

Report on the

Office of Judge of Probate

Elmore County, Alabama

October 1, 2015 through June 30, 2020

Filed: December 31, 2021



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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, Elmore County, Alabama, for the period October 1, 2015 through June 30, 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,

A handwritten signature in blue ink that reads 'Julie Garner'.

Julie Garner
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Elmore County, Alabama
October 1, 2015 through June 30, 2020**

The Office of Judge of Probate, Elmore 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 the issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, and marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. The Office is also responsible for the assessment and collection of ad valorem taxes and casual sales and use tax on motor vehicles. All fees and taxes collected are distributed in accordance with prevailing statutes.

Additionally, the *Code of Alabama 1975*, Section 45-26-81.40, created a license division within the Office of Judge of Probate and also transferred to the Judge of Probate all duties relating to the assessment and collection of taxes on motor vehicles, and the collection of manufactured home registration fees and sales tax in Elmore County. Effective July 1, 2020, Act Number 2020-37, Acts of Alabama and Act Number 2020-38, Acts of Alabama, transferred the duties of the license division from the Office of Judge of Probate to the Office of the Elmore County Revenue Commissioner; therefore, the motor vehicle licenses and taxes will no longer be reported by the Judge of Probate after June 30, 2020.

Honorable John E. Enslin served as the Judge of Probate through January 14, 2019. Honorable John Thornton served as the Judge of Probate beginning January 15, 2019 through the end of the examination period.

Exhibits 2 through 11 provide information on the licenses, fees and taxes that were assessed and collected by the Judge of Probate during the examination. Ad valorem taxes were assessed based on the rates shown on Exhibit 12 for the State, County, Board of Education and the various municipalities. Exhibit 13 provides information on the Special Funds of the Judge of Probate.

This report encompasses an examination of the Judge of Probate and a review of the Judge of Probate's compliance 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.

FINDINGS

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.

- ◆ 2020-001 relates to the Judge of Probate's failure to implement adequate internal controls for the issuance of manufactured home registrations decals. This finding was previously reported as Finding 2015-005.
- ◆ 2020-002 relates to the Judge of Probate's failure to reconcile the motor vehicle bank account in a timely manner. This finding was originally reported as Finding 2010-001.

AMOUNTS DUE/OVERPAID

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 resulted 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 amounts due and overpaid by the Judge of Probate. Amounts due were paid at the conclusion of the examination. Refund petitions were furnished to the Judge of Probate for amounts overpaid.

EXIT CONFERENCE

The Officials were invited to and attended an exit conference to discuss the results of the examination at the Office of Judge of Probate. Representing the Department of Examiners of Public Accounts were: Teresa Dekle, Audit Manager; and Julie Garner, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2015 through June 30, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Judge of Probate</i>, prescribed by the Chief Examiner, require the Judge of Probate to maintain a monthly license inventory for all licenses sold or unused for each reporting period. For manufactured home registrations, an annual reconciliation should be performed of the decals received, issued and on hand. Monthly reconciliations should be performed for the number of manufactured home decals issued per the monthly registration (by class) report and the detailed listing of the manufactured home registrations for the month. The detailed listing of manufactured home registrations for each month should be retained with the monthly registration report. The monthly manufactured home registrations (by class) report should also be reconciled prior to the remittance of the Manufactured Home Trust Fund fees. The Judge of Probate did not have adequate procedures in place to ensure a monthly manufactured home decal inventory and reconciliation was in place and functioning as prescribed. The Judge of Probate failed to implement these procedures to ensure proper accounting of manufactured home decals. As a result, the decals for the manufactured homes were not accounted for properly in accordance with <i>Minimum Accounting Requirements for the Office of Judge of Probate</i>. This finding was previously reported as Finding 2015-005.</p> <p><u>Recommendation:</u> The Judge of Probate should establish adequate internal control procedures over manufactured home decals.</p>
2020-002	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of Judge of Probate</i>, prescribed by the Chief Examiner, require all bank accounts to be reconciled to the cashbook monthly and an analysis of balances on hand to be performed. The motor vehicle bank account was not accurately reconciled to the cashbook balance monthly and an accurate analysis of the balances on hand was not prepared. The analysis of the balances on hand contained errors and amounts that could not be verified. The Judge of Probate failed to accurately and timely reconcile the motor vehicle bank account and provide an accurate analysis of balances on hand. As a result, the Judge of Probate's motor vehicle bank account reconciliation was not correct and included amounts that could not be verified or identified. This finding was originally reported as Finding 2010-001.</p> <p><u>Recommendation:</u> The Judge of Probate should ensure the bank accounts are accurately reconciled to the cashbook monthly, on a timely basis, and provide an accurate analysis of remaining amounts on hand.</p>

