

Office of Tax Officials

Minimum Accounting Requirements

Effective: November 1, 2016



Department of Examiners of Public Accounts

Website: www.examiners.alabama.gov

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MEMORANDUM

To: All Tax Officials

From: Ronald L. Jones 
Chief Examiner

Subject: Minimum Accounting Requirements

This handbook establishes the minimum accounting requirements for Tax Officials, including Tax Assessors, Tax Collectors, Revenue Commissioners, and any other official or entity responsible for the collection of ad valorem taxes. The purpose of these guidelines is to standardize the accounting system statewide for Tax Officials. We believe that the proper management of funds is an essential part of government and will lead to the successful operation of your office. We hope that this information is beneficial to you in fulfilling the mission of your office. These minimum requirements supersede the minimum requirements issued February 1993 and should be implemented immediately.

The Department of Examiners of Public Accounts stands ready to assist you in the implementation of these minimum requirements. If you have questions about these requirements, please call us at (334) 242-9200.

Introduction

Minimum Accounting Requirements Office of Tax Officials Effective: November 1, 2016

The minimum accounting requirements are prescribed by the Chief Examiner of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5-23. These requirements will assist you in carrying out the duties of your office and provide uniformity in recordkeeping among the Tax Officials¹ of this State

41-5-23 – Officers to keep uniform accounts.

Every state and county officer shall keep the books, records and accounts and make the reports of his office in accordance with such systems, procedures and forms as may be prescribed by the Chief Examiner pursuant to this chapter. Any officer who fails or refuses willfully to do so and the surety on his official bond shall be liable for a penalty of \$50.00 for each week such failure or refusal continues. Penalties imposed and collected under this section shall be paid into the General Fund of the State Treasury.

Public Records

Each Tax Official shall establish written policies and procedures regarding access to its public records.

Unless otherwise provided by law or court order, all documents, records and data of the Tax Official's Office, however created and by whatever method maintained, are public documents, and shall be open to inspection and accessible to the public. Documents, records and data kept or maintained by an "outside vendor", beyond the physical possession or actual custody of the Tax Official, but on behalf of the Tax Official, are considered to be public records. Also, any documents, records and data kept and maintained by an outside vendor are the property of the Tax Official and the Tax Official has a duty to ensure that all documents, records and data can be accessed, obtained or retrieved at any time.

¹ - Tax Official includes Tax Assessors, Tax Collectors, Revenue Commissioners, and any other official or entity responsible for the collection of ad valorem taxes.

Any and all documents, including electronic data, files and records evidencing transactions processed by the Tax Official's Office are also considered public records. The Tax Official has a responsibility to ensure the availability of the underlying electronic data, files and records in either tab delimited, CSV, space delimited, or other industry standard format along with the accompanying data definition files, data dictionaries, flowcharts, narratives and other information utilized in order to understand and support the processes used by the Tax Official's Office.

Upon request, the Tax Official has a duty to provide the public record, whether manual or computerized, in its original form. Under most circumstances, the Tax Official has no need to modify or revise the record before providing it to the public. However, there may be times when the Tax Official is required to modify the record to make it understandable to the public due to the computer record being unintelligible or inaccessible without format changes, or to redact privileged information, and protect personally identifiable information (pii).

Additionally, it is the responsibility of the Tax Official to protect the integrity of the records created and maintained in their offices.

Safeguarding Records

Each Tax Official is responsible for safeguarding documents, records and data, whether manual or computerized. The Tax Official shall establish written policies and procedures over controls which ensure that documents, records and data are properly safeguarded. These controls include, but are not limited to:

- Assigning unique individual employee passwords which are properly safeguarded so that a password is utilized only by the employee to whom the password is issued.
- Setting program access controls to ensure only authorized users may access and/or modify specific areas / transactions.
- Ensuring data is backed up in a timely manner.
- Testing the backed up data to ensure its viability.

Additionally, all computerized and manual documents, records and data, shall be maintained in a secure location to prevent damage from physical and environmental forces.

Lastly, the Tax Official shall ensure that all documents, records and data are being maintained in accordance with the Alabama Department of Archives and History's Local Government Records Commission's record retention schedule.

Control Environment

The Tax Official shall establish a control environment to provide reasonable assurance that the requirements of the office are being achieved. The Tax Official is required to remit all money received and also furnish reports to the various agencies of collections for each reporting period. Adequate controls shall be established to ensure that these statutory requirements have been met.

Some of these controls are:

1. Written policies and procedures shall be in place to ensure that all collections are properly recorded and deposited. This will include establishing procedures for the reconciling of cash to the collections received by each cashier daily and creating an appropriate form (daily check-up form) to document the process. Procedures shall also be in place to ensure that cashiers do not work out of the same cash drawer and there is an adequate audit trail each time money changes hands.
2. Written policies and procedures shall be in place for recording cash over or short as reflected on the daily check-up form. Cash over occurs when cash collections exceeds amounts recorded in the records. Cash short occurs when cash collections are less than the amounts shown collected in the records.
3. Written policies and procedures shall be in place for summarizing information, posting to the cashbook, making monthly and annual reports and reconciling the bank account balances to cashbook balances.
4. Written policies and procedures shall be in place for preparing and making daily deposits.
5. Written policies and procedures shall be in place establishing the authority and documentation required for deleting or changing a transaction as well as procedures for documenting and preparing refunds. A report shall be available for review of all transactions which have been deleted, changed or voided and this report must be reviewed periodically to ensure the validity of the modifications.
6. A listing shall be maintained of all employees and their responsibilities.
7. Written policies and procedures shall be in place to properly account for all manufactured home registrations and decals.

8. Written policies and procedures shall be in place to safeguard information technology passwords and ensure that other controls are established over the input of information into the computer.
9. Written policies and procedures shall be in place to ensure that employees are properly bonded.

The controls should be monitored periodically to ensure they are operating as intended.

This list is not meant to be all inclusive and controls must be modified to meet the specific needs of your office.

Minimum Accounting Requirements

The following is a listing of the minimum accounting requirements:

1. Abstracts

Abstracts shall list each individual taxpayer and show a distribution of the taxes assessed. The abstract shall reflect total taxes assessed, exemptions and net taxes due. Each individual abstract must show the total gross, exempt and net taxes broken down by each tax that has been levied.

2. Errors

Errors that were granted to the taxpayer shall have proper documentation and authorization. Errors shall be credited as assessed and if necessary a supplemental assessment made.

3. Abatements

A file shall be maintained of all abatements allowed with the appropriate distribution to all agencies.

4. Recap of Abstracts

A recap of the abstracts shall be prepared prior to certification to the State Comptroller and the Department of Revenue. This recap will show all entities for which taxes are assessed. This recap will reflect the totals from the various abstracts, gross, exempt and net taxes assessed and then reflect a grand total gross, exempt and net taxes assessed. This recap shall be retained for examination purposes either in electronic or paper format.

5. Tax Levies

Documentation of authorization of all tax levies for which taxes are assessed shall be maintained.

6. Motor Vehicle Assessments

Monthly abstracts of the motor vehicle assessments shall be maintained. This abstract will also show total taxes assessed for each entity and a recap prepared for the year.

7. Individual Daily Cash Checkup Sheets

These are to be prepared at the end of each day by each person responsible for cash collections. This report reconciles the receipts issued for collections by cash, check or credit cards. The example provides for the recording of cash over/short for the day. Daily cash check-up sheets along with cash, checks and credit card documentation must be given to the person responsible for making deposits. Deposits shall be made intact.

8. Summary Checkup Sheets

This worksheet is used to summarize the individual daily checkup sheets. The totals on this sheet are used to post the cashbook daily transactions.

9. Cashbook

A cashbook shall be maintained. The cashbook shows the daily distribution of all collections, the cash over or short for each day of the reporting period and the actual bank deposit amount. Once an entry is made to the cashbook no changes may be made to that day's work.

The cashbook also shows the disbursements for the reporting period. All distribution reports shall be reconciled to the collections as reflected on the cashbook before disbursements are made. All discrepancies must be identified.

The collections less the disbursements should leave a zero balance in the cashbook except for amounts not due to be remitted. All discrepancies must be identified.

10. Refunds

A summary of all refunds shall be made for each reporting period. No adjustments may be made to the daily work once the entry has been made to the cashbook. A refund must be made. Original receipts and a brief explanation as to why the refund was made must be maintained for examination purposes. Taxpayer signature acknowledging agreement with the amount of the refund shall be maintained.

11. Bank Reconciliation

All bank accounts shall be reconciled to the cashbook monthly. An analysis must be made of all balances on hand. As of the last day of the month, there will typically be some amounts not due to be remitted. These amounts will not be paid out until a subsequent period. Additionally, there will also be other reconciling items such as the cumulative total of cash over or short, the total uncollected returned checks, bank interest not remitted and bank charges.

12. Returned Check Register

This register shall reflect all returned checks, the transaction date, date returned, the bank or bank account on which it was returned, the maker of the check, the amount, what type of transaction it was for, the date collected, amount of fees collected, and the balance uncollected at the end of each month.

13. Voided and Modified Transactions

Documentation shall be maintained for all voided transactions that includes the original receipt and the reason the transactions were voided. A report and documentation of the reason must be available for any transaction which was changed or deleted. This report shall be examined and approved by supervisory personnel monthly.

14. Summary Statements

Summary statements must be prepared after all reports have been made and prior to the final settlement. The following statements shall be prepared:

- A. Distribution of all insolvents, litigations and errors to all agencies.
- B. Distribution of all credits such as refunds, supernumerary withholdings and salary withholdings.
- C. Distribution of all collections for prior year insolvents and litigations.
- D. A listing of all remittances by month for the collection and reporting period totaled with grand total figures for each agency. This recap will list all agencies that are recipients of payments from the tax official. The checks for each month will be posted under each agency's levied tax rates. This recap will be used for final settlement purposes. The recap will be totaled at the end of the reporting year. This will give an accurate summary report of all remittances for the year. A separate recap must be prepared for remittance of prior year collections by type.

15. Distribution Reports

After summary statements have been prepared, the information must be set up in a report format. This report will show gross taxes assessed taken from the recap of the abstracts. The gross taxes assessed will be distributed to all agencies. The report will also show credits. These credits come from the summaries of remittances, distribution of insolvents, litigations, errors, refunds, supernumerary withholdings and salary withholdings, etc. Additionally, credits are taken for all exemption types. The exemption information is taken from the recap of the abstracts. Any differences between the gross taxes assessed and the credits of this report must be identified.

16. Manufactured Home Registration and Ad Valorem Decal Inventory

All Manufactured Home registration and ad valorem decal numbers shall be accounted for. A log must be maintained of all the decals received from the state and the current location of those if they have been assigned to particular cashiers or satellite locations. Reports must be printed² by decal number at least monthly noting any skipped numbers. Reports shall also be printed for skipped and voided decals. Decals must be inventoried periodically, and retained for examination.

17. Credit Cards and Online Transactions

Records shall be maintained that report all credit card and online transactions including detailed information about the transactions. Reported amounts must be reconciled to the deposits into the bank account monthly. Each deposit made by credit card or online vendors shall have a corresponding report available to show all of the individual transactions composing the deposit. Contracts with credit card or online vendors must be signed by the county commission and on file in the office of the Tax Official.

18. Land Redemptions

Documentation shall be provided including the delinquent tax docket book, tax sale files, and redemption certificates. A cashbook shall be maintained to show all redemption amounts and fees, and a summary of the distribution.

² – As used in this document, the term print shall refer to the generation of a record in manual or electronic format.

19.Special Funds

A cashbook shall be maintained for all special funds of the Tax Official. This cashbook must categorize receipts and disbursements. The cashbook balance must be reconciled to the bank statement on a monthly basis.

20.Tax Increment Financing (TIF)

Any offices that have Tax Increment Financing (TIF) districts shall provide the detailed documentation of the municipal ordinances and corresponding excerpt of the approved minutes. A listing of all remittances paid for the TIF shall be summarized by year and kept on hand.

21.End of Fiscal Year Requirements

Each Tax Official shall submit the following information electronically to the Department of Examiners of Public Accounts at the end of each fiscal year:

- A. Certificate of Compliance with Minimum Accounting Requirements
- B. All Abstracts, including Real Property, Personal Property and Motor Vehicles
- C. Summary of Ad Valorem Tax Distributions
- D. Cashbook detailing receipts, disbursements and balances for all funds maintained by the Tax Official
- E. September 30th Bank Reconciliation for all accounts
- F. Returned Check Register for all accounts

The information shall be emailed to the Department of Examiners of Public Accounts using the following email address:
TaxOfficials@alexaminers.gov

The end of year required information is to be submitted to the Department of Examiners of Public Accounts no later than December 31st, following the end of each fiscal year.

*End of Fiscal Year Requirements
and Sample Documents*

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Note: It is not necessary to complete these forms manually if your office has the ability to generate these reports from your computer system, as long as all information is presented.

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CHECKUP SHEET
DRAWER NO. _____

DATE: _____

CASHIER: _____

COLLECTIONS PER TAPE OR PRINTOUT

AD VALOREM TAXES (REAL PROPERTY) \$ _____

AD VALOREM TAXES (MOTOR VEHICLE) \$ _____

MANUFACTURED HOMES \$ _____

OTHER (SPECIFY) _____
\$ _____

_____ \$ _____

TOTAL COLLECTIONS \$ _____

CHECKS, CREDIT CARDS AND CASH

CHECKS \$ _____

CREDIT CARDS \$ _____

CURRENCY AND COIN \$ _____

TOTAL CASH, CREDIT CARDS AND CHECKS \$ _____

CASH OVER \$ _____

CASH UNDER \$ _____

SUMMARY CHECK UP

DATE: _____

	<u>CASHIER #1</u>	<u>CASHIER #2</u>	<u>CASHIER #3</u>	<u>TOTAL</u>
AD VALOREM TAXES (REAL PROPERTY)	\$	\$	\$	\$
AD VALOREM TAXES (MOTOR VEHICLE)	\$	\$	\$	\$
MANUFACTURED HOMES	\$	\$	\$	\$
OTHER (SPECIFY)				
_____	\$	\$	\$	\$
_____	\$	\$	\$	\$
TOTAL RECEIPTS	\$	\$	\$	\$

CHECKS, CREDIT CARDS AND CASH

CHECKS	\$	\$	\$	\$
CREDIT CARDS	\$	\$	\$	\$
CURRENCY AND COIN	\$	\$	\$	\$
TOTAL CASH, CREDIT CARDS AND CHECKS	\$	\$	\$	\$
CASH OVER	\$	\$	\$	\$
CASH UNDER	\$	\$	\$	\$

Revenue Commissioner
 _____ County

CASHBOOK

Semi Monthly Period: _____

Date	State				County			Schools			Municipalities						Cash Over or Short	Total Deposit
	General	Soldier	School	General	Road and Bridge	Hospital	County Wide Schools	District #1	District #2	District #3	City/ Town #1	City/ Town #2	City/ Town #3	Forestry	Other Fees	Total		
10/1/XXXX																		
10/3/XXXX																		
10/4/XXXX																		
10/2/XXXX																		
10/2/XXXX																		
10/2/XXXX																		
10/2/XXXX																		
10/2/XXXX																		
10/2/XXXX																		
10/2/XXXX																		
10/15/XXXX																		
	Sub-Total																	
	Less: Refunds																	
	Total for Distribution																	

DISBURSEMENTS

Check #	Payee
1	State of Alabama
2	County General Fund
3	County Road & Bridge Fund
4	County Hospital Fund
5	County Board of Education
6	City #1 Board of Education
7	City #2 Board of Education
8	Municipality #1
9	Municipality #1 School
10	Municipality #2
11	Municipality #3
12	Municipality #4
13	State of Alabama Forestry Commission
	Total Disbursements
	Bank Over/Short

Note: Please check with your software provider for an electronic format of this report.

