

Cynthia

Distribution of Tax Collector's Funds

The Tax Collector must prepare a report at September 30 of each year identifying the distribution of all funds held by or due to the Tax Collector in order to include these funds in the financial statements of the county. This report should specify the revenues that are due to the General Fund, other funds, state government, local governments or others. This report should also identify any amounts that are owed to or by the Tax Collector (i.e. legislative tag credit receivable, cash shortages, bad checks, etc. at September 30). The Tax Collector should submit this report to the Chancery Clerk by October 31 of each year.

An example form is included on the following pages to aid in the proper classification of Tax Collector funds. This form may be modified as long as it includes all required information.

Madison County
 Distribution of Tax Collector's Funds at September 30, 2016

Prescribed by the Office of the State Auditor effective October 1, 2002

	<u>Amount</u>	
TAX COLLECTOR FUND:		
Cr. 004-000-149		Due to Governmental Funds
General County		
Real Advalorem	\$ 491568.53	Cr 001-000-200
Auto and Overload Advalorem	\$ 334322.01	Cr 001-000-201
Mobile Home Advalorem	\$ 9379.45	Cr 001-000-202
Prior Year Tags	\$ 490.73	Cr 001-000-203
Penalties:		
Regular	\$ _____	
Auto	\$ _____	
Mobile Home	\$ 1400.00	
Overloads	\$ _____	
Other Penalties - PP WARRANTS	\$ 525.00	
Other Penalties - VEH. ADV. DAMAGE	\$ 16108.40	
Other Penalties - R&B PENALTY	\$ 2310.58	
Total Penalties	\$ 20343.98	Cr 001-000-205
County Privilege	\$ 121964.81	Cr 001-000-211
Commissions:		
Use Tax	\$ 8480.34	
Sales Tax	\$ 934.99	
Titles	\$ 921.00	
Overload Additional Privilege	\$ _____	
Overload Tags	\$ 377.64	
Personalized Tags	\$ _____	
Special Tags	\$ 3021.50	
Tag Fees	\$ 6658.47	
Auto	\$ _____	
Regular	\$ _____	
Mobile Home	\$ _____	
Other Commissions - VEHICLE	\$ 23719.65	
Other Commissions - ADV.	\$ 25709.73	
Other Commissions - _____	\$ _____	
Total Commissions	\$ 69823.32	Cr 001-000-214
Mobile Home Certification	\$ _____	Cr 001-000-(222-229)
Mail Fees	\$ 3313.00	Cr 001-000-218
Mobile Home Registration	\$ 46.00	Cr 001-000-221
Map Fees	\$ _____	Cr 001-000-(222-229)
Interface Fee	\$ 4730.00	Cr 001-000-(222-229)
Interest	\$ 194425.93	Cr 001-000-330
Other - NSF SERVICE FEE	\$ 40.00	Cr 001-000-_____
Other - BUSINESS PRIVILEGE LICENSE	\$ 2437.30	Cr 001-000-_____
Total General County	\$ 1252885.06	Dr 001-000-054

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁶

Page 2 of 9

	<u>Amount</u>	
Special Levy Reappraisal		
Real Advalorem	\$ _____	Cr. 002-000-200
Auto and Overload Advalorem	\$ _____	Cr. 002-000-201
Mobile Home Advalorem	\$ _____	Cr. 002-000-202
Prior Year Tags	\$ _____	Cr. 002-000-203
Total Special Levy Reappraisal	\$ _____	Dr. 002-000-054
 Interface Fund		
Interface Fees	\$ _____	Cr. (012-024)-000-(222-229)
Total Interface Fund	\$ _____	Dr. (012-024)-000-054
 Volunteer Fire		
Real Advalorem	\$ _____	Cr. 106-000-200
Auto and Overload Advalorem	\$ _____	Cr. 106-000-201
Mobile Home Advalorem	\$ _____	Cr. 106-000-202
Prior Year Tags	\$ _____	Cr. 106-000-203
Total Volunteer Fire	\$ _____	Dr. 106-000-054
 Reappraisal		
Real Advalorem	\$ 29787.12	Cr. 096-000-200
Auto and Overload Advalorem	\$ 19738.36	Cr. 096-000-201
Mobile Home Advalorem	\$ _____	Cr. 096-000-202
Prior Year Tags	\$ 27.90	Cr. 096-000-203
Total Reappraisal	\$ 49553.38	Dr. 096-000-054
 Countywide Road Maintenance		
Real Advalorem	\$ 33224.02	Cr. 150-000-200
Auto and Overload Advalorem	\$ 50431.74	Cr. 150-000-201
Mobile Home Advalorem	\$ _____	Cr. 150-000-202
Prior Year Tags	\$ 74.46	Cr. 150-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 150-000-210
Total Countywide Road Maintenance	\$ 83730.22	Dr. 150-000-054

