverage insurance on said improvements from the date of sale until the purchase price is fully paid, to the extent of the court appraised value of said improvements or the unpaid balance of the purchase price, whichever is less, at a minimum, with a loss payable clause to the Master Commissioner of the Logan Circuit Court, or to the Plaintiff. Failure of the purchaser to effect such insurance shall not affect the validity of the sale or the purchaser's liability thereof, but shall entitle, but not require, the Plaintiff to effect said insurance and furnish the policy or evidence thereof to the Master Commissioner of the Logan Circuit Court if she so desires, and the premium thereon, or proper portion thereof shall be charged to the purchaser at purchaser's costs.

Sale No. 1: M&T Bank v. Tessa K. Moyers et al.; pending in Logan Circuit Court Civil Action No. 26-CI-00005.

5113 Highland Lick Road, Lewisburg, KY 42256

Tax Map Number: 023-00-00-020-07

NOTE: SUCCESSFUL BIDDER TO PAY 2026 AD VALOREM TAXES

Submitted this 18th day of August, 2026.

/s/ Ami L. Brooks

AMI L. BROOKS, MASTER COMMISSIONER

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing was this 18th day of August, 2026, mailed by U.S. Mail, faxed, e-mailed, or hand delivered to the following:

Hon. Maria T. Williams PO Box 721638 Newport, KY 41072	Tessa K. Moyers 5113 Highland Lick Road Lewisburg, KY 42256
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Christopher Moyers 5113 Highland Lick Road Lewisburg, KY 42256	Unknown Occupants 5113 Highland Lick Road Lewisburg, KY 42256
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William F. Campbell 717 W Broadway Louisville, KY 40202	Hon. Joseph Ross PO Box 905 Russellville, KY 42276
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/s/ Ami L. Brooks

AMI L. BROOKS

Master Commissioner, Logan Circuit Court