

Report on the

# Office of Judge of Probate

Cullman County, Alabama

October 1, 2015 through January 31, 2020

Filed: October 16, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
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State of Alabama  
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**Examiners of Public Accounts**

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

Dear Madam:

An examination was conducted on the Office of Judge of Probate, Cullman County, Alabama, for the period October 1, 2015 through January 31, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Kimberly Swafford  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Judge of Probate  
Cullman County, Alabama  
October 1, 2015 through January 31, 2020**

The Office of Judge of Probate, Cullman 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, drivers' licenses, conservation licenses, and marriage licenses, casual sales and use taxes on boats, 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 45-22-83.41, provides for a special recording fee to be collected on documents filed in the office of the Judge of Probate. The special fees collected shall be deposited by the Judge of Probate into the treasury of Cullman County and kept in a special fund to the credit of the Judge of Probate. This special fund shall be expended by the Judge of Probate for the general operations of the office.

The *Code of Alabama 1975*, Section 45-22-83.43, authorizes the Judge of Probate to deposit monies collected from vending machines and fees for copying documents into a Copy Fee Fund. All profits realized from the vending machines and copy fees shall be expended at the discretion of the Judge of Probate for the operations of the probate office.

Honorable Tammy Brown served as Judge of Probate during the examination period.

Exhibit 1 provides information on the taxes and fees that were assessed and collected by the Judge of Probate during the examination period. Exhibits 2 and 3 provide information on the receipts, disbursements and balances of the Special Probate Fee Fund and the Copy Fee Fund.

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.

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 and attended an exit conference held via teleconference to discuss the results of this report. Representing the Department of Examiners of Public Accounts was: Kimberly Swafford, Examiner of Public Accounts.

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# *Financial Information*

**Summary of Receipts and Disbursements**  
**October 1, 2015 through January 31, 2020**

	State	County	Board of Education	Officer and Others	Fees and Commissions	Probate Court	Total
<b>Receipts</b>							
Business Privilege License	\$ 426,348.87	\$ 411,995.55	\$	\$	\$ 63,694.50	\$	\$ 902,038.92
Recordation Tax	2,924,440.08	1,328,685.24	7,622.47	137,890.51	978,792.93		5,377,431.23
Drivers License	1,968,030.00	85,024.50					2,053,054.50
Marriage License	187,890.00				32,310.00		220,200.00
Store License	4,574.09				5,054.03		9,628.12
Chain Store License	17,812.94				1,407.52		19,220.46
Conservation License	91,205.62				4,028.95		95,234.57
Boat Registrations	638,334.00				64,486.00		702,820.00
Casual Sales Tax - Boats	258,201.71	130,575.09			20,462.00		409,238.80
License Inspector				24,921.80			24,921.80
Other Fees				65,088.25	27,647.00		92,735.25
Interest Earned on Bank Accounts		1,164.15					1,164.15
Probate Court						748,855.12	748,855.12
Fiduciary Funds						80,635.95	80,635.95
Total Receipts	6,516,837.31	1,957,444.53	7,622.47	227,900.56	1,197,882.93	829,491.07	10,737,178.87
<b>Disbursements</b>							
Remittances:							
Taxes, Licenses and Fees	6,516,837.31	1,957,444.53	7,622.47	227,900.56	1,197,882.93		9,907,687.80
Probate Court						797,983.02	797,983.02
Fiduciary Funds						337,210.47	337,210.47
Total Disbursements	6,516,837.31	1,957,444.53	7,622.47	227,900.56	1,197,882.93	1,135,193.49	11,042,881.29
Beginning Amounts Not Due To Be Remitted:							
Probate Court						49,132.73	49,132.73
Fiduciary Funds						641,481.72	641,481.72
Ending Amounts Not Due To Be Remitted:							
Probate Court						4.83	4.83
Fiduciary Funds						384,907.20	384,907.20
Balances Left To Be Settled at January 31, 2020	\$	\$	\$	\$	\$	\$	\$

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***Special Probate Fee Fund***  
***Summary of Receipts, Disbursements and Balance***  
***October 1, 2015 through January 31, 2020***

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**Receipts**

Indexing Fees	\$ 69,669.50
Interest	104.54
Total Receipts	<u>69,774.04</u>

**Disbursements**

Training and Education	21,904.70
Office Supplies and Maintenance	10,917.26
Salaries and Wages	27,785.57
Furniture and Equipment	10,000.00
Equipment Maintenance	3,823.84
Miscellaneous	56.49
Total Disbursements	<u>74,487.86</u>

Excess of Receipts Over/(Under) Disbursements (4,713.82)

Balance - October 1, 2015 31,004.90

Balance - January 31, 2020 \$ 26,291.08



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***Copy Fee Fund***  
***Summary of Receipts, Disbursements and Balance***  
***October 1, 2015 through January 31, 2020***

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**Receipts**

Copy Fees	\$ 96,476.86
Total Receipts	<u>96,476.86</u>

**Disbursements**

Office Expenses	15,334.22
Copier Maintenance	28,395.02
Training and Travel	19,397.80
Dues	800.00
Furniture and Equipment	9,346.64
Elections	9,969.05
Legal/Court Reporter	11,632.50
Miscellaneous	<u>7,668.14</u>
Total Disbursements	<u>102,543.37</u>

Excess of Receipts Over/(Under) Disbursements (6,066.51)

Balance - October 1, 2015 14,667.95

Balance - January 31, 2020 \$ 8,601.44