

Constable Annual Financial Report

Madison County, Mississippi

Has County Elected to Pay Employer Portion of Retirement YES NO

Constable Name: Michael L Brown

Mailing Address: 140 Oak Ridge Cir Madison MS 39110

Daytime Telephone: 601-573-9830

Employment Status: Retired: Retirement Date: _____

Original Report
Revised Report

Calendar Year 2019
SSN: last 4 Digits 4370

Statement of gross receipts from all sources accruing as compensation to the office and disbursements occurring as necessary expenses involved solely in complying with laws governing the office. Please use Ink.

Part I - Receipts - Office of Constable

| Payments for direct services for county (County pays employer portion of P.E.R.S.) | | |
|--|---|----------|
| 1. Allowance from the board of supervisors (§25-7-27(1)(f)) | 1 | 1800- |
| 2. Bailiff Fees (§25-7-27(1)(e)) and (§19-19-8) | 2 | 2830- |
| 3. Total received for direct services for county (line 1 plus line 2) | 3 | 4630- |
| Fees earned by Constable (Report Gross Fees which include amount held for P.E.R.S. by county) | | |
| 4. Fees for criminal and civil cases including garnishments (§25-7-27(1)(a)(b)(d) and §25-7-27(3)) | 4 | 123,305- |
| 5. Mileage Allowance (§25-7-27(1)(c)) | 5 | |
| 6. Total received for fees earned by Constable (line 4 plus line 5) | 6 | 123,305- |
| 7. Gross Income for Constable (line 3 plus line 6) | 7 | 127,935- |

Part II - Disbursements - Office of Constable

| | | | | | |
|--|----|------|-------------------------|----|----------|
| 8. Bank Service Charges | 8 | | 16. Supplies | 16 | |
| 9. Car and Truck Expense | 9 | | 17. Travel | 17 | |
| 9a. Standard Mileage | | | | | |
| # of Miles x .58 | 9a | | 18. Meals/Entertainment | 18 | 711- |
| 9b. Actual Expenses | 9b | | 19. Uniforms | 19 | |
| 9c. Depreciation | 9c | | 20. Phone | 20 | 1054- |
| 10. Depreciation (Other) | 10 | | 21. Other (List) | 21 | |
| 11. Dues and publications | 11 | 282- | 22. gun/ammun | 22 | 814- |
| 12. Insurance/Auto | 12 | | 23. | 23 | |
| 13. Insurance/Health(Employees Only) | 13 | | | | |
| 14. Professional Fees | 14 | | | | |
| 15. Office Expenses | 15 | | | | |
| 24. Total Disbursements for Constable (add lines 8 through 23) | 24 | | | | 2861- |
| 25. Net Income for Office of Constable (line 7 minus line 24) | 25 | | | | 125,074- |

Part III - Calculation of Net Fee Income for P.E.R.S.

| | | |
|--|----|----------|
| 26. Total received for fees earned by Constable (Amount on line 6) | 26 | 123,305- |
| 27. Total disbursements for Constable (Amount on line 24) | 27 | 2861- |
| 28. Net Fee Income for P.E.R.S. (line 26 minus line 27) | 28 | 120,444- |

Part IV - Retirement Contributions Calculation

| | | |
|--|----|-----------|
| 29. Employer Contributions (16.58%) Due from County on direct services for County (Line 1) | 29 | 298.44 |
| 30. Employer Contributions (16.58%) Due from Constable if County DID NOT ELECT to pay Retirement (Line 28) | 30 | |
| 31. Employer Contributions (16.58%) Due from County if County HAS ELECTED to pay Retirement (Line 28) | 31 | 19,969.62 |
| 32. Employee Contributions (9%) Due from Constable (Line 25) | 32 | 11,250.66 |

Part V - County Retirement Contributions Due/Credit Calculation

| | | |
|---|----|-----------|
| 33. Employer Contributions County (line 29) | 33 | 298.44 |
| 34. If County Has Elected to pay Employer Portion of Retirement (Line 31) if N/A leave blank | 34 | 19,969.62 |
| 35. Less Contributions paid by County per County Payroll Records (include copy of payroll record) | 35 | 9576.50 |
| 36. Amount Due/Credit from/to County (add lines 33 and 34 then subtract line 35) | 36 | 10,691.56 |

Part VI - Constable Retirement Contributions Due/Credit Calculation

| | | |
|--|----|-----------|
| 37. Employee Contributions (line 32) | 37 | 11,250.66 |
| 38. If County Did Not Elected to pay Employer Portion of Retirement (Line 30) if N/A leave blank | 38 | |
| 39. Less Contributions paid by Constable per County Payroll Records (include copy of payroll record) | 39 | 5184.45 |
| 40. Amount Due/Credit from/to Constable (add lines 37 and 38 then subtract line 39) | 40 | 6072.21 |

I swear that the above statement is true and accurate.

