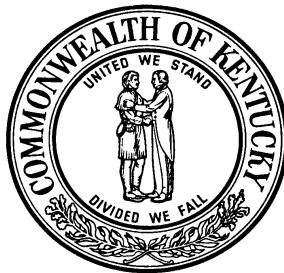


**REPORT OF THE AUDIT OF THE
SIMPSON COUNTY
SHERIFF'S SETTLEMENT - 2023 TAXES**

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



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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 Mason Barnes, Simpson County Judge/Executive
The Honorable Jere Dee Hopson, Simpson County Sheriff
Members of the Simpson County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Simpson County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Simpson County Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Simpson County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Simpson County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 Simpson County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Mason Barnes, Simpson County Judge/Executive
The Honorable Jere Dee Hopson, Simpson County Sheriff
Members of the Simpson County Fiscal Court

Basis for Opinions (Continued)

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 Simpson County Sheriff on the basis of 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, 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

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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Simpson 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole 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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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 Simpson County Sheriff's internal control. Accordingly, no such opinion is expressed.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Mason Barnes, Simpson County Judge/Executive
The Honorable Jere Dee Hopson, Simpson County Sheriff
Members of the Simpson County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

- 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 Simpson County Sheriff'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 findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2025, on our consideration of the Simpson 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 Simpson County Sheriff's internal control over financial reporting and compliance.

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

2023-001 The Simpson County Sheriff Failed To Submit Complete And Accurate Tax Settlements To The Fiscal Court

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

September 15, 2025

**SIMPSON COUNTY
JERE DEE HOPSON, SHERIFF
SHERIFF'S SETTLEMENT - 2023 TAXES**

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

	Special Taxing			
	County	Districts	School	State
<u>Charges</u>				
Real Estate	\$ 1,630,744	\$ 1,876,249	\$ 9,849,701	\$ 1,862,618
Tangible	193,284	392,676	1,167,404	1,133,252
Total Per Sheriff's Official Receipt	1,824,028	2,268,925	11,017,105	2,995,870
<u>Other Taxes & Charges</u>				
Court Ordered Increases	116	136	698	621
Franchise Taxes	82,012	112,244	483,926	
Additional Billings	1,029	1,162	6,212	1,172
Mineral Taxes	1,102	1,251	6,320	1,263
Bank Franchises	106,483			
Penalties	6,575	7,913	39,718	8,282
Gross Chargeable to Sheriff	2,021,345	2,391,631	11,553,979	3,007,208
<u>Credits</u>				
Exonerations	5,855	6,984	35,373	6,821
Discounts	31,695	37,352	178,580	48,791
Delinquent Real Estate	24,036	27,481	145,179	27,976
Delinquent Tangible	1,558	2,291	9,424	7,812
Delinquent Mineral Bills	944	1,071	5,446	507
Total Credits	64,088	75,179	374,002	91,907
Taxes Collected	1,957,257	2,316,452	11,179,977	2,915,301
Less: Sheriff's Commissions*	83,152	90,128	228,129	123,900
Taxes Due Districts	1,874,105	2,226,324	10,951,848	2,791,401
Taxes Paid	1,867,670	2,219,033	10,914,096	2,785,353
Refunds (Current and Prior Year)	6,681	7,641	37,180	5,717
Payments to State Per State Settlement				331
Taxes Due Districts (Refund Due Sheriff)	<u>\$ (246)</u>	<u>\$ (350)</u>	<u>\$ 572</u>	<u>\$ 0</u>

* and ** See next page.

SIMPSON COUNTY
JERE DEE HOPSON, SHERIFF
SHERIFF'S SETTLEMENT - 2023 TAXES
For The Period September 1, 2023 Through August 31, 2024
(Continued)

* Commissions:

4.25% on	\$	6,525,702
4% on	\$	57
3% on	\$	663,252
2.04% on	\$	11,179,977

** Special Taxing Districts:

Library District	\$	(225)
Ambulance District		(88)
Extension District	<u> </u>	<u>(37)</u>
Refunds Due Sheriff	<u> </u>	<u>\$ (350)</u>

**SIMPSON COUNTY
NOTES TO FINANCIAL STATEMENT**

August 31, 2024

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

The sheriff's office tax collection duties are limited to acting as an agent for assessed property owners and taxing districts. A fund is used to account for the collection and distribution of taxes. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

B. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Basis of accounting refers to when charges, credits, and taxes paid are reported in the settlement statement. It relates to the timing of measurements regardless of the measurement focus.

