

Report on the

Office of Judge of Probate

Cleburne County, Alabama

October 1, 2012 through September 30, 2015

Filed: February 10, 2017



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, we submit this report on the results of the examination of the Judge of Probate, Cleburne County, Alabama, for the period October 1, 2012 through September 30, 2015.

Sworn to and subscribed before me this
the 11th day of January, 2017.

Atkinson H. Davis
Notary Public

Sworn to and subscribed before me this
the 20th day of January, 2017.

Kendra Rieko
Notary Public

Respectfully submitted,

Cade Burk

Cade Burk
Examiner of Public Accounts

Tom L. Tolley

Tom L. Tolley
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Cleburne County, Alabama
October 1, 2012 through September 30, 2015**

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.

The *Code of Alabama 1975*, Section 45-15-82.33, provided an additional \$25 fee for a marriage license and a petition for adoption filed in the probate court. Of this fee, \$20 is earmarked for the operation of the Calhoun/Cleburne Children's Center. The remaining \$5 is paid to the Probate Judge's discretionary fund.

The *Code of Alabama 1975*, Section 45-15-82.32, provided 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 Probate 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 Probate Judge's discretionary fund with the remaining amount being paid to the County General Fund.

The *Code of Alabama 1975*, Section 45-15-82.62, provided 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, 9 and 16 contain information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibits 3 through 8, Exhibits 10 through 15 and Exhibits 17 through 22 provide information on the taxes that were assessed and collected by the Judge of Probate during the examination period. Taxes were assessed based on the rates shown on Exhibit 23 for the State, County, Boards of Education and the various municipalities. Exhibit 24 contains information on the receipts, disbursements and balances of the Special Funds of the Judge of Probate.

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.

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

CURRENT FINDINGS

- ◆ 2015-001 relates to the failure of the Judge of Probate to collect and remit fees as required by law.
- ◆ 2015-002 relates to the improper collection of commissions from ad valorem taxes levied for fire protection.
- ◆ 2015-003 relates to the Judge of Probate's failure to maintain a proper cashbook for the Probate Court account.

A finding that was presented in the prior examination has not been resolved as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

UNRESOLVED PRIOR FINDING

- ◆ 2008-002 relates to bank reconciliations that were not accurately performed.

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 Cade Burk, Examiner of Public Accounts.

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*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2012 through September 30, 2015

Ref. No.	Finding/Noncompliance
2015-001	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 12-19-90, provides for the collection of various fees by the probate office which are to be paid into the county treasury or to the judge of probate as required by law. The Judge of Probate did not ensure that fees charged for various services were in compliance with this section. As a result, numerous fees were not collected and remitted to the county as required. Additionally, junk dealer license fees were not properly assessed in accordance with the provisions of the <i>Code of Alabama 1975</i>, Section 40-12-116(a).</p> <p><u>Recommendation:</u> The Judge of Probate should ensure fees are collected in accordance with applicable statutes.</p>
2015-002	<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 levied for fire protection. The Office of Judge of Probate withheld commissions from the collection of ad valorem taxes levied for fire protection. This resulted in amounts being paid to the Cleburne County Commission that should have been paid to the Cleburne County Association of Volunteer Fire Departments.</p> <p><u>Recommendation:</u> The Office of Judge of Probate should not withhold commissions on ad valorem taxes collected for fire protection.</p>
2015-003	<p><u>Finding:</u> Minimum Accounting Requirements for the Office of Judge of Probate, prescribed by the Chief Examiner of Public Accounts under the authority of the <i>Code of Alabama 1975</i>, Section 41-5-23, require a cashbook be maintained which shows the daily distribution of all money collected, the cash over or short for each day of the reporting period and the actual bank deposit amount. Distribution reports should be reconciled to the collections as reflected on the cashbook before checks are written. The disbursement checks for the reporting period should be recorded in the cashbook. The collections less the disbursements should result in a zero balance in the cashbook. All discrepancies must be identified. The Probate Court cashbook recorded the money received, but did not report the disbursements. Therefore, receipts and disbursements were not reconciled to ensure that all money collected was properly distributed, resulting in the payout of funds in excess of amounts received. Also, tests performed during the examination revealed several amounts collected which were not disbursed until brought to the Official's attention by the Examiner.</p>

***Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2012 through September 30, 2015***

Ref. No.	Finding/Noncompliance
	<p><u>Recommendation:</u> The Office of Judge of Probate should ensure compliance with the Minimum Accounting Requirements for the Office of Judge of Probate, as prescribed by the Chief Examiner of Public Accounts.</p>
2008-002	<p><u>Finding:</u> Minimum Accounting Requirements for the Office of Judge of Probate, prescribed by the Chief Examiner of Public Accounts, require all bank accounts to be reconciled monthly to the cashbook balance, and an analysis made of amounts on hand. Multiple problems were noted that were not corrected until brought to the attention of the Office of Judge of Probate during the examination.</p> <ul style="list-style-type: none"> ✓ Bank accounts were not accurately reconciled during the examination period. Errors in the bank reconciliations were ultimately determined and corrective action taken. ✓ Multiple instances were noted in which money was deposited into the wrong bank account. These errors were not corrected until months later, and in some instances were not corrected until the conclusion of the examination. ✓ Boat sales tax from fiscal year 2013 was not properly remitted to the Cleburne County Commission or the Cleburne County Board of Education. The checks were written but were not remitted to the appropriate agencies. The checks were reported as outstanding items on the bank reconciliations for the sales tax account. These payments were ultimately made in October 2016. ✓ Bank charges, including overdraft fees, general account fees and inactive account fees, were incurred in numerous bank accounts. These were reimbursed by the Cleburne County Commission at the conclusion of the examination. <p><u>Recommendation:</u> Bank accounts should be accurately reconciled. Errors noted should be corrected in a timely manner.</p>

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Financial Information

Summary of Audit Settlement
October 1, 2012 through September 30, 2015

	2014-2015 Audit Settlement		2013-2014 Audit Settlement	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
<u>State of Alabama</u>				
General Ad Valorem Tax	\$	\$	\$	\$
Total State of Alabama				
<u>Cleburne County</u>				
Commissions on Ad Valorem Taxes		(1,749.58)		(1,676.36)
Interest Earned - General Fund				
Interest Earned - Discretionary Fund of Judge of Probate	165.46		134.40	
Interest Earned - Discretionary Fund of Revenue Commissioner	7.39		6.16	
	7.39		6.16	
Total Cleburne County	180.24	(1,749.58)	146.72	(1,676.36)
<u>Other</u>				
Fire Protection Ad Valorem Taxes	1,749.58		1,676.36	
Total Other	1,749.58		1,676.36	
Total	\$ 1,929.82	\$ (1,749.58)	\$ 1,823.08	\$ (1,676.36)

2012-2013 Audit Settlement		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
\$ 131.72	\$	\$ 131.72	\$	\$ 131.72	\$
131.72		131.72		131.72	
	(1,444.34)		(4,870.28)		(4,870.28)
		299.86		299.86	
		13.55		13.55	
		13.55		13.55	
	(1,444.34)	326.96	(4,870.28)	326.96	(4,870.28)
1,312.62		4,738.56		4,738.56	
1,312.62		4,738.56		4,738.56	
\$ 1,444.34	\$ (1,444.34)	\$ 5,197.24	\$ (4,870.28)	\$ 5,197.24	\$ (4,870.28)

Summary of Receipts and Disbursements
October 1, 2014 through September 30, 2015

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 523,411.03	\$ 45,961.25	\$ 2,965.65
Business-Privilege License	8,547.01	8,504.20	
Recordation Tax	60,265.05	30,142.07	16.70
Drivers License	92,998.25	4,504.50	
Marriage License	3,480.00		
Store License	164.82		
Conservation License	16,908.05		
Boat Registrations	16,543.00		
Title Fees	43,635.00		
Temporary Tags	435.00		
Mandatory Liability Insurance Fees	4,860.00	270.00	
Ad Valorem Tax	136,863.34	242,924.22	356,892.04
Casual Sales Tax - Motor Vehicle and Boat	226,663.04	28,343.54	28,335.99
Interest Earned		337.16	
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	<u>1,134,773.59</u>	<u>360,986.94</u>	<u>388,210.38</u>
Disbursements			
Remittances:			
Taxes, Licenses and Fees	1,134,773.59	360,806.70	388,210.38
Probate Court			
Fiduciary Funds			
Total Disbursements	<u>1,134,773.59</u>	<u>360,806.70</u>	<u>388,210.38</u>
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Probate Court			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2015		<u>180.24</u>	
Amounts Due		180.24	
Amounts Overpaid			
Total	<u>\$</u>	<u>\$ 180.24</u>	<u>\$</u>

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 13,503.67	\$ 184.48	\$ 38,398.76	\$	\$ 624,424.84
		1,999.13		19,050.34
		50,787.63		141,211.45
	1,501.50	801.00		99,805.25
		6,370.00		9,850.00
		165.28		330.10
		728.35		17,636.40
		1,684.00		18,227.00
		8,688.00		52,323.00
		217.50		652.50
		270.00		5,400.00
56,982.95	43,735.88	33,194.38		870,592.81
13,548.37		15,625.85		312,516.79
				337.16
		1,899.75		1,899.75
			29,884.46	29,884.46
			538.44	538.44
84,034.99	45,421.86	160,829.63	30,422.90	2,204,680.29
84,034.99	43,672.28	162,579.21		2,174,077.15
			8,683.48	8,683.48
			71,396.19	71,396.19
84,034.99	43,672.28	162,579.21	80,079.67	2,254,156.82
			91,146.00	91,146.00
			21,200.98	21,200.98
			20,288.25	20,288.25
	1,749.58	(1,749.58)		180.24
	1,749.58			1,929.82
		(1,749.58)		(1,749.58)
\$	\$ 1,749.58	\$ (1,749.58)	\$	\$ 180.24