Revenue Commissioner
_____ County

BANK RECONCILIATION
Account Number Ended -XXXX
BANK NAME
Date: September 30, 20XX

Balance Per Bank Statement \$ _____

Less: Outstanding Checks:

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Amount</u>
			\$
			\$
			\$

Total Outstanding Checks (\$ _____)

Plus: Deposits in Transit

<u>Date</u>	<u>Amount</u>
	\$
	\$
	\$

Total Deposits in Transit \$ _____

Adjusted Balance Per Bank Confirmation \$ _____ **

Analysis of Bank Balance

Amounts Over/Short
Returned Checks
Amounts Not Due To Be Remitted*
Interest Not Remitted
Bank Charges
Total

\$ _____ **

* Amount collected but not remitted as of the end of the month.

** These balances should equal.

Revenue Commissioner
 _____ County

Returned Check Register
 As of _____

Bank Account # _____

Date of Transaction	Date Returned	Maker of Check	Transaction Type	Check Amount	Check Amount Collected	Fees Collected	Total Collected	Date Collected	Redeposit Date	Turned Over to DA	Date to DA	Balance Uncollected
7/15/2016	7/19/2016	Jane Smith	Ad Valorem Tax Payment	94.25			-					94.25
8/3/2016	8/11/2016	John Doe	Ad Valorem Tax Payment	56.85	56.85	30.00	86.85	10/31/2016	10/31/2016			-
10/11/2016	10/17/2016	Roger Dogger	Ad Valorem Tax Payment	29.67			-					29.67
11/5/2016	11/7/2016	Danger Stranger	Ad Valorem Tax Payment	87.67			-					87.67
* Total Uncollected												117.34

* This amount is carried forward to the Bank Reconciliation.

Summary of Ad Valorem Taxes and Distributions
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Total Taxes
Gross Taxes Assessed,					
Except Motor Vehicles	\$ 1,567,064.65	\$ 1,808,151.52	\$ 2,273,722.08	\$ 1,131,676.21	\$ 6,780,614.46
Motor Vehicles - June 1 - September 30	99,912.80	115,284.00	145,663.18	59,816.10	420,676.08
Motor Vehicles - October 1 - May 31	167,506.30	193,276.50	243,833.60	100,118.60	704,735.00
Errors in Assessments	(53,223.69)	(61,411.95)	(80,718.30)	(39,863.40)	(235,217.34)
Gross Taxes Assessed	<u>1,781,260.06</u>	<u>2,055,300.07</u>	<u>2,582,500.56</u>	<u>1,251,747.51</u>	<u>7,670,808.20</u>
Abatements	(5,509.71)	(11,806.52)		(9,350.09)	(26,666.32)
Regular Homestead Exemptions	(111,622.81)	(69,377.40)			(181,000.21)
Act #48 Exemptions	(116,550.07)	(134,480.85)	(172,591.46)	(64,079.00)	(487,701.38)
Act #91-A Exemptions	(7,222.28)	(3,717.00)	(4,710.84)		(15,650.12)
Act #91-B Exemptions	(40,638.13)	(8,126.10)			(48,764.23)
Other Exemptions	(16,730.74)	(19,304.70)	(22,944.62)	(17,876.30)	(76,856.36)
Errors in Exemptions	2,737.28	1,895.25	1,613.36	637.00	6,882.89
Net Taxes Assessed	<u>1,485,723.60</u>	<u>1,810,382.75</u>	<u>2,383,867.00</u>	<u>1,161,079.12</u>	<u>6,841,052.47</u>
Interest	2,350.05	2,868.39	3,736.93	1,862.64	10,818.01
Land Redemptions from the State					-
Insolvents - Prior Year	352.30	406.50	492.84	223.50	1,475.14
Litigations - All Prior Years	54,721.70	52,067.10	62,889.15	52,863.40	222,541.35
Insolvents - Current	(1,621.36)	(1,870.80)	(2,402.36)	(366.60)	(6,261.12)
Insolvents - Prior Year	(331.37)	(360.55)	(451.76)	(202.10)	(1,345.78)
Litigations - Current	(867.36)	(1,015.80)	(1,324.96)	(286.70)	(3,494.82)
Litigations - All Prior Years	(54,674.90)	(51,951.50)	(62,782.35)	(52,807.40)	(222,216.15)
Litigations - Abated					-
Lands Bid In By State					-
Refunds	(574.19)	(692.53)	(887.44)	(421.60)	(2,575.76)
Credit Vouchers Redeemed	(2,741.36)	(3,163.18)	(3,971.19)	(1,462.17)	(11,337.90)
Receipts for Credit	(4,032.05)	(4,652.35)	(5,945.08)	(2,493.59)	(17,123.07)
Net Taxes Collected	<u>1,478,305.06</u>	<u>1,802,018.03</u>	<u>2,373,220.78</u>	<u>1,157,988.50</u>	<u>6,811,532.37</u>
Supernumerary Contribution (7%)					-
Land Sales Remitted by the State					-
Receipts for Credit/Credit Voucher Fees	861.00	861.00			1,722.00
Amount for Disbursements	<u>1,479,166.06</u>	<u>1,802,879.03</u>	<u>2,373,220.78</u>	<u>1,157,988.50</u>	<u>6,813,254.37</u>
Disbursements					
Commissions on Assessments	25,328.46	25,461.24	35,293.37	18,405.02	104,488.09
Commissions on Collections	25,328.46	25,461.24	35,293.37	18,405.00	104,488.07
Salary - Revenue Commissioner	14,292.53	17,380.45	17,130.36	11,071.66	59,875.00
Salary - Supernumerary Official(s)	29,278.71	35,604.56	35,092.19		99,975.46
Budget - Official's					-
Reappraisal Update	36,573.76	45,286.06	44,477.34	29,635.03	155,972.19
Tax Increment Financing					-
Sub-Total	<u>130,801.92</u>	<u>149,193.55</u>	<u>167,286.63</u>	<u>77,516.71</u>	<u>524,798.81</u>
Remittances	1,348,356.43	1,653,654.00	2,205,744.14	1,080,198.05	6,287,952.62
Sub-Total	<u>1,479,158.35</u>	<u>1,802,847.55</u>	<u>2,373,030.77</u>	<u>1,157,714.76</u>	<u>6,812,751.43</u>
Amounts Due (+)	146.12	109.19	969.09	273.74	1,498.14
Sub-Total	<u>1,479,304.47</u>	<u>1,802,956.74</u>	<u>2,373,999.86</u>	<u>1,157,988.50</u>	<u>6,814,249.57</u>
Amounts Overpaid (-)	(138.41)	(77.71)	(779.08)		(995.20)
Total Disbursements	<u>\$ 1,479,166.06</u>	<u>\$ 1,802,879.03</u>	<u>\$ 2,373,220.78</u>	<u>\$ 1,157,988.50</u>	<u>\$ 6,813,254.37</u>

Distribution of State Ad Valorem Taxes
Regular Assessments October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX

	General	Soldier	School	Total State Taxes
Gross Taxes Assessed,				
Except Motor Vehicles	\$ 602,717.17	\$ 241,086.87	\$ 723,260.61	\$ 1,567,064.65
Motor Vehicles - June 1 - September 30	38,428.00	15,371.20	46,113.60	99,912.80
Motor Vehicles - October 1 - May 31	64,425.50	25,770.20	77,310.60	167,506.30
Errors in Assessments	(20,470.65)	(8,188.26)	(24,564.78)	(53,223.69)
Gross Taxes Assessed	685,100.02	274,040.01	822,120.03	1,781,260.06
Abatements	(3,935.50)	(1,574.21)		(5,509.71)
Regular Homestead Exemptions	(42,931.85)	(17,172.74)	(51,518.22)	(111,622.81)
Act #48 Exemptions	(44,826.95)	(17,930.78)	(53,792.34)	(116,550.07)
Act #91-A Exemptions	(2,777.80)	(1,111.12)	(3,333.36)	(7,222.28)
Act #91-B Exemptions	(15,630.05)	(6,252.02)	(18,756.06)	(40,638.13)
Other Exemptions	(6,434.90)	(2,573.96)	(7,721.88)	(16,730.74)
Errors in Exemptions	1,052.80	421.12	1,263.36	2,737.28
Net Taxes Assessed	569,615.77	227,846.30	688,261.53	1,485,723.60
Interest	904.48	360.16	1,085.41	2,350.05
Land Redemptions from the State				-
Insolvents - Prior Year	135.50	54.20	162.60	352.30
Litigations - All Prior Years	21,035.80	8,414.31	25,271.59	54,721.70
Insolvents - Current	(623.60)	(249.44)	(748.32)	(1,621.36)
Insolvents - Prior Year	(127.45)	(50.98)	(152.94)	(331.37)
Litigations - Current	(333.60)	(133.44)	(400.32)	(867.36)
Litigations - All Prior Years	(21,017.80)	(8,407.11)	(25,249.99)	(54,674.90)
Litigations - Abated				-
Lands Bid In By State				-
Refunds	(220.83)	(88.34)	(265.02)	(574.19)
Credit Vouchers Redeemed	(1,054.40)	(421.69)	(1,265.27)	(2,741.36)
Receipts for Credit	(1,550.76)	(620.23)	(1,861.06)	(4,032.05)
Net Taxes Collected	566,763.11	226,703.74	684,838.21	1,478,305.06
Supernumerary Contribution (7%)				-
Receipts for Credit/Credit Voucher Fees	861.00			861.00
Amount for Disbursements	567,624.11	226,703.74	684,838.21	1,479,166.06
Disbursements				
Commissions on Assessments	7,097.63	4,534.07	13,696.76	25,328.46
Commissions on Collections	7,097.63	4,534.07	13,696.76	25,328.46
Salary - Revenue Commissioner	5,465.99	2,186.40	6,640.14	14,292.53
Salary - Supernumerary Official(s)	11,197.25	4,478.90	13,602.56	29,278.71
Budget - Official's				-
Reappraisal Update	14,129.83	5,550.74	16,893.19	36,573.76
Tax Increment Financing				-
Sub-Total	44,988.33	21,284.18	64,529.41	130,801.92
Remittances	522,734.54	205,459.21	620,162.68	1,348,356.43
Sub-Total	567,722.87	226,743.39	684,692.09	1,479,158.35
Amounts Due (+)			146.12	146.12
Sub-Total	567,722.87	226,743.39	684,838.21	1,479,304.47
Amounts Overpaid (-)	(98.76)	(39.65)		(138.41)
Total Disbursements	\$ 567,624.11	\$ 226,703.74	\$ 684,838.21	\$ 1,479,166.06

Distribution of County Ad Valorem Taxes
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX

	General	Road and Bridge	Hospital	Total County Taxes
Gross Taxes Assessed,				
Except Motor Vehicles	\$ 1,205,434.35	\$ 602,717.17	\$ -	\$ 1,808,151.52
Motor Vehicles - June 1 - September 30	76,856.00	38,428.00	-	115,284.00
Motor Vehicles - October 1 - May 31	128,851.00	64,425.50	-	193,276.50
Errors in Assessments	(40,941.30)	(20,470.65)	-	(61,411.95)
Gross Taxes Assessed	1,370,200.05	685,100.02	-	2,055,300.07
Abatements	(7,871.02)	(3,935.50)	-	(11,806.52)
Regular Homestead Exemptions	(46,251.60)	(23,125.80)	-	(69,377.40)
Act #48 Exemptions	(89,653.90)	(44,826.95)	-	(134,480.85)
Act #91-A Exemptions	(2,478.00)	(1,239.00)	-	(3,717.00)
Act #91-B Exemptions	(5,417.40)	(2,708.70)	-	(8,126.10)
Other Exemptions	(12,869.80)	(6,434.90)	-	(19,304.70)
Errors in Exemptions	1,263.50	631.75	-	1,895.25
Net Taxes Assessed	1,206,921.83	603,460.92	-	1,810,382.75
Interest	1,914.22	954.17	-	2,868.39
Land Redemptions from the State			-	-
Insolvents - Prior Years	271.00	135.50	-	406.50
Litigations - All Prior Years	34,711.40	17,355.70	-	52,067.10
Insolvents - Current	(1,247.20)	(623.60)	-	(1,870.80)
Insolvents - Prior Year	(240.35)	(120.20)	-	(360.55)
Litigations - Current	(677.20)	(338.60)	-	(1,015.80)
Litigations - All Prior Years	(34,620.50)	(17,331.00)	-	(51,951.50)
Litigations - Abated			-	-
Lands Bid In By State			-	-
Refunds	(461.75)	(230.78)	-	(692.53)
Credit Vouchers Redeemed	(2,108.82)	(1,054.36)	-	(3,163.18)
Receipts for Credit	(3,101.59)	(1,550.76)	-	(4,652.35)
Net Taxes Collected	1,201,361.04	600,656.99	-	1,802,018.03
Supernumerary Contribution (7%)			-	-
Land Sales Remitted by the State			-	-
Receipts for Credit/Credit Voucher Fees	861.00		-	861.00
Amount for Disbursements	1,202,222.04	600,656.99	-	1,802,879.03
Disbursements				
Commissions on Assessments	13,448.10	12,013.14	-	25,461.24
Commissions on Collections	13,448.10	12,013.14	-	25,461.24
Salary - Revenue Commissioner	11,586.94	5,793.51	-	17,380.45
Salary - Supernumerary Official(s)	23,736.37	11,868.19	-	35,604.56
Budget - Official's			-	-
Reappraisal Update	30,392.43	14,893.63	-	45,286.06
Tax Increment Financing			-	-
Sub-Total	92,611.94	56,581.61	-	149,193.55
Remittances	1,109,500.91	544,153.09	-	1,653,654.00
Sub-Total	1,202,112.85	600,734.70	-	1,802,847.55
Amounts Due (+)	109.19		-	109.19
Sub-Total	1,202,222.04	600,734.70	-	1,802,956.74
Amounts Overpaid (-)		(77.71)	-	(77.71)
Total Disbursements	\$ 1,202,222.04	\$ 600,656.99	\$ -	\$ 1,802,879.03

Distribution of County School Ad Valorem Taxes
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX

