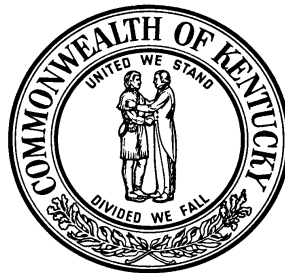


**REPORT OF THE AUDIT OF THE
FORMER JEFFERSON COUNTY
SHERIFF'S SETTLEMENT - 2023 TAXES**

**For The Period
September 1, 2023 Through August 31, 2024**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

**209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817
TELEPHONE 502.564.5841
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CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT 1

SHERIFF’S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023 3

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* 19

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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 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 Statement

Disclaimer of Opinion

We were engaged to audit the financial statement contained in the Sheriff's Report on Tax Collections for Tax Year 2023, of the former Jefferson County Sheriff, for the period September 1, 2023 through August 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 matter 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 settlement.

Basis for Disclaimer Opinions

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 Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, 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.



To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
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 Statement

Our responsibility is to conduct an audit of the former Jefferson County Sheriff’s financial statement 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 statement.

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 and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 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 E. AUBREY, FORMER SHERIFF
SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023**

For The Period September 1, 2023 Through August 31, 2024

*Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023*

State of Kentucky

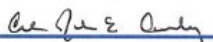
<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
STATE REAL ESTATE TAX	95,590,254.61	39,704.83	163,600.23	95,793,559.67	-119,155.74	-1,772,041.66	-1,013,928.90	92,888,433.37	-3,947,758.42	88,940,674.95
16 Leaseholds Kentucky	0.00	52,350.58	212.43	52,563.01	0.00	-912.72	0.00	51,650.29	-2,195.14	49,455.15
17 Sched. A Equip. Kentucky	12,992,611.26	434,650.27	24,544.12	13,451,805.65	-52,400.80	-228,830.70	-260,957.46	12,909,616.69	-548,658.71	12,360,957.98
LIMESTONE,SAND,GRAVEL	0.00	2,326.21	0.00	2,326.21	0.00	-46.52	0.00	2,279.69	-96.89	2,182.80
27 Sched. B. Kentucky	5,601,752.05	37,630.26	3,878.61	5,643,260.92	0.00	-107,231.81	-108,762.15	5,427,266.96	-230,658.85	5,196,608.11
31 Merchants Inv. Kentucky	958,950.28	2,113.28	1,036.14	962,099.70	-8,171.28	-17,577.00	-5,806.66	930,744.76	-39,556.65	891,188.11
32 Finished Goods Kentucky	211,865.55	882.07	204.86	212,952.48	-27,098.05	-3,062.51	-1,505.18	181,286.74	-7,704.69	173,582.05
33 Raw Materials Kentucky	745,264.57	27,955.53	831.58	774,051.68	0.00	-14,239.93	-11,074.71	748,737.04	-31,821.32	716,915.72
34 Goods in Process Kentucky	229,328.97	0.00	127.59	229,456.56	0.00	-4,522.75	-923.38	224,010.43	-9,520.44	214,489.99
35 Gds in W/house Resident Ky	289,598.45	677.46	339.21	290,615.12	-6,496.90	-5,397.45	-1,445.35	277,275.42	-11,784.21	265,491.21
38 Non-Tobacco Kentucky	8.77	0.00	0.00	8.77	0.00	-0.18	0.00	8.59	-0.37	8.22
39 Agr. @ Plant Kentucky	8,574.42	0.00	0.00	8,574.42	0.00	-171.49	0.00	8,402.93	-357.12	8,045.81
40 Air/Watercraft Kentucky	25,744.14	0.00	3.06	25,747.20	-331.50	-459.39	-57.01	24,899.30	-1,058.22	23,841.08
41 Aircraft/HB 379 Kentucky	500.05	0.00	0.46	500.51	0.00	-7.93	-83.75	408.83	-17.38	391.45
50 Livestock/Farm Mach. Ky	82.35	0.00	0.44	82.79	0.00	-1.48	-0.07	81.24	-3.45	77.79
60 Sched. C Kentucky	868,780.38	3,963.50	314.72	873,058.60	-314.99	-13,637.55	-6,261.34	852,844.72	-36,245.90	816,598.82
KBTA Commonwealth OF KENTUCKY	0.00	31,281.81	1,340.99	32,622.80	0.00	0.00	-201.47	32,421.33	-1,377.91	31,043.42
70 Foreign Trade Zone Kentucky	21,270.52	736.62	57.48	22,064.62	0.00	-393.93	-43.25	21,627.44	-919.17	20,708.27
OMITTED TX STATE	0.00	2,868.00	0.00	2,868.00	0.00	0.00	-2,868.00	0.00	0.00	0.00
OMITTED PEN & INT STATE	0.00	1,016.37	0.00	1,016.37	0.00	0.00	-1,016.37	0.00	0.00	0.00
KBTA Interest -- Commonwealth	0.00	1,315.38	70.58	1,385.96	0.00	0.00	-9.25	1,376.71	-58.51	1,318.20
81 Manufactured Mach. Kentucky	397,527.93	22,063.89	577.48	420,169.30	0.00	-8,069.19	0.00	412,100.11	-17,514.25	394,585.86
82 Other Tang. Prop. Kentucky	233,564.84	2,584.41	0.00	236,149.25	-63,773.47	-3,165.30	-4,186.01	165,024.47	-7,013.54	158,010.93

State of Kentucky

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
90 Recycling Mach. Kentucky	65,492.14	0.00	0.00	65,492.14	0.00	-1,152.60	-274.03	64,065.51	-2,722.78	61,342.73
Grand Totals:	118,241,171.28	664,120.47	197,139.98	119,102,431.73	-277,742.73	-2,180,922.09	-1,419,204.34	115,224,562.57	-4,897,043.91	110,327,518.66