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015***

	State Taxes	County Taxes
Assessed Valuations	22,575,880	22,575,880
<u>Receipts</u>		
Gross Taxes Assessed	\$ 146,743.22	\$ 259,622.62
Interest	235.97	415.83
Refunds	(36.10)	(63.89)
Credit Vouchers Redeemed\Receipts for Credit	(4,800.47)	(8,490.84)
Sub-Total	142,142.62	251,483.72
Commissions Allowed	(6,022.28)	(9,302.50)
Redemption Fees	743.00	743.00
Total	<u>136,863.34</u>	<u>242,924.22</u>
<u>Disbursements</u>		
Remittances	136,863.34	242,924.22
Amounts Due		
Sub-Total	<u>136,863.34</u>	<u>242,924.22</u>
Amounts Overpaid		
Total	<u>\$ 136,863.34</u>	<u>\$ 242,924.22</u>

County School Taxes	Municipal Taxes	Fire Protection Taxes	Commissions	Total
22,575,880	5,345,040	22,575,880		
\$ 383,789.96	\$ 62,141.22	\$ 45,151.76	\$	\$ 897,448.78
617.70	75.32	71.59		1,416.41
(94.44)	(23.04)	(11.11)		(228.58)
(12,550.68)	(2,211.45)	(1,476.36)		(29,529.80)
371,762.54	59,982.05	43,735.88		869,106.81
(14,870.50)	(2,999.10)		33,194.38	
				1,486.00
356,892.04	56,982.95	43,735.88	33,194.38	870,592.81
356,892.04	56,982.95	41,986.30	34,943.96	870,592.81
		1,749.58		1,749.58
356,892.04	56,982.95	43,735.88	34,943.96	872,342.39
			(1,749.58)	(1,749.58)
\$ 356,892.04	\$ 56,982.95	\$ 43,735.88	\$ 33,194.38	\$ 870,592.81

State Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	General	Soldier
Assessed Valuations	22,575,880	22,575,880
<u>Receipts</u>		
Gross Taxes Assessed	\$ 56,439.70	\$ 22,575.88
Interest	92.14	35.83
Refunds	(13.87)	(5.56)
Credit Vouchers Redeemed/Receipts for Credit	(1,846.16)	(738.78)
Sub-Total	<u>54,671.81</u>	<u>21,867.37</u>
Commissions Allowed	(2,523.44)	(874.70)
Redemption Fees	743.00	
Total	<u><u>52,891.37</u></u>	<u><u>20,992.67</u></u>
<u>Disbursements</u>		
Remittances	52,891.37	20,992.67
Total	<u><u>\$ 52,891.37</u></u>	<u><u>\$ 20,992.67</u></u>



<u>School</u>	<u>Total</u>
22,575,880	
\$ 67,727.64	\$ 146,743.22
108.00	235.97
(16.67)	(36.10)
<u>(2,215.53)</u>	<u>(4,800.47)</u>
65,603.44	142,142.62
(2,624.14)	(6,022.28)
	743.00
<u>62,979.30</u>	<u>136,863.34</u>
62,979.30	136,863.34
<u>\$ 62,979.30</u>	<u>\$ 136,863.34</u>

County Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	General	Road and Bridge
Assessed Valuations	22,575,880	22,575,880
<u>Receipts</u>		
Gross Taxes Assessed	\$ 112,879.40	\$ 56,439.70
Interest	183.02	89.33
Refunds	(27.78)	(13.89)
Credit Vouchers Redeemed/Receipts for Credit	(3,691.66)	(1,846.16)
Sub-Total	<u>109,342.98</u>	<u>54,668.98</u>
Commissions Allowed	(3,616.86)	(2,186.76)
Redemption Fees	743.00	
Total	<u><u>106,469.12</u></u>	<u><u>52,482.22</u></u>
<u>Disbursements</u>		
Remittances	106,469.12	52,482.22
Total	<u><u>\$ 106,469.12</u></u>	<u><u>\$ 52,482.22</u></u>



<u>Hospital</u>	<u>Total</u>
22,575,880	
\$ 90,303.52	\$ 259,622.62
143.48	415.83
(22.22)	(63.89)
(2,953.02)	(8,490.84)
<u>87,471.76</u>	<u>251,483.72</u>
(3,498.88)	(9,302.50)
	743.00
<u>83,972.88</u>	<u>242,924.22</u>
83,972.88	242,924.22
<u>\$ 83,972.88</u>	<u>\$ 242,924.22</u>