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁶

Page 3 of 9

	<u>Amount</u>	
District 1 Road Maintenance		
Real Advalorem	\$ _____	Cr. 151-000-200
Auto and Overload Advalorem	\$ _____	Cr. 151-000-201
Mobile Home Advalorem	\$ _____	Cr. 151-000-202
Prior Year Tags	\$ _____	Cr. 151-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 151-000-210
Total District 1 Road Maintenance	\$ _____	Dr. 151-000-054
District 2 Road Maintenance		
Real Advalorem	\$ _____	Cr. 152-000-200
Auto and Overload Advalorem	\$ _____	Cr. 152-000-201
Mobile Home Advalorem	\$ _____	Cr. 152-000-202
Prior Year Tags	\$ _____	Cr. 152-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 152-000-210
Total District 2 Road Maintenance	\$ _____	Dr. 152-000-054
District 3 Road Maintenance		
Real Advalorem	\$ _____	Cr. 153-000-200
Auto and Overload Advalorem	\$ _____	Cr. 153-000-201
Mobile Home Advalorem	\$ _____	Cr. 153-000-202
Prior Year Tags	\$ _____	Cr. 153-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 153-000-210
Total District 3 Road Maintenance	\$ _____	Dr. 153-000-054
District 4 Road Maintenance		
Real Advalorem	\$ _____	Cr. 154-000-200
Auto and Overload Advalorem	\$ _____	Cr. 154-000-201
Mobile Home Advalorem	\$ _____	Cr. 154-000-202
Prior Year Tags	\$ _____	Cr. 154-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 154-000-210
Total District 4 Road Maintenance	\$ _____	Dr. 154-000-054

Madison County

Distribution of Tax Collector's Funds at September 30, 2016

Page 4 of 9

	<u>Amount</u>	
District 5 Road Maintenance		
Real Advalorem	\$ _____	Cr. 155-000-200
Auto and Overload Advalorem	\$ _____	Cr. 155-000-201
Mobile Home Advalorem	\$ _____	Cr. 155-000-202
Prior Year Tags	\$ _____	Cr. 155-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 155-000-210
Total District 5 Road Maintenance	\$ _____	Dr. 155-000-054
Countywide Bridge & Culvert		
Real Advalorem	\$ 35745.76	Cr. 160-000-200
Auto and Overload Advalorem	\$ 23683.53	Cr. 160-000-201
Mobile Home Advalorem	\$ _____	Cr. 160-000-202
Prior Year Tags	\$ 34.83	Cr. 160-000-203
Total Countywide Bridge & Culvert	\$ 59464.12	Dr. 160-000-054
District 1 Bridge & Culvert		
Real Advalorem	\$ _____	Cr. 161-000-200
Auto and Overload Advalorem	\$ _____	Cr. 161-000-201
Mobile Home Advalorem	\$ _____	Cr. 161-000-202
Prior Year Tags	\$ _____	Cr. 161-000-203
Total District 1 Bridge & Culvert	\$ _____	Dr. 161-000-054
District 2 Bridge & Culvert		
Real Advalorem	\$ _____	Cr. 162-000-200
Auto and Overload Advalorem	\$ _____	Cr. 162-000-201
Mobile Home Advalorem	\$ _____	Cr. 162-000-202
Prior Year Tags	\$ _____	Cr. 162-000-203
Total District 2 Bridge & Culvert	\$ _____	Dr. 162-000-054
District 3 Bridge & Culvert		
Real Advalorem	\$ _____	Cr. 163-000-200
Auto and Overload Advalorem	\$ _____	Cr. 163-000-201
Mobile Home Advalorem	\$ _____	Cr. 163-000-202
Prior Year Tags	\$ _____	Cr. 163-000-203
Total District 3 Bridge & Culvert	\$ _____	Dr. 163-000-054

