

Report on the

Office of Judge of Probate

Cleburne County, Alabama

October 1, 2008 through September 30, 2010

Filed: April 6, 2012



Department of Examiners of Public Accounts

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Ronald L. Jones, Chief Examiner



Ronald L. Jones
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

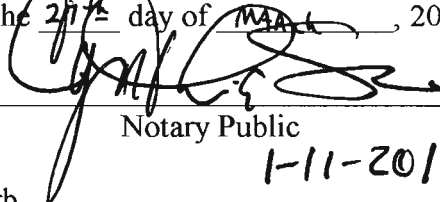
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Honorable Ronald L. Jones
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, I submit this report on the results of the examination of the Office of Judge of Probate, Cleburne County, Alabama, for the period October 1, 2008 through September 30, 2010.

Sworn to and subscribed before me this
the 27th day of March, 2012.



Notary Public
1-11-2014

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Respectfully submitted,

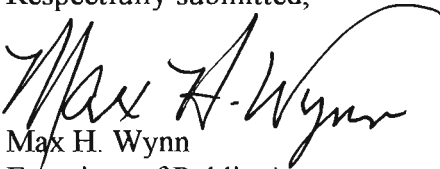

Max H. Wynn
Examiner of Public Accounts

Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance.	
Schedule of State and Local Compliance and Other Findings	C
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
Exhibit #1 Summary of Audit Settlement	2
<u>October 1, 2009 through September 30, 2010</u>	
Exhibit #2 Summary of Receipts and Disbursements	4
Exhibit #3 Summary of Motor Vehicle Ad Valorem Taxes	6
Exhibit #4 State Motor Vehicle Ad Valorem Taxes	8
Exhibit #5 County Motor Vehicle Ad Valorem Taxes	10
Exhibit #6 County School Motor Vehicle Ad Valorem Taxes	12
Exhibit #7 Municipal Motor Vehicle Ad Valorem Taxes	14
Exhibit #8 Fire Protection Motor Vehicle Ad Valorem Taxes	16
<u>October 1, 2008 through September 30, 2009</u>	
Exhibit #9 Summary of Receipts and Disbursements	17
Exhibit #10 Summary of Motor Vehicle Ad Valorem Taxes	19
Exhibit #11 State Motor Vehicle Ad Valorem Taxes	21
Exhibit #12 County Motor Vehicle Ad Valorem Taxes	23
Exhibit #13 County School Motor Vehicle Ad Valorem Taxes	25
Exhibit #14 Municipal Motor Vehicle Ad Valorem Taxes	27
Exhibit #15 Fire Protection Motor Vehicle Ad Valorem Taxes	29

Table of Contents

	<i>Page</i>
Exhibit #16 Rates of Taxation	30
Exhibit #17 Special Funds of the Judge of Probate Summary of Receipts, Disbursements and Balances October 1, 2008 through September 30, 2010	31



Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Cleburne County, Alabama
October 1, 2008 through September 30, 2010**

The Office of Judge of Probate, Cleburne County, Alabama, is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, and marriage license and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Act Number 2002-330, Acts of Alabama, provided for an increase in the fee for celebrating the rites of matrimony for nonresidents of Cleburne County to \$54. Of this fee, \$25 is earmarked for the Judge's discretionary fund. The remaining amount is paid to the County General Fund. Cleburne County residents are assessed a \$29 fee for celebrating the rites of matrimony. Of this fee, \$9 is paid to the judge's discretionary fund with the remaining amount being paid to the County General Fund.

Act Number 1990-643, Acts of Alabama, as amended by Act Number 1995-779, Acts of Alabama, provides for a \$3 fee for each real property instrument and personal property instrument filed in the Office of the Judge of Probate. This law also provided for a \$3 fee for each certified or formal copy of a record retrieval by the probate office. The fee shall be paid into the county general fund for upgrading the recordkeeping system in the Office of the Judge of Probate.

The Office is also responsible for the assessment and collection of ad valorem and casual sales and use tax on motor vehicles.