County School Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	County-Wide	District 1
Assessed Valuations	22,575,880	18,300,900
<u>Receipts</u>		
Gross Taxes Assessed	\$ 203,182.92	\$ 146,407.20
Interest	326.90	249.82
Refunds	(50.00)	(29.08)
Credit Vouchers Redeemed/Receipts for Credit	(6,644.93)	(4,619.23)
Sub-Total	<u>196,814.89</u>	<u>142,008.71</u>
Commissions Allowed	(7,872.60)	(5,680.34)
Total	<u><u>188,942.29</u></u>	<u><u>136,328.37</u></u>
<u>Disbursements</u>		
Remittances	188,942.29	136,328.37
Total	<u><u>\$ 188,942.29</u></u>	<u><u>\$ 136,328.37</u></u>



<u>District 2</u>	<u>Total</u>
4,274,980	
\$ 34,199.84	\$ 383,789.96
40.98	617.70
(15.36)	(94.44)
<u>(1,286.52)</u>	<u>(12,550.68)</u>
32,938.94	371,762.54
<u>(1,317.56)</u>	<u>(14,870.50)</u>
<u>31,621.38</u>	<u>356,892.04</u>
31,621.38	356,892.04
<u>\$ 31,621.38</u>	<u>\$ 356,892.04</u>

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015***

	Heflin	Edwardsville
Assessed Valuations	4,114,400	222,660
<u>Receipts</u>		
Gross Taxes Assessed	\$ 49,372.80	\$ 1,113.30
Interest	62.45	0.79
Refunds	(23.04)	
Credit Vouchers Redeemed/Receipts for Credit	(1,835.35)	(39.32)
Sub-Total	<u>47,576.86</u>	<u>1,074.77</u>
Commissions Allowed	(2,378.84)	(53.74)
Total	<u><u>45,198.02</u></u>	<u><u>1,021.03</u></u>
<u>Disbursements</u>		
Remittances	45,198.02	1,021.03
Total	<u><u>\$ 45,198.02</u></u>	<u><u>\$ 1,021.03</u></u>

	Fruithurst	Ranburne	Total
	220,320	787,660	5,345,040
\$	2,203.20	\$ 9,451.92	\$ 62,141.22
	1.86	10.22	75.32
	(103.47)	(233.31)	(23.04)
	2,101.59	9,228.83	59,982.05
	(105.08)	(461.44)	(2,999.10)
	1,996.51	8,767.39	56,982.95
	1,996.51	8,767.39	56,982.95
\$	1,996.51	\$ 8,767.39	\$ 56,982.95

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Fire Protection Motor Vehicle Ad Valorem Taxes
October 1, 2014 through September 30, 2015

	Fire Protection Taxes
Assessed Valuations	22,575,880
<u>Receipts</u>	
Gross Taxes Assessed	\$ 45,151.76
Interest	71.59
Refunds	(11.11)
Credit Vouchers Redeemed/Receipts for Credit	(1,476.36)
Total	<u>43,735.88</u>
<u>Disbursements</u>	
Remittances	41,986.30
Amounts Due	1,749.58
Total	<u>\$ 43,735.88</u>

Summary of Receipts and Disbursements
October 1, 2013 through September 30, 2014

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 508,169.18	\$ 44,692.64	\$ 3,140.10
Business-Privilege License	7,681.41	7,603.28	
Recordation Tax	48,917.96	24,062.28	4.38
Drivers License	63,169.00	4,435.50	
Marriage License	5,310.00		
Store License	165.84		
Conservation License	15,831.40		
Boat Registrations	15,889.00		
Title Fees	42,990.00		
Temporary Tags	423.00		
Mandatory Liability Insurance Fees	2,880.00	160.00	
Ad Valorem Tax	131,134.00	232,762.00	341,974.21
Casual Sales Tax - Motor Vehicle and Boat	221,876.70	27,976.30	27,968.84
Interest Earned		296.25	
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	1,064,437.49	341,988.25	373,087.53
Disbursements			
Remittances:			
Taxes, Licenses and Fees	1,064,437.49	341,841.53	373,087.53
Probate Court			
Total Disbursements	1,064,437.49	341,841.53	373,087.53
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2014		146.72	
Amounts Due		146.72	
Amounts Overpaid			
Total	\$	\$ 146.72	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 13,091.67	\$ 186.37	\$ 37,928.14	\$	\$ 607,208.10
		1,823.15		17,107.84
	399.21	45,756.58		119,140.41
	1,478.50	738.00		69,821.00
		10,589.00		15,899.00
		169.54		335.38
		696.75		16,528.15
		1,662.00		17,551.00
		8,568.00		51,558.00
		211.50		634.50
		160.00		3,200.00
55,908.35	41,907.73	31,995.26		835,681.55
12,952.71		15,303.99		306,078.54
				296.25
		2,392.33		2,392.33
			5,239.50	5,239.50
			830.33	830.33
81,952.73	43,971.81	157,994.24	6,069.83	2,069,501.88
81,952.73	42,295.45	159,670.60		2,063,285.33
			5,239.50	5,239.50
81,952.73	42,295.45	159,670.60	5,239.50	2,068,524.83
			90,315.67	90,315.67
			91,146.00	91,146.00
	1,676.36	(1,676.36)		146.72
	1,676.36			1,823.08
		(1,676.36)		(1,676.36)
\$	\$ 1,676.36	\$ (1,676.36)	\$	\$ 146.72