	County-Wide	District 2	Special School District 2	District 3	Total
Gross Taxes Assessed,					
Except Motor Vehicles	\$ 964,347.48	\$ 596,494.77	\$ 586,113.99	\$ 126,765.84	\$ 2,273,722.08
Motor Vehicles - June 1 - September 30	61,484.80	38,064.78	38,064.78	8,048.82	145,663.18
Motor Vehicles - October 1 - May 31	103,080.80	63,442.20	63,442.20	13,868.40	243,833.60
Errors in Assessment	(32,753.04)	(23,407.74)	(23,400.48)	(1,157.04)	(80,718.30)
Gross Taxes Assessed	1,096,160.04	674,594.01	664,220.49	147,526.02	2,582,500.56
Act #48 Exemptions	(71,723.12)	(47,083.26)	(47,076.00)	(6,709.08)	(172,591.46)
Act #91-A Exemptions	(1,982.40)	(1,238.70)	(1,238.70)	(251.04)	(4,710.84)
Other Exemptions	(10,295.84)	(5,268.84)	(4,926.90)	(2,453.04)	(22,944.62)
Errors in Exemptions	654.80	474.72	467.46	16.38	1,613.36
Net Taxes Assessed	1,012,813.48	621,477.93	611,446.35	138,129.24	2,383,867.00
Interest	1,610.66	904.70	917.83	303.74	3,736.93
Land Redemptions from the State					-
Insolvents - Prior Year	216.60	114.96	113.64	47.64	492.84
Litigations - All Prior Years	33,706.24	25,096.92	3,959.81	126.18	62,889.15
Insolvents - Current	(997.76)	(689.16)	(656.28)	(59.16)	(2,402.36)
Insolvents - Prior Year	(192.08)	(108.06)	(106.74)	(44.88)	(451.76)
Litigations - Current	(549.76)	(362.88)	(362.88)	(49.44)	(1,324.96)
Litigations - All Prior Years	(33,666.64)	(25,063.32)	(3,926.21)	(126.18)	(62,782.35)
Litigations - Abated					-
Lands Bid In By State					-
Refunds	(385.36)	(213.06)	(213.06)	(75.96)	(887.44)
Credit Vouchers Redeemed	(1,676.57)	(1,038.30)	(1,037.39)	(218.93)	(3,971.19)
Receipts for Credit	(2,492.77)	(1,584.05)	(1,582.87)	(285.39)	(5,945.08)
Net Taxes Collected	1,008,386.04	618,535.68	608,552.20	137,746.86	2,373,220.78
Supernumerary Contribution (7%)					-
Land Sales Remitted by the State					-
Amount for Disbursements	1,008,386.04	618,535.68	608,552.20	137,746.86	2,373,220.78
Disbursements					
Commissions on Assessments	20,167.72	12,370.71		2,754.94	35,293.37
Commissions on Collections	20,167.72	12,370.71		2,754.94	35,293.37
Salary - Revenue Commissioner	9,791.06	6,026.54		1,312.76	17,130.36
Salary - Supernumerary Official(s)	20,057.38	12,345.57		2,689.24	35,092.19
Budget - Official's					-
Reappraisal Update	25,415.51	15,667.72		3,394.11	44,477.34
Tax Increment Financing					-
Sub-Total	95,599.39	58,781.25	-	12,905.99	167,286.63
Remittances	912,596.64	559,754.43	608,552.20	124,840.87	2,205,744.14
Sub-Total	1,008,196.03	618,535.68	608,552.20	137,746.86	2,373,030.77
Amounts Due	969.09				969.09
Sub-Total	1,009,165.12	618,535.68	608,552.20	137,746.86	2,373,999.86
Amounts Overpaid	(779.08)				(779.08)
Total Disbursements	\$ 1,008,386.04	\$ 618,535.68	\$ 608,552.20	\$ 137,746.86	\$ 2,373,220.78

Revenue Commissioner
 _____ County

Distribution of County-Wide School Ad Valorem Taxes
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicles: June 1, 20XX through May 31, 20XX

	County Board of Education	City Board of Education	Total County-Wide School Tax
Allocation Determined by State Superintendent of Education			
October 1, 20XX through September 30, 20XX	74.36012%	25.63988%	100.00000%
October 1, 20XX through September 30, 20XX	74.04371%	25.95629%	100.00000%
County-Wide Taxes for Disbursement	\$ 44,703.46	\$ 15,414.06	\$ 60,117.52
County-Wide Taxes for Disbursement	702,133.19	246,135.33	948,268.52
Total Taxes for Disbursement	<u>746,836.65</u>	<u>261,549.39</u>	<u>1,008,386.04</u>

(6/XX/20XX through 9/30/20XX)
 (10/1/20XX through 6/XX,/20XX)

Disbursements

Commissions on Assessments	14,932.93	5,234.79	20,167.72
Commissions on Collections	14,932.93	5,234.79	20,167.72
Salary - Revenue Commissioner	7,249.66	2,541.40	9,791.06
Salary - Supernumerary	14,851.23	5,206.15	20,057.38
Reappraisal Update	18,818.59	6,596.92	25,415.51
Sub-Total	70,785.34	24,814.05	95,599.39
Remittances	675,082.22	237,514.42	912,596.64
Sub-Total	745,867.56	262,328.47	1,008,196.03
Amounts Due	969.09		969.09
Sub-Total	746,836.65	262,328.47	1,009,165.12
Amounts Overpaid		(779.08)	(779.08)
Total	<u>\$ 746,836.65</u>	<u>\$ 261,549.39</u>	<u>\$ 1,008,386.04</u>

Revenue Commissioner
County

Distribution of Municipal Ad Valorem Taxes
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX

	City #1		City #2		City #3		City #4		City #5		City #6		City #7		City #8		Total Municipal Taxes
	General	City	School	General	School	General	General	School	General	General	School	General	General	General	General	General	
Gross Taxes Assessed,	\$ 305,505.70	\$ 24,221.82	\$ 10,380.78	\$ 33,972.74	\$ 37,524.52	\$ 2,061.45	\$ 422,552.80	\$ 257,325.80	\$ 38,130.60	\$ 1,131,676.21							
Except Motor Vehicles	16,407.80	24.36	10.44	3,250.20	1,360.20	0.50	26,829.40	9,756.40	2,176.80	59,816.10							
Motor Vehicles - June 1 - September 30	25,171.20	74.06	31.74	5,234.90	1,947.60	22.90	46,228.00	16,334.40	5,073.80	100,118.60							
Motor Vehicles - October 1 - May 31	(28,267.80)	(16.94)	(7.26)	(1,005.70)	(653.30)		(3,856.80)	(5,239.20)	(816.40)	(39,863.40)							
Errors in Assessments	318,816.90	24,303.30	10,415.70	41,452.14	40,179.02	2,084.85	491,753.40	278,177.40	44,564.80	1,251,747.51							
Gross Taxes Assessed	(2,319.00)	(3,724.84)	(33.90)	(33.90)	(570.00)		(2,702.35)			(9,350.09)							
Abatements	(19,080.70)	(16.94)	(7.26)	(3,493.30)	(2,454.80)	(131.60)	(22,363.60)	(10,758.00)	(5,766.80)	(64,079.00)							
Act #48 Exemptions	(3,813.80)	(797.86)	(341.94)	(230.80)	(250.20)	(26.30)	(8,176.80)	(3,908.80)	(329.80)	(17,876.30)							
Other Exemptions	110.20	16.94	7.26	37.00			54.60	117.20	293.80	637.00							
Errors in Exemptions	293,713.60	19,780.60	10,073.76	37,725.14	36,904.02	1,926.95	461,267.60	260,925.45	38,762.00	1,161,079.12							
Net Taxes Assessed	446.69	1.20	52.81	52.81	38.28	1.99	1,015.53	199.84	106.30	1,862.64							
Interest																	
Land Redemptions from the State																	
Insolvents - Prior Year	53.40	4.40			2.90		158.80	4.00		223.50							
Litigations - All Prior Years	4,150.40	2,372.30	1,016.70	36.70	1,686.40		420.60	39,958.10	3,222.20	52,863.40							
Insolvents - Current Year	(35.60)	(76.72)	(32.88)				(197.20)	(22.20)	(2.00)	(366.60)							
Insolvents - Prior Year	(42.60)	(4.40)			(2.90)		(149.60)	(2.60)		(202.10)							
Litigations - Current	(38.10)						(164.80)	(83.80)		(286.70)							
Litigations - All Prior Years	(4,150.40)	(2,372.30)	(1,016.70)	(36.70)	(1,630.40)		(420.60)	(39,958.10)	(3,222.20)	(52,807.40)							
Litigations - Abated																	
Lands Bid In By State																	
Refunds	(151.70)			(3.70)	(4.40)		(253.20)	(8.60)		(421.60)							
Credit Vouchers Redeemed	(415.73)			(56.31)	(20.59)		(729.79)	(158.73)	(81.02)	(1,462.17)							
Receipts for Credit	(710.89)	(3.75)		(152.01)	(178.32)		(951.36)	(402.70)	(94.56)	(2,493.59)							
Net Taxes Collected	292,819.07	19,701.33	10,040.88	37,565.93	36,794.99	1,928.94	459,995.98	260,450.66	38,690.72	1,157,988.50							
Amount for Disbursement	292,819.07	19,701.33	10,040.88	37,565.93	36,794.99	1,928.94	459,995.98	260,450.66	38,690.72	1,157,988.50							
Disbursements																	
Commissions on Assessments	4,675.48	250.98	201.02	536.87	581.17	29.43	7,367.55	4,143.60	618.92	18,405.02							
Commissions on Collections	4,675.48	250.98	201.02	536.86	581.18	29.42	7,367.55	4,143.60	618.91	18,405.00							
Salary - Revenue Commissioner	2,766.82	143.52	143.52	511.81	340.57	18.55	4,379.62	2,386.56	380.69	11,071.66							
Budget - Officials																	
Reappraisal Update	7,594.13	457.03	195.87	1,368.34	983.40	75.18	11,123.79	6,851.55	985.74	29,635.03							
Tax Increment Financing																	
Sub-Total	19,711.91	1,102.51	741.43	2,963.88	2,486.32	152.58	30,238.51	17,525.31	2,604.26	77,516.71							
Remittances	272,833.42	18,598.82	9,299.45	34,612.05	34,308.67	1,776.36	429,757.47	242,925.35	36,086.46	1,080,198.05							
Sub-Total	292,545.33	19,701.33	10,040.88	37,565.93	36,794.99	1,928.94	459,995.98	260,450.66	38,690.72	1,157,714.76							
Amounts Due (+)	273.74									273.74							
Sub-Total	292,819.07	19,701.33	10,040.88	37,565.93	36,794.99	1,928.94	459,995.98	260,450.66	38,690.72	1,157,988.50							
Amounts Overpaid (-)																	
Total Disbursements	\$ 292,819.07	\$ 19,701.33	\$ 10,040.88	\$ 37,565.93	\$ 36,794.99	\$ 1,928.94	\$ 459,995.98	\$ 260,450.66	\$ 38,690.72	\$ 1,157,988.50							

Revenue Commissioner
County

Distribution of Fees and Other Collections
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle and Other Collections: June 1, 20XX through May 31, 20XX

	Forestry Assessment	Fire Fees	Commissions and Fees on Assessments	Commissions and Fees on Collections	Official's Salary	Supernumerary Officials' Salary	Budgets	Reappraisal Budget	Tax Increment Financing	Other Fees	Total
Fees on Assessments	\$	\$	\$ 720.00	\$	\$	\$	\$	\$	\$	\$	\$ 720.00
Fees on Collections				13,282.00							13,282.00
Acreage Assessments	31,774.62		631.41	631.41							33,037.44
Deductions from Ad Valorem Taxes					59,875.00	99,975.46	155,972.19				315,822.65
Interest Collected	26.10									10,745.00	26.10
Manufactured Home Registrations											
Returned Check Fee										269.31	269.31
Postage										3,617.12	3,617.12
Advertising										7,648.56	7,648.56
Map and Copy Sales										1,076.00	1,076.00
Probate Fees										3,180.00	3,180.00
Excess On Land Sales										39,985.42	39,985.42
Land Redemptions from Individuals										60,448.03	60,448.03
Interest Earned										367.81	367.81
Commissions	(1,262.82)		104,488.09	104,488.08							207,713.35
Insolvents - Prior Year			35.00								35.00
Litigations - All Prior Years	1.99		40.00								41.99
Insolvents - Current			(45.00)								(45.00)
Insolvents - Prior Year			(35.00)								(35.00)
Litigations - Current	(30.80)		(10.00)								(40.80)
Litigations - All Prior Years	(1.99)		(40.00)								(41.99)
Litigations - Abated											-
Lands Bid In By State											-
Errors in Assessments	(193.62)		(35.00)								(228.62)
Firefighters' Annuity											-
Refunds	(5.40)										(5.40)
Weed Demolition Fees											-
Weed Collection Fees											-
Amount for Distribution	30,308.08		105,749.50	118,401.49	59,875.00	99,975.46	155,972.19	127,337.25			697,618.97
Disbursements											
Remittances											
Amounts Due (+)	30,308.08		106,000.98	118,652.94	59,875.00	99,975.46	155,972.19	127,337.25			698,121.90
Sub-Total	30,308.08		106,000.98	118,652.94	59,875.00	99,975.46	155,972.19	127,337.25			698,121.90
Amounts Overpaid (-)			(251.48)	(251.45)							(502.93)
Total Disbursements	\$ 30,308.08	\$	\$ 105,749.50	\$ 118,401.49	\$ 59,875.00	\$ 99,975.46	\$ 155,972.19	\$ 127,337.25	\$	\$	\$ 697,618.97

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Revenue Commissioner
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Interest Collected
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Assessments: June 1, 20XX through May 31, 20XX

Distribution	Regular	Motor Vehicles		Total	Prior Year Insolvent	Prior Year Litigation	Land Redemptions	Total
		June - September	October - May					
State								
General	714.85	73.57	116.06	189.63				904.48
Soldier	285.95	28.77	45.44	74.21				360.16
School	857.83	88.18	139.40	227.58				1,085.41
Total State	1,858.63	190.52	300.90	491.42	-	-	-	2,350.05
County								
General	1,532.69	147.64	233.89	381.53				1,914.22
Road & Bridge	764.54	73.57	116.06	189.63				954.17
Hospital								-
Total County	2,297.23	221.21	349.95	571.16	-	-	-	2,868.39
School								
County-Wide	1,308.88	116.94	184.84	301.78				1,610.66
District #2	710.30	75.58	118.82	194.40				904.70
Special District #2	709.96	79.99	127.88	207.87				917.83
District #3	271.37	12.32	20.05	32.37				303.74
Total School	3,000.51	284.83	451.59	736.42	-	-	-	3,736.93
Municipal								
City #1	377.78	19.51	49.40	68.91				446.69
City #2	1.11		0.09	0.09				1.20
City School #2								-
City #3	37.23	4.11	11.47	15.58				52.81
City #4	35.77	1.50	1.01	2.51				38.28
City #5	1.99							1.99
City School #6	904.57	41.96	69.00	110.96				1,015.53
City #7	148.33	17.76	33.75	51.51				199.84
City #8	93.06	2.76	10.48	13.24				106.30
Total Municipal	1,599.84	87.60	175.20	262.80	-	-	-	1,862.64
Sub-Total	8,756.21	784.16	1,277.64	2,061.80	-	-	-	10,818.01
Timber	26.10							26.10
Grand Total	8,782.31	784.16	1,277.64	2,061.80	-	-	-	10,844.11

Revenue Commissioner
 _____ County

**LAND REDEMPTIONS FROM THE STATE
 MONTH XX, 20XX THROUGH MONTH XX, 20XX**

	May 20XX	June 20XX	July 20XX	August 20XX	September 20XX	Sub- 20XX	Oct. 20XX	Nov. 20XX	Dec. 20XX	Jan. 20XX	Feb. 20XX	March 20XX	April 20XX	Sub- Total	Total
<u>Distribution</u>															
<u>State</u>															
General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Soldier	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>County</u>															
General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total County	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Schools</u>															
County-Wide	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District #1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District #2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District #3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Municipal</u>															
City #1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #2 - School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #6 - School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City #8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other</u>															
Fire Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Officer Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certificate Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Timber Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Commissioner
_____ County

LAND REDEMPTIONS FROM INDIVIDUALS
Regular Collections: _____ through _____

Sources: Tax Sale Files, Land Redemption Certificate Book

Certificate Number	Assessed To	Redemption Name	Redeemer Name	Amount of Purchase	Subsequent Taxes	Subsequent Interest	Total Due Purchaser	County		Date Redeemed
								Redemption Fee	Total Redemption	
123							-		-	12/18/200X

NOTE TO EXAMINER

The Official's summary of the above information may be used in place of this workpaper.