Honorable Ryan Robertson served as Judge of Probate during the examination period.

Exhibits 2 through 15 provide information on the taxes that were assessed and collected by the Judge of Probate during the examination. These taxes were assessed based on the rates shown on Exhibit 16 for the State, County, Board of Education, and various municipalities.

This report presents the results of an examination of the Judge of Probate and a review of compliance by the Judge of Probate with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5-14.

Findings are numbered and reported by the fiscal year in which the finding originally occurred.

Findings that were presented in the prior examination have not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

UNRESOLVED PRIOR FINDINGS

- ◆ 2008-1 relates to the improper collection of fees on ad valorem taxes for fire protection and emergency services.
- ◆ 2008-2 relates to bank reconciliations that were not accurately performed.
- ◆ 2003-1 relates to probate fees not being disbursed in a timely manner.
- ◆ 2003-2 relates to deposits not being made in a timely manner.

There were errors in the distribution of collections that resulted in amounts due and overpaid. Amounts due include amounts at the examination ending date which should have previously been remitted to the proper agencies. These amounts result from errors in the distribution of collections, failure to collect all costs that have been levied by a particular agency, or from calculation errors in the distribution reports. Amounts overpaid include amounts remitted to an agency by the Judge of Probate in excess of amounts the agency was entitled to receive.

Exhibit 1 summarizes the amount due and overpaid by the Judge of Probate. Amounts due were settled at the conclusion of the examination. Refund petitions were furnished to the Judge of Probate for amounts overpaid.

The following official was invited to an exit conference to discuss the findings and recommendations appearing in this report: Honorable Ryan Robertson, Judge of Probate. The following individuals attended the exit conference held at the office of the Judge of Probate: Honorable Ryan Robertson, Judge of Probate; and representatives from the Department of Examiners of Public Accounts: Gwyn M. Griggs, Audit Manager; and Max H. Wynn, Examiner of Public Accounts.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2008 through September 30, 2010

Ref. No.	Finding/Noncompliance
2008-1	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 40-5-47, prohibits charging and retaining collection fees for collecting and otherwise administering a special two mill ad valorem tax collected for fire protection and emergency services. The Probate Office withheld commissions on ad valorem taxes collected for fire protection.</p> <p><u>Recommendation:</u> The Probate Office should not withhold commissions on ad valorem taxes collected for fire protection.</p>
2008-2	<p><u>Finding:</u> Minimum accounting standards prescribed by the Chief Examiner of Public Accounts require that all bank accounts be reconciled monthly to the cashbook balance and an analysis made of amounts on hand. Bank accounts were not accurately reconciled. Many accounts were over/under, and the reason for the overages/shortages could not be determined.</p> <p><u>Recommendation:</u> Bank accounts should be accurately reconciled, and overages/shortages should be investigated immediately.</p>
2003-1	<p><u>Finding:</u> An adequate system of internal control requires that all amounts received in the Probate office should be distributed to the appropriate agencies on a monthly basis. Probate court fees were not always disbursed in a timely manner.</p> <p><u>Recommendation:</u> Probate court fees should be paid to the appropriate agencies in a timely manner.</p>
2003-2	<p><u>Finding:</u> An adequate system of internal control requires that all amounts received in the Probate office should be deposited into the bank account daily. Funds collected by the Probate Office were not always deposited into the bank account in a timely manner.</p> <p><u>Recommendation:</u> All funds collected should be deposited into the bank account in a timely manner.</p>