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014***

	State Taxes	County Taxes
Assessed Valuations	21,723,000	21,723,000
<u>Receipts</u>		
Gross Taxes Assessed	\$ 141,199.50	\$ 249,814.50
Interest	197.15	347.10
Refunds	(47.99)	(84.93)
Credit Vouchers Redeemed\Receipts for Credit	(5,147.34)	(9,104.21)
Sub-Total	136,201.32	240,972.46
Commissions Allowed	(5,830.32)	(8,973.46)
Redemption Fees	763.00	763.00
Total	<u>131,134.00</u>	<u>232,762.00</u>
<u>Disbursements</u>		
Remittances	131,134.00	232,762.00
Amounts Due		
Sub-Total	<u>131,134.00</u>	<u>232,762.00</u>
Amounts Overpaid		
Total	<u>\$ 131,134.00</u>	<u>\$ 232,762.00</u>

County School Taxes	Municipal Taxes	Fire Protection Taxes	Commissions	Total
21,723,000	5,265,300	21,723,000		
\$ 369,291.00	\$ 61,137.14	\$ 43,446.00	\$	\$ 864,888.14
515.11	94.55	59.60		1,213.51
(125.54)	(1.20)	(14.77)		(274.43)
(13,457.42)	(2,379.60)	(1,583.10)		(31,671.67)
356,223.15	58,850.89	41,907.73		834,155.55
(14,248.94)	(2,942.54)		31,995.26	
				1,526.00
341,974.21	55,908.35	41,907.73	31,995.26	835,681.55
341,974.21	55,908.35	40,231.37	33,671.62	835,681.55
		1,676.36		1,676.36
341,974.21	55,908.35	41,907.73	33,671.62	837,357.91
			(1,676.36)	(1,676.36)
\$ 341,974.21	\$ 55,908.35	\$ 41,907.73	\$ 31,995.26	\$ 835,681.55

***State Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014***

	General	Soldier
Assessed Valuations	21,723,000	21,723,000
<u>Receipts</u>		
Gross Taxes Assessed	\$ 54,307.50	\$ 21,723.00
Interest	77.44	29.80
Refunds	(18.46)	(7.38)
Credit Vouchers Redeemed/Receipts for Credit	(1,979.56)	(792.15)
Sub-Total	<u>52,386.92</u>	<u>20,953.27</u>
Commissions Allowed	(2,477.74)	(838.14)
Redemption Fees	763.00	
Total	<u><u>50,672.18</u></u>	<u><u>20,115.13</u></u>
<u>Disbursements</u>		
Remittances	50,672.18	20,115.13
Total	<u><u>\$ 50,672.18</u></u>	<u><u>\$ 20,115.13</u></u>



<u>School</u>	<u>Total</u>
21,723,000	
\$ 65,169.00	\$ 141,199.50
89.91	197.15
(22.15)	(47.99)
<u>(2,375.63)</u>	<u>(5,147.34)</u>
62,861.13	136,201.32
(2,514.44)	(5,830.32)
	763.00
<u>60,346.69</u>	<u>131,134.00</u>
60,346.69	131,134.00
<u>\$ 60,346.69</u>	<u>\$ 131,134.00</u>

County Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	General	Road and Bridge
Assessed Valuations	21,723,000	21,723,000
<u>Receipts</u>		
Gross Taxes Assessed	\$ 108,615.00	\$ 54,307.50
Interest	152.87	74.51
Refunds	(36.93)	(18.46)
Credit Vouchers Redeemed/Receipts for Credit	(3,958.41)	(1,979.56)
Sub-Total	<u>104,772.53</u>	<u>52,383.99</u>
Commissions Allowed	(3,525.46)	(2,095.36)
Redemption Fees	763.00	
Total	<u><u>102,010.07</u></u>	<u><u>50,288.63</u></u>
<u>Disbursements</u>		
Remittances	102,010.07	50,288.63
Total	<u><u>\$ 102,010.07</u></u>	<u><u>\$ 50,288.63</u></u>



<u>Hospital</u>	<u>Total</u>
21,723,000	
\$ 86,892.00	\$ 249,814.50
119.72	347.10
(29.54)	(84.93)
<u>(3,166.24)</u>	<u>(9,104.21)</u>
83,815.94	240,972.46
(3,352.64)	(8,973.46)
	763.00
<u>80,463.30</u>	<u>232,762.00</u>
80,463.30	232,762.00
<u>\$ 80,463.30</u>	<u>\$ 232,762.00</u>