Revenue Commissioner
 _____ County

EXCESS FROM LAND SALES

Regular Collections: _____ **through** _____

Sources: Delinquent Tax Docket Book, Tax sale file, and Collection Report printouts.

Receipt	Owner/Parcel Number	Purchaser	Amount Paid At Tax Sale	Total Taxes, Fees, Interest & Costs	Excess
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			-
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			- R
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			-
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			-
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			- R
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			-
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			- R
XXXX	(Owner's Name) (Parcel Number)	(Purchaser's Name)			-
Total Excess due to the County			-	-	-

R: Redeemed within 5 days

Amount Received at Tax Sale	
Tax Amount	-
Excess from Tax Sale	-
Amount Redeemed within 5 days	-
Amount to Remit to County	-

NOTE: This information may be provided from a computer system report; if so, this worksheet is not necessary to complete. The summary report can be done in its place.

Revenue Commissioner
 _____ County

Insolvent Taxes - Prior Year
Assessment Period: October 1, 20XX through September 30, 20XX
Collection Period: June XX, 20XX through June XX, 20XX

Distribution	Regular	Manufactured Home	Sub-Total	Less: H/S Exemption	Total	Collected	Net Total	Value
<u>State:</u>								
General	135.50		135.50		135.50	8.05	127.45	54,200
Soldier	54.20		54.20		54.20	3.22	50.98	54,200
School	162.60		162.60		162.60	9.66	152.94	54,200
Total State	352.30	-	352.30	-	352.30	20.93	331.37	
<u>County:</u>								
General	271.00		271.00		271.00	30.65	240.35	54,200
Road and Bridge	135.50		135.50		135.50	15.30	120.20	54,200
Hospital			-		-		-	
Total County	406.50	-	406.50	-	406.50	45.95	360.55	
<u>School:</u>								
County Wide	216.60		216.60		216.60	24.52	192.08	18,000
District #2	114.96		114.96		114.96	6.90	108.06	38,320
District #2 Special	113.64		113.64		113.64	6.90	106.74	37,880
District #3	47.64		47.64		47.64	2.76	44.88	15,880
Total School	492.84	-	492.84	-	492.84	41.08	451.76	110,080
<u>Municipal:</u>								
City #1	53.40		53.40		53.40	10.80	42.60	10,680
City #2	4.40		4.40		4.40	-	4.40	440
City #2 - School			-		-	-	-	
City #3	2.90		2.90		2.90	-	2.90	580
City #4			-		-	-	-	
City #5			-		-	-	-	
City #6	158.80		158.80		158.80	9.20	149.60	7,940
City #7	4.00		4.00		4.00	1.40	2.60	400
City #8			-		-	-	-	
Total Municipal	223.50	-	223.50	-	223.50	21.40	202.10	20,040
Sub-Total	1,475.14	-	1,475.14	-	1,475.14	129.36	1,345.78	
Assessor's Fees	35.00		35.00		35.00	-	35.00	
Timber Tax			-		-	-	-	
Grand Total	1,510.14	-	1,510.14	-	1,510.14	129.36	1,380.78	

LITIGATIONS - PRIOR YEAR
Regular Assessments: October 1, 20XX through September 30, 20XX
Collection Period: June XX, 20XX through June XX, 20XX

Distribution	Gross	Exemptions	Net	Payments	Abated	Net
<u>State</u>						
General	21,089.66	(53.86)	21,035.80	(18.00)	0.00	21,017.80
Soldier	8,435.86	(21.55)	8,414.31	(7.20)	0.00	8,407.11
School	25,307.59	(36.00)	25,271.59	(21.60)	0.00	25,249.99
Total State	54,833.11	(111.41)	54,721.70	(46.80)	0.00	54,674.90
<u>County</u>						
General	42,153.20	(7,441.80)	34,711.40	(90.90)	0.00	34,620.50
Road and Bridge	21,076.60	(3,720.90)	17,355.70	(24.70)	0.00	17,331.00
Hospital			0.00		0.00	0.00
Total County	63,229.80	(11,162.70)	52,067.10	(115.60)	0.00	51,951.50
<u>School</u>						
Co-Wide	33,706.24		33,706.24	(39.60)	0.00	33,666.64
District #2	25,096.92		25,096.92	(33.60)	0.00	25,063.32
District #2 - Special	3,959.81		3,959.81	(33.60)	0.00	3,926.21
District #3	126.18		126.18	0.00	0.00	126.18
Total School	62,889.15	0.00	62,889.15	(106.80)	0.00	62,782.35
<u>Municipal</u>						
Municipality #1	4,150.40		4,150.40		0.00	4,150.40
Municipality #2	3,389.00		3,389.00			3,389.00
Municipality #3	36.70		36.70			36.70
Municipality #4	1,686.40		1,686.40	(56.00)		1,630.40
Municipality #5	0.00		0.00			0.00
Municipality #6	420.60		420.60			420.60
Municipality #7	47,359.90	(7,401.80)	39,958.10			39,958.10
Municipality #8	3,222.20		3,222.20			3,222.20
Total Municipal	60,265.20	(7,401.80)	52,863.40	(56.00)	0.00	52,807.40
Total Ad Valorem Taxes	241,217.26	(18,675.91)	222,541.35	(325.20)	0.00	222,216.15
Assessor Fees	40.00	0.00	40.00			40.00
Forestry Tax	1.99	0.00	1.99			1.99
Grand Total	241,259.25	(18,675.91)	222,583.34	(325.20)	0.00	222,258.14

Revenue Commissioner

 County

LITIGATIONS - ALL PRIOR YEARS DETAIL
Regular Collections: _____ through _____

Account Number	Name	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Sub-Total	Forestry Assmt.	Fire Fees	Fees	Total
Tax Year: 2011										
XXXXX	XYZ Corporation	30,759.44	24,327.05	32,386.59	21,459.10	108,932.18			10.00	108,942.18
Tax Year: 2012										
XXXXX	ABC Corporation	14,764.36	17,035.80	16,367.12	22,582.10	70,749.38			5.00	70,754.38
Tax Year: 2013										
XXXXX	123 Corporation	9,151.10	10,588.65	14,028.64	8,766.20	42,534.59	1.99		25.00	42,561.58
Total Net		54,674.90	51,951.50	62,782.35	52,807.40	222,216.15	1.99	-	40.00	222,258.14

NOTE: This litigation listing should reflect the detail of each litigation remaining uncollected at the end of the settlement period.
 The litigations should be grouped by the year in which the litigation was claimed, and should include totals for each year.

Revenue Commissioner

 County

ERRORS IN ASSESSMENT & EXEMPTIONS
 Regular Assessments: October 1, 20XX through September 30, 20XX
 Regular Collections: June XX, 20XX through June XX, 20XX

Distribution	Gross Values	Regular	Reg H/S	Act 91-a	Act 48	Act 91-b	Abatements	Other Exempt	Total Exempt	Total
State										
General	8,188,260	20,470.65	290.35	1.45	407.80	353.20			1,052.80	19,417.85
Soldier	8,188,260	8,188.26	116.14	0.58	163.12	141.28			421.12	7,767.14
School	8,188,260	24,564.78	348.42	1.74	489.36	423.84			1,263.36	23,301.42
Total State		53,223.69	754.91	3.77	1,060.28	918.32	0.00	0.00	2,737.28	50,486.41
County										
General	8,188,260	40,941.30	333.60	2.90	815.60	111.40			1,263.50	39,677.80
Road & Bridge	8,188,260	20,470.65	166.80	1.45	407.80	55.70			631.75	19,838.90
Total County		61,411.95	500.40	4.35	1,223.40	167.10	0.00	0.00	1,895.25	59,516.70
School										
County Wide	8,188,260	32,753.04		2.32	652.48				654.80	32,098.24
District #2	7,802,580	23,407.74		1.74	472.98				474.72	22,933.02
District #2 - Special	7,800,160	23,400.48		1.74	465.72				467.46	22,933.02
District #3	385,680	1,157.04			16.38				16.38	1,140.66
Total School		80,718.30	0.00	5.80	1,607.56	0.00	0.00	0.00	1,613.36	79,104.94
Municipal										
City #1	5,653,560	28,267.80			110.20				110.20	28,157.60
City #2	2,420	16.94			16.94				16.94	0.00
City #2 - School	2,420	7.26			7.26				7.26	0.00
City #3	201,140	1,005.70			37.00				37.00	968.70
City #4	130,660	653.30			0.00				-	653.30
City #5	-	0.00			0.00				-	0.00
City #6 - School	385,680	3,856.80			54.60				54.60	3,802.20
City #7	523,920	5,239.20			117.20				117.20	5,122.00
City #8	81,640	816.40			293.80				293.80	522.60
Total Municipal		39,863.40	0.00	0.00	637.00	0.00	0.00	0.00	637.00	39,226.40
Sub-Total		235,217.34	1,255.31	13.92	4,528.24	1,085.42	0.00	0.00	6,882.89	228,334.45
Total Ad Valorem Tax		235,217.34	1,255.31	13.92	4,528.24	1,085.42	0.00	0.00	6,882.89	228,334.45
Assessor Fees		35.00							-	35.00
Timber		193.62							-	193.62
Grand Total		235,445.96	1,255.31	13.92	4,528.24	1,085.42	0.00	0.00	6,882.89	228,563.07

Revenue Commissioner
 _____ County

INSOLVENTS - CURRENT YEAR
Regular Assessments: October 1, 20XX through September 30, 20XX
Collection Period: June XX, 20XX through June XX, 20XX

Distribution	Regular Tax
<u>State</u>	
General	\$ 623.60
Soldier	249.44
School	748.32
Total State	1,621.36
<u>County</u>	
General	1,247.20
Road & Bridge	623.60
Total County	1,870.80
<u>School</u>	
County-Wide	997.76
District #2	689.16
District #2-Special	656.28
District #3	59.16
Total School	2,402.36
<u>Municipal</u>	
City #1	35.60
City #2	76.72
City #2 - School	32.88
City #3	-
City #4	-
City #5	-
City #6 - School	197.20
City #7	22.20
City #8	2.00
Total Municipal	366.60
Fire Assessment	
Sub-Total	6,261.12
Assessor Fees	45.00
Collector Fee	
Special Fee	
Interest	
Grand Total	\$ 6,306.12

Revenue Commissioner
 _____ County

LITIGATIONS - CURRENT
Assessment Period: October 1, 20XX through September 30, 20XX
Distribution Period: June XX, 20XX through June XX, 20XX

<u>State</u>	<u>Assessed Value</u>	<u>Gross Tax</u>	<u>Exempt Tax</u>	<u>Net</u>
General	137,440	343.60	(10.00)	333.60
Soldier	137,440	137.44	(4.00)	133.44
School	137,440	412.32	(12.00)	400.32
Total State	137,440	893.36	(26.00)	867.36
<u>County</u>				
General	137,440	687.20	(10.00)	677.20
Road & Bridge	137,440	343.60	(5.00)	338.60
Hospital				0.00
Total County	137,440	1,030.80	(15.00)	1,015.80
<u>County School</u>				
County-Wide	137,440	549.76		549.76
District #2	120,960	362.88		362.88
District #2 - Special	120,960	362.88		362.88
District #3	16,480	49.44		49.44
Total County School	137,440	1,324.96	0.00	1,324.96
<u>Municipal</u>				
City #1	7,620	38.10		38.10
City #2				0.00
City #2 - School				0.00
City #3				0.00
City #4				0.00
City #5				0.00
City #6 - School	16,480	164.80		164.80
City #7	8,380	83.80		83.80
City #8				0.00
Total Municipal	32,480	286.70	0.00	286.70
District Fire Tax				0.00
Total Taxes		3,535.82	(41.00)	3,494.82
<u>Fees</u>				
Timber Tax		30.80		30.80
Assessor's Fees		10.00		10.00
Collector's Fees				0.00
Probate Fees				0.00
Total	0.00	3,576.62	(41.00)	3,535.62

Revenue Commissioner
 _____ County

LANDS BID IN BY THE STATE
Regular Assessments: October 1, 20XX through September 30, 20XX
Collection Period: June XX, 20XX through June XX, 20XX

Distribution	Regular Tax		Total
<u>State</u>			
General			-
Soldier			-
School			-
Total State	-	-	-
<u>County</u>			
General			-
Road & Bridge			-
Total County	-	-	-
<u>School</u>			
County-Wide			-
District #2			-
District #2 - Special			-
District #3			-
Total School	-	-	-
<u>Municipal</u>			
City #1			-
City #2			-
City #2 - School			-
City #3			-
City #4			-
City #5			-
City #6 - School			-
City #7			-
City #8			-
Total Municipal	-	-	-
Sub-Total	-	-	-
Assessor Fee			-
Timber Tax			-
Collector Fee			-
Probate Fee			-
Printing Fee			-
Interest			-
Grand Total	-	-	-