Financial Information

Summary of Audit Settlement
October 1, 2008 through September 30, 2010

	2009-2010 Audit Settlement	
	Amounts Due	Amounts Overpaid
<u>Cleburne County</u>		
Commissions on Ad Valorem Taxes	\$	\$ (1,392.68)
Casual Sales Tax - Motor Vehicle and Boat		(39.97)
Interest Earned - General Fund	98.08	
Total Cleburne County	<u>98.08</u>	<u>(1,432.65)</u>
<u>Cleburne County Board of Education</u>		
Casual Sales Tax - Motor Vehicle and Boat	42.16	
Total Cleburne County Schools	<u>42.16</u>	
<u>Other</u>		
Fire Protection Ad Valorem Taxes	1,392.68	
Interest Earned - Discretionary Fund of Judge of Probate		(6.50)
Interest Earned - Discretionary Fund of Revenue Commissioner		(4.08)
Total Other	<u>1,392.68</u>	<u>(10.58)</u>
Total	<u>\$ 1,532.92</u>	<u>\$ (1,443.23)</u>

2008-2009 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$	\$ (1,583.84)	\$	\$ (2,976.52)	\$	\$ (2,976.52)
	(33.70)		(73.67)		(73.67)
85.98		184.06		184.06	
85.98	(1,617.54)	184.06	(3,050.19)	184.06	(3,050.19)
33.70		75.86		75.86	
33.70		75.86		75.86	
1,583.84		2,976.52		2,976.52	
	(15.34)		(21.84)		(21.84)
	(15.34)		(19.42)		(19.42)
1,583.84	(30.68)	2,976.52	(41.26)	2,976.52	(41.26)
\$ 1,703.52	\$ (1,648.22)	\$ 3,236.44	\$ (3,091.45)	\$ 3,236.44	\$ (3,091.45)

Summary of Receipts and Disbursements
October 1, 2009 through September 30, 2010

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 484,583.51	\$ 42,598.72	\$ 3,440.97
Business-Privilege License	7,427.43	7,333.32	
Recordation Tax	55,485.74	27,743.76	1.54
Drivers License	56,765.00	4,083.00	
Marriage License	6,090.00		
Store License	181.38		
Conservation License	11,623.40		
Boat Registrations	17,995.00		
Title Fees	41,400.00		
Temporary Tags	682.50		
Ad Valorem Tax	108,757.16	193,182.59	284,103.16
Casual Sales Tax - Motor Vehicle and Boat	161,188.84	20,084.99	20,084.99
Mandatory Liability Insurance	3,330.00		
Interest Earned		714.19	
Other Fees			
Probate Court			
Fiduciary Fund			
Total Receipts	955,509.96	295,740.57	307,630.66
Disbursements			
Remittances:			
Taxes, Licenses and Fees	955,509.96	295,682.46	307,588.50
Probate Court			
Fiduciary Fund			
Total Disbursements	955,509.96	295,682.46	307,588.50
Beginning Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Fund			
Ending Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Fund			
Balance Left To Be Settled at September 30, 2010		58.11	42.16
Amounts Due		98.08	42.16
Amounts Overpaid		(39.97)	
Total	\$	\$ 58.11	\$ 42.16

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 12,085.58	\$ 2,434.23	\$ 36,698.63	\$	\$ 581,841.64
		2,048.79		16,809.54
		53,580.26		136,811.30
		732.00		61,580.00
	1,122.00	5,110.00		12,322.00
		209.01		390.39
		476.00		12,099.40
		1,892.00		19,887.00
		8,262.00		49,662.00
		341.25		1,023.75
45,505.14	34,816.48	27,015.00		693,379.53
10,585.18		11,154.39		223,098.39
	185.00	185.00		3,700.00
	21.44			735.63
		2,719.50		2,719.50
			14,649.92	14,649.92
			829.17	829.17
68,175.90	38,579.15	150,423.83	15,479.09	1,831,539.16
68,175.90	37,197.05	151,816.51		1,815,970.38
			5,063.61	5,063.61
			535.85	535.85
68,175.90	37,197.05	151,816.51	5,599.46	1,821,569.84
			5,178.83	5,178.83
			30,903.67	30,903.67
			14,765.14	14,765.14
			31,196.99	31,196.99
	1,382.10	(1,392.68)		89.69
	1,392.68			1,532.92
	(10.58)	(1,392.68)		(1,443.23)
\$	\$ 1,382.10	\$ (1,392.68)	\$	\$ 89.69

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2009 through September 30, 2010***