County School Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	County-Wide	District 1
Assessed Valuations	21,723,000	17,453,720
<u>Receipts</u>		
Gross Taxes Assessed	\$ 195,507.00	\$ 139,629.76
Interest	272.68	187.47
Refunds	(66.46)	(59.08)
Credit Vouchers Redeemed/Receipts for Credit	(7,124.95)	(5,086.14)
Sub-Total	<u>188,588.27</u>	<u>134,672.01</u>
Commissions Allowed	(7,543.54)	(5,386.88)
Total	<u><u>181,044.73</u></u>	<u><u>129,285.13</u></u>
<u>Disbursements</u>		
Remittances	181,044.73	129,285.13
Total	<u><u>\$ 181,044.73</u></u>	<u><u>\$ 129,285.13</u></u>



<u>District 2</u>	<u>Total</u>
4,269,280	
\$ 34,154.24	\$ 369,291.00
54.96	515.11
	(125.54)
<u>(1,246.33)</u>	<u>(13,457.42)</u>
32,962.87	356,223.15
<u>(1,318.52)</u>	<u>(14,248.94)</u>
<u>31,644.35</u>	<u>341,974.21</u>
31,644.35	341,974.21
<u>\$ 31,644.35</u>	<u>\$ 341,974.21</u>

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014***

	Heflin	Edwardsville
Assessed Valuations	4,005,820	228,580
<u>Receipts</u>		
Gross Taxes Assessed	\$ 48,069.84	\$ 1,142.90
Interest	70.34	1.25
Refunds		
Credit Vouchers Redeemed/Receipts for Credit	(1,793.07)	(45.97)
Sub-Total	46,347.11	1,098.18
Commissions Allowed	(2,317.36)	(54.90)
Total	<u>44,029.75</u>	<u>1,043.28</u>
<u>Disbursements</u>		
Remittances	44,029.75	1,043.28
Total	<u>\$ 44,029.75</u>	<u>\$ 1,043.28</u>

	Fruithurst	Ranburne	Total
	223,200	807,700	5,265,300
\$	2,232.00	\$ 9,692.40	\$ 61,137.14
	3.26	19.70	94.55
		(1.20)	(1.20)
	(118.52)	(422.04)	(2,379.60)
	2,116.74	9,288.86	58,850.89
	(105.84)	(464.44)	(2,942.54)
	2,010.90	8,824.42	55,908.35
	2,010.90	8,824.42	55,908.35
\$	2,010.90	\$ 8,824.42	\$ 55,908.35

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Fire Protection Motor Vehicle Ad Valorem Taxes
October 1, 2013 through September 30, 2014

	Fire Protection Taxes
Assessed Valuations	21,723,000
<u>Receipts</u>	
Gross Taxes Assessed	\$ 43,446.00
Interest	59.60
Refunds	(14.77)
Credit Vouchers Redeemed/Receipts for Credit	(1,583.10)
Total	<u>41,907.73</u>
<u>Disbursements</u>	
Remittances	40,231.37
Amounts Due	1,676.36
Total	<u>\$ 41,907.73</u>

Summary of Receipts and Disbursements
October 1, 2012 through September 30, 2013

	State	County	Board of Education
Receipts			
Motor Vehicle License	\$ 492,958.36	\$ 43,481.96	\$ 3,163.17
Business-Privilege License	8,669.35	8,618.27	
Recordation Tax	75,353.86	37,655.25	4.38
Drivers License	64,767.00	4,504.50	
Marriage License	5,100.00		
Store License	169.78		
Conservation License	19,098.65		
Boat Registrations	18,245.00		
Title Fees	43,135.00		
Temporary Tags	450.00		
Mandatory Liability Insurance Fees	540.00	30.00	
Ad Valorem Tax	129,970.30	230,725.34	339,038.67
Casual Sales Tax - Motor Vehicle and Boat	194,385.74	24,929.29	24,924.89
Interest Earned		152.01	
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	1,052,843.04	350,096.62	367,131.11
Disbursements			
Remittances:			
Taxes, Licenses and Fees	1,052,711.32	350,096.62	367,131.11
Probate Court			
Fiduciary Funds			
Total Disbursements	1,052,711.32	350,096.62	367,131.11
Beginning Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Fiduciary Funds			
Balance Left To Be Settled at September 30, 2013	131.72		
Amounts Due	131.72		
Amounts Overpaid			
Total	\$ 131.72	\$	\$

Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
\$ 12,777.09	\$ 172.85	\$ 36,821.80	\$	\$ 589,375.23
		2,239.67		19,527.29
	24.21	55,487.14		168,524.84
	1,501.50	532.50		71,305.50
		8,894.00		13,994.00
		173.24		343.02
		789.35		19,888.00
		1,894.00		20,139.00
		8,598.00		51,733.00
		225.00		675.00
		30.00		600.00
54,158.64	41,548.11	31,678.32		827,119.38
9,959.80		13,378.97		267,578.69
				152.01
		1,341.75		1,341.75
			6,951.36	6,951.36
			74,626.72	74,626.72
76,895.53	43,246.67	162,083.74	81,578.08	2,133,874.79
76,895.53	41,934.05	163,528.08		2,052,296.71
			6,951.36	6,951.36
			21,771.94	21,771.94
76,895.53	41,934.05	163,528.08	28,723.30	2,081,020.01
			37,460.89	37,460.89
			90,315.67	90,315.67
	1,312.62	(1,444.34)		
	1,312.62			1,444.34
		(1,444.34)		(1,444.34)
\$	\$ 1,312.62	\$ (1,444.34)	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2012 through September 30, 2013***

