

Report on the

Office of Judge of Probate

Madison County, Alabama

September 1, 2014 through May 31, 2018

Filed: January 25, 2019



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Rachel Laurie Riddle
Chief Examiner

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Office of Judge of Probate, Madison County, Alabama, for the period September 1, 2014 through May 31, 2018.

Sworn to and subscribed before me this
the 6th day of December, 2018.

April Bearden
Notary Public

Respectfully submitted,

Robin V. Lakey

Robin V. Lakey
Examiner of Public Accounts

rb
My Commission Expires 4-22-2020

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Contains items pertaining to state and local legal compliance, office operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Madison County, Alabama
September 1, 2014 through May 31, 2018**

The Office of Judge of Probate, Madison 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 marriage licenses 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.

Honorable Tommy Ragland served as Judge of Probate during the examination period.

Exhibit 1 provides information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibit 2 provides information on the receipts, disbursements and balance of the Imaging Fund 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 41-5A-12, as added by Act Number 2018-129.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

The official was invited to discuss the results of this report at an exit conference held at the office of the Judge of Probate. Representing the Department of Examiners of Public Accounts were: Robin V. Lakey, Audit Manager; and David R. Howell, Examiner of Public Accounts.

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Financial Information

Summary of Receipts and Disbursements
September 1, 2014 through May 31, 2018

	State	County
Receipts		
Recordation Tax	\$ 13,876,241.32	\$ 6,873,290.74
Marriage License	510,690.00	
Land Redemptions From Individuals		
Mineral Documentary Tax	8.30	9.66
Interest Earned		1,430.99
Mental Health Imaging		
Workman's Compensation		
Other Fees		
Probate Court		
Fiduciary Funds		
Total Receipts	14,386,939.62	6,874,731.39
Disbursements		
Remittances:		
Taxes, Licenses and Fees	14,386,939.62	6,874,731.39
Probate Court		
Fiduciary Funds		
Total Disbursements	14,386,939.62	6,874,731.39
Beginning Amounts Not Due To Be Remitted:		
Fiduciary Funds		
Land Redemptions From Individuals		
Ending Amounts Not Due To Be Remitted:		
Fiduciary Funds		
Land Redemptions From Individuals		
Total	\$	\$

Schools	Officer and Others	Fees and Commissions	Probate Court	Total
\$	\$ 64,829.74	\$ 980,640.17	\$	\$ 21,795,001.97
	1,423,027.79			510,690.00
9.67		1.47		1,423,027.79
				29.10
				1,430.99
		2,950,883.00		2,950,883.00
		2,472,830.00		2,472,830.00
		96,850.00		96,850.00
		3,508,214.42		3,508,214.42
			1,838,430.79	1,838,430.79
			5,440,829.06	5,440,829.06
9.67	1,487,857.53	10,009,419.06	7,279,259.85	40,038,217.12
9.67	1,537,211.19	10,009,419.06		32,808,310.93
			1,838,430.79	1,838,430.79
			3,867,465.65	3,867,465.65
9.67	1,537,211.19	10,009,419.06	5,705,896.44	38,514,207.37
			685,122.69	685,122.69
	94,801.40			94,801.40
			2,258,486.10	2,258,486.10
	45,447.74			45,447.74
\$	\$ 45,447.74	\$	\$ 2,258,486.10	\$ 2,303,933.84

***Imaging Fund of the Judge of Probate
Summary of Receipts, Disbursements and Balance
September 1, 2014 through May 31, 2018***

Receipts

Fees - General	\$ 2,472,830.00
Fees - Probate Court	142,950.00
Interest Earned	739.61
Other	807.56
Total Receipts	<u>2,617,327.17</u>

Disbursements

Software	518,604.91
Salaries and Fringes	195,996.15
Equipment	68,688.06
Utilities	55,408.00
Binding and Indexing of Records	42,420.26
Supplies and Minor Equipment	40,404.21
County General Fund	37,094.94
Copy Machine Rental	29,423.59
Professional Services	2,800.00
Repairs and Maintenance	1,957.56
Storage of Records	1,272.60
Total Disbursements	<u>994,070.28</u>

Excess of Receipts Over/(Under) Disbursements	1,623,256.89
Balance - September 1, 2014	<u>873,796.39</u>
Balance - May 31, 2018	<u>\$ 2,497,053.28</u>