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁶

Page 5 of 9

	<u>Amount</u>	
District 4 Bridge & Culvert		
Real Advalorem	\$ _____	Cr 164-000-200
Auto and Overload Advalorem	\$ _____	Cr 164-000-201
Mobile Home Advalorem	\$ _____	Cr 164-000-202
Prior Year Tags	\$ _____	Cr 164-000-203
Total District 4 Bridge & Culvert	\$ _____	Dr. 164-000-054
District 5 Road Bridge & Culvert		
Real Advalorem	\$ _____	Cr 165-000-200
Auto and Overload Advalorem	\$ _____	Cr 165-000-201
Mobile Home Advalorem	\$ _____	Cr 165-000-202
Prior Year Tags	\$ _____	Cr 165-000-203
Total District 5 Bridge & Culvert	\$ _____	Dr. 165-000-054
Solid Waste		
Real Advalorem	\$ 45077.28	Cr. 105-000-200
Auto and Overload Advalorem	\$ 30890.48	Cr 105-000-201
Mobile Home Advalorem	\$ _____	Cr. 105-000-202
Prior Year Tags	\$ 48.69	Cr. 105-000-203
Garbage Fees	\$ _____	Cr. 105-000-320
Total Solid Waste	\$ 76016.45	Dr. 105-000-054
County Library		
Real Advalorem	\$ 31873.28	Cr 095-000-200
Auto and Overload Advalorem	\$ 21118.08	Cr 095-000-201
Mobile Home Advalorem	\$ _____	Cr 095-000-202
Prior Year Tags	\$ 30.57	Cr. 095-000-203
Total County Library	\$ 53021.93	Dr 095-000-054
Road & Bridge I&S		
Real Advalorem	\$ 195113.00	Cr. (200-299)-000-200
Auto and Overload Advalorem	\$ 129262.73	Cr. (200-299)-000-201
Mobile Home Advalorem	\$ _____	Cr. (200-299)-000-202
Prior Year Tags	\$ 187.15	Cr. (200-299)-000-203
Total Road & Bridge I&S	\$ 324562.88	Dr. (200-299)-000-054

Madison County

Distribution of Tax Collector's Funds at September 30, 2016

Page 6 of 9

	<u>Amount</u>	
Courthouse I&S		
Real Advalorem	\$ _____	Cr (200-299)-000-200
Auto and Overload Advalorem	\$ _____	Cr (200-299)-000-201
Mobile Home Advalorem	\$ _____	Cr (200-299)-000-202
Prior Year Tags	\$ _____	Cr (200-299)-000-203
Total Courthouse I&S	\$ _____	Dr. (200-299)-000-054
Jail I&S		
Real Advalorem	\$ _____	Cr (200-299)-000-200
Auto and Overload Advalorem	\$ _____	Cr (200-299)-000-201
Mobile Home Advalorem	\$ _____	Cr (200-299)-000-202
Prior Year Tags	\$ _____	Cr (200-299)-000-203
Total Jail I&S	\$ _____	Dr. (200-299)-000-054
Other Fund - <u>ECONOMIC DEV. OP FD</u>		
Real Advalorem	\$ 13404.53	Cr _____-000-200
Auto and Overload Advalorem	\$ 8883.27	Cr _____-000-201
Mobile Home Advalorem	\$ _____	Cr _____-000-202
Prior Year Tags	\$ 28.18	Cr _____-000-203
Total	\$ 22315.98	Dr. _____-000-054
Other Fund - <u>MAPPING & REAPPRAISL FD</u>		
Real Advalorem	\$ 1787.10	Cr. _____-000-200
Auto and Overload Advalorem	\$ 1186.84	Cr. _____-000-201
Mobile Home Advalorem	\$ _____	Cr. _____-000-202
Prior Year Tags	\$ 1.73	Cr. _____-000-203
Total	\$ 2975.67	Dr. _____-000-054
Other Fund - _____		
Real Advalorem	\$ _____	Cr. _____-000-200
Auto and Overload Advalorem	\$ _____	Cr _____-000-201
Mobile Home Advalorem	\$ _____	Cr _____-000-202
Prior Year Tags	\$ _____	Cr. _____-000-203
Total	\$ _____	Dr _____-000-054