	State Taxes	County Taxes
Assessed Valuations	21,513,025	21,513,025
<u>Receipts</u>		
Gross Taxes Assessed	\$ 139,834.67	\$ 247,399.79
Interest	132.48	232.18
Refunds	(26.91)	(47.61)
Credit Vouchers Redeemed\Receipts for Credit	(4,907.38)	(8,680.32)
Sub-Total	<u>135,032.86</u>	<u>238,904.04</u>
Commissions Allowed	(5,792.56)	(8,908.70)
Redemption Fees	730.00	730.00
Total	<u><u>129,970.30</u></u>	<u><u>230,725.34</u></u>
<u>Disbursements</u>		
Remittances	129,838.58	230,725.34
Amounts Due	131.72	
Sub-Total	<u>129,970.30</u>	<u>230,725.34</u>
Amounts Overpaid		
Total	<u><u>\$ 129,970.30</u></u>	<u><u>\$ 230,725.34</u></u>

County School Taxes	Municipal Taxes	Fire Protection Taxes	Commissions	Total
21,513,025	5,101,420	21,513,025		
\$ 365,721.43	\$ 59,279.48	\$ 43,026.05	\$	\$ 855,261.42
345.33	66.16	39.80		815.95
(70.38)		(8.28)		(153.18)
(12,831.09)	(2,336.56)	(1,509.46)		(30,264.81)
353,165.29	57,009.08	41,548.11		825,659.38
(14,126.62)	(2,850.44)		31,678.32	
				1,460.00
339,038.67	54,158.64	41,548.11	31,678.32	827,119.38
339,038.67	54,158.64	40,235.49	33,122.66	827,119.38
		1,312.62		1,444.34
339,038.67	54,158.64	41,548.11	33,122.66	828,563.72
			(1,444.34)	(1,444.34)
\$ 339,038.67	\$ 54,158.64	\$ 41,548.11	\$ 31,678.32	\$ 827,119.38

***State Motor Vehicle Ad Valorem Taxes
October 1, 2012 through September 30, 2013***

	General	Soldier
Assessed Valuations	21,513,025	21,513,025
<u>Receipts</u>		
Gross Taxes Assessed	\$ 53,782.56	\$ 21,513.03
Interest	52.46	19.92
Refunds	(10.35)	(4.14)
Credit Vouchers Redeemed/Receipts for Credit	(1,887.28)	(755.19)
Sub-Total	<u>51,937.39</u>	<u>20,773.62</u>
Commissions Allowed	(2,468.74)	(830.94)
Redemption Fees	730.00	
Total	<u><u>50,198.65</u></u>	<u><u>19,942.68</u></u>
<u>Disbursements</u>		
Remittances	50,066.93	19,942.68
Amounts Due	131.72	
Total	<u><u>\$ 50,198.65</u></u>	<u><u>\$ 19,942.68</u></u>



<u>School</u>	<u>Total</u>
21,513,025	
\$ 64,539.08	\$ 139,834.67
60.10	132.48
(12.42)	(26.91)
(2,264.91)	(4,907.38)
62,321.85	135,032.86
(2,492.88)	(5,792.56)
	730.00
59,828.97	129,970.30
<hr/>	
59,828.97	129,838.58
	131.72
\$ 59,828.97	\$ 129,970.30
<hr/>	

County Motor Vehicle Ad Valorem Taxes
October 1, 2012 through September 30, 2013

	General	Road and Bridge
Assessed Valuations	21,513,025	21,513,025
<u>Receipts</u>		
Gross Taxes Assessed	\$ 107,565.13	\$ 53,782.56
Interest	102.65	49.65
Refunds	(20.70)	(10.35)
Credit Vouchers Redeemed/Receipts for Credit	(3,774.14)	(1,887.28)
Sub-Total	<u>103,872.94</u>	<u>51,934.58</u>
Commissions Allowed	(3,507.46)	(2,077.38)
Redemption Fees	730.00	
Total	<u><u>101,095.48</u></u>	<u><u>49,857.20</u></u>
<u>Disbursements</u>		
Remittances	101,095.48	49,857.20
Total	<u><u>\$ 101,095.48</u></u>	<u><u>\$ 49,857.20</u></u>