Less: Prior Year Refunds: 404,232.20
Amount Due District: 109,923,286.46
Less: Payments: 109,923,104.69
Balance Due District: 181.77
Overpayment due Sheriff: 0.00

*Report Prepared by:
Terri A. Geraghty*

Report Approved By:

Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

Metro Government

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
COUNTY REAL ESTATE TAX	103,975,356.17	43,184.42	177,406.34	104,195,946.93	-370,007.90	-1,923,082.09	-1,099,755.22	100,803,101.72	-4,284,131.82	96,518,969.90
17 Sched. A Equip. Jeff. Cnty	4,792,828.78	160,119.24	9,054.25	4,962,002.27	-19,329.99	-84,410.36	-96,264.16	4,761,997.76	-202,384.90	4,559,612.86
Franchise Tax Jeff. County	0.00	2,155,966.62	0.00	2,155,966.62	0.00	0.00	0.00	2,155,966.62	-91,628.58	2,064,338.04
Dom. Life Ins. Capital Jeff.	0.00	223,703.74	0.00	223,703.74	0.00	-4,474.07	0.00	219,229.67	-9,317.26	209,912.41
LIMESTONE,SAND,GRAVEL	0.00	2,520.38	0.00	2,520.38	0.00	-50.41	0.00	2,469.97	-104.97	2,365.00
38 Non-Tobacco Jeff. County	26.32	0.00	0.00	26.32	0.00	-0.53	0.00	25.79	-1.10	24.69
41 Aircraft/HB 379 Jeff. Cnty	5,533.76	0.00	5.15	5,538.91	0.00	-87.41	-926.82	4,524.68	-192.30	4,332.38
60 Sched. C Jefferson County	320,483.64	1,455.98	116.18	322,055.80	-116.18	-5,031.46	-2,309.80	314,598.36	-13,370.43	301,227.93
KBTA JEFFERSON COUNTY	0.00	33,884.25	1,452.55	35,336.80	0.00	0.00	-218.25	35,118.55	-1,492.54	33,626.01
OMITTED TX METRO	0.00	3,052.20	0.00	3,052.20	0.00	0.00	-3,052.20	0.00	0.00	0.00
OMITTED PEN & INT METRO	0.00	1,078.24	0.00	1,078.24	0.00	0.00	-1,078.24	0.00	0.00	0.00
KBTA Interest -- Jeff. County	0.00	1,424.72	76.45	1,501.17	0.00	0.00	-10.02	1,491.15	-63.37	1,427.78
82 Other Tang. Prop. Jefferson	86,159.46	946.86	0.00	87,106.32	-23,525.32	-1,167.53	-1,544.17	60,869.30	-2,586.95	58,282.35
FRANCHISE REAL ESTATE COUNT	0.00	1,380,633.11	0.00	1,380,633.11	0.00	0.00	0.00	1,380,633.11	-58,676.91	1,321,956.20
Dist Spirits/Telecomm.	0.00	1,778,715.10	17.69	1,778,732.79	0.00	-35,102.48	-2.06	1,743,628.25	-74,104.20	1,669,524.05
AIR/RAIL REAL - COUNTY	0.00	281,057.74	97.74	281,155.48	0.00	0.00	-562.46	280,593.02	-11,925.20	268,667.82
AIR/RAIL TANG - COUNTY	0.00	302,896.15	1,567.36	304,463.51	0.00	0.00	-23,012.18	281,451.33	-11,961.68	269,489.65
Intra Real County	0.00	4,305.94	0.00	4,305.94	0.00	0.00	0.00	4,305.94	-183.00	4,122.94
Intrastate RR Tang Cnty	0.00	3,056.65	0.00	3,056.65	0.00	0.00	0.00	3,056.65	-129.91	2,926.74

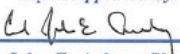
Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

Metro Government

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
Grand Totals:	109,180,388.13	6,378,001.34	189,793.71	115,748,183.18	-412,979.39	-2,053,406.34	-1,228,735.58	112,053,061.87	-4,762,255.13	107,290,806.74

Less: Prior Year Refunds: 258,295.95
 Plus: Metro Advertising 0.00
 Amount Due District: 107,032,510.79
 Less: Payments: 107,032,313.07
 Balance Due District: 197.72
 Overpayment due Sheriff: 0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

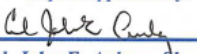
Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023