Revenue Commissioner
 _____ County

REFUNDS

Regular Assessments: October 1, 200X through September 30, 200X

Regular Collections: June XX, 20XX through June XX, 20XX

Motor Vehicle Collections: June 1, 200X through May 31, 200X

<u>Distribution</u>	Regular Assessments	Motor Vehicles	Total Refunds
<u>State</u>			
General	184.58	36.25	220.83
Soldier	73.84	14.50	88.34
School	221.52	43.50	265.02
Total State	479.94	94.25	574.19
<u>County</u>			
General	389.25	72.50	461.75
Road and Bridge	194.53	36.25	230.78
Total County	583.78	108.75	692.53
<u>County School</u>			
County-Wide	327.36	58.00	385.36
District #2	169.56	43.50	213.06
District #2 Special	169.56	43.50	213.06
District #3	75.96		75.96
Total County School	742.44	145.00	887.44
<u>Municipal</u>			
City 1	132.30	19.40	151.70
City 2			-
City 2 School	-	-	-
City 3	-	3.70	3.70
City 4	4.40	-	4.40
City 5	-	-	-
City 6 - School	253.20	-	253.20
City 7	-	8.60	8.60
City 8	-	-	-
Total Municipal	389.90	31.70	421.60
Sub-Total Ad Valorem	2,196.06	379.70	2,575.76
<u>Other</u>			
Forestry Acreage Assessment	5.40	-	5.40
Assessor Fees	-	-	-
Total Other	5.40	-	5.40
Totals	2,201.46	379.70	2,581.16

Revenue Commissioner
_____ County

Detail List of Refunds Issued
Collection Period: June XX, 20XX through June XX, 20XX

<u>Payee/Taxpayer Name</u>	<u>Check #</u>	<u>Check</u>	<u>Check</u>	<u>Tax Amount</u>	<u>Other</u>	<u>Tax Year Refunded</u>
John Q. Public	1234		354.48	349.48	5.00	20XX

Credit Voucher Redemptions
Motor Vehicle: June 1, 20XX through May 31, 20XX

Distribution:	Vouchers Redeemed		
	Prior Year	Current Year	Total
<u>State:</u>			
General	363.92	690.48	1,054.40
Soldier	145.59	276.10	421.69
School	436.63	828.64	1,265.27
Total State	946.14	1,795.22	2,741.36
<u>County:</u>			
General Fund	727.81	1,381.01	2,108.82
Road & Bridge Fund	363.93	690.43	1,054.36
Hospital	-	-	-
Total County	1,091.74	2,071.44	3,163.18
<u>County School:</u>			
County-wide	579.49	1,097.08	1,676.57
District 2	352.80	685.50	1,038.30
District 2 Special	352.51	684.88	1,037.39
District 3	81.72	137.21	218.93
Total County School	1,366.52	2,604.67	3,971.19
<u>Municipal:</u>			
City #1	100.99	314.74	415.73
City #2	-	-	-
City #2 - School	-	-	-
City #3	17.63	38.68	56.31
City #4	14.63	5.96	20.59
City #5	-	-	-
City #6 - School	272.43	457.36	729.79
City #7	66.95	91.78	158.73
City #8	22.93	58.09	81.02
Total Municipal	495.56	966.61	1,462.17
Total Credit	3,899.96	7,437.94	11,337.90
<u>Credit Voucher Redemption Fees:</u>			
State General Fund	142.00	260.00	402.00
County General Fund	142.00	260.00	402.00
Total Voucher Redemption Fees	284.00	520.00	804.00
Total	4,183.96	7,957.94	12,141.90

Receipt for Credit
Motor Vehicle: June 1, 20XX through May 31, 20XX

Distribution:	Vouchers Redeemed		
	Prior Year	Current Year	Total
<u>State:</u>			
General	545.14	1,005.62	1,550.76
Soldier	218.02	402.21	620.23
School	654.33	1,206.73	1,861.06
Total State	<u>1,417.49</u>	<u>2,614.56</u>	<u>4,032.05</u>
<u>County:</u>			
General Fund	1,090.45	2,011.14	3,101.59
Road & Bridge Fund	545.18	1,005.58	1,550.76
Hospital	-	-	-
Total County	<u>1,635.63</u>	<u>3,016.72</u>	<u>4,652.35</u>
<u>County School:</u>			
County-wide	875.50	1,617.27	2,492.77
District 2	558.99	1,025.06	1,584.05
District 2 Special	558.54	1,024.33	1,582.87
District 3	97.57	187.82	285.39
Total County School	<u>2,090.60</u>	<u>3,854.48</u>	<u>5,945.08</u>
<u>Municipal:</u>			
City #1	248.13	462.76	710.89
City #2	3.75	-	3.75
City #2 - School			
City #3	60.05	91.96	152.01
City #4	104.68	73.64	178.32
City #5	-	-	-
City #6 - School	325.26	626.10	951.36
City #7	26.36	376.34	402.70
City #8	44.63	49.93	94.56
Total Municipal	<u>812.86</u>	<u>1,680.73</u>	<u>2,493.59</u>
	-	-	-
Total Credit	<u>5,956.58</u>	<u>11,166.49</u>	<u>17,123.07</u>
<u>Credit Voucher Redemption Fees:</u>			
State General Fund	159.00	300.00	459.00
County General Fund	159.00	300.00	459.00
Total Voucher Redemption Fees	<u>318.00</u>	<u>600.00</u>	<u>918.00</u>
Total	<u>6,274.58</u>	<u>11,766.49</u>	<u>18,041.07</u>

Revenue Commissioner
 _____ County

ABATEMENTS
Assessment Period: October 1, 20XX through September 30, 20XX

Company	Abatement Value	State Abatement Amount	County Abatement Amount	Municipal Abatement Amount	Total Abatement	Assessment Period Begin	Assessment Period End
REGULAR ABSTRACT							
Company #1	-	-	-	-	-		
Company #2	-	-	-	-	-		
Company #3	-	-	-	-	-		
Company #4	-	-	-	-	-		
Company #5	-	-	-	-	-		
Company #6	-	-	-	-	-		
Company #7	-	-	-	-	-		
Company #8	-	-	-	-	-		
Company #9	-	-	-	-	-		
Company #10	-	-	-	-	-		
Company #11	-	-	-	-	-		
Company #12	-	-	-	-	-		
Company #13	-	-	-	-	-		
Company #14	-	-	-	-	-		
Company #15	-	-	-	-	-		
Company #16	-	-	-	-	-		
Company #17	-	-	-	-	-		
Total	-	-	-	-	-		

Revenue Commissioner
 _____ County

COMPILATION OF COMMISSIONS - STATE AD VALOREM TAXES
 Regular Assessments: October 1, 20XX through September 30, 20XX
 Regular Collections: June XX, 20XX through June XX, 20XX
 Motor Vehicle: June 1, 20XX through May 31, 20XX

	Distribution			Commissions			
	General	Soldier	School	General	Soldier	School	Total
Net Tax Collected (Distribution of State Ad Valorem Taxes)							
Less: Motor Vehicle - Prior Yr.	566,763.11	226,703.74	684,838.21				
Motor Vehicle - Current Yr.	(38,428.00)	(15,371.20)	(46,113.60)				
Motor Vehicle Interest	(64,425.50)	(25,770.20)	(77,310.60)				
Motor Vehicle Refunds	(189.63)	(74.21)	(227.58)				
Motor Vehicle C Vouchers	36.25	14.50	43.50				
Motor Vehicle Rec for Credit	1,054.40	421.69	1,265.27				
Balance - Regular Assessments	1,550.76	620.23	1,861.06				
	<u>466,361.39</u>	<u>186,544.55</u>	<u>564,356.26</u>				
Graduated Scale First	(15,000.00)			865.00			865.00
Balance @ 1%	<u>451,361.39</u>			<u>4,513.61</u>			<u>4,513.61</u>
Motor Vehicles June 1 - Sept 30							
Add: Interest	38,428.00	15,371.20	46,113.60				
Less: Refunds	73.57	28.77	88.18				
Credit Vouchers	(363.92)	(145.59)	(436.63)				
Rec for Credit	(545.14)	(218.02)	(654.33)				
Balance for Commissions	<u>37,592.51</u>	<u>15,036.36</u>	<u>45,110.82</u>				
Balance @ 1%	<u>37,592.51</u>			<u>375.93</u>			<u>375.93</u>
Motor Vehicles Oct 1 - May 31							
Add: Interest	64,425.50	25,770.20	77,310.60				
Less: Refunds	116.06	45.44	139.40				
Credit Vouchers	(36.25)	(14.50)	(43.50)				
Rec for Credit	(690.48)	(276.10)	(828.64)				
Balance for Commissions	<u>(1,005.62)</u>	<u>(402.21)</u>	<u>(1,206.73)</u>				
	<u>62,809.21</u>	<u>25,122.83</u>	<u>75,371.13</u>				
Graduated Scale First	(15,000.00)			865.00			865.00
Balance @ 1%	<u>47,809.21</u>			<u>478.09</u>			<u>478.09</u>
Special Taxes @ 2%			684,838.21				
		<u>226,703.74</u>			4,534.07	13,696.76	18,230.83
Total				<u>7,097.63</u>	<u>4,534.07</u>	<u>13,696.76</u>	<u>25,328.46</u>
Commissions on Assessments				7,097.63	4,534.07	13,696.76	25,328.46
Commissions on Collections				7,097.63	4,534.07	13,696.76	25,328.46
Total Commissions				<u>14,195.26</u>	<u>9,068.14</u>	<u>27,393.52</u>	<u>50,656.92</u>

Graduated Scale First:
 First \$5,000.00 at 10.0% = \$500.00
 Next \$4,000.00 at 5.0% = \$200.00
 Next \$3,000.00 at 4.0% = \$120.00
 Next \$3,000.00 at 1.5% = \$ 45.00
 = \$865.00

Revenue Commissioner
 _____ County

COMPILATION OF COMMISSIONS - COUNTY AD VALOREM TAXES
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle: June 1, 20XX through May 31, 20XX

	Distribution		Commissions		Total
	General	Road and Bridge	General	Road and Bridge	
Net Tax Collected (Distribution of County Ad Valorem Taxes)					
Less: Motor Vehicle - Prior Year	1,201,811.04	600,656.99			
Motor Vehicle - Current Year	(76,856.00)	(38,428.00)			
Motor Vehicle Interest	(128,851.00)	(64,425.50)			
Motor Vehicle Refunds	(381.53)	(189.63)			
Motor Vehicle Credit Vouchers	72.50	36.25			
Motor Vehicle Rec for Credit	2,108.82	1,054.36			
Balance - Regular Assessments	3,101.59	1,550.76			
	<u>1,001,005.42</u>	<u>500,255.23</u>			
Graduated Scale First Balance @ 1%	(15,000.00)		865.00		865.00
	<u>986,005.42</u>		<u>9,860.05</u>		<u>9,860.05</u>
Motor Vehicles June 1 - Sept 30					
Add: Interest	76,856.00	38,428.00			
Less: Refunds	147.64	73.57			
Credit Vouchers	(727.81)	(363.93)			
Receipt for Credit	(1,090.45)	(545.18)			
Balance for Commissions	<u>75,185.38</u>	<u>37,592.46</u>			
Balance @ 1%	<u>75,185.38</u>		751.85		751.85
Motor Vehicles Oct 1 - May 31					
Add: Interest	128,851.00	64,425.50			
Less: Refunds	233.89	116.06			
Credit Vouchers	(72.50)	(36.25)			
Receipt for Credit	(1,381.01)	(690.43)			
Balance for Commissions	<u>125,620.24</u>	<u>62,809.30</u>			
Graduated Scale First Balance @ 1%	(15,000.00)		865.00		865.00
Special Taxes @ 2%	<u>110,620.24</u>	<u>600,656.99</u>	1,106.20	12,013.14	1,106.20
					12,013.14
Total			<u>13,448.10</u>	<u>12,013.14</u>	<u>25,461.24</u>
Commissions on Assessments			13,448.10	12,013.14	25,461.24
Commissions on Collections			13,448.10	12,013.14	25,461.24
Total Commissions			<u>26,896.20</u>	<u>24,026.28</u>	<u>50,922.48</u>

Graduated Scale First:
 First \$5,000.00 at 10.0% = \$500.00
 Next \$4,000.00 at 5.0% = \$200.00
 Next \$3,000.00 at 4.0% = \$120.00
 Next \$3,000.00 at 1.5% = \$ 45.00
\$15,000.00
= \$865.00

Revenue Commissioner

 County

COMPILATION OF COMMISSIONS - COUNTY SCHOOL AD VALOREM TAXES
 Regular Assessments: October 1, 20XX through September 30, 20XX
 Regular Collections: June XX, 20XX through June XX, 20XX
 Motor Vehicle: June 1, 20XX through May 31, 20XX

	Distribution				Commissions			
	County- Wide	District #2	District #3	County- Wide 4 Mill	District #2	District #3	Total	
Net Tax Collected (Distribution of County School Ad Valorem Taxes)	1,008,386.04	618,535.68	137,746.86					
Balance for Commissions @ 2%	<u>1,008,386.04</u>	<u>618,535.68</u>	<u>137,746.86</u>	20,167.72	12,370.71	2,754.94	35,293.37	
Adjustment for amount too small to settle								
Total				<u>20,167.72</u>	<u>12,370.71</u>	<u>2,754.94</u>	<u>35,293.37</u>	
				20,167.72	12,370.71	2,754.94	35,293.37	
				20,167.72	12,370.71	2,754.94	35,293.37	
				<u>40,335.44</u>	<u>24,741.42</u>	<u>5,509.88</u>	<u>70,586.74</u>	

Note: On this example, District 2 Special is assessed as CA778. Therefore, no commissions are withheld.

Revenue Commissioner

 County

COMPILATION OF COMMISSIONS - MUNICIPAL AD VALOREM TAXES
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle: June 1, 20XX through May 31, 20XX

	Distribution								
	City 1	City 2	School	City 3	City 4	City 5	City 6 - School	City 7	City 8
Net Tax Collected (Distribution of Municipal Ad Valorem Taxes)									
Less: Motor Vehicle - PY	292,819.07	19,701.33	10,040.88	37,565.93	36,794.99	1,928.94	459,995.98	260,450.66	38,690.72
Motor Vehicle - CY	(16,407.80)	(24.36)	(10.44)	(3,250.20)	(1,360.20)	(0.50)	(26,829.40)	(9,756.40)	(2,176.80)
Motor Vehicle Interest	(25,171.20)	(74.06)	(31.74)	(5,234.90)	(1,947.60)	(22.90)	(46,228.00)	(16,334.40)	(5,073.80)
Motor Vehicle Refunds	(68.91)	(0.09)		(15.58)	(2.51)		(110.96)	(51.51)	(13.24)
Motor Vehicle C Vouchers	19.40			3.70			8.60		
Motor Vehicle Rec for Credit	415.73			56.31	20.59		729.79	158.73	81.02
Balance for Commissions @ 2% *	710.89	3.75	9,998.70	152.01	178.32	-	951.36	402.70	94.56
	<u>252,317.18</u>	<u>19,606.57</u>	<u>9,998.70</u>	<u>29,277.27</u>	<u>33,683.59</u>	<u>1,905.54</u>	<u>388,508.77</u>	<u>234,878.38</u>	<u>31,602.46</u>
Motor Vehicles June 1 - Sept 30	16,407.80	24.36	10.44	3,250.20	1,360.20	0.50	26,829.40	9,756.40	2,176.80
Motor Vehicles Oct 1 - May 31	25,171.20	74.06	31.74	5,234.90	1,947.60	22.90	46,228.00	16,334.40	5,073.80
Add: Interest	68.91	0.09	-	15.58	2.51	-	110.96	51.51	13.24
Less: Refunds	(19.40)	-	-	(3.70)	-	-	-	(8.60)	-
Credit Vouchers	(415.73)	-	-	(56.31)	(20.59)	-	(729.79)	(158.73)	(81.02)
Receipts for Credit	(710.89)	(3.75)	-	(152.01)	(178.32)	-	(951.36)	(402.70)	(94.56)
Balance for Commissions @ 2.5%	40,501.89	94.76	42.18	8,288.66	3,111.40	23.40	71,487.21	25,572.28	7,088.26
	<u>40,501.89</u>	<u>94.76</u>	<u>42.18</u>	<u>8,288.66</u>	<u>3,111.40</u>	<u>23.40</u>	<u>71,487.21</u>	<u>25,572.28</u>	<u>7,088.26</u>
Sub-Total Commissions - Assessments									
Sub-Total Commissions - Collections									
Sub-Total Commissions									
Less: Salary Participation									
Total Commissions									
Commissions on Assessments									
Commissions on Collections									
Total Commissions									

* Note: May charge commissions up to 2% for regular property assessments. Must have documentation on file.