	State Taxes	County Taxes
Assessed Valuations	17,984,200	17,984,200
<u>Receipts</u>		
Gross Taxes Assessed	\$ 116,907.31	\$ 206,831.80
Refunds	(24.44)	(43.24)
Credit Vouchers Redeemed	(1,846.65)	(3,267.15)
Receipts for Credit	(1,882.66)	(3,330.86)
Sub-Total	113,153.56	200,190.55
Commissions Allowed	(5,085.40)	(7,696.96)
Redemption Fees	689.00	689.00
Total	<u>108,757.16</u>	<u>193,182.59</u>
<u>Disbursements</u>		
Remittances	108,757.16	193,182.59
Amounts Due		
Sub-Total	<u>108,757.16</u>	<u>193,182.59</u>
Amounts Overpaid		
Total	<u>\$ 108,757.16</u>	<u>\$ 193,182.59</u>

County School Taxes	Municipal Taxes	Fire Protection Taxes	Commissions	Total
17,984,200	4,257,120	17,984,200		
\$ 305,757.58	\$ 49,980.00	\$ 35,971.48	\$	\$ 715,448.17
(63.92)		(7.52)		(139.12)
(4,788.26)	(924.32)	(568.20)		(11,394.58)
(4,964.62)	(1,155.52)	(579.28)		(11,912.94)
295,940.78	47,900.16	34,816.48		692,001.53
(11,837.62)	(2,395.02)		27,015.00	
				1,378.00
284,103.16	45,505.14	34,816.48	27,015.00	693,379.53
284,103.16	45,505.14	33,423.80	28,407.68	693,379.53
		1,392.68		1,392.68
284,103.16	45,505.14	34,816.48	28,407.68	694,772.21
			(1,392.68)	(1,392.68)
\$ 284,103.16	\$ 45,505.14	\$ 34,816.48	\$ 27,015.00	\$ 693,379.53

***State Motor Vehicle Ad Valorem Taxes
October 1, 2009 through September 30, 2010***

	General	Soldier
Assessed Valuations	17,984,200	17,984,200
<u>Receipts</u>		
Gross Taxes Assessed	\$ 44,964.35	\$ 17,985.74
Refunds	(9.40)	(3.76)
Credit Vouchers Redeemed	(710.25)	(284.10)
Receipts for Credit	(724.10)	(289.64)
Sub-Total	43,520.60	17,408.24
Commissions Allowed	(2,300.34)	(696.26)
Redemption Fees	689.00	
Total	<u>41,909.26</u>	<u>16,711.98</u>
<u>Disbursements</u>		
Remittances	41,909.26	16,711.98
Total	<u>\$ 41,909.26</u>	<u>\$ 16,711.98</u>



<u>School</u>	<u>Total</u>
17,984,200	
\$ 53,957.22	\$ 116,907.31
(11.28)	(24.44)
(852.30)	(1,846.65)
(868.92)	(1,882.66)
<u>52,224.72</u>	<u>113,153.56</u>
(2,088.80)	(5,085.40)
	689.00
<u>50,135.92</u>	<u>108,757.16</u>
50,135.92	108,757.16
<u>\$ 50,135.92</u>	<u>\$ 108,757.16</u>

***County Motor Vehicle Ad Valorem Taxes
October 1, 2009 through September 30, 2010***

	General	Road and Bridge
Assessed Valuations	17,984,200	17,984,200
<u>Receipts</u>		
Gross Taxes Assessed	\$ 89,924.49	\$ 44,964.35
Refunds	(18.80)	(9.40)
Credit Vouchers Redeemed	(1,420.50)	(710.25)
Receipts for Credit	(1,448.20)	(724.10)
Sub-Total	<u>87,036.99</u>	<u>43,520.60</u>
Commissions Allowed	(3,170.82)	(1,740.82)
Redemptions Fees	689.00	
Total	<u><u>84,555.17</u></u>	<u><u>41,779.78</u></u>
<u>Disbursements</u>		
Remittances	84,555.17	41,779.78
Total	<u><u>\$ 84,555.17</u></u>	<u><u>\$ 41,779.78</u></u>