Urban Service District

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
U.S.D. REAL ESTATE TAX	70,256,210.62	80,513.87	182,150.89	70,518,875.38	-747,895.44	-1,248,691.67	-1,385,288.52	67,136,999.75	-2,853,322.49	64,283,677.26
17 URBAN SERV.DIST.SCHED.A	4,946,366.64	31,280.97	8,144.04	4,985,791.65	-42,811.99	-82,545.04	-193,455.03	4,667,179.59	-198,355.13	4,468,824.46
FRANCHISE.TANG.USD	0.00	3,747,221.24	0.00	3,747,221.24	0.00	0.00	0.00	3,747,221.24	-159,256.00	3,587,964.34
DOM.LIFE INS.CAPITAL.STOCK.USD	0.00	199,637.08	0.00	199,637.08	0.00	-3,992.74	0.00	195,644.34	-8,314.88	187,329.46
41 USD.DOCUMENTED.BOAT	556.30	0.00	0.00	556.30	0.00	-11.12	0.00	545.18	-23.17	522.01
60.U.S.D.SCHD.C.PROPERTY	525,728.95	70.37	137.81	525,937.13	-143.64	-6,945.05	-760.50	518,087.94	-22,018.74	496,069.20
KBTA URBAN SERVICE DIST.	0.00	35,227.24	0.00	35,227.24	0.00	0.00	0.00	35,227.24	-1,497.16	33,730.08
OMITTED TX U.S.D.	0.00	8,624.40	0.00	8,624.40	0.00	0.00	-8,624.40	0.00	0.00	0.00
OMITTED PEN & INT U.S.D.	0.00	3,045.94	0.00	3,045.94	0.00	0.00	-3,045.94	0.00	0.00	0.00
KBTA INTEREST U.S.D.	0.00	989.26	0.00	989.26	0.00	0.00	0.00	989.26	-42.04	947.22
82.OTHER.TANGIBLE.PROP.USD.	187,798.96	69.15	0.00	187,868.11	-80,212.85	-2,047.48	-5,265.07	100,342.71	-4,264.57	96,078.14
FRANCHISE.RE.URBAN.SERV.DIST.	0.00	1,901,673.05	0.00	1,901,673.05	0.00	0.00	0.00	1,901,673.05	-80,821.10	1,820,851.95
Dist Spirits/Telecomm.	0.00	2,044,118.11	3.23	2,044,121.34	0.00	-39,806.65	0.00	2,004,314.69	-85,183.37	1,919,131.32
91.AIRLINE/RAILROAD.USD.	0.00	621,257.89	282.18	621,540.07	0.00	0.00	-1,623.89	619,916.18	-26,346.44	593,569.74
92.AIRLINE/RAILROAD.TANG.USD.	0.00	955,024.76	5,348.38	960,373.14	0.00	0.00	-78,478.07	881,895.07	-37,480.54	844,414.53
INTRA.STATE.Real.USD.	0.00	1,656.85	0.00	1,656.85	0.00	0.00	0.00	1,656.85	-70.42	1,586.43
INTRA TANG USD	0.00	675.85	0.00	675.85	0.00	0.00	0.00	675.85	-28.72	647.13
Grand Totals:	75,916,661.47	9,631,086.03	196,066.53	85,743,814.03	-870,863.92	-1,384,039.75	-1,676,541.42	81,812,368.94	-3,477,025.68	78,335,343.26

Less: Prior Year Refunds: 238,263.59
Amount Due District: 78,097,079.67
Less: Payments: 78,097,270.54
Balance Due District: 0.00
Overpayment due Sheriff: 190.87

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023

Jefferson County Schools

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
SCHOOL REAL ESTATE TAX	632,828,641.60	264,687.85	085,430.29	634,178,759.74	-1,105,710.97	-11,725,949.85	-6,740,182.01	614,606,916.91	-9,219,103.75	605,387,813.16
17 Sched. A Equip. JCPS	22,164,293.19	742,454.09	41,888.24	22,948,635.52	-89,430.62	-390,356.04	-445,356.12	22,023,492.74	-330,352.39	21,693,140.35
Franchise Tax JCPS	0.00	9,954,980.28	0.00	9,954,980.28	0.00	0.00	0.00	9,954,980.28	-149,324.70	9,805,655.58
LIMESTONE,SAND,GRAVEL	0.00	15,474.74	0.00	15,474.74	0.00	-309.50	0.00	15,165.24	-227.48	14,937.76
31 Merchants Inventory JCPS	14,727,975.51	32,686.03	15,913.32	14,776,574.86	-125,510.65	-269,970.63	-86,118.04	14,294,975.54	-214,424.63	14,080,550.91
32 Finished Goods JCPS	3,254,253.24	13,641.98	3,146.50	3,271,041.72	-416,226.04	-47,042.00	-23,119.59	2,784,654.09	-41,769.81	2,742,884.28
35 Gds in W/house Resid. JCPS	4,448,231.23	10,278.94	5,210.35	4,463,720.52	-99,792.37	-82,901.77	-22,200.43	4,258,825.95	-63,882.39	4,194,943.56
40 Air/Watercraft JCPS	1,318,096.89	0.00	156.67	1,318,253.56	-16,972.80	-23,513.79	-2,918.66	1,274,848.31	-19,122.72	1,255,725.59
41 Aircraft/HB 379 JCPS	25,601.98	0.00	23.82	25,625.80	0.00	-404.38	-4,287.92	20,933.50	-314.00	20,619.50
60 Sched. C JCPS	1,482,678.50	6,892.99	536.92	1,490,108.41	-537.55	-23,275.22	-10,685.11	1,455,610.53	-21,834.16	1,433,776.37
KBTA J.C.P.S.	0.00	209,246.44	8,969.97	218,216.41	0.00	0.00	-1,347.76	216,868.65	-3,253.03	213,615.62
OMITTED TX SCHOOL	0.00	18,300.00	0.00	18,300.00	0.00	0.00	-18,300.00	0.00	0.00	0.00
OMITTED PEN & INT SCHOOL	0.00	6,438.36	0.00	6,438.36	0.00	0.00	-6,438.36	0.00	0.00	0.00
KBTA Interest -- J.C.P.S.	0.00	8,798.72	472.09	9,270.81	0.00	0.00	-61.85	9,208.96	-138.13	9,070.83
82 Other Tang. Prop. JCPS	398,617.29	4,472.30	0.00	403,089.59	-108,840.05	-5,403.41	-7,144.13	281,702.00	-4,225.53	277,476.47
FRANCHISE REAL ESTATE JCPS	0.00	8,448,336.80	0.00	8,448,336.80	0.00	0.00	0.00	8,448,336.80	-126,725.05	8,321,611.75
Dist Spirits/Telecomm.	0.00	8,213,244.35	81.87	8,213,326.22	0.00	-162,076.47	-9.52	8,051,240.23	-120,768.80	7,930,471.63
AIR/RAIL REAL - SCHOOL	0.00	1,710,254.61	601.41	1,710,856.02	0.00	0.00	-3,460.97	1,707,395.05	-25,610.93	1,681,784.12
AIR/RAIL TANG - SCHOOL	0.00	1,403,833.61	7,355.24	1,411,188.85	0.00	0.00	-106,745.92	1,304,442.93	-19,566.64	1,284,876.29
Intra Real Public Schools	0.00	26,527.16	0.00	26,527.16	0.00	0.00	0.00	26,527.16	-397.91	26,129.25
Intrastate Tang JCPS	0.00	14,429.30	0.00	14,429.30	0.00	0.00	0.00	14,429.30	-216.44	14,212.86