Financial Information

Summary of Audit Settlement
October 1, 2015 through June 30, 2020

	Settlement 2019-2020		Settlement 2018-2019		Settlement 2017-2018		Settlement 2016-2017	
	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid	Amounts Due	Amounts Overpaid
Elmore County								
Interest Earned - General Fund	\$	\$ (61.51)	\$	\$ (123.86)	\$	\$ (119.79)	\$	\$ (120.85)
Total Elmore County		(61.51)		(123.86)		(119.79)		(120.85)
Official and Others								
Interest Earned - Judge of Probate's Discretionary Fund	42.77		61.92		59.88		60.42	
Interest Earned - Revenue Commissioner's Discretionary Fund	42.77		61.92		59.88		60.42	
Total Official and Others	85.54		123.84		119.76		120.84	
Totals	\$ 85.54	\$ (61.51)	\$ 123.84	\$ (123.86)	\$ 119.76	\$ (119.79)	\$ 120.84	\$ (120.85)

Summary of Audit Settlement
October 1, 2015 through June 30, 2020

	Settlement 2015-2016		Combined Amounts Due	Combined Amounts Overpaid	Net Settlement	
	Amounts Due	Amounts Overpaid			Amounts Due	Amounts Overpaid
Elmore County						
Interest Earned - General Fund	\$	\$ (105.96)	\$	\$ (531.97)	\$	\$ (531.97)
Total Elmore County		(105.96)		(531.97)		(531.97)
Official and Others						
Interest Earned - Judge of Probate's Discretionary Fund	40.89		265.88		265.88	
Interest Earned - Revenue Commissioner's Discretionary Fund	40.89		265.88		265.88	
Total Official and Others	81.78		531.76		531.76	
Totals	\$ 81.78	\$ (105.96)	\$ 531.76	\$ (531.97)	\$ 531.76	\$ (531.97)

Summary of Receipts and Disbursements
October 1, 2019 through June 30, 2020

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
Receipts								
Motor Vehicle License	\$ 2,025,815.99	\$ 90,463.75	\$ 8,811.00	\$ 46,472.46	\$ 874.50	\$ 196,707.19	\$	\$ 2,369,144.89
Business-Privilege License	53,530.18	54,963.27				12,809.84		121,303.29
Recordation Tax	666,383.15	332,552.61	0.33		639.13	283,350.24		1,282,925.46
Drivers License	263,246.75	11,222.96			3,740.99			278,210.70
Marriage License	18,780.00				371.25	3,130.00		22,281.25
Store License	778.65					779.39		1,558.04
Conservation License	12,386.55					517.20		12,903.75
Boat Registrations	131,538.00					13,120.00		144,658.00
Title Fees	98,220.00					19,602.00		117,822.00
Temporary Tags	235.50					117.75		353.25
Mandatory Liability Insurance Fees	105,190.00	8,865.00				8,865.00		122,920.00
Ad Valorem Tax	583,555.68	766,771.14	903,152.17	112,594.68		77,516.44		2,443,590.11
Receipt for Credit/Credit Voucher Fees	2,729.00	2,729.00						5,458.00
Casual Sales Tax - Motor Vehicle, Boat and Manufactured Homes	632,024.12		164,535.44	76,899.05		45,929.62		919,388.23
Manufactured Home Registrations	10,575.01	98,212.63	10,565.01	8,408.38				127,761.03
Interest Earned		767.27			141.22			908.49
Special Indexing Fees					12,568.00			12,568.00
Document Fees					37,704.00			37,704.00
Incorporation Fees	300.00							300.00
Other Fees					12,910.00	84,799.18		97,709.18
Probate Court							368,414.31	368,414.31
Fiduciary Funds							10,450.45	10,450.45
Total Receipts	4,605,288.58	1,366,547.63	1,087,063.95	244,374.57	68,949.09	747,243.85	378,864.76	8,498,332.43
Disbursements								
Remittances:								
Taxes, Licenses and Fees	4,605,288.58	1,366,609.14	1,087,063.95	244,374.57	68,863.55	747,243.85		8,119,443.64
Probate Court							368,914.31	368,914.31
Fiduciary Funds							248,040.32	248,040.32
Total Disbursements	4,605,288.58	1,366,609.14	1,087,063.95	244,374.57	68,863.55	747,243.85	616,954.63	8,736,398.27
Beginning Amounts Not Due To Be Remitted:								
Probate Court							55,730.37	55,730.37
Fiduciary Funds							699,874.38	699,874.38
Ending Amounts Not Due To Be Remitted:								
Probate Court							55,230.37	55,230.37
Fiduciary Funds							462,284.51	462,284.51
Balance Left To Be Settled at June 30, 2020	\$	\$ (61.51)	\$	\$	\$ 85.54	\$	\$	\$ 24.03

**Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2019 through June 30, 2020**

	Millage Rates	Assessed Valuations	Net Taxes Collected	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State						
General	2.5 Mills	96,346,184	\$ 232,506.25	\$ (6,080.12)	\$ 226,426.13	\$ (226,426.13)
Soldier	1.0 Mill	96,346,184	93,002.52	(3,720.10)	89,282.42	(89,282.42)
School	3.0 Mills	96,346,184	279,007.43	(11,160.30)	267,847.13	(267,847.13)
Total State			604,516.20	(20,960.52)	583,555.68	(583,555.68)
County						
General	5.0 Mills	96,346,184	465,012.77	(10,730.26)	454,282.51	(454,282.51)
Road and Bridge	2.5 Mills	96,346,184	232,506.42	(9,300.26)	223,206.16	(223,206.16)
Hospital	1.0 Mill	96,346,184	93,002.57	(3,720.10)	89,282.47	(89,282.47)
Total County			790,521.76	(23,750.62)	766,771.14	(766,771.14)
County School						
County-Wide (**)	4.0 Mills	96,346,184	372,010.99	(14,880.44)	357,130.55	(357,130.55)
District A - County	3.0 Mills	89,136,170	258,045.94	(10,321.84)	247,724.10	(247,724.10)
District A - Amendment 778	3.0 Mills	89,136,170	258,049.94		258,049.94	(258,049.94)
District T - Tallassee	6.0 Mills	7,210,013	41,924.58	(1,677.00)	40,247.58	(40,247.58)
Total County School			930,031.45	(26,879.28)	903,152.17	(903,152.17)
Municipal						
Wetumpka	5.0 Mills	8,233,584	37,942.76	(1,897.14)	36,045.62	(36,045.62)
Eclectic	5.0 Mills	747,688	3,656.57	(182.82)	3,473.75	(3,473.75)
Millbrook	5.0 Mills	11,578,956	56,103.90	(2,805.20)	53,298.70	(53,298.70)
Prattville	7.0 Mills	994,829	6,810.58	(340.52)	6,470.06	(6,470.06)
Tallassee	5.0 Mills	2,871,864	14,006.89	(700.34)	13,306.55	(13,306.55)
Total Municipal			118,520.70	(5,926.02)	112,594.68	(112,594.68)
Total Motor Vehicle Ad Valorem Taxes			2,443,590.11	(77,516.44)	2,366,073.67	(2,366,073.67)
State Allocation						
(**) County-Wide School Tax Distribution						
Elmore County Board of Education		90.29501%	335,907.36	(13,436.29)	322,471.07	(322,471.07)
Tallassee City Board of Education		9.70499%	36,103.63	(1,444.15)	34,659.48	(34,659.48)
Total County-Wide School Taxes		100.00000%	\$ 372,010.99	\$ (14,880.44)	\$ 357,130.55	\$ (357,130.55)

Summary of Receipts and Disbursements
October 1, 2018 through September 30, 2019

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
Receipts								
Motor Vehicle License	\$ 2,683,467.28	\$ 129,361.25	\$ 14,404.50	\$ 67,317.53	\$ 1,757.25	\$ 280,226.66	\$	\$ 3,176,534.47
Business-Privilege License	55,126.58	56,580.68				13,581.23		125,288.49
Recordation Tax	729,394.08	363,980.02	19.30		727.98	312,517.48		1,406,638.86
Drivers License	429,868.50	18,954.00			6,318.00			455,140.50
Marriage License	1,800.00				247.50	300.00		2,347.50
Store License	828.86					874.13		1,702.99
Conservation License	16,966.34					917.60		17,883.94
Boat Registrations	184,262.00					19,111.00		203,373.00
Title Fees	137,485.00					27,426.00		164,911.00
Temporary Tags	415.50					207.75		623.25
Mandatory Liability Insurance Fees	104,580.00	5,810.00				5,810.00		116,200.00
Ad Valorem Tax	786,308.13	1,033,024.31	1,216,148.05	154,820.74		103,584.32		3,293,885.55
Receipt for Credit/Credit Voucher Fees	3,883.00	3,883.00						7,766.00
Casual Sales Tax - Motor Vehicle, Boat and Manufactured Homes	766,156.49		201,893.41	85,106.98		55,428.95		1,108,585.83
Manufactured Home Registrations	11,445.51	106,127.01	11,445.51	8,895.01				137,913.04
Interest Earned		1,085.76			205.20			1,290.96
Special Indexing Fees					14,809.00			14,809.00
Document Fees					44,427.00			44,427.00
Incorporation Fees	1,875.00							1,875.00
Other Fees					31,805.00	134,307.08		166,112.08
Probate Court							871,528.28	871,528.28
Fiduciary Funds							3,713.59	3,713.59
Total Receipts	5,913,862.27	1,718,806.03	1,443,910.77	316,140.26	100,296.93	954,292.20	875,241.87	11,322,550.33
Disbursements								
Remittances:								
Taxes, Licenses and Fees	5,913,862.27	1,718,929.89	1,443,910.77	316,140.26	100,173.09	954,292.20		10,447,308.48
Probate Court							833,676.28	833,676.28
Fiduciary Funds							6,426.61	6,426.61
Total Disbursements	5,913,862.27	1,718,929.89	1,443,910.77	316,140.26	100,173.09	954,292.20	840,102.89	11,287,411.37
Beginning Amounts Not Due To Be Remitted:								
Probate Court							17,878.37	17,878.37
Fiduciary Funds							702,587.40	702,587.40
Ending Amounts Not Due To Be Remitted:								
Probate Court							55,730.37	55,730.37
Fiduciary Funds							699,874.38	699,874.38
Balance Left To Be Settled at September 30, 2019	\$	\$ (123.86)	\$	\$	\$ 123.84	\$	\$	\$ (0.02)

**Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019**

	Millage Rates	Assessed Valuations	Net Taxes Collected	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State						
General	2.5 Mills	130,062,220	\$ 313,091.46	\$ (7,691.82)	\$ 305,399.64	\$ (305,399.64)
Soldier	1.0 Mill	130,062,220	125,236.58	(5,009.46)	120,227.12	(120,227.12)
School	3.0 Mills	130,062,220	375,709.77	(15,028.40)	360,681.37	(360,681.37)
Total State			814,037.81	(27,729.68)	786,308.13	(786,308.13)
County						
General	5.0 Mills	130,062,220	626,183.06	(13,953.66)	612,229.40	(612,229.40)
Road and Bridge	2.5 Mills	130,062,220	313,091.46	(12,523.66)	300,567.80	(300,567.80)
Hospital	1.0 Mill	130,062,220	125,236.57	(5,009.46)	120,227.11	(120,227.11)
Total County			1,064,511.09	(31,486.78)	1,033,024.31	(1,033,024.31)
County School						
County-Wide (**)	4.0 Mills	130,062,220	500,947.03	(20,037.88)	480,909.15	(480,909.15)
District A - County	3.0 Mills	120,175,600	346,882.33	(13,875.30)	333,007.03	(333,007.03)
District A - Amendment 778	3.0 Mills	120,175,600	346,882.33		346,882.33	(346,882.33)
District T - Tallassee	6.0 Mills	9,886,620	57,655.78	(2,306.24)	55,349.54	(55,349.54)
Total County School			1,252,367.47	(36,219.42)	1,216,148.05	(1,216,148.05)
Municipal						
Wetumpka	5.0 Mills	11,292,920	50,888.19	(2,544.40)	48,343.79	(48,343.79)
Eclectic	5.0 Mills	1,121,140	5,499.72	(274.98)	5,224.74	(5,224.74)
Millbrook	5.0 Mills	16,430,270	79,869.68	(3,993.48)	75,876.20	(75,876.20)
Prattville	7.0 Mills	1,442,980	9,681.88	(484.10)	9,197.78	(9,197.78)
Tallassee	5.0 Mills	3,484,780	17,029.71	(851.48)	16,178.23	(16,178.23)
Total Municipal			162,969.18	(8,148.44)	154,820.74	(154,820.74)
Total Motor Vehicle Ad Valorem Taxes			3,293,885.55	(103,584.32)	3,190,301.23	(3,190,301.23)
State Allocation						
(**) County-Wide School Tax Distribution						
Elmore County Board of Education		90.22200%	451,964.43	(18,078.58)	433,885.85	(433,885.85)
Tallassee City Board of Education		9.77800%	48,982.60	(1,959.30)	47,023.30	(47,023.30)
Total County-Wide School Taxes		100.00000%	\$ 500,947.03	\$ (20,037.88)	\$ 480,909.15	\$ (480,909.15)