Revenue Commissioner
 _____ County

COMPILATION OF COMMISSIONS - MUNICIPAL AD VALOREM TAXES
 Regular Assessments: October 1, 20XX through September 30, 20XX
 Regular Collections: June XX, 20XX through June XX, 20XX
 Motor Vehicle: June 1, 20XX through May 31, 20XX

	Commissions										
	City 1	City 2 City	School	City 3	City 4	City 5	City 6 - School	City 7	City 8	Total	
Net Tax Collected (Distribution of Municipal Ad Valorem Taxes) Less: Motor Vehicle - PY Motor Vehicle - CY Motor Vehicle Interest Motor Vehicle Refunds Motor Vehicle C Vouchers Motor Vehicle Rec for Credit Balance for Commissions @ 2% *	5,046.34	392.13	199.97	585.55	673.67	38.11	7,770.18	4,697.57	632.05	20,035.57	Balance for Commissions
Motor Vehicles June 1 - Sept 30 Motor Vehicles Oct 1 -May 31 Add: Interest Less: Refunds Credit Vouchers Receipts for Credit Balance for Commissions @ 2.5%	1,012.55	2.37	1.05	207.22	77.79	0.59	1,787.18	639.31	177.21	3,905.27	Balance for Commissions, MV
Sub-Total Commissions - Assessments Sub-Total Commissions - Collections Sub-Total Commissions	6,058.89 6,058.89 12,117.78	394.50 394.50 789.00	201.02 201.02 402.04	792.77 792.77 1,585.54	751.46 751.46 1,502.92	38.70 38.70 77.40	9,557.36 9,557.36 19,114.72	5,336.88 5,336.88 10,673.76	809.26 809.26 1,618.52	23,940.84 23,940.84 47,881.68	Commissions - Assessments Commissions - Collections
Less: Salary Participation	(2,766.82)	(287.04)		(511.81)	(340.57)	(18.55)	(4,379.62)	(2,386.56)	(380.69)	(11,071.66)	Salary Participation
Total Commissions	9,350.96	501.96	402.04	1,073.73	1,162.35	58.85	14,735.10	8,287.20	1,237.83	36,810.02	Total Commissions
Commissions on Assessments Commissions on Collections Total Commissions	4,675.48 4,675.48 9,350.96	250.98 250.98 501.96	201.02 201.02 402.04	536.87 536.86 1,073.73	581.17 581.18 1,162.35	29.43 29.42 58.85	7,367.55 7,367.55 14,735.10	4,143.60 4,143.60 8,287.20	618.92 618.91 1,237.83	18,405.02 18,405.00 36,810.02	Commissions on Assessments Commissions on Collections

* Note: May charge commissions up to 2% for regular property assessments. Must have documentation on file.

Revenue Commissioner
 _____ County

**COMPILATION OF COMMISSIONS -
 ACREAGE ASSESSMENT OF FORESTLAND
 Regular Assessments: October 1, 20XX through September 30, 20XX
 Regular Collections: June XX, 20XX through June XX, 20XX**

The following is the calculation of commissions earned in the current year:

	Distribution	Commissions	Total
Gross Taxes Assessed, (Distribution of Fees and Other Collections)	31,774.62		
Interest	26.10		
Insolvents - All Prior Years	-		
Litigations - All Prior Years	1.99		
Errors	(193.62)		
Litigations - Current	(30.80)		
Litigations - All Prior Years	(1.99)		
Litigations - Abatements	-		
Refunds	(5.40)		
Amount For Disbursement	<u>31,570.90</u>		
Balance - Regular Assessments	<u>31,570.90</u>		
Special Taxes @ 2%	<u>31,570.90</u>	631.41	631.41
Adjustment for amount too small to settle			
Total		<u>631.41</u>	<u>631.41</u>
Commissions on Assessments		631.41	631.41
Commissions on Collections		<u>631.41</u>	<u>631.41</u>
Total Commissions		<u>1,262.82</u>	<u>1,262.82</u>

Revenue Commissioner
 _____ County

**COMPILATION OF COMMISSIONS -
 FIRE FEES**
Regular Assessments: Month _____, 20XX through Month _____, 20XX

	Distribution		Total
Gross Fees Assessed	-		
Interest	-		
Insolvents - Prior Years Paid	-		
Litigations - Prior Years Paid	-		
Errors	-		
Lands Bid In By State	-		
Litigations - Current	-		
Prior Year Petitions for Refund	-		
Amount For Disbursement	-		
Balance - Regular Assessments	-		
Special Taxes @ 2%	-	-	-
Total		-	-
		-	-
		-	-
		-	-

**PERCENTAGES FOR DISTRIBUTION OF
 SUPERNUMERARY AND SALARY PAYMENTS**
Regular Assessments: October 1, 20XX through September 30, 20XX
Regular Collections: June XX, 20XX through June XX, 20XX
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX

SOURCES: Prior Year Net Taxes Collected, Distribution of Ad Valorem Taxes

Following is the breakdown of the calculation of the percentages for supernumerary and official's salary withheld from the various agencies:

	<u>Prior Year's Net Taxes Collected</u>	<u>Salary Percentages</u>	<u>Supernumerary Percentages</u>
<u>State:</u>			
General	561,135.69	9.1290%	11.2000%
Soldier	224,452.48	3.6516%	4.4800%
School	681,674.94	11.0900%	13.6059%
Total State	<u>1,467,263.11</u>	<u>23.8706%</u>	<u>29.2859%</u>
<u>County:</u>			
General Fund	1,189,520.60	19.3518%	23.7422%
Road & Bridge Fund	594,756.89	9.6760%	11.8711%
Total County	<u>1,784,277.49</u>	<u>29.0278%</u>	<u>35.6133%</u>
<u>County Schools:</u>			
County-wide	1,005,150.17	16.3525%	20.0623%
District #2	618,684.46	10.0652%	12.3486%
District #2 778	608,641.64		
District #3	134,765.73	2.1925%	2.6899%
Total County School	<u>2,367,242.00</u>	<u>28.6102%</u>	<u>35.1008%</u>
Sub-Totals	<u>5,618,782.60</u>	<u>81.5087%</u>	<u>100.0000%</u>
S T w/o D2 778 and H S D	5,010,140.96		
<u>Municipal:</u>			
City #1	284,038.58	4.6210%	0.0000%
City #2	29,470.57	0.4794%	0.0000%
City #3	52,541.38	0.8548%	0.0000%
City #4	34,964.03	0.5688%	0.0000%
City #5	1,903.79	0.0310%	0.0000%
City #6	449,608.68	7.3146%	0.0000%
City #7	245,004.18	3.9859%	0.0000%
City #8	39,079.95	0.6358%	0.0000%
Total Municipal	<u>1,136,611.16</u>	<u>18.4913%</u>	<u>0.0000%</u>
Total	<u>6,755,393.76</u>	<u>100.0000%</u>	<u>100.0000%</u>
Total without D2 778	6,146,752.12		

Revenue Commissioner
 _____ County

7% WITHHELD FROM SALARY
Regular Collections: June XX, 20XX through June XX, 20XX

SOURCES: Bank Statements, Official's semi-monthly reports.

The distribution of the 7% withheld from the salary of the Official is as follows:

County's Fiscal Year: October 1, 20X1 through September 30, 20X2

	_____, Revenue Commissioner	
	Total Salary	92,563.29
	Percentage	7.0%
		6,479.43
	Minor Audit Adjustment *	-
	Total Withheld	6,479.43
Distribution:	<u>Supernumerary Percentages</u>	<u>Amount to Distribute</u>
<u>State:</u>		
General	7.0487%	456.72
Soldier	2.8194%	182.68
School	8.7217%	565.12
Total State	18.5898%	1,204.52
<u>County:</u>		
General	20.6512%	1,338.08
Road and Bridge	13.2757%	860.19
Total County	33.9269%	2,198.27
<u>County School:</u>		
County-wide	37.9866%	2,461.31
District #1	3.5656%	231.03
District #2	5.9311%	384.30
Total County School	47.4833%	3,076.64
<u>Municipal: - No Distribution</u>		
Total Municipal	0.0000%	-
Total	100.0000%	6,479.43

* Adjustment to match actual check received from the County Commission. This adjustment should be minor in amount.

SALARY OF THE REVENUE COMMISSIONER
Regular Collections: June XX, 20XX through June XX, 20XX

SOURCES: County Commission Letter

	Total Salary and Expense Allowance	51,348.00
Benefits :	Social Security (7.65%)	3,929.00
	Health Insurance	4,536.00
	Life Insurance	62.00
	-	-
	Totals	59,875.00

	Salary Percentage	Distribution
<u>State:</u>		
General	9.1290%	5,465.99
Soldier	3.6516%	2,186.40
School	11.0900%	6,640.14
Total State	23.8706%	14,292.53
<u>County:</u>		
General Fund	19.3518%	11,586.94
Road & Bridge Fund	9.6760%	5,793.51
Total County	29.0278%	17,380.45
<u>County School:</u>		
County - Wide	16.3525%	9,791.06
District #2	10.0652%	6,026.54
District #3	2.1925%	1,312.76
Total County School	28.6103%	17,130.36
<u>Municipal:</u>		
City #1	4.6210%	2,766.82
City #2 - General	0.2397%	143.52
City #2 - School	0.2397%	143.52
City #3	0.8548%	511.81
City #4	0.5688%	340.57
City #5	0.0310%	18.55
City #6	3.6573%	2,189.81
City #6	3.6573%	2,189.81
City #7	3.9859%	2,386.56
City #8	0.6358%	380.69
Total Municipal	18.4913%	11,071.66
Total	100.0000%	59,875.00

Revenue Commissioner
 _____ County

Provision For Supernumerary Officials' Salary
Distribution Period: June XX, 20XX through June XX, 20XX

Supernumerary Official #1	36,153.13
Supernumerary Official #2	28,639.08
Supernumerary Official #2	35,183.25
Total *	<u><u>99,975.46</u></u>

Distribution	%	Amount
<u>State</u>		
General	11.2000%	11,197.25
Soldier	4.4800%	4,478.90
School	13.6059%	13,602.56
Total State	<u>29.2859%</u>	<u>29,278.71</u>
<u>County</u>		
General	23.7422%	23,736.37
Road & Bridge	11.8711%	11,868.19
Hospital	0.0000%	-
Total County	<u>35.6133%</u>	<u>35,604.56</u>
<u>County School</u>		
County-wide	20.0623%	20,057.38
District #2	12.3486%	12,345.57
District #3	2.6899%	2,689.24
Total County School	<u>35.1008%</u>	<u>35,092.19</u>
Grand Total	<u><u>100.0000%</u></u>	<u><u>99,975.46</u></u>

* As per Letter from County Commission

Revenue Commissioner
 _____ County

BOND OF THE REVENUE COMMISSIONER
Regular Collections _____ through _____

_____, Revenue Commissioner Premium on Bonds

Distribution	%	Amount
<u>State</u>		
Soldier	0.0000%	-
Total State	<u>0.0000%</u>	<u>-</u>
<u>County</u>		
General	0.0000%	-
Road & Bridge	0.0000%	-
Hospital	0.0000%	-
Total County	<u>0.0000%</u>	<u>-</u>
<u>Municipal</u>		
City #1	0.0000%	-
City #2	0.0000%	-
City #3	0.0000%	-
City #4	0.0000%	-
City #5	0.0000%	-
City #6	0.0000%	-
City #7	0.0000%	-
City #8	0.0000%	-
Total Municipal	<u>0.0000%</u>	<u>-</u>
Grand Total	<u>0.0000%</u>	<u>-</u>

Revenue Commissioner
 _____ County

REAPPRAISAL BUDGET
Distribution Period: June XX, 20XX through June XX, 20XX

Approved Budget Amount-Original	341,096.50
Hold over prior year	(185,124.31)
Amendment	-
Amount for Distribution	155,972.19

DISTRIBUTION	Original Budget Amount to W/H
<u>State</u>	
General	14,129.83
Soldier	5,550.74
School	16,893.19
Total State	36,573.76
<u>County</u>	
General	30,392.43
Road and Bridge	14,893.63
Hospital	
Total County	45,286.06
<u>County Schools</u>	
County-wide	25,415.51
District 1	15,667.72
District 2	3,394.11
Total County Schools	44,477.34
<u>Municipal</u>	
City #1	7,594.13
City #2	457.03
City #2 - School	195.87
City #3	1,368.34
City #4	983.40
City #5	75.18
City #6 - School	11,123.79
City #7	6,851.55
City #8	985.74
Total Municipalities	29,635.03
Grand Total	155,972.19

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Revenue Commissioner
 _____ County

COLLECTION OF FEES
Regular Collections: June XX, 20XX through June XX, 20XX

SOURCES: Official's Semi-monthly Reports, Computer generated reports that recap collections, Map and copy receipts, returned check register

Semi-Monthly Reporting Period	Collector's Fees	Probate/Citation Fee	Certified Mail	Advertising	Excess Land Sales	Map Sales and Copy Money	Returned Check Fees	Total Fees
June 1 to June 15								-
June 16 to June 30								-
July 1 to July 15								-
July 16 to July 31						122.00	30.00	152.00
Aug 1 to Aug 15						84.00		84.00
Aug 16 to Aug 31							30.00	30.00
Sept 1 to Sept 15						137.00		137.00
Sept 16 to Sept 30						142.00	1.70	143.70
Oct 1 to Oct 15								-
Oct 16 to Oct 31							60.00	60.00
Nov 1 to Nov 15						175.00		175.00
Nov 16 to Nov 30							5.75	5.75
Dec 1 to Dec 15						60.00		60.00
Dec 16 to Dec 31						70.00	30.00	30.00
Jan 1 to Jan 15	1,005.00							1,075.00
Jan 16 to Jan 31	2,035.00						5.75	2,040.75
Feb 1 to Feb 15	1,785.00							1,785.00
Feb 16 to Feb 28	1,675.00						36.11	1,711.11
Mar 1 to Mar 15	1,355.00	320.00	342.16	28.83		149.00		2,194.99
Mar 16 to Mar 31	2,470.00	1,280.00	1,521.39	-			30.00	5,301.39
April 1 to April 15	1,207.00	690.00	733.20	313.52		25.00		2,968.72
April 16 to April 30	500.00	260.00	262.73	1,943.21				2,965.94
May 1 to May 15	820.00	415.00	494.91	3,540.60				5,270.51
May 16 to May 31	420.00	210.00	256.62	1,822.40	39,985.42		40.00	42,734.44
June 1 to June 15	10.00	5.00	6.11			112.00		133.11
June 16 to June 30								-
Totals	13,282.00	3,180.00	3,617.12	7,648.56	39,985.42	1,076.00	269.31	69,058.41