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

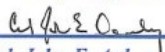
Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

Jefferson County Schools

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
<i>Grand Totals:</i>	680,648,389.43	31,104,978.55	1,169,786.69	712,923,154.67	-1,963,021.05	-12,731,203.06	-7,478,376.39	690,750,554.17	10,361,258.31	680,389,295.86
									<i>Less: Prior Year Refunds:</i>	1,516,263.85
									<i>Amount Due District:</i>	678,873,032.01
									<i>Less: Payments:</i>	678,722,199.89
									<i>Balance Due District:</i>	150,832.12
									<i>Overpayment due Sheriff:</i>	0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:


 Col. John E. Aubrey, Sheriff

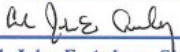
Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

School Additional (SCHADD)

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
IR/RAIL TANG - DIXIE SUB	0.00	42.04	0.00	42.04	0.00	0.00	-42.04	0.00	0.00	0.00
<i>Grand Totals:</i>	0.00	42.04	0.00	42.04	0.00	0.00	-42.04	0.00	0.00	0.00
									<i>Less: Prior Year Refunds:</i>	137.92
									<i>Amount Due District:</i>	-137.92
									<i>Less: Payments:</i>	0.00
									<i>Balance Due District:</i>	0.00
									<i>Overpayment due Sheriff:</i>	137.92

Report Prepared by:
 Terri A. Geraghty

Report Approved By:


 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

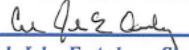
Jeffersontown Fire District

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
JEFFERSONTOWN FIRE DIST. REA	11,839,890.81	76.50	12,962.66	11,852,929.97	-12,784.53	-221,802.58	-58,956.09	11,559,386.77	-115,593.87	11,443,792.90
17 Shced. A Equip. J'town	453,725.01	1,621.26	803.36	456,149.63	-1,263.26	-7,976.10	-5,330.05	441,580.22	-4,415.80	437,164.42
Franchise Tax Jeffersontown	0.00	100,349.06	0.00	100,349.06	0.00	0.00	0.00	100,349.06	-1,003.49	99,345.57
31 Merchants Inv. J'town	530,796.73	1.87	753.84	531,552.44	-265.71	-10,103.75	-4,911.66	516,271.32	-5,162.71	511,108.61
32 Finished Gds Jeffersontown	63,123.87	70.65	0.80	63,195.32	0.00	-876.64	-3,545.49	58,773.19	-587.73	58,185.46
35 Gds/W'house Resid. J'town	102,428.63	0.00	347.04	102,775.67	0.00	-1,853.92	-1,549.11	99,372.64	-993.73	98,378.91
3.6 INVENTORY IN-TRANS J'TOWN	1,298,865.17	4,193.95	27.94	1,303,087.06	0.00	-25,781.25	-26.17	1,277,279.64	-12,772.80	1,264,506.84
40 Air/Watercraft Jeffersontwn	1,891.25	0.00	0.00	1,891.25	0.00	-37.83	0.00	1,853.42	-18.53	1,834.89
60 Sched. C Jeffersontown	9,442.89	116.14	9.28	9,568.31	-8.50	-163.49	-319.87	9,076.45	-90.76	8,985.69
KBTA Jeffersontown	0.00	2,501.78	0.00	2,501.78	0.00	0.00	0.00	2,501.78	-25.02	2,476.76
KBTA Interest - Jeffersontown	0.00	114.81	0.00	114.81	0.00	0.00	0.00	114.81	-1.15	113.66
82 Other Tang. Property J'town	4,311.32	329.89	0.00	4,641.21	0.00	-75.84	0.00	4,565.37	-45.65	4,519.72
FRANCHISE REAL ESTATE J'TOWN	0.00	41,323.84	0.00	41,323.84	0.00	0.00	0.00	41,323.84	-413.24	40,910.60
Dist Spirits/Telecom	0.00	210,852.30	0.03	210,852.33	0.00	-4,206.38	0.00	206,645.95	-2,066.46	204,579.49
AIR/RAIL REAL - J'TOWN	0.00	14,335.57	0.00	14,335.57	0.00	0.00	0.00	14,335.57	-143.36	14,192.21
AIR/RAIL TANG - J'TOWN	0.00	1,755.56	0.00	1,755.56	0.00	0.00	0.00	1,755.56	-17.56	1,738.00
Grand Totals:	14,304,475.68	377,643.18	14,904.95	14,697,023.81	-14,322.00	-272,877.78	-74,638.44	14,335,185.59	-143,351.86	14,191,833.73

Less: Prior Year Refunds: 14,931.03
 Amount Due District: 14,176,902.70
 Less: Payments: 14,176,902.70
 Balance Due District: 0.00
 Overpayment due Sheriff: 0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:


 Col. John E. Aubrey, Sheriff

Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

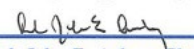
Downtown Management District

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
DOWNTOWN MGT DISTRICT	1,715,950.70	76,216.05	6,330.25	1,798,497.00	-845.00	-31,025.21	-36,441.67	1,730,185.12	-73,532.87	1,656,652.25
FRANCHISE REAL ESTATE-DMD	0.00	11,885.70	0.00	11,885.70	0.00	0.00	0.00	11,885.70	-505.14	11,380.56
Dist Spirits/Telecomm	0.00	3,472.36	0.00	3,472.36	0.00	-54.63	0.00	3,417.73	-145.25	3,272.48
Grand Totals:	1,715,950.70	91,574.11	6,330.25	1,813,855.06	-845.00	-31,079.84	-36,441.67	1,745,488.55	-74,183.26	1,671,305.29

Less: Prior Year Refunds: 65.96
 Amount Due District: 1,671,239.33
 Less: Payments: 1,671,239.33
 Balance Due District: 0.00
 Overpayment due Sheriff: 0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:


 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

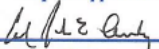
Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023

Okolona Fire District

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
OKOLONA FIRE DISTRICT R.E. TAX	9,415,574.13	0.00	16,356.76	9,431,930.89	-7,921.12	-176,089.51	-81,654.32	9,166,265.94	-91,862.66	9,074,603.28
17 Sched. A Equip. Okolona	748,781.82	146,651.98	115.10	895,548.90	-1,460.72	-17,085.39	-2,647.76	874,355.03	-8,743.55	865,611.48
Franchise Tax Okolona	0.00	112,116.66	0.00	112,116.66	0.00	0.00	0.00	112,116.66	-1,121.17	110,995.49
31 Merchants Inv. Okolona	547,621.18	0.00	145.63	547,766.81	-377.82	-10,739.53	-648.01	536,001.45	-5,360.01	530,641.44
32 Finished Gds Okolona	104,388.96	0.00	100.97	104,489.93	-92,133.37	-171.98	0.00	12,184.58	-121.85	12,062.73
35 Gds/W'house Resid. Okolona	288,731.04	22.60	59.30	288,812.94	0.00	-5,344.57	-2,906.79	280,561.58	-2,805.62	277,755.96
3.6 INVENTORY IN-TRANSIT OKLNA	5,183,868.37	29,030.05	13,209.00	5,226,107.42	-156,219.16	-95,346.35	-20,253.36	4,954,288.55	-49,542.89	4,904,745.66
60 Sched. C Okolona	22,876.18	0.82	1.62	22,878.62	-8.53	-390.20	-49.51	22,430.38	-224.30	22,206.08
KBTA Okolona	0.00	3,076.46	0.00	3,076.46	0.00	0.00	-287.84	2,788.62	-27.89	2,760.73
KBTA Interest - Okolona	0.00	141.18	0.00	141.18	0.00	0.00	-13.21	127.97	-1.28	126.69
82 Other Tang. Prop. Okolona	4,032.01	581.68	0.00	4,613.69	0.00	-92.27	0.00	4,521.42	-45.21	4,476.21
FRANCHISE REAL ESTATE OKOLO	0.00	116,064.03	0.00	116,064.03	0.00	0.00	0.00	116,064.03	-1,160.64	114,903.39
Dist Spirits/Telecomm.	0.00	56,062.76	0.11	56,062.87	0.00	-1,112.71	0.00	54,950.16	-549.50	54,400.66
AIR/RAIL REAL - OKOLONA	0.00	116.56	0.00	116.56	0.00	0.00	0.00	116.56	-1.17	115.39
AIR/RAIL TANG - OKOLONA	0.00	121.46	0.00	121.46	0.00	0.00	0.00	121.46	-1.21	120.25
<i>Grand Totals:</i>	<i>16,315,873.69</i>	<i>463,986.24</i>	<i>29,988.49</i>	<i>16,809,848.42</i>	<i>-258,120.72</i>	<i>-306,372.51</i>	<i>-108,460.80</i>	<i>16,136,894.39</i>	<i>-161,368.94</i>	<i>15,975,525.45</i>

Less: Prior Year Refunds: 8,378.30
Amount Due District: 15,967,147.15
Less: Payments: 15,967,147.15
Balance Due District: 0.00
Overpayment due Sheriff: 0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settler 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

Pleasure Ridge Fire District

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
PLEASURE RIDGE PK FIRE R.E.TAX	15,424,090.22	6,269.49	35,331.01	15,465,690.72	-45,318.38	-279,559.89	-275,012.67	14,865,799.78	-148,658.00	14,717,141.78
17 Sched. A Equip. P.R.P.	655,937.74	0.00	2,501.14	658,438.88	-1,693.64	-9,000.85	-3,011.86	644,732.53	-6,447.33	638,285.20
Franchise Tax P.R.P.	0.00	281,305.68	0.00	281,305.68	0.00	0.00	0.00	281,305.68	-2,813.06	278,492.62
31 Merchants Inv. P.R.P.	317,710.46	0.00	105.31	317,815.77	-1,335.18	-6,123.29	-415.44	309,941.86	-3,099.42	306,842.44
32 Finished Gds P.R.P.	267,878.10	0.00	0.00	267,878.10	0.00	-5,337.45	0.00	262,540.65	-2,625.41	259,915.24
35 Gds/W'house Resid. P.R.P.	149,960.62	0.00	243.72	150,204.34	0.00	-2,889.02	-472.77	146,842.55	-1,468.43	145,374.12
3.6 INVENTORY IN-TRANSIT PRP	981,501.44	0.00	347.88	981,849.32	0.00	-19,473.59	-1,087.49	961,288.24	-9,612.88	951,675.36
40 Air/Watercraft P.R.P.	12.00	0.00	0.00	12.00	0.00	-0.24	0.00	11.76	-0.12	11.64
60 Sched. C P.R.P.	78,560.11	0.00	21.53	78,581.64	-30.00	-1,544.57	-31.02	76,976.05	-769.76	76,206.29
KBTA PLEASURE RIDGE PARK	0.00	3,213.10	0.00	3,213.10	0.00	0.00	0.00	3,213.10	-32.13	3,180.97
KBTA Interest -- PRP	0.00	147.45	0.00	147.45	0.00	0.00	0.00	147.45	-1.47	145.98
82 Other Tang. Prop. P.R.P.	12,340.42	0.00	0.00	12,340.42	0.00	-223.29	0.00	12,117.13	-121.17	11,995.96
FRANCHISE REAL ESTATE P R P	0.00	380,931.59	0.00	380,931.59	0.00	0.00	0.00	380,931.59	-3,809.32	377,122.27
Dist Spirits/Telecomm.	0.00	91,613.88	0.02	91,613.90	0.00	-1,819.02	0.00	89,794.88	-897.95	88,896.93
AIR/RAIL REAL - PRP	0.00	9,175.44	0.00	9,175.44	0.00	0.00	0.00	9,175.44	-91.75	9,083.69
AIR/RAIL TANG - PRP	0.00	3,695.11	0.00	3,695.11	0.00	0.00	0.00	3,695.11	-36.95	3,658.16
Intra Real PRP	0.00	5,099.75	0.00	5,099.75	0.00	0.00	0.00	5,099.75	-51.00	5,048.75
Intrastate Tang PRP	0.00	2,683.48	0.00	2,683.48	0.00	0.00	0.00	2,683.48	-26.83	2,656.65