<u>Hospital</u>	<u>Total</u>
17,984,200	
\$ 71,942.96	\$ 206,831.80
(15.04)	(43.24)
(1,136.40)	(3,267.15)
(1,158.56)	(3,330.86)
<u>69,632.96</u>	<u>200,190.55</u>
(2,785.32)	(7,696.96)
	689.00
<u>66,847.64</u>	<u>193,182.59</u>
66,847.64	193,182.59
<u>\$ 66,847.64</u>	<u>\$ 193,182.59</u>

County School Motor Vehicle Ad Valorem Taxes
October 1, 2009 through September 30, 2010

	County-Wide	District 1
Assessed Valuations	17,984,200	14,321,060
<u>Receipts</u>		
Gross Taxes Assessed	\$ 161,871.66	\$ 114,568.48
Refunds	(33.84)	(30.08)
Credit Vouchers Redeemed	(2,556.90)	(1,713.12)
Receipts for Credit	(2,606.86)	(1,774.56)
Sub-Total	<u>156,674.06</u>	<u>111,050.72</u>
Commissions Allowed	(6,266.96)	(4,442.02)
Total	<u><u>150,407.10</u></u>	<u><u>106,608.70</u></u>
<u>Disbursements</u>		
Remittances	150,407.10	106,608.70
Total	<u><u>\$ 150,407.10</u></u>	<u><u>\$ 106,608.70</u></u>

District 2	Total
3,663,140	
\$ 29,317.44	\$ 305,757.58
	(63.92)
(518.24)	(4,788.26)
(583.20)	(4,964.62)
28,216.00	295,940.78
(1,128.64)	(11,837.62)
27,087.36	284,103.16
27,087.36	284,103.16
\$ 27,087.36	\$ 284,103.16

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2009 through September 30, 2010***

	Heflin	Edwardsville
Assessed Valuations	3,323,940	107,880
<u>Receipts</u>		
Gross Taxes Assessed	\$ 39,905.76	\$ 539.40
Credit Vouchers Redeemed	(767.28)	(0.80)
Receipts for Credit	(813.36)	(11.80)
Sub-Total	<u>38,325.12</u>	<u>526.80</u>
Commissions Allowed	(1,916.26)	(26.34)
Total	<u><u>36,408.86</u></u>	<u><u>500.46</u></u>
<u>Disbursements</u>		
Remittances	36,408.86	500.46
Total	<u><u>\$ 36,408.86</u></u>	<u><u>\$ 500.46</u></u>

	Fruithurst	Ranburne	Total
	184,380	640,920	4,257,120
\$	1,843.80	\$ 7,691.04	\$ 49,980.00
	(26.40)	(129.84)	(924.32)
	(79.80)	(250.56)	(1,155.52)
	1,737.60	7,310.64	47,900.16
	(86.88)	(365.54)	(2,395.02)
	1,650.72	6,945.10	45,505.14
	1,650.72	6,945.10	45,505.14
\$	1,650.72	\$ 6,945.10	\$ 45,505.14

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Fire Protection Motor Vehicle Ad Valorem Taxes
October 1, 2009 through September 30, 2010

	Fire Protection Taxes
Assessed Valuations	17,984,200
<u>Receipts</u>	
Gross Taxes Assessed	\$ 35,971.48
Refunds	(7.52)
Credit Vouchers Redeemed	(568.20)
Receipts for Credit	(579.28)
Total	<u>34,816.48</u>
<u>Disbursements</u>	
Remittances	33,423.80
Amounts Due	1,392.68
Total	<u>\$ 34,816.48</u>