<u>Hospital</u>	<u>Total</u>
21,513,025	
\$ 86,052.10	\$ 247,399.79
79.88	232.18
(16.56)	(47.61)
<u>(3,018.90)</u>	<u>(8,680.32)</u>
83,096.52	238,904.04
(3,323.86)	(8,908.70)
	730.00
<u>79,772.66</u>	<u>230,725.34</u>
79,772.66	230,725.34
<u>\$ 79,772.66</u>	<u>\$ 230,725.34</u>

County School Motor Vehicle Ad Valorem Taxes
October 1, 2012 through September 30, 2013

	County-Wide	District 1
Assessed Valuations	21,513,025	17,390,305
<u>Receipts</u>		
Gross Taxes Assessed	\$ 193,617.23	\$ 139,122.44
Interest	182.74	121.62
Refunds	(37.26)	(33.12)
Credit Vouchers Redeemed/Receipts for Credit	(6,793.28)	(4,657.69)
Sub-Total	<u>186,969.43</u>	<u>134,553.25</u>
Commissions Allowed	(7,478.78)	(5,382.14)
Total	<u><u>179,490.65</u></u>	<u><u>129,171.11</u></u>
<u>Disbursements</u>		
Remittances	179,490.65	129,171.11
Total	<u><u>\$ 179,490.65</u></u>	<u><u>\$ 129,171.11</u></u>



District 2	Total
4,122,720	
\$ 32,981.76	\$ 365,721.43
40.97	345.33
	(70.38)
(1,380.12)	(12,831.09)
31,642.61	353,165.29
(1,265.70)	(14,126.62)
<u>30,376.91</u>	<u>339,038.67</u>
30,376.91	339,038.67
<u>\$ 30,376.91</u>	<u>\$ 339,038.67</u>

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2012 through September 30, 2013***

	Heflin	Edwardsville
Assessed Valuations	3,872,080	208,560
<u>Receipts</u>		
Gross Taxes Assessed	\$ 46,464.96	\$ 1,042.80
Interest	55.02	2.30
Credit Vouchers Redeemed/Receipts for Credit	(1,849.44)	(66.55)
Sub-Total	<u>44,670.54</u>	<u>978.55</u>
Commissions Allowed	(2,233.52)	(48.92)
Total	<u><u>42,437.02</u></u>	<u><u>929.63</u></u>
<u>Disbursements</u>		
Remittances	42,437.02	929.63
Total	<u><u>\$ 42,437.02</u></u>	<u><u>\$ 929.63</u></u>

	Fruithurst	Ranburne	Total
	238,820	781,960	5,101,420
\$	2,388.20	\$ 9,383.52	\$ 59,279.48
	2.63	6.21	66.16
	(86.85)	(333.72)	(2,336.56)
	2,303.98	9,056.01	57,009.08
	(115.20)	(452.80)	(2,850.44)
	2,188.78	8,603.21	54,158.64
	2,188.78	8,603.21	54,158.64
\$	2,188.78	\$ 8,603.21	\$ 54,158.64

Fire Protection Motor Vehicle Ad Valorem Taxes
October 1, 2012 through September 30, 2013

	Fire Protection Taxes
Assessed Valuations	21,513,025
<u>Receipts</u>	
Gross Taxes Assessed	\$ 43,026.05
Interest	39.80
Refunds	(8.28)
Credit Vouchers Redeemed/Receipts for Credit	(1,509.46)
Total	<u>41,548.11</u>
<u>Disbursements</u>	
Remittances	40,235.49
Amounts Due	1,312.62
Total	<u>\$ 41,548.11</u>

Rates of Taxation
October 1, 2012 through September 30, 2015

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 Mills
District 1	8.0 Mills
District 2	8.0 Mills

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, 2012 through September 30, 2015***

	Probate Judge's Discretionary Fund	Motor Vehicle Special Training Fund
<u>Receipts</u>		
Interest Earned on Ad Valorem Taxes	\$ 37.52	\$
Transfer Penalty Fees		2,805.00
Probate Judge's Share of Marriage Ceremony Fees	4,991.00	
Additional Adoption Fees	155.00	
Other	90.00	
Bank Account Interest	9.26	2.41
Mandatory Liability Insurance Fees		
Total Receipts	<u>5,282.78</u>	<u>2,807.41</u>
<u>Disbursements</u>		
Training and Education		1,097.97
Other	750.00	
Total Disbursements	<u>750.00</u>	<u>1,097.97</u>
Excess of Receipts Over/(Under) Disbursements	4,532.78	1,709.44
Balances - October 1, 2012	<u>981.64</u>	<u>180.09</u>
Balances - September 30, 2015	<u>\$ 5,514.42</u>	<u>\$ 1,889.53</u>

Special Licensing Official's Fund	Total
\$	\$ 37.52
	2,805.00
	4,991.00
	155.00
	90.00
3.19	14.86
460.00	460.00
463.19	8,553.38
	1,097.97
	750.00
	1,847.97
463.19	6,705.41
843.23	2,004.96
\$ 1,306.42	\$ 8,710.37