Michael L Brown (Signature)
Constable

Please print or type name as signature above Michael L Brown

Sworn to and subscribed before me, this 15th day of April, 2020

Tracy L. Clack (Signature)
Notary Public

Social Security Number Required

STATE OF MISSISSIPPI
NOTARY PUBLIC
ID # 105740
TRACY L. CLACK
Commission Expires June 9, 2021

EACH COPY OF THIS FORM MUST BE NOTARIZED BY A NOTARY-PUBLIC OTHER THAN THE PERSON FILING THE REPORT

Include in Part II - Disbursements only necessary expenses directly related to the operations of the office. Do not include your personal deferred compensation payments, your personal individual retirement account payments, your personal social security or payments, your personal expenses reimbursed by the county, your personal charitable contributions or gifts, your personal campaign expenses and your life insurance. Items not deductible as a business expense for income tax purposes shall not be included.

Miss. Code Ann. § 7-3-45

Current through 2020 Regular Session HB 1647 and SB 2577 not including changes and corrections made by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation. The final official version of the statutes affected by 2020 legislation will appear on Lexis Advance in the fall of 2020.

Mississippi Code 1972 Annotated > Title 7. Executive Department (Chs. 1 — 17) > Chapter 3. Secretary of State (§§ 7-3-1 — 7-3-71) > General Provisions (§§ 7-3-1 — 7-3-59)

§ 7-3-45. Reports to be filed by constables.

Each and every constable being compensated in whole or in part on a fee basis shall file not later than April 15 of each year, with the Secretary of State, a true and accurate annual report on a form to be designed and supplied to each by the State Auditor of Public Accounts immediately after January 1 of each year, said form to include at least information showing gross receipts from all sources accruing as compensation to his office and disbursements occurring as necessary expenses involved solely in complying with laws governing the office. **Said report shall be in triplicate, and each copy shall be sworn to and signed, and shall also be spread upon the minutes of the board of supervisors of the respective counties from which the report is made.** Each such constable, upon resigning or leaving office otherwise before the expiration of term of office, shall submit a supplemental report as above, covering the final period of his term not included in a previous report.

Any person who shall knowingly and willfully fail to file the report as required by this section, or who shall, although filing such report, knowingly and willfully fail to disclose information required by this section, is guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Five Thousand Dollars (\$5,000.00).

History

Codes, 1930, § 6955; 1942, § 4215; Laws, 1929, H. B. No. 35; Laws, 1966, ch. 301, § 1; Laws, 1968, ch. 368, § 1; Laws, 1968, ch. 361, § 5; Laws, 1981, ch. 471, § 18; Laws, 1985, ch. 440, § 1; Laws, 1996, ch. 535, § 2, eff from and after passage (approved April 12, 1996).

Annotations

Notes

Editor's Notes —

[Section 7-7-2](#) provides that the words "State Auditor of Public Accounts," "State Auditor" and "Auditor" appearing in the laws of this state in connection with the performance of Auditor's functions shall mean the State Fiscal Officer.

Section [§ 27-104-6](#), provides that wherever the term "State Fiscal Officer" appears in any law it shall mean "Executive Director of the Department of Finance and Administration."

Opinion Notes

OPINIONS OF THE ATTORNEY GENERAL

Filing of annual reports by elected officials is not complete if an officer fails to file a copy of his report with the appropriate board of supervisors, and the Secretary of State, upon notification by a board of supervisors that an officer has failed to file the required copy, can initiate penalty proceedings. Griffin, Feb. 12, 1992, A.G. Op. #91-0957.

Filing required by [Section 7-3-45](#) is incomplete if public officer charged with filing appropriate report failed to file copy of report with his particular board of supervisors and penalties set forth in statute would apply to those who fail or refuse to file required forms with county board of supervisors. Norton, Feb. 2, 1994, A.G. Op. #93-0950.

Since [Section 7-3-45](#) requires that officer's annual report be submitted to Secretary of State no later than April 15, it is corollary requirement that sworn and signed copy of report also be submitted to county board of supervisors no later than April 15 of each year. Norton, Feb. 2, 1994, A.G. Op. #93-0950.

Research References & Practice Aids

Cross References —

Notice of delinquency to officials failing to file required report on time, see § [7-3-47](#).

List of fees of sheriffs and tax collectors, see §§ [25-7-19](#), [25-7-21](#).

Salaries of county auditors, see § [25-3-19](#).

Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § [99-19-73](#).