Summary of Receipts and Disbursements
October 1, 2008 through September 30, 2009

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 494,128.14	\$ 43,547.88	\$ 3,712.97
Business-Privilege License	8,412.05	8,455.85	
Recordation Tax	82,058.34	40,980.52	27.93
Drivers License	55,650.50	4,184.50	
Marriage License	4,860.00		
Store License	220.85		
Conservation License	11,882.80		
Boat Registrations	18,428.00		
Title Fees	41,370.00		
Temporary Tags	735.00		
Ad Valorem Tax	123,748.86	219,800.45	323,208.37
Casual Sales Tax - Motor Vehicle and Boat	152,102.51	19,071.70	19,071.70
Mandatory Liability Insurance	2,430.00		
Interest Earned		675.35	
Other Fees			
Probate Court			
Fiduciary Fund			
Total Receipts	996,027.05	336,716.25	346,020.97
Disbursements			
Remittances:			
Taxes, Licenses and Fees	996,027.05	336,663.97	345,987.27
Probate Court			
Fiduciary Fund			
Total Disbursements	996,027.05	336,663.97	345,987.27
Beginning Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Fund			
Ending Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Fund			
Balance Left To Be Settled at September 30, 2009		52.28	33.70
Amounts Due		85.98	33.70
Amounts Overpaid		(33.70)	
Total	\$	\$ 52.28	\$ 33.70

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 12,183.87	\$ 1,324.60	\$ 36,592.35	\$	\$ 591,489.81
		2,370.21		19,238.11
	64.61	64,925.34		188,056.74
		682.50		60,517.50
	1,069.00	4,230.00		10,159.00
		230.77		451.62
		506.00		12,388.80
		1,940.00		20,368.00
		8,274.00		49,644.00
		368.00		1,103.00
49,713.40	39,608.86	30,231.98		786,311.92
7,248.34		10,394.43		207,888.68
	135.00	135.00		2,700.00
	23.12			698.47
		4,010.00		4,010.00
			4,922.98	4,922.98
			222.96	222.96
69,145.61	42,225.19	164,890.58	5,145.94	1,960,171.59
69,145.61	40,672.03	166,474.42		1,954,970.35
			5,113.09	5,113.09
			15,441.01	15,441.01
69,145.61	40,672.03	166,474.42	20,554.10	1,975,524.45
			5,368.94	5,368.94
			46,121.72	46,121.72
			5,178.83	5,178.83
			30,903.67	30,903.67
	1,553.16	(1,583.84)		55.30
	1,583.84			1,703.52
	(30.68)	(1,583.84)		(1,648.22)
\$	\$ 1,553.16	\$ (1,583.84)	\$	\$ 55.30

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2008 through September 30, 2009***

	State Taxes	County Taxes
Assessed Valuations	20,274,170	20,274,170
<u>Receipts</u>		
Gross Taxes Assessed	\$ 131,782.11	\$ 233,152.96
Refunds	(58.24)	(103.04)
Credit Vouchers Redeemed	(1,361.88)	(2,409.38)
Receipts for Credit	(1,633.19)	(2,889.49)
Sub-Total	128,728.80	227,751.05
Commissions Allowed	(5,588.94)	(8,559.60)
Redemption Fees	609.00	609.00
Total	<u>123,748.86</u>	<u>219,800.45</u>
<u>Disbursements</u>		
Remittances	123,748.86	219,800.45
Amounts Due		
Sub-Total	<u>123,748.86</u>	<u>219,800.45</u>
Amounts Overpaid		
Total	<u>\$ 123,748.86</u>	<u>\$ 219,800.45</u>

County School Taxes	Municipal Taxes	Fire Protection Taxes	Commissions	Total
20,274,170	4,594,560	20,274,170		
\$ 344,660.89	\$ 53,763.92	\$ 40,548.34	\$	\$ 803,908.22
(152.32)	(108.32)	(17.92)		(439.84)
(3,509.04)	(551.64)	(419.04)		(8,250.98)
(4,324.22)	(774.06)	(502.52)		(10,123.48)
336,675.31	52,329.90	39,608.86		785,093.92
(13,466.94)	(2,616.50)		30,231.98	
				1,218.00
323,208.37	49,713.40	39,608.86	30,231.98	786,311.92
323,208.37	49,713.40	38,025.02	31,815.82	786,311.92
		1,583.84		1,583.84
323,208.37	49,713.40	39,608.86	31,815.82	787,895.76
			(1,583.84)	(1,583.84)
\$ 323,208.37	\$ 49,713.40	\$ 39,608.86	\$ 30,231.98	\$ 786,311.92