Manufactured Home Registrations: June 1, 20XX through May 31, 20XX

Source: Monthly reports for Manufactured Home Registration sales and Bank Statements for Mfd Homes

	State General Fund			County General Fund			Total			Special Mfg'd Home			Schools			
	Registration Fees	Delinquent Fees	Total State	Registration Fees	Delinquent Fees	Issuance Fees	Total County Fees	Trust Fund \$1 Issuance Fee	District 2 BOE	District 3 BOE	Total Schools	Trust Fund		Schools		
												District 2 BOE	District 3 BOE	District 2 BOE	District 3 BOE	
June	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
July	12.00	-	12.00	24.00	-	8.00	32.00	2.00	12.00	-	-	-	-	-	12.00	12.00
August	4.50	2.50	7.00	9.00	5.00	8.00	22.00	2.00	7.00	-	-	-	-	-	7.00	7.00
September	2.63	2.50	5.13	5.25	5.00	8.00	18.25	2.00	5.12	-	-	-	-	-	5.12	5.12
October	775.50	-	775.50	1,372.50	-	728.00	2,100.50	182.00	775.50	-	-	-	-	-	775.50	775.50
November	889.50	2.50	892.00	1,401.00	2.50	620.00	2,023.50	155.00	892.00	-	-	-	-	-	892.00	892.00
December	234.00	85.00	319.00	363.00	127.50	176.00	666.50	44.00	319.00	-	-	-	-	-	319.00	319.00
January	70.88	25.00	95.88	113.25	35.00	52.00	200.25	13.00	95.87	-	-	-	-	-	95.87	95.87
February	34.50	12.50	47.00	51.00	17.50	20.00	88.50	5.00	47.00	-	-	-	-	-	47.00	47.00
March	3.00	-	3.00	6.00	-	4.00	10.00	1.00	3.00	-	-	-	-	-	3.00	3.00
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	13.50	7.50	21.00	13.50	7.50	4.00	25.00	1.00	21.00	-	-	-	-	-	21.00	21.00
Total Receipts	2,040.01	137.50	2,177.51	3,358.50	200.00	1,628.00	5,186.50	407.00	2,177.49	-	-	-	-	-	2,177.49	2,177.49

Manufactured Home Registrations: June 1, 20XX through May 31, 20XX

Source: Monthly reports for Manufactured Home Registration sales and Bank Statements for Mfd Homes

	Municipalities								Total Municipal	Grand Total
	City 1	City 2	City 3	City 4	City 5	City 6	City 7	City 8		
Receipts:										
June									-	58.00
July									-	38.00
August									-	30.50
September									178.50	4,012.00
October	148.50		30.00	-					380.50	4,343.00
November	243.00	15.00	83.50	39.00					147.50	1,496.00
December	127.50		14.00	6.00					43.50	448.50
January	43.50								25.50	213.00
February	25.50								-	17.00
March									-	-
April									21.00	89.00
May	21.00								-	-
Total Receipts	609.00	15.00	127.50	45.00	-	-	-	-	796.50	10,745.00

INTEREST EARNED ON BANK ACCOUNT DEPOSITS
Regular Collections: _____ through _____
Motor Vehicle Collections: June 1, 20XX through May 31, 20XX
Other Collections: June 1, 20XX through May 31, 20XX

Sources: Bank Statements, Cancelled checks, Revenue Commissioner's records

	Name of Bank				Total Interest
	#000001AV Ad Valorem	#000003MV Motor Vehicle	#00000MM Money Market	#00000MH Manufactured Home	
Month:					
June 200X	5.12				5.12
July	3.97				3.97
August	4.13				4.13
September	4.57				4.57
October	27.48				27.48
November	47.38				47.38
December	105.29				105.29
January 200Y	134.87				134.87
February	8.06				8.06
March	10.06				10.06
April	8.73				8.73
May	8.15				8.15
Total	367.81	-	-	-	367.81
	Ad Valorem	Ad Valorem & License	Ad Valorem & License	Other	

	Account	Total Interest	% Ad Valorem	10% of AV Int.
Total Ad Valorem Collections:	Ad Valorem	367.81		36.78
Total Collections:	Motor Vehicle	-		
% of Ad Valorem Collections of Total Collections	Money Market	-		
	Man. Home	-	-	-

Distribution

General Fund	331.03	-	-	-	331.03
Special Fund of the Revenue					
Commissioner	36.78	-	-	-	36.78
Total	367.81	-	-	-	367.81

Remittances

Amounts Due:					
General Fund	331.03	-	-	-	331.03
Special Fund of the Revenue					
Commissioner	36.78	-	-	-	36.78
Total	367.81	-	-	-	367.81

Revenue Commissioner
 _____ County

Ad Valorem Property Tax Remittances - State of Alabama
Regular Assessments: 06/16/20XX through 06/15/20XX*

Period	General	Soldier	School	Total
06/16/20XX - 06/30/20XX				-
07/01/20XX - 07/15/20XX				-
07/16/20XX - 07/31/20XX				-
08/01/20XX - 08/15/20XX				-
08/16/20XX - 08/31/20XX				-
09/01/20XX - 09/15/20XX				-
09/16/20XX - 09/30/20XX				-
10/01/20XX - 10/15/20XX				-
10/16/20XX - 10/31/20XX				-
11/01/20XX - 11/15/20XX				-
11/16/20XX - 11/30/20XX				-
12/01/20XX - 12/15/20XX				-
12/15/20XX - 12/31/20XX				-
01/01/20XX - 01/15/20XX				-
01/16/20XX - 01/31/20XX				-
02/01/20XX - 02/15/20XX				-
02/16/20XX - 02/28/20XX				-
03/01/20XX - 03/15/20XX				-
03/16/20XX - 03/31/20XX				-
04/01/20XX - 04/15/20XX				-
04/16/20XX - 04/30/20XX				-
05/01/20XX - 05/15/20XX				-
05/16/20XX - 05/31/20XX				-
06/01/20XX - 06/15/20XX				-
Final Settlement				-
Prior Year Litigations (List Individually)				-
Prior Year Insolvents (List Individually)				-
Total	-	-	-	-

* Begin with 1st remittance after the final settlement date. List all Prior Year Litigations and Insolvents remitted separately, in order of remittance.

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Revenue Commissioner
 _____ County

Ad Valorem Property Tax Remittances - _____ County
Regular Assessments: 06/16/20XX through 06/15/20XX*

Period	General	Road & Bridge	Hospital	Total
06/16/20XX - 06/30/20XX				-
07/01/20XX - 07/15/20XX				-
07/16/20XX - 07/31/20XX				-
08/01/20XX - 08/15/20XX				-
08/16/20XX - 08/31/20XX				-
09/01/20XX - 09/15/20XX				-
09/16/20XX - 09/30/20XX				-
10/01/20XX - 10/15/20XX				-
10/16/20XX - 10/31/20XX				-
11/01/20XX - 11/15/20XX				-
11/16/20XX - 11/30/20XX				-
12/01/20XX - 12/15/20XX				-
12/15/20XX - 12/31/20XX				-
01/01/20XX - 01/15/20XX				-
01/16/20XX - 01/31/20XX				-
02/01/20XX - 02/15/20XX				-
02/16/20XX - 02/28/20XX				-
03/01/20XX - 03/15/20XX				-
03/16/20XX - 03/31/20XX				-
04/01/20XX - 04/15/20XX				-
04/16/20XX - 04/30/20XX				-
05/01/20XX - 05/15/20XX				-
05/16/20XX - 05/31/20XX				-
06/01/20XX - 06/15/20XX				-
Final Settlement				-
Prior Year Litigations (List Individually)				-
Prior Year Insolvents (List Individually)				-
Total	-	-	-	-

* Begin with 1st remittance after the final settlement date. List all Prior Year Litigations and Insolvents remitted separately, in order of remittance.

**Ad Valorem Property Tax Remittances - County Schools
 Regular Assessments: 06/16/20XX through 06/15/20XX***

Period	County-Wide County Board of Education	District #1 County Board of Education	Total County Board of Education
06/16/20XX - 06/30/20XX			-
07/01/20XX - 07/15/20XX			-
07/16/20XX - 07/31/20XX			-
08/01/20XX - 08/15/20XX			-
08/16/20XX - 08/31/20XX			-
09/01/20XX - 09/15/20XX			-
09/16/20XX - 09/30/20XX			-
10/01/20XX - 10/15/20XX			-
10/16/20XX - 10/31/20XX			-
11/01/20XX - 11/15/20XX			-
11/16/20XX - 11/30/20XX			-
12/01/20XX - 12/15/20XX			-
12/15/20XX - 12/31/20XX			-
01/01/20XX - 01/15/20XX			-
01/16/20XX - 01/31/20XX			-
02/01/20XX - 02/15/20XX			-
02/16/20XX - 02/28/20XX			-
03/01/20XX - 03/15/20XX			-
03/16/20XX - 03/31/20XX			-
04/01/20XX - 04/15/20XX			-
04/16/20XX - 04/30/20XX			-
05/01/20XX - 05/15/20XX			-
05/16/20XX - 05/31/20XX			-
06/01/20XX - 06/15/20XX			-
Final Settlement			-
Prior Year Litigations (List Individually)			-
Prior Year Insolvents (List Individually)			-
Total	-	-	-

* Begin with 1st remittance after the final settlement date. List all Prior Year Litigations and Insolvents remitted separately, in order of remittance. This workpaper should be customized to match the distribution in your county.

Revenue Commissioner
 _____ County

**Ad Valorem Property Tax Remittances - County Schools
 Regular Assessments: 06/16/20XX through 06/15/20XX***

Period	County-Wide		District		Total	
	City #1	Board of Education	City #1	Board of Education	City #1	Board of Education
06/16/20XX - 06/30/20XX						-
07/01/20XX - 07/15/20XX						-
07/16/20XX - 07/31/20XX						-
08/01/20XX - 08/15/20XX						-
08/16/20XX - 08/31/20XX						-
09/01/20XX - 09/15/20XX						-
09/16/20XX - 09/30/20XX						-
10/01/20XX - 10/15/20XX						-
10/16/20XX - 10/31/20XX						-
11/01/20XX - 11/15/20XX						-
11/16/20XX - 11/30/20XX						-
12/01/20XX - 12/15/20XX						-
12/15/20XX - 12/31/20XX						-
01/01/20XX - 01/15/20XX						-
01/16/20XX - 01/31/20XX						-
02/01/20XX - 02/15/20XX						-
02/16/20XX - 02/28/20XX						-
03/01/20XX - 03/15/20XX						-
03/16/20XX - 03/31/20XX						-
04/01/20XX - 04/15/20XX						-
04/16/20XX - 04/30/20XX						-
05/01/20XX - 05/15/20XX						-
05/16/20XX - 05/31/20XX						-
06/01/20XX - 06/15/20XX						-
Final Settlement						-
Prior Year Litigations (List Individually)						-
Prior Year Insolvents (List Individually)						-
Total		-		-		-

Revenue Commissioner
 _____ County

**Ad Valorem Property Tax Remittances - County Schools
 Regular Assessments: 06/16/20XX through 06/15/20XX***

Period	County-Wide	District	Total	GRAND
	City #2 Board of Education	City #2 Board of Education	City #2 Board of Education	TOTAL
06/16/20XX - 06/30/20XX			-	-
07/01/20XX - 07/15/20XX			-	-
07/16/20XX - 07/31/20XX			-	-
08/01/20XX - 08/15/20XX			-	-
08/16/20XX - 08/31/20XX			-	-
09/01/20XX - 09/15/20XX			-	-
09/16/20XX - 09/30/20XX			-	-
10/01/20XX - 10/15/20XX			-	-
10/16/20XX - 10/31/20XX			-	-
11/01/20XX - 11/15/20XX			-	-
11/16/20XX - 11/30/20XX			-	-
12/01/20XX - 12/15/20XX			-	-
12/15/20XX - 12/31/20XX			-	-
01/01/20XX - 01/15/20XX			-	-
01/16/20XX - 01/31/20XX			-	-
02/01/20XX - 02/15/20XX			-	-
02/16/20XX - 02/28/20XX			-	-
03/01/20XX - 03/15/20XX			-	-
03/16/20XX - 03/31/20XX			-	-
04/01/20XX - 04/15/20XX			-	-
04/16/20XX - 04/30/20XX			-	-
05/01/20XX - 05/15/20XX			-	-
05/16/20XX - 05/31/20XX			-	-
06/01/20XX - 06/15/20XX			-	-
Final Settlement			-	-
Prior Year Litigations (List Individually)			-	-
Prior Year Insolvents (List Individually)			-	-
Total	-	-	-	-

Revenue Commissioner _____
 County _____

**Ad Valorem Property Tax Remittances - Municipalities
 Regular Assessments: 06/16/20XX through 06/15/20XX***

Period	City or Town #1	City or Town #1-School	City or Town #2	City or Town #3	City or Town #4	City or Town #4-School	City or Town #5	Total Cities
06/16/20XX - 06/30/20XX								-
07/01/20XX - 07/15/20XX								-
07/16/20XX - 07/31/20XX								-
08/01/20XX - 08/15/20XX								-
08/16/20XX - 08/31/20XX								-
09/01/20XX - 09/15/20XX								-
09/16/20XX - 09/30/20XX								-
10/01/20XX - 10/15/20XX								-
10/16/20XX - 10/31/20XX								-
11/01/20XX - 11/15/20XX								-
11/16/20XX - 11/30/20XX								-
12/01/20XX - 12/15/20XX								-
12/15/20XX - 12/31/20XX								-
01/01/20XX - 01/15/20XX								-
01/16/20XX - 01/31/20XX								-
02/01/20XX - 02/15/20XX								-
02/16/20XX - 02/28/20XX								-
03/01/20XX - 03/15/20XX								-
03/16/20XX - 03/31/20XX								-
04/01/20XX - 04/15/20XX								-
04/16/20XX - 04/30/20XX								-
05/01/20XX - 05/15/20XX								-
05/16/20XX - 05/31/20XX								-
06/01/20XX - 06/15/20XX								-
Final Settlement								-
Prior Year Litigations (List Individually)								-
Prior Year Insolvents (List Individually)								-
Total								-

* Begin with 1st remittance after the final settlement date. List all Prior Year Litigations and Insolvents remitted separately, in order of remittance.