Charges are sources of revenue which are recognized in the tax period in which they become available and measurable. Credits are reductions of revenue which are recognized when there is proper authorization. Taxes paid are uses of revenue which are recognized when distributions are made to the taxing districts and others.

C. Cash and Investments

KRS 66.480 authorizes the sheriff's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

D. Preparation of State Settlement

The Kentucky Department of Revenue prepares the settlement relating to taxes collected for the state under the provision of KRS 134.192(2)(a). This is reported as the "State Taxes" column on the financial statement.

Note 2. Deposits

The Simpson County Sheriff maintained deposits of public funds with federally insured banking institutions as required by the Department for Local Government's (DLG's) *County Budget Preparation and State Local Finance Officer Policy Manual*. The DLG manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

SIMPSON COUNTY
NOTES TO FINANCIAL STATEMENT
August 31, 2024
(Continued)

Note 2. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the sheriff's deposits may not be returned. The Simpson County Sheriff does not have a deposit policy for custodial credit risk, but rather follows the requirements of the DLG's *County Budget Preparation and State Local Finance Officer Policy Manual*. As of August 31, 2024, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Tax Collection Period

A. Property Taxes

The real and personal property tax assessments were levied as of January 1, 2023. Property taxes were billed to finance governmental services for the fiscal year ending June 30, 2024. Liens are effective when the tax bills become delinquent. The collection period for these assessments was September 23, 2023 through April 15, 2024.

B. Oil Property Taxes

The 2021 oil property tax assessments were levied as of January 1, 2021. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was May 20, 2023 through November 15, 2023.

The 2022 oil property tax assessments were levied as of January 1, 2022. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was May 19, 2023 through November 15, 2023.

The 2023 oil property tax assessments were levied as of January 1, 2023. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was January 13, 2024 through July 15, 2024.

C. Limestone, Sand, and Gravel Reserves

The 2022 limestone, sand, and gravel property tax assessments were levied as of January 1, 2022. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was May 19, 2023 through November 15, 2023.

The 2023 limestone, sand, and gravel property tax assessments were levied as of January 1, 2022. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was January 13, 2024 through July 15, 2024.

D. Franchise Taxes

The franchise tax assessments were levied by the Department of Revenue for various tax years. Franchise taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was June 1, 2023 through August 31, 2024.

SIMPSON COUNTY
NOTES TO FINANCIAL STATEMENT
August 31, 2024
(Continued)

Note 4. Interest Income

The Simpson County Sheriff earned \$3,133 as interest income on 2023 taxes. The sheriff was in substantial compliance with his statutory responsibilities.

Note 5. Sheriff's 10% Add-On Fee

The Simpson County Sheriff collected \$53,639 of 10% add-on fees allowed by KRS 134.119(7). As of September 15, 2025, the sheriff owed \$53,639 in 10% add-on fees to his fee account.

Note 6. Escrow Account

The sheriff deposited nonrefundable payments in an interest-bearing account. The sheriff's escrowed beginning balance was \$4,126. The sheriff received \$13 and disbursed \$270 resulting in a total ending balance as of August 31, 2024, of \$3,869. The ending balance consists of escrowed of:

2020	\$147
2021	\$3,714
Interest	\$8

When statutorily required, the sheriff will turn over the escrowed funds to the Kentucky State Treasurer as unclaimed property.

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 Mason Barnes, Simpson County Judge/Executive
The Honorable Jere Dee Hopson, Simpson County Sheriff
Members of the Simpson County Fiscal Court

We have audited, 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, the Simpson County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis and the related notes to the financial statement and have issued our report thereon dated September 15, 2025. The Simpson County Sheriff's financial statement 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Simpson 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 Simpson County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Simpson County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 a 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. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2023-001 to be a material weakness.



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 Simpson 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2023-001.