***State Motor Vehicle Ad Valorem Taxes
October 1, 2008 through September 30, 2009***

	General	Soldier
Assessed Valuations	20,274,170	20,274,170
<u>Receipts</u>		
Gross Taxes Assessed	\$ 50,685.43	\$ 20,274.17
Refunds	(22.40)	(8.96)
Credit Vouchers Redeemed	(523.80)	(209.52)
Receipts for Credit	(628.15)	(251.26)
Sub-Total	<u>49,511.08</u>	<u>19,804.43</u>
Commissions Allowed	(2,420.22)	(792.18)
Redemption Fees	609.00	
Total	<u><u>47,699.86</u></u>	<u><u>19,012.25</u></u>
<u>Disbursements</u>		
Remittances	47,699.86	19,012.25
Total	<u><u>\$ 47,699.86</u></u>	<u><u>\$ 19,012.25</u></u>

School	Total
20,274,170	
\$ 60,822.51	\$ 131,782.11
(26.88)	(58.24)
(628.56)	(1,361.88)
(753.78)	(1,633.19)
59,413.29	128,728.80
(2,376.54)	(5,588.94)
	609.00
57,036.75	123,748.86
57,036.75	123,748.86
\$ 57,036.75	\$ 123,748.86

County Motor Vehicle Ad Valorem Taxes
October 1, 2008 through September 30, 2009

	General	Road and Bridge
Assessed Valuations	20,274,170	20,274,170
<u>Receipts</u>		
Gross Taxes Assessed	\$ 101,370.85	\$ 50,685.43
Refunds	(44.80)	(22.40)
Credit Vouchers Redeemed	(1,047.60)	(523.80)
Receipts for Credit	(1,256.30)	(628.15)
Sub-Total	99,022.15	49,511.08
Commissions Allowed	(3,410.44)	(1,980.44)
Redemptions Fees	609.00	
Total	<u>96,220.71</u>	<u>47,530.64</u>
<u>Disbursements</u>		
Remittances	96,220.71	47,530.64
Total	<u>\$ 96,220.71</u>	<u>\$ 47,530.64</u>

Hospital		Total	
20,274,170			
\$	81,096.68	\$	233,152.96
	(35.84)		(103.04)
	(837.98)		(2,409.38)
	(1,005.04)		(2,889.49)
	<u>79,217.82</u>		<u>227,751.05</u>
	(3,168.72)		(8,559.60)
			609.00
	<u>76,049.10</u>		<u>219,800.45</u>
	76,049.10		219,800.45
\$	<u>76,049.10</u>	\$	<u>219,800.45</u>

County School Motor Vehicle Ad Valorem Taxes
October 1, 2008 through September 30, 2009

	County-Wide	District 1
Assessed Valuations	20,274,170	16,306,470
<u>Receipts</u>		
Gross Taxes Assessed	\$ 182,467.53	\$ 130,451.76
Refunds	(80.64)	(45.60)
Credit Vouchers Redeemed	(1,885.68)	(1,302.24)
Receipts for Credit	(2,261.34)	(1,589.28)
Sub-Total	<u>178,239.87</u>	<u>127,514.64</u>
Commissions Allowed	(7,129.52)	(5,100.58)
Total	<u><u>171,110.35</u></u>	<u><u>122,414.06</u></u>
<u>Disbursements</u>		
Remittances	171,110.35	122,414.06
Total	<u><u>\$ 171,110.35</u></u>	<u><u>\$ 122,414.06</u></u>