Revenue Commissioner
 _____ County

Fees and Other Collections
Regular Assessments: 06/16/20XX through 06/15/20XX*
Motor Vehicle Assessments: 06/16/20XX through 06/15/20XX*

Period	Forestry Tax	Fire Fees	Assessor Commissions	Assessor Fees	Collector Commissions	Collector Fees	Official Salaries	Supernumerary Salaries	Reappraisal Fees	Probate Fees	Advertising	Mileage	Bank Interest Earned	Excess Land Sales	Totals
06/16/20XX - 06/30/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
07/01/20XX - 07/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
07/16/20XX - 07/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08/01/20XX - 08/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08/16/20XX - 08/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09/01/20XX - 09/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09/16/20XX - 09/30/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10/01/20XX - 10/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10/16/20XX - 10/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11/01/20XX - 11/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11/16/20XX - 11/30/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12/01/20XX - 12/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12/16/20XX - 12/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01/01/20XX - 01/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01/16/20XX - 01/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02/01/20XX - 02/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02/16/20XX - 02/28/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03/01/20XX - 03/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03/16/20XX - 03/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04/01/20XX - 04/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04/16/20XX - 04/30/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05/01/20XX - 05/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05/16/20XX - 05/31/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
06/01/20XX - 06/15/20XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Final Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Litigations (List Individually)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Insolvents (List Individually)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* Begin with 1st remittance after the final settlement date.

Revenue Commissioner
_____ County

Motor Vehicle Ad Valorem Tax Remittances - State of Alabama
Motor Vehicle Assessments: 06/01/20XX through 05/31/20XX

Period	General	Soldier	School	Total
06/1/20XX - 06/30/20XX				-
07/1/20XX - 07/31/20XX				-
08/1/20XX - 08/31/20XX				-
09/1/20XX - 09/30/20XX				-
10/1/20XX - 10/31/20XX				-
11/1/20XX - 11/30/20XX				-
12/1/20XX - 12/31/20XX				-
01/1/20XX - 01/31/20XX				-
02/1/20XX - 02/28/20XX				-
03/1/20XX - 03/31/20XX				-
04/1/20XX - 04/30/20XX				-
05/1/20XX - 05/31/20XX				-
Total	-	-	-	-

Revenue Commissioner
_____ County

Motor Vehicle Ad Valorem Tax Remittances - _____ County
Motor Vehicle Assessments: 06/01/20XX through 05/31/20XX

Period	General	Road & Bridge	Hospital	Total
06/1/20XX - 06/30/20XX				-
07/1/20XX - 07/31/20XX				-
08/1/20XX - 08/31/20XX				-
09/1/20XX - 09/30/20XX				-
10/1/20XX - 10/31/20XX				-
11/1/20XX - 11/30/20XX				-
12/1/20XX - 12/31/20XX				-
01/1/20XX - 01/31/20XX				-
02/1/20XX - 02/28/20XX				-
03/1/20XX - 03/31/20XX				-
04/1/20XX - 04/30/20XX				-
05/1/20XX - 05/31/20XX				-
Total	-	-	-	-

Revenue Commissioner
 _____ County

Motor Vehicle Ad Valorem Tax Remittances - County Schools
Motor Vehicle Assessments: 06/1/20XX through 05/31/20XX

Period	County - Wide County Board of Education	District #1 County Board of Education	Total County Board of Education
06/1/20XX - 06/30/20XX	-	-	-
07/1/20XX - 07/31/20XX	-	-	-
08/1/20XX - 08/31/20XX	-	-	-
09/1/20XX - 09/30/20XX	-	-	-
10/1/20XX - 10/31/20XX	-	-	-
11/1/20XX - 11/30/20XX	-	-	-
12/1/20XX - 12/31/20XX	-	-	-
01/1/20XX - 01/31/20XX	-	-	-
02/1/20XX - 02/28/20XX	-	-	-
03/1/20XX - 03/31/20XX	-	-	-
04/1/20XX - 04/30/20XX	-	-	-
05/1/20XX - 05/31/20XX	-	-	-
Total	-	-	-

Revenue Commissioner
 _____ County

Motor Vehicle Ad Valorem Tax Remittances - County Schools
Motor Vehicle Assessments: 06/1/20XX through 05/31/20XX

Period	County - Wide	District	Total
	City #1 Board of Education	City #1 Board of Education	City #1 Board of Education
06/1/20XX - 06/30/20XX			-
07/1/20XX - 07/31/20XX			-
08/1/20XX - 08/31/20XX			-
09/1/20XX - 09/30/20XX			-
10/1/20XX - 10/31/20XX			-
11/1/20XX - 11/30/20XX			-
12/1/20XX - 12/31/20XX			-
01/1/20XX - 01/31/20XX			-
02/1/20XX - 02/28/20XX			-
03/1/20XX - 03/31/20XX			-
04/1/20XX - 04/30/20XX			-
05/1/20XX - 05/31/20XX			-
Total	-	-	-

Revenue Commissioner
 _____ County

Motor Vehicle Ad Valorem Tax Remittances - County Schools
Motor Vehicle Assessments: 06/1/20XX through 05/31/20XX

Period	County - Wide	District	Total
	City #2 Board of Education	City #2 Board of Education	City #2 Board of Education
06/1/20XX - 06/30/20XX			-
07/1/20XX - 07/31/20XX			-
08/1/20XX - 08/31/20XX			-
09/1/20XX - 09/30/20XX			-
10/1/20XX - 10/31/20XX			-
11/1/20XX - 11/30/20XX			-
12/1/20XX - 12/31/20XX			-
01/1/20XX - 01/31/20XX			-
02/1/20XX - 02/28/20XX			-
03/1/20XX - 03/31/20XX			-
04/1/20XX - 04/30/20XX			-
05/1/20XX - 05/31/20XX			-
Total	-	-	-

Revenue Commissioner
_____ County

Motor Vehicle Ad Valorem Tax Remittances - County Schools
Motor Vehicle Assessments: 06/1/20XX through 05/31/20XX

Period	Total
06/1/20XX - 06/30/20XX	-
07/1/20XX - 07/31/20XX	-
08/1/20XX - 08/31/20XX	-
09/1/20XX - 09/30/20XX	-
10/1/20XX - 10/31/20XX	-
11/1/20XX - 11/30/20XX	-
12/1/20XX - 12/31/20XX	-
01/1/20XX - 01/31/20XX	-
02/1/20XX - 02/28/20XX	-
03/1/20XX - 03/31/20XX	-
04/1/20XX - 04/30/20XX	-
05/1/20XX - 05/31/20XX	-
Total	-

Revenue Commissioner
 _____ County

**Motor Vehicle Ad Valorem Tax Remittances - Municipalities
 Motor Vehicle Assessments: 06/01/20XX through 05/31/20XX**

Period	City or Town #1	City or Town #2	City or Town #3	City or Town #4	City or Town #5	Total Cities
06/1/20XX - 06/30/20XX						-
07/1/20XX - 07/31/20XX						-
08/1/20XX - 08/31/20XX						-
09/1/20XX - 09/30/20XX						-
10/1/20XX - 10/31/20XX						-
11/1/20XX - 11/30/20XX						-
12/1/20XX - 12/31/20XX						-
01/1/20XX - 01/31/20XX						-
02/1/20XX - 02/28/20XX						-
03/1/20XX - 03/31/20XX						-
04/1/20XX - 04/30/20XX						-
05/1/20XX - 05/31/20XX						-
Total						-

Revenue Commissioner
_____ County

Motor Vehicle Ad Valorem Tax Remittances - Grand Totals
Motor Vehicle Assessments: 06/1/20XX through 05/31/20XX

Period	Grand Total - All Remittances
06/1/20XX - 06/30/20XX	-
07/1/20XX - 07/31/20XX	-
08/1/20XX - 08/31/20XX	-
09/1/20XX - 09/30/20XX	-
10/1/20XX - 10/31/20XX	-
11/1/20XX - 11/30/20XX	-
12/1/20XX - 12/31/20XX	-
01/1/20XX - 01/31/20XX	-
02/1/20XX - 02/28/20XX	-
03/1/20XX - 03/31/20XX	-
04/1/20XX - 04/30/20XX	-
05/1/20XX - 05/31/20XX	-
Total	-

Revenue Commissioner
 _____ County

Total Property and Motor Vehicle Ad Valorem Tax Remittances - Grand Totals
All Assessments: 06/1/20XX through 06/15/20XX*

Period	Grand Total - All Remittances
06/16/20XX - 06/30/20XX	-
07/01/20XX - 07/15/20XX	-
07/16/20XX - 07/31/20XX	-
08/01/20XX - 08/15/20XX	-
08/16/20XX - 08/31/20XX	-
09/01/20XX - 09/15/20XX	-
09/16/20XX - 09/30/20XX	-
10/01/20XX - 10/15/20XX	-
10/16/20XX - 10/31/20XX	-
11/01/20XX - 11/15/20XX	-
11/16/20XX - 11/30/20XX	-
12/01/20XX - 12/15/20XX	-
12/15/20XX - 12/31/20XX	-
01/01/20XX - 01/15/20XX	-
01/16/20XX - 01/31/20XX	-
02/01/20XX - 02/15/20XX	-
02/16/20XX - 02/28/20XX	-
03/01/20XX - 03/15/20XX	-
03/16/20XX - 03/31/20XX	-
04/01/20XX - 04/15/20XX	-
04/16/20XX - 04/30/20XX	-
05/01/20XX - 05/15/20XX	-
05/16/20XX - 05/31/20XX	-
06/01/20XX - 06/15/20XX	-
Total	-

* Begin with 1st remittance after the final settlement date.

Revenue Commissioner
 _____ County

LAND REDEMPTIONS FROM THE STATE-REMITTANCES
Period: June 1, 20XX through May 31, 20XX

REMITTANCES	June 20XX	July 20XX	August 20XX	September 20XX	Oct. 20XX	Nov. 20XX	Dec. 20XX	Jan. 20XX	Feb. 20XX	March 20XX	April 20XX	May 20XX	Total
<u>Distribution</u>													
<u>State</u>													
General													0.00
Soldier													0.00
School													0.00
Total State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advertising													0.00
Total State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>County</u>													
General													0.00
Road & Bridge													0.00
Total County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Schools</u>													
County-Wide													0.00
District #1													0.00
District #2													0.00
City BOE #1													0.00
City BOE #2													0.00
City BOE #3													0.00
Total Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Municipal</u>													
City #1													0.00
City #2													0.00
City #3													0.00
City #4													0.00
City #5													0.00
Total Municipal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Other</u>													
Fire Fees													0.00
Officer Fees													0.00
Certificate Fees													0.00
Timber Tax													0.00
Total Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue Commissioner
County _____

**Remittances of Manufactured Home Fees
06/01/20XX through 05/31/20XX**

	State General Fund		County General Fund		Total County Fees	Mfg'd Home Trust Fund \$1 Issuance Fee	Schools		Total Schools
	Registration Fees	Delinquent Fees	Registration Fees	Delinquent Fees			District 2 BOE	District 3 BOE	
June	-	-	-	-	-	-	-	-	-
July	12.00	-	24.00	-	32.00	2.00	12.00	-	12.00
August	4.50	2.50	9.00	5.00	22.00	2.00	7.00	-	7.00
September	2.63	2.50	5.25	5.00	18.25	2.00	5.12	-	5.12
October	775.50	-	1,372.50	-	2,100.50	182.00	775.50	-	775.50
November	889.50	2.50	1,401.00	2.50	2,023.50	155.00	892.00	-	892.00
December	234.00	85.00	363.00	127.50	666.50	44.00	319.00	-	319.00
January	70.88	25.00	113.25	35.00	200.25	13.00	95.87	-	95.87
February	34.50	12.50	51.00	17.50	88.50	5.00	47.00	-	47.00
March	3.00	-	6.00	-	10.00	1.00	3.00	-	3.00
April	-	-	-	-	-	-	-	-	-
May	13.50	7.50	13.50	7.50	25.00	1.00	21.00	-	21.00
Total	2,040.01	137.50	3,358.50	200.00	5,186.50	407.00	2,177.49	-	2,177.49

Remittances:

	Registration Fees	Delinquent Fees	Registration Fees	Delinquent Fees	Total County Fees	Mfg'd Home Trust Fund \$1 Issuance Fee	District 2 BOE	District 3 BOE	Total Schools
June	-	-	-	-	-	-	-	-	-
July	12.00	-	24.00	-	32.00	2.00	12.00	-	12.00
August	4.50	2.50	9.00	5.00	22.00	2.00	7.00	-	7.00
September	2.63	2.50	5.25	5.00	18.25	2.00	5.12	-	5.12
October	775.50	-	1,372.50	-	2,100.50	182.00	775.50	-	775.50
November	889.50	2.50	1,401.00	2.50	2,023.50	155.00	892.00	-	892.00
December	234.00	85.00	363.00	127.50	666.50	44.00	319.00	-	319.00
January	70.88	25.00	113.25	35.00	200.25	13.00	95.87	-	95.87
February	34.50	12.50	51.00	17.50	88.50	5.00	47.00	-	47.00
March	3.00	-	6.00	-	10.00	1.00	3.00	-	3.00
April	-	-	-	-	-	-	-	-	-
May	13.50	7.50	13.50	7.50	25.00	1.00	21.00	-	21.00
Total	2,040.01	137.50	3,358.50	200.00	5,186.50	407.00	2,177.49	-	2,177.49

Revenue Commissioner

 County

**Remittances of Manufactured Home Fees
 06/01/20XX through 05/31/20XX**

	Municipalities								Total Municipal	Grand Total
	City 1	City 2	City 3	City 4	City 5	City 6	City 7	City 8		
Remittances:										
June									-	-
July									-	58.00
August									-	38.00
September									-	30.50
October	148.50		30.00	-					178.50	4,012.00
November	243.00	15.00	83.50	39.00					380.50	4,343.00
December	127.50		14.00	6.00					147.50	1,496.00
January	43.50								43.50	448.50
February	25.50								25.50	213.00
March									-	17.00
April									-	-
May	21.00								21.00	89.00
Total	609.00	15.00	127.50	45.00	-	-	-	-	796.50	10,745.00

**Official's Special Fund - Receipts
 June XX, 20XX through June XX, 20XX**

Receipts

Month		Interest	Other	Total
June	20XX	415.90		415.90
July		192.14		192.14
August		249.80		249.80
September		237.15		237.15
October		183.46		183.46
November		188.76		188.76
December		381.71		381.71
January	20XX	70.78		70.78
February		388.94		388.94
March		132.22		132.22
April		1,615.72		1,615.72
May		369.03		369.03
June		334.30		334.30
July		126.12	5,000.00	5,126.12
August		124.86		124.86
September		131.71		131.71
Total		5,142.60	5,000.00	10,142.60

Revenue Commissioner
_____ County

Official's Special Fund
SUMMARY OF RECEIPTS AND DISBURSEMENTS
June 1, 20XX through May 31, 20XX

Receipts	\$	10,142.60
Disbursements		2,684.36
Balance 6/1/20XX		<u>4,126.73</u>
Balance 5/31/20XX	\$	<u><u>11,584.97</u></u>