Summary of Receipts and Disbursements
October 1, 2017 through September 30, 2018

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
Receipts								
Motor Vehicle License	\$ 2,632,764.07	\$ 127,658.75	\$ 15,328.50	\$ 66,525.09	\$ 2,136.75	\$ 279,604.15	\$	\$ 3,124,017.31
Business-Privilege License	56,010.03	57,592.38				14,114.46		127,716.87
Recordation Tax	603,404.29	301,325.23			376.94	286,157.85		1,191,264.31
Drivers License	403,927.88	17,720.95			5,987.00			427,635.83
Store License	977.25					925.94		1,903.19
Conservation License	10,951.45					718.00		11,669.45
Boat Registrations	172,493.00					17,802.00		190,295.00
Title Fees	125,545.00					26,568.00		152,113.00
Temporary Tags	466.50					233.25		699.75
Mandatory Liability Insurance Fees	144,180.00	7,990.00				7,990.00		160,160.00
Ad Valorem Tax	779,850.33	1,024,540.39	1,206,182.13	138,831.94		101,975.76		3,251,380.55
Receipt for Credit/Credit Voucher Fees	4,006.00	4,006.00						8,012.00
Casual Sales Tax - Motor Vehicle, Boat and Manufactured Homes	757,238.49		199,771.54	97,030.74		55,475.49		1,109,516.26
Manufactured Home Registrations	12,716.26	118,455.88	12,711.26	9,936.03				153,819.43
Interest Earned		1,083.94			205.56			1,289.50
Special Indexing Fees					14,217.00			14,217.00
Document Fees					42,651.00			42,651.00
Incorporation Fees	1,200.00							1,200.00
Other Fees					29,780.00	117,522.93		147,302.93
Probate Court							291,637.84	291,637.84
Fiduciary Funds							18,730.76	18,730.76
Total Receipts	5,705,730.55	1,660,373.52	1,433,993.43	312,323.80	95,354.25	909,087.83	310,368.60	10,427,231.98
Disbursements								
Remittances:								
Taxes, Licenses and Fees	5,705,730.55	1,660,493.31	1,433,993.43	312,323.80	95,234.49	909,087.83		10,116,863.41
Probate Court							291,637.84	291,637.84
Fiduciary Funds							164,644.15	164,644.15
Total Disbursements	5,705,730.55	1,660,493.31	1,433,993.43	312,323.80	95,234.49	909,087.83	456,281.99	10,573,145.40
Beginning Amounts Not Due To Be Remitted:								
Probate Court							17,878.37	17,878.37
Fiduciary Funds							848,500.79	848,500.79
Ending Amounts Not Due To Be Remitted:								
Probate Court							17,878.37	17,878.37
Fiduciary Funds							702,587.40	702,587.40
Balance Left To Be Settled at September 30, 2018	\$	\$ (119.79)	\$	\$	\$ 119.76	\$	\$	\$ (0.03)

**Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2017 through September 30, 2018**

	Millage Rates	Assessed Valuations	Net Taxes Collected	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State						
General	2.5 Mills	129,042,146	\$ 310,524.77	\$ (7,640.50)	\$ 302,884.27	\$ (302,884.27)
Soldier	1.0 Mill	129,042,146	124,209.90	(4,968.40)	119,241.50	(119,241.50)
School	3.0 Mills	129,042,146	372,629.74	(14,905.18)	357,724.56	(357,724.56)
Total State			807,364.41	(27,514.08)	779,850.33	(779,850.33)
County						
General	5.0 Mills	129,042,146	621,047.39	(13,850.94)	607,196.45	(607,196.45)
Road and Bridge	2.5 Mills	129,042,146	310,523.64	(12,420.94)	298,102.70	(298,102.70)
Hospital	1.0 Mill	129,042,146	124,209.62	(4,968.38)	119,241.24	(119,241.24)
Total County			1,055,780.65	(31,240.26)	1,024,540.39	(1,024,540.39)
County School						
County-Wide (**)	4.0 Mills	129,042,146	496,838.65	(19,873.54)	476,965.11	(476,965.11)
District A - County	3.0 Mills	119,262,010	344,234.81	(13,769.40)	330,465.41	(330,465.41)
District A - Amendment 778	3.0 Mills	119,262,010	344,234.81		344,234.81	(344,234.81)
District T - Tallasse	6.0 Mills	9,780,130	56,788.32	(2,271.52)	54,516.80	(54,516.80)
Total County School			1,242,096.59	(35,914.46)	1,206,182.13	(1,206,182.13)
Municipal						
Wetumpka	5.0 Mills	11,451,434	52,685.03	(2,634.26)	50,050.77	(50,050.77)
Eclectic	5.0 Mills	1,011,850	4,994.82	(249.74)	4,745.08	(4,745.08)
Millbrook	5.0 Mills	16,280,524	79,085.12	(3,954.26)	75,130.86	(75,130.86)
Prattville	7.0 Mills	1,389,353	9,373.93	(468.70)	8,905.23	(8,905.23)
Total Municipal			146,138.90	(7,306.96)	138,831.94	(138,831.94)
Total Motor Vehicle Ad Valorem Taxes			3,251,380.55	(101,975.76)	3,149,404.79	(3,149,404.79)
State Allocation						
(**) County-Wide School Tax Distribution						
Elmore County Board of Education		89.98081%	447,059.44	(17,882.37)	429,177.07	(429,177.07)
Tallasse City Board of Education		10.01919%	49,779.21	(1,991.17)	47,788.04	(47,788.04)
Total County-Wide School Taxes		100.00000%	\$ 496,838.65	\$ (19,873.54)	\$ 476,965.11	\$ (476,965.11)