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁶

Page 7 of 9

	<u>Amount</u>	
Other Fund - <u>FIRE PROTECTION FD</u>		
Real Advalorem	\$ 11632.52	Cr. -000-200
Auto and Overload Advalorem	\$ 7822.57	Cr. -000-201
Mobile Home Advalorem	\$	Cr. -000-202
Prior Year Tags	\$ 11.86	Cr. -000-203
 Total	 \$ 19466.95	 Dr. -000-054

Other Fund - _____		
Real Advalorem	\$	Cr. -000-200
Auto and Overload Advalorem	\$	Cr. -000-201
Mobile Home Advalorem	\$	Cr. -000-202
Prior Year Tags	\$	Cr. -000-203
 Total	 \$	 Dr. -000-054

Total Due to Governmental Funds \$ _____

Cr. 004-000-150

Due to Proprietary Funds

Solid Waste

Real Advalorem	\$	Cr. 400-000-200
Auto and Overload Advalorem	\$	Cr. 400-000-201
Mobile Home Advalorem	\$	Cr. 400-000-202
Prior Year Tags	\$	Cr. 400-000-203
Garbage Fees	\$	Cr. 400-000-320

Total Solid Waste \$ _____ Dr. 400-000-054

Total Due to Proprietary Funds \$ _____

Cr. 004-000-(136-147) **Due to State Government**

State Tax Commission:

Use Tax	\$ 161126.42
Sales Tax	\$ 30231.08
Personalized Tags	\$
Special Tags	\$ 55543.50
Tag Fees	\$ 115772.78
Titles	\$ 3155.00
Forestry Tax	\$
Other - <u>SPECIAL TAG POSTAGE</u>	\$ 636.00
Other - <u>TRAUMA FEE</u>	\$

Madison _____ County

Distribution of Tax Collector's Funds at September 30, 20¹⁶

Amount

Community College		
Maintenance	\$	49553.91
Enlargement	\$	_____
Other - SPECIAL	\$	61918.68
Water Management District (specify name)	\$	_____
Agriculture Research	\$	_____
Other State Agency - _____	\$	_____
_____	\$	_____
_____	\$	_____
Total Due to State Government		\$ 477937.37

Cr. 004-000-148

Due to Local Government		
City of CANTON	\$	401001.36
City of JACKSON	\$	1657.76
City of RIDGELAND	\$	291620.58
Town of CITY OF MADISON	\$	347876.04
Town of FLORA	\$	17003.88
Town of _____	\$	_____
County Schools	\$	_____
Other - CANTON SEPARATE SCHOOLS	\$	530961.23
Other - MADISON COUNTY SCHOOLS	\$	2142647.27
Total Due to Local Government		\$ 373278.12

Cr. 004-000-(108-112) Amounts Held in Custody for Others

Drainage District (specify name)	\$	_____
Drainage District (specify name)	\$	_____
Drainage District (specify name)	\$	_____
Regional Library	\$	_____
Regional Airport	\$	_____
Firefighters Burn Center	\$	_____
Refunds:		
Name (specify)	\$	_____
Name (specify)	\$	_____
Name (specify)	\$	_____
Garbage Fees:	\$	_____
Cash Overage(net)	\$	_____
Other - specify	\$	_____
Other - specify	\$	_____
Total Amounts Held in Custody for Others		\$ _____
Total Amounts Accounted For		\$ _____

Madison _____ County

Distribution of Tax Collector's Funds at September 30, 20¹⁶

Page 9 of 9

	<u>Amount</u>
Dr. 004-000-007 Tax Collector Cash	
Cash on Hand	<u>\$ 4100.00</u>
Cash in Bank	<u>\$ 5664488.01</u>
Investments	<u>\$ _____</u>
 Total Tax Collector Cash	 <u>\$ 5668588.01</u>
 Dr. 004-000-050 Legislative Tag Credit Receivable	 <u>\$ 1149044.56</u>
 Dr. 004-000-(051-052) Other Receivable	
Cash Shortage(net)	<u>\$ 46375.59</u>
Bad Checks	<u>\$ 2934.78</u>
Postage	<u>\$ _____</u>
 Total Other Receivable	 <u>\$ 49310.37</u>
 Total Amounts to be Accounted For	 <u><u>\$ 6866942.94</u></u>