Final Settler 2023
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 Sheriff's Report of Tax Collections for Tax Year 2023

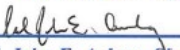
Pleasure Ridge Fire District

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
Grand Totals:	17,887,991.11	784,134.97	38,550.61	18,710,676.69	-48,377.20	-325,971.21	-280,031.25	18,056,297.03	-180,562.97	17,875,734.06

Less: Prior Year Refunds: 41,723.71
 Amount Due District: 17,834,010.36
 Less: Payments: 17,834,010.36
 Balance Due District: 0.00
 Overpayment due Sheriff: 0.01

Report Prepared by:
 Terri A. Geraghty

Report Approved By:


 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

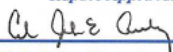
Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023

Fern Creek Fire District

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
FERN CREEK FIRE REAL ESTATE T	15,957,954.80	196.38	23,113.29	15,981,264.47	-23,168.66	-301,925.61	-105,012.87	15,551,157.33	-155,511.57	15,395,645.76
17 Sched. A Equip. Fern Creek	349,195.74	0.00	318.40	349,514.14	-141.92	-6,268.40	-4,754.56	338,349.26	-3,383.49	334,965.77
Franchise Tax Fern Creek	0.00	173,269.30	0.00	173,269.30	0.00	0.00	0.00	173,269.30	-1,732.69	171,536.61
31 Merchants Inv. Fern Creek	428,865.08	19.56	73.04	428,957.66	-1,307.19	-8,181.04	-2,465.72	417,003.73	-4,170.04	412,833.69
32 Finished Gds Fern Creek	27,431.01	0.00	39.22	27,470.23	0.00	-514.43	-14.17	26,941.63	-269.42	26,672.21
35 Gds/W'house Resid. Fern Crk	27,773.49	0.00	0.00	27,773.49	0.00	-554.33	-57.39	27,161.77	-271.62	26,890.15
3.6 INVENTORY IN-TRANS FERNCR	159,576.14	0.00	0.00	159,576.14	0.00	-3,097.01	-4,725.04	151,754.09	-1,517.54	150,236.55
40 Air/Watercraft Fern Creek	6.84	0.00	0.00	6.84	0.00	-0.14	0.00	6.70	-0.07	6.63
60 Sched. C Fern Creek	11,385.91	0.00	7.88	11,393.79	-0.01	-215.60	-125.43	11,052.75	-110.53	10,942.22
82 Other Tang. Prop. Fern Crk	1,676.00	0.00	0.00	1,676.00	0.00	-33.53	0.00	1,642.47	-16.42	1,626.05
FRANCHISE REAL ESTATE FERN C	0.00	148,913.57	0.00	148,913.57	0.00	0.00	0.00	148,913.57	-1,489.14	147,424.43
Dist Spirits/Telecomm.	0.00	67,808.97	0.00	67,808.97	0.00	-1,337.83	0.00	66,471.14	-664.71	65,806.43
AIR/RAIL REAL - FRN CREK	0.00	17,817.23	0.00	17,817.23	0.00	0.00	0.00	17,817.23	-178.17	17,639.06
AIR/RAIL TANG - FERN CREEK	0.00	2,646.93	0.00	2,646.93	0.00	0.00	0.00	2,646.93	-26.47	2,620.46
Grand Totals:	16,963,865.01	410,671.94	23,551.83	17,398,088.78	-24,617.78	-322,127.92	-117,155.18	16,934,187.90	-169,341.88	16,764,846.02

Less: Prior Year Refunds: 19,493.16
Amount Due District: 16,745,352.86
Less: Payments: 16,745,352.87
Balance Due District: 0.00
Overpayment due Sheriff: 0.01

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

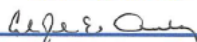
JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023
Fairdale Fire District