Summary of Receipts and Disbursements
October 1, 2016 through September 30, 2017

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
Receipts								
Motor Vehicle License	\$ 2,576,160.52	\$ 125,791.25	\$ 16,648.50	\$ 65,574.37	\$ 2,392.50	\$ 267,909.70	\$	\$ 3,054,476.84
Business-Privilege License	57,601.70	59,192.19				14,815.72		131,609.61
Recordation Tax	669,419.13	331,431.46			3,278.07	302,357.06		1,306,485.72
Drivers License	426,782.25	18,784.10			6,297.00			451,863.35
Store License	865.31					912.31		1,777.62
Conservation License	12,842.35					616.40		13,458.75
Boat Registrations	165,064.00					16,892.00		181,956.00
Title Fees	123,510.00					26,733.00		150,243.00
Temporary Tags	564.00					282.00		846.00
Mandatory Liability Insurance Fees	181,260.00	10,090.00				10,090.00		201,440.00
Ad Valorem Tax	819,889.47	1,077,124.32	1,268,013.88	143,710.66		106,927.44		3,415,665.77
Receipt for Credit/Credit Voucher Fees	4,378.00	4,378.00						8,756.00
Casual Sales Tax - Motor Vehicle, Boat and Manufactured Homes	718,423.56		187,530.35	88,663.24		52,348.03		1,046,965.18
Manufactured Home Registrations	13,735.64	121,339.01	13,730.64	10,835.26				159,640.55
Interest Earned		1,122.89			206.98			1,329.87
Special Indexing Fees					14,914.00			14,914.00
Document Fees					44,742.00			44,742.00
Incorporation Fees	1,300.00							1,300.00
Other Fees					25,925.00	118,237.87		144,162.87
Probate Court							413,398.71	413,398.71
Fiduciary Funds							36,578.40	36,578.40
Total Receipts	5,771,795.93	1,749,253.22	1,485,923.37	308,783.53	97,755.55	918,121.53	449,977.11	10,781,610.24
Disbursements								
Remittances:								
Taxes, Licenses and Fees	5,771,795.93	1,749,374.07	1,485,923.37	308,783.53	97,634.71	918,121.53		10,331,633.14
Probate Court							520,606.68	520,606.68
Fiduciary Funds							238,597.59	238,597.59
Total Disbursements	5,771,795.93	1,749,374.07	1,485,923.37	308,783.53	97,634.71	918,121.53	759,204.27	11,090,837.41
Beginning Amounts Not Due To Be Remitted:								
Probate Court							125,086.34	125,086.34
Fiduciary Funds							1,050,519.98	1,050,519.98
Ending Amounts Not Due To Be Remitted:								
Probate Court							17,878.37	17,878.37
Fiduciary Funds							848,500.79	848,500.79
Balance Left To Be Settled at September 30, 2017	\$	\$ (120.85)	\$	\$	\$ 120.84	\$	\$	\$ (0.01)

**Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2016 through September 30, 2017**

	Millage Rates	Assessed Valuations	Net Taxes Collected	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State						
General	2.5 Mills	136,014,276	\$ 326,438.60	\$ (7,958.78)	\$ 318,479.82	\$ (318,479.82)
Soldier	1.0 Mill	136,014,276	130,575.43	(5,223.02)	125,352.41	(125,352.41)
School	3.0 Mills	136,014,276	391,726.30	(15,669.06)	376,057.24	(376,057.24)
Total State			848,740.33	(28,850.86)	819,889.47	(819,889.47)
County						
General	5.0 Mills	136,014,276	652,877.97	(14,487.56)	638,390.41	(638,390.41)
Road and Bridge	2.5 Mills	136,014,276	326,438.92	(13,057.56)	313,381.36	(313,381.36)
Hospital	1.0 Mill	136,014,276	130,575.57	(5,223.02)	125,352.55	(125,352.55)
Total County			1,109,892.46	(32,768.14)	1,077,124.32	(1,077,124.32)
County School						
County-Wide (**)	4.0 Mills	136,014,276	522,303.36	(20,892.14)	501,411.22	(501,411.22)
District A - County	3.0 Mills	125,767,292	362,140.64	(14,485.62)	347,655.02	(347,655.02)
District A - Amendment 778	3.0 Mills	125,767,292	362,140.64		362,140.64	(362,140.64)
District T - Tallassee	6.0 Mills	10,247,005	59,173.96	(2,366.96)	56,807.00	(56,807.00)
Total County School			1,305,758.60	(37,744.72)	1,268,013.88	(1,268,013.88)
Municipal						
Wetumpka	5.0 Mills	11,617,344	53,414.96	(2,670.75)	50,744.21	(50,744.21)
Eclectic	5.0 Mills	1,103,448	5,396.11	(269.81)	5,126.30	(5,126.30)
Millbrook	5.0 Mills	16,957,146	82,106.07	(4,105.30)	78,000.77	(78,000.77)
Prattville	7.0 Mills	1,525,940	10,357.24	(517.86)	9,839.38	(9,839.38)
Total Municipal			151,274.38	(7,563.72)	143,710.66	(143,710.66)
Total Motor Vehicle Ad Valorem Taxes			\$ 3,415,665.77	\$ (106,927.44)	\$ 3,308,738.33	\$ (3,308,738.33)