District 2	Total
3,967,700	
\$ 31,741.60	\$ 344,660.89
(26.08)	(152.32)
(321.12)	(3,509.04)
(473.60)	(4,324.22)
<u>30,920.80</u>	<u>336,675.31</u>
(1,236.84)	(13,466.94)
<u>29,683.96</u>	<u>323,208.37</u>
29,683.96	323,208.37
<u>\$ 29,683.96</u>	<u>\$ 323,208.37</u>

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2008 through September 30, 2009***

	Heflin	Edwardsville
Assessed Valuations	3,552,620	125,560
<u>Receipts</u>		
Gross Taxes Assessed	\$ 42,631.44	\$ 627.80
Refunds	(39.12)	
Credit Vouchers Redeemed	(426.96)	(8.60)
Receipts for Credit	(677.04)	(1.10)
Sub-Total	<u>41,488.32</u>	<u>618.10</u>
Commissions Allowed	(2,074.42)	(30.90)
Total	<u><u>39,413.90</u></u>	<u><u>587.20</u></u>
<u>Disbursements</u>		
Remittances	39,413.90	587.20
Total	<u><u>\$ 39,413.90</u></u>	<u><u>\$ 587.20</u></u>

	Fruithurst	Ranburne	Total
	245,940	670,440	4,594,560
\$	2,459.40	\$ 8,045.28	\$ 53,763.92
	(66.80)	(2.40)	(108.32)
	(10.00)	(106.08)	(551.64)
	(12.40)	(83.52)	(774.06)
	2,370.20	7,853.28	52,329.90
	(118.52)	(392.66)	(2,616.50)
	2,251.68	7,460.62	49,713.40
	2,251.68	7,460.62	49,713.40
\$	2,251.68	\$ 7,460.62	\$ 49,713.40

***Fire Protection Motor Vehicle Ad Valorem Taxes
October 1, 2008 through September 30, 2009***

	Fire Protection Taxes
Assessed Valuations	20,274,170
<u>Receipts</u>	
Gross Taxes Assessed	\$ 40,548.34
Refunds	(17.92)
Credit Vouchers Redeemed	(419.04)
Receipts for Credit	(502.52)
Total	<u>39,608.86</u>
<u>Disbursements</u>	
Remittances	38,025.02
Amounts Due	1,583.84
Total	<u>\$ 39,608.86</u>

Rates of Taxation
October 1, 2008 through September 30, 2010

State Taxes

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	4.0 Mills
County Fire Tax	2.0 Mills
County-Wide School	9.0 Mill
District 1	8.0 Mills
District 2	8.0 Mill

Municipal Taxes

Municipal taxes were assessed at the previous year's rates as follows:

Heflin	12.0 Mills
Ranburne	12.0 Mills
Fruithurst	10.0 Mills
Edwardsville	5.0 Mills

***Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2008 through September 30, 2010***

	Probate Judge's Discretionary Fund	Motor Vehicle Special Training Fund
<u>Receipts</u>		
Interest Earned on Ad Valorem Taxes	\$ 99.30	\$
Transfer Penalty Fees		1,860.00
Probate Judge's Share of Marriage License	2,191.00	
Other	154.29	171.00
Bank Account Interest	15.26	47.61
Mandatory Liability Insurance Fees		
Total Receipts	2,459.85	2,078.61
<u>Disbursements</u>		
Training and Education	75.00	3,324.29
Dues		325.00
Equipment	1,937.94	
Salaries	942.00	
Other	383.20	
Total Disbursements	3,338.14	3,649.29
Excess of Receipts Over/(Under) Disbursements	(878.29)	(1,570.68)
Balances - October 1, 2008	1,755.02	2,209.03
Balances - September 30, 2010	\$ 876.73	\$ 638.35

**Motor Vehicle
Registration and
Titling Technology**

Fund	Total
\$	\$ 99.30
	1,860.00
	2,191.00
	325.29
10.28	73.15
320.00	320.00
330.28	4,868.74
	3,399.29
	325.00
	1,937.94
	942.00
	383.20
	6,987.43
330.28	(2,118.69)
165.96	4,130.01
\$ 496.24	\$ 2,011.32