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
FAIRDALE FIRE REAL ESTATE TAX	1,907,888.92	0.00	3,622.28	1,911,511.20	-5,353.46	-35,609.86	-17,916.27	1,852,631.61	-18,526.32	1,834,105.29
17 Sched. A Equip. Fairdale	179,135.50	0.00	118.48	179,253.98	-576.53	-3,202.36	-92.03	175,383.06	-1,753.83	173,629.23
Franchise Tax Fairdale	0.00	45,383.84	0.00	45,383.84	0.00	0.00	0.00	45,383.84	-453.84	44,930.00
31 Merchants Inv. Fairdale	58,462.34	0.00	51.62	58,513.96	-252.68	-1,069.85	-32.16	57,159.27	-571.59	56,587.68
32 Finished Gds Fairdale	27,840.52	0.00	316.89	28,157.41	0.00	-464.74	0.00	27,692.67	-276.93	27,415.74
35 Gds/W'house Resid. Fairdale	163,054.81	510.82	0.85	163,566.48	-12,993.80	-2,990.12	-1.30	147,581.26	-1,475.81	146,105.45
3.6 INVENTORY IN-TRANS FAIRDLE	1,033,003.99	167.45	1,003.56	1,034,195.00	0.00	-17,790.93	-4,529.06	1,011,874.99	-10,118.75	1,001,756.24
60 Sched. C Fairdale	12,230.27	0.00	2.82	12,233.09	-5.00	-146.74	-3.44	12,077.91	-120.76	11,957.13
82 Other Tang. Prop. Fairdale	960.74	0.00	0.00	960.74	0.00	-14.84	0.00	945.90	-9.46	936.44
FRANCHISE REAL ESTATE FAIRDA	0.00	92,682.14	0.00	92,682.14	0.00	0.00	0.00	92,682.14	-926.82	91,755.32
Dist Spirits/Telecomm.	0.00	9,076.14	0.00	9,076.14	0.00	-177.94	0.00	8,898.20	-88.98	8,809.22
AIR/RAIL REAL - F'DALE	0.00	13,942.33	0.00	13,942.33	0.00	0.00	0.00	13,942.33	-139.42	13,802.91
AIR/RAIL TANG - FAIRDALE	0.00	4,404.95	0.00	4,404.95	0.00	0.00	0.00	4,404.95	-44.05	4,360.90
<i>Grand Totals:</i>	<i>3,382,577.09</i>	<i>166,187.67</i>	<i>5,116.50</i>	<i>3,553,881.26</i>	<i>-19,181.47</i>	<i>-61,467.38</i>	<i>-22,574.28</i>	<i>3,450,658.13</i>	<i>-34,506.58</i>	<i>3,416,151.55</i>

Less: Prior Year Refunds: 30,857.79
Amount Due District: 3,385,293.76
Less: Payments: 3,385,293.77
Balance Due District: 0.00
Overpayment due Sheriff: 0.01

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settlement 2023
 Col. John E. Aubrey, Sheriff
 Sheriff's Report of Tax Collections for Tax Year 2023

Anchorage Fire District

Tax Type	Beginning Taxes	Increase Taxes	Penalty Fees	To Be Collected	Less Decreases	Less Discounts	Less Unpaid	Total Collected	Less Fees	Amount Due
ANCHORAGE FIRE REAL ESTATE T	35,203,287.01	2,049.30	39,904.11	35,245,240.42	-26,571.10	-663,004.05	-155,912.26	34,399,753.01	-343,997.53	34,055,755.48
17 Sched. A Equip. Anchorage	628,640.98	4,884.04	1,697.44	635,222.46	-132.97	-10,895.12	-18,797.66	605,396.71	-6,053.97	599,342.74
Franchise Tax Anchorage	0.00	242,387.06	0.00	242,387.06	0.00	0.00	0.00	242,387.06	-2,423.87	239,963.19
31 Merchants Inv. Anchorage	496,324.44	1,222.47	1,277.54	498,824.45	-210.79	-7,802.76	-2,341.30	488,469.60	-4,884.70	483,584.90
32 Finished Gds Anchorage	39,922.38	482.64	16.24	40,421.26	0.00	-433.96	0.00	39,987.30	-399.87	39,587.43
35 Gds/Whouse Resid. Anchor.	107,841.31	0.00	91.27	107,932.58	0.00	-2,106.09	0.00	105,826.49	-1,058.26	104,768.23
3.6 INVENTORY IN-TRANS ANCHRG	404,038.16	0.00	110.82	404,148.98	0.00	-8,033.96	0.00	396,115.02	-3,961.15	392,153.87
40 Air/Watercraft Anchorage	20,701.51	0.00	0.00	20,701.51	0.00	-413.95	0.00	20,287.56	-202.88	20,084.68
41 Aircraft/HB 379 Anchorage	5,172.72	0.00	4.96	5,177.68	0.00	-81.04	-893.32	4,203.32	-42.03	4,161.29
60 Sched. C Anchorage	27,595.50	674.71	21.27	28,291.48	-4.72	-540.96	-131.79	27,614.01	-276.14	27,337.87
KBTA ANCHORAGE	0.00	18,030.08	1,803.01	19,833.09	0.00	0.00	0.00	19,833.09	-198.33	19,634.76
KBTA Interest -- Anchorage	0.00	948.93	94.89	1,043.82	0.00	0.00	0.00	1,043.82	-10.44	1,033.38
82 Other Tang. Prop. Anchorage	5,586.50	0.00	0.00	5,586.50	0.00	-83.05	0.00	5,503.45	-55.03	5,448.42
FRANCHISE REAL ESTATE ANCHO	0.00	115,310.68	0.00	115,310.68	0.00	0.00	0.00	115,310.68	-1,153.11	114,157.57
Dist Spirits/Telecomm.	0.00	100,858.00	0.01	100,858.01	0.00	-1,945.29	0.00	98,912.72	-989.13	97,923.59
AIR/RAIL REAL - ANCHORGE	0.00	11,347.66	0.00	11,347.66	0.00	0.00	0.00	11,347.66	-113.48	11,234.18
AIR/RAIL TANG - ANCHORAGE	0.00	5,247.47	0.00	5,247.47	0.00	0.00	0.00	5,247.47	-52.47	5,195.00
Grand Totals:	36,939,110.51	503,443.04	45,021.56	37,487,575.11	-26,919.58	-695,340.23	-178,076.33	36,587,238.97	-365,872.39	36,221,366.58