State Allocation

() County-Wide School Tax Distribution**

Elmore County Board of Education	89.66406%	468,318.40	(18,732.74)	449,585.66	(449,585.66)
Tallassee City Board of Education	10.33594%	53,984.96	(2,159.40)	51,825.56	(51,825.56)
Total County-Wide School Taxes	100.00000%	\$ 522,303.36	\$ (20,892.14)	\$ 501,411.22	\$ (501,411.22)

Summary of Receipts and Disbursements
October 1, 2015 through September 30, 2016

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
Receipts								
Motor Vehicle License	\$ 2,530,970.10	\$ 123,639.83	\$ 17,518.13	\$ 65,793.98	\$ 2,377.73	\$ 263,311.40	\$	\$ 3,003,611.17
Business-Privilege License	58,347.54	60,156.64				14,105.34		132,609.52
Recordation Tax	611,520.44	305,454.03	0.33		306.87	288,905.58		1,206,187.25
Drivers License	443,476.75	19,142.36			6,423.21			469,042.32
Marriage License	3,660.00					1,200.00		4,860.00
Store License	799.28					884.82		1,684.10
Conservation License	12,221.61					579.75		12,801.36
Boat Registrations	167,078.19					17,154.00		184,232.19
Title Fees	131,759.40					26,223.00		157,982.40
Temporary Tags	795.00					397.50		1,192.50
Mandatory Liability Insurance Fees	103,115.02	5,730.00				5,730.00		114,575.02
Ad Valorem Tax	843,551.10	1,108,193.45	1,304,678.65	150,551.46		110,058.78		3,517,033.44
Receipt for Credit/Credit Voucher Fees	4,433.00	4,433.00						8,866.00
Casual Sales Tax - Motor Vehicle, Boat and Manufactured Homes	708,389.92		182,044.51	74,034.58		50,786.09		1,015,255.10
Manufactured Home Registrations	14,081.51	128,458.78	14,071.51	11,175.39				167,787.19
Interest Earned		834.66			153.86			988.52
Incorporation Fees	1,100.00							1,100.00
Document Fees					42,831.00			42,831.00
Special Indexing Fees					14,155.00			14,155.00
Other Fees					26,160.00	125,747.62		151,907.62
Probate Court							243,146.17	243,146.17
Fiduciary Funds							3,973.11	3,973.11
Total Receipts	5,635,298.86	1,756,042.75	1,518,313.13	301,555.41	92,407.67	905,083.88	247,119.28	10,455,820.98
Disbursements								
Remittances:								
Taxes, Licenses and Fees	5,635,298.86	1,756,148.71	1,518,313.13	301,555.41	92,325.89	905,083.88		10,208,725.88
Probate Court							187,828.37	187,828.37
Total Disbursements	5,635,298.86	1,756,148.71	1,518,313.13	301,555.41	92,325.89	905,083.88	187,828.37	10,396,554.25
Beginning Amounts Not Due To Be Remitted:								
Probate Court							69,768.54	69,768.54
Fiduciary Funds							1,046,546.87	1,046,546.87
Ending Amounts Not Due To Be Remitted:								
Probate Court							125,086.34	125,086.34
Fiduciary Funds							1,050,519.98	1,050,519.98
Balance Left To Be Settled at September 30, 2016	\$	\$ (105.96)	\$	\$	\$ 81.78	\$	\$	\$ (24.18)

**Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2015 through September 30, 2016**

	Millage Rates	Assessed Valuations	Net Taxes Collected	Commissions and Deductions	Total Taxes Due Agencies	Amounts Remitted To Agencies
State						
General	2.5 Mills	139,909,708	\$ 335,844.28	\$ (8,146.88)	\$ 327,697.40	\$ (327,697.40)
Soldier	1.0 Mill	139,909,708	134,336.88	(5,373.48)	128,963.40	(128,963.40)
School	3.0 Mills	139,909,708	403,010.72	(16,120.42)	386,890.30	(386,890.30)
Total State			873,191.88	(29,640.78)	843,551.10	(843,551.10)
County						
General	5.0 Mills	139,909,708	671,684.90	(14,863.70)	656,821.20	(656,821.20)
Road and Bridge	2.5 Mills	139,909,708	335,842.48	(13,433.70)	322,408.78	(322,408.78)
Hospital	1.0 Mill	139,909,708	134,336.95	(5,373.48)	128,963.47	(128,963.47)
Total County			1,141,864.33	(33,670.88)	1,108,193.45	(1,108,193.45)
County School						
County-Wide (**)	4.0 Mills	139,909,708	537,349.10	(21,493.96)	515,855.14	(515,855.14)
District A - County	3.0 Mills	129,519,846	372,917.72	(14,916.70)	358,001.02	(358,001.02)
District A - Amendment 778	3.0 Mills	129,519,846	372,917.72		372,917.72	(372,917.72)
District T - Tallasse	6.0 Mills	10,409,719	60,317.45	(2,412.68)	57,904.77	(57,904.77)
Total County School			1,343,501.99	(38,823.34)	1,304,678.65	(1,304,678.65)
Municipal						
Wetumpka	5.0 Mills	12,066,422	55,900.70	(2,795.04)	53,105.66	(53,105.66)
Eclectic	5.0 Mills	1,164,828	5,677.46	(283.88)	5,393.58	(5,393.58)
Millbrook	5.0 Mills	17,912,328	86,425.49	(4,321.28)	82,104.21	(82,104.21)
Prattville	7.0 Mills	1,530,056	10,471.59	(523.58)	9,948.01	(9,948.01)
Total Municipal			158,475.24	(7,923.78)	150,551.46	(150,551.46)
Total Motor Vehicle Ad Valorem Taxes			3,517,033.44	(110,058.78)	3,406,974.66	(3,406,974.66)
State Allocation						
(**) County-Wide School Tax Distribution						
Elmore County Board of Education		89.31579%	479,937.59	(19,197.50)	460,740.09	(460,740.09)
Tallasse City Board of Education		10.68421%	57,411.51	(2,296.46)	55,115.05	(55,115.05)
Total County-Wide School Taxes		100.00000%	\$ 537,349.10	\$ (21,493.96)	\$ 515,855.14	\$ (515,855.14)

Rates of Taxation
October 1, 2015 through June 30, 2020

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	1.0 Mill
County-Wide School	4.0 Mills
School District A – County	3.0 Mills
School District A – Amendment 778	3.0 Mills
School District T – Tallassee	6.0 Mills

Municipal Taxes

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

Wetumpka	5.0 Mills
Eclectic	5.0 Mills
Millbrook	5.0 Mills
Prattville	7.0 Mills
Tallassee (*)	5.0 Mills

(*) – Levied beginning with the 2019 fiscal year.

Forest Land Tax

Forest land taxes were assessed at 10 cents per acre of forest land as provided by the *Code of Alabama 1975*, Section 9-13-193.

***Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2015 through June 30, 2020***

	Discretionary Fund	Recording and Archival Fee Fund	Recording Fee Fund	Copy Fee Fund	Manufactured Home Trust Fund	Special Licensing Official's Fund	Motor Vehicle Special Training Fund	Total
Receipts								
Recording Document Fees	\$	\$ 309,509.77	\$	\$	\$	\$	\$	\$ 309,509.77
Special Recording Fees			100,617.67					100,617.67
Citation Fees					9,807.73			9,807.73
Transfer Penalties							14,995.62	14,995.62
Reinstatement Fees						37,798.61		37,798.61
Copy Fees				592,342.15				592,342.15
Interest Earned on Account		201.62	26.01	39.36	13.36	13.45	28.50	322.30
Interest Earned on Ad Valorem Tax	528.50							528.50
Decal Fees					9,996.29			9,996.29
Total Receipts	528.50	309,711.39	100,643.68	592,381.51	19,817.38	37,812.06	15,024.12	1,075,918.64
Disbursements								
Professional Services			28,076.19					28,076.19
Salaries and Benefits		220,489.89		187,391.76	5,864.00			413,745.65
Training and Education	34.56		10,734.38	43,045.08				53,814.02
Equipment		145,573.95	60,250.70	140,306.37	2,500.00	25,148.14	33,000.89	406,780.05
Office Supplies			179.97					179.97
Legal Representation				72,585.61				72,585.61
Total Disbursements	34.56	366,063.84	99,241.24	443,328.82	8,364.00	25,148.14	33,000.89	975,181.49
Excess of Receipts Over/(Under) Disbursements	493.94	(56,352.45)	1,402.44	149,052.69	11,453.38	12,663.92	(17,976.77)	100,737.15
Balances - October 1, 2015	146.11	70,393.67	10,538.34	127,233.71	1,864.11	1,337.33	22,685.88	234,199.15
Balances - June 30, 2020	\$ 640.05	\$ 14,041.22	\$ 11,940.78	\$ 276,286.40	\$ 13,317.49	\$ 14,001.25	\$ 4,709.11	\$ 334,936.30