Views of Responsible Official and Planned Corrective Action

Government Auditing Standards requires the auditor to perform limited procedures on the Simpson County Sheriff's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. Simpson County Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

September 15, 2025

SCHEDULE OF FINDINGS AND RESPONSES

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**SIMPSON COUNTY
JERE DEE HOPSON, SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES**

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

FINANCIAL STATEMENT FINDING:

2023-001 The Simpson County Sheriff Failed To Submit Complete And Accurate Tax Settlements To The Fiscal Court

The Simpson County Sheriff did not submit the required tax settlements to the fiscal court. The 2023 mineral tax settlement and 2023 franchise tax settlement were not submitted to the fiscal court. The 2023 property tax settlement was prepared for all districts; however, the complete settlement was not submitted. Only a year-end summary of the county portion of taxes collected and uncollected was presented. It did not include all taxing districts and did not detail all taxes collected and money disbursed for each. In addition, the completed property tax settlement for all districts was inaccurate. The following errors were noted:

- Bank franchise tax charges in the amount of \$106,483, discounts of \$2,130, commissions of \$4,435, and taxes payments of \$99,918 were omitted from the sheriff's settlement.
- Property tax refunds in the amount of \$7,362 were incorrectly reported as exoneration decreases.
- Property tax refunds were understated by \$21,762, which includes a refund of \$20,063 still due a taxpayer.
- An amended franchise tax bill that resulted in a refund of \$6,339 to a taxpayer was erroneously reported as a payment in the tax collection system, which led to inaccurate monthly reporting and overpayments to the tax districts. The refund was also reported as franchise tax collection charges on the tax settlement.

The sheriff's office lacked adequate procedures to ensure all tax settlements were prepared, reviewed for accuracy, and properly submitted to the fiscal court. According to the sheriff's bookkeeper, the settlements were separated due to difficulties reconciling the tax collection software to accounting records. Due to a lack of management oversight, the separated settlements for mineral taxes and franchise taxes were not submitted to the fiscal court. Also, the sheriff's bookkeeper did not understand the requirement to file a complete settlement of taxes collected and disbursed for all districts to the fiscal court. By not submitting complete and accurate settlements of all taxes collected and disbursed to the fiscal court and other taxing districts, the risk of undetected errors, incorrect distributions to taxing districts, and noncompliance with statutory requirements increases. Taxing districts require financial information that is reliable, complete, and accurate to make informed decisions.

KRS 134.192(1) requires the sheriff to "annually settle his or her accounts with the department, the county, and any district for which the sheriff collects taxes on or before September 1 of each year." KRS 134.192(5) states, "[t]he report of the state and local settlement shall be filed in the county clerk's office and approved by the governing body of the county no later than September 1 of each year. The settlement shall show the amount of ad valorem tax collected for the county, the school district, and all taxing districts, and an itemized statement of the money disbursed to or on behalf of the county, the school district, and all taxing districts."

KRS 46.010(2) requires, "each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements." KRS 46.010(3) requires, "all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires." Review and reconciliation processes are basic internal controls necessary to ensure the accuracy and reliability of financial reports.

SIMPSON COUNTY
JERE DEE HOPSON, SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES
For The Period September 1, 2023 Through August 31, 2024
(Continued)

FINANCIAL STATEMENT FINDING: (Continued)

2023-001 The Simpson County Sheriff Failed To Submit Complete And Accurate Tax Settlements To The Fiscal Court (Continued)

We recommend the sheriff's office strengthen internal controls over financial reporting to ensure accurate and complete reporting of tax activity. The sheriff or his designee should compare financial reports to supporting records and document the review. We also recommend the sheriff submit complete settlements to the fiscal court for approval in accordance with KRS 134.192. Finally, we recommend the sheriff issue a refund of \$20,063 due a taxpayer for overpayment of taxes.

Sheriff's Response: Settlements were prepared separately to find discrepancies. They were left separate and not combined on one overall report. In the past this has not been an issue but as time and preferences change, we will change and include everything in one report. Note: before we start disbursing money left over in a tax account, we allow the auditors to confirm where the money should be disbursed to. This practice helps uncover errors in the reporting software so that we can show the programmers the findings to allow for changes or updates in software. Once the auditor finalizes the determination of fund balance, we settle out from that point.

Auditor's Reply: A complete settlement of taxes collected and disbursed was not presented to the fiscal court. KRS 134.192 states "The settlement shall show the amount of ad valorem tax collected for the county, the school district, and all taxing districts, and an itemized statement of the money disbursed to or on behalf of the county, the school district, and all taxing districts."