Less: Prior Year Refunds: 59,283.35
 Amount Due District: 36,162,083.23
 Less: Payments: 36,162,083.24
 Balance Due District: 0.00
 Overpayment due Sheriff: 0.01

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)


Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023

St. Matthews Fire District

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
ST. MATTHEWS FIRE REAL EST.TA	13,424,116.87	10,225.15	15,518.40	13,449,860.42	-9,819.19	-254,784.32	-85,396.09	13,099,860.82	-130,998.61	12,968,862.21
17 Sched. A Equip. St. Matt.	285,309.78	383.33	1,185.94	286,879.05	-1,013.84	-4,745.03	-3,103.65	278,016.53	-2,780.17	275,236.36
Franchise Tax ST. Matthews	0.00	88,186.22	0.00	88,186.22	0.00	0.00	0.00	88,186.22	-881.86	87,304.36
31 Merchants Inv. St. Matthews	174,039.62	2,278.60	281.83	176,600.05	-580.30	-3,292.12	-2,019.86	170,707.77	-1,707.08	169,000.69
32 Finished Gds St. Matthews	2,840.84	0.00	0.00	2,840.84	0.00	-55.62	0.00	2,785.22	-27.85	2,757.37
35 Gds/W/house Resid. St. Matt	4,217.75	0.00	208.90	4,426.65	0.00	-0.79	0.00	4,425.86	-44.26	4,381.60
3.6 INVENTORY IN-TRANS STMTHW	10,706.01	0.00	0.00	10,706.01	0.00	-214.12	0.00	10,491.89	-104.92	10,386.97
40 Air/Watercraft St. Matthews	105.74	0.00	0.00	105.74	0.00	-2.11	0.00	103.63	-1.04	102.59
41 Aircraft/HB 379 ST. Matthew	3.53	0.00	0.00	3.53	0.00	-0.07	0.00	3.46	-0.03	3.43
60 Sched. C St. Matthews	5,073.98	4.92	10.01	5,088.91	-17.44	-82.67	-204.87	4,783.93	-47.84	4,736.09
82 Other Tang. Prop. St. Matt.	2,011.96	0.00	0.00	2,011.96	0.00	-40.23	0.00	1,971.73	-19.72	1,952.01
FRANCHISE REAL ESTATE ST MAT	0.00	32,354.01	0.00	32,354.01	0.00	0.00	0.00	32,354.01	-323.54	32,030.47
Dist Spirits/Telecomm.	0.00	65,264.92	0.02	65,264.94	0.00	-1,286.90	0.00	63,978.04	-639.78	63,338.26
AIR/RAIL REAL - ST. MATT	0.00	6,873.79	0.00	6,873.79	0.00	0.00	0.00	6,873.79	-68.74	6,805.05
AIR/RAIL TANG - ST. MATT.	0.00	2,768.21	0.00	2,768.21	0.00	0.00	0.00	2,768.21	-27.68	2,740.53
Grand Totals:	13,908,426.08	208,339.15	17,205.10	14,133,970.33	-11,430.77	-264,503.98	-90,724.47	13,767,311.11	-137,673.11	13,629,638.00

Less: Prior Year Refunds: 16,972.35
Amount Due District: 13,612,665.65
Less: Payments: 13,612,332.29
Balance Due District: 333.36
Overpayment due Sheriff: 0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

 Col. John E. Aubrey, Sheriff

JEFFERSON COUNTY
 JOHN E. AUBREY, FORMER SHERIFF
 SHERIFF'S REPORT OF TAX COLLECTIONS FOR TAX YEAR 2023
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

Final Settler 2023
Col. John E. Aubrey, Sheriff
Sheriff's Report of Tax Collections for Tax Year 2023

Mockingbird Valley

<i>Tax Type</i>	<i>Beginning Taxes</i>	<i>Increase Taxes</i>	<i>Penalty Fees</i>	<i>To Be Collected</i>	<i>Less Decreases</i>	<i>Less Discounts</i>	<i>Less Unpaid</i>	<i>Total Collected</i>	<i>Less Fees</i>	<i>Amount Due</i>
Mockingbird Valley Real Est.Tx	94,398.90	0.00	55.00	94,453.90	-1,459.70	-1,659.06	0.00	91,335.14	-913.35	90,421.79
Franchise Mockinbird Valley	0.00	209.66	0.00	209.66	0.00	0.00	0.00	209.66	-2.10	207.56
FRANCHISE REAL ESTATE MOCNBI	0.00	98.31	0.00	98.31	0.00	0.00	0.00	98.31	-0.98	97.33
<i>Grand Totals:</i>	94,398.90	307.97	55.00	94,761.87	-1,459.70	-1,659.06	0.00	91,643.11	-916.43	90,726.68

Less: Prior Year Refunds: 0.00
Amount Due District: 90,726.68
Less: Payments: 90,726.68
Balance Due District: 0.00
Overpayment due Sheriff: 0.00

Report Prepared by:
 Terri A. Geraghty

Report Approved By:

John E. Aubrey
 Col. John E. Aubrey, Sheriff

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT 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
Statement 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 statement of the former Jefferson County Sheriff, for the period September 1, 2023 through August 31, 2024 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 statement 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 statement, we considered the 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 statement, but not for the purpose of expressing an opinion on the effectiveness of the Jefferson County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 statement 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 or significant deficiencies 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
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Jefferson County Sheriff's financial statement is free from 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 statement. 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