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Canton, MS 39046-0113

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**Kay Pace**  
Tax Collector  
Madison County

Canton: 601-859-5226  
Flora: 601-879-9537  
Ridgeland: 601-856-4472  
Toll Free: 800-428-0584

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October 28, 2014

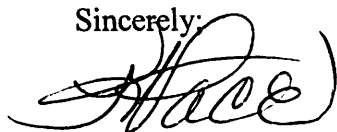
Shelton Vance  
Comptroller  
Madison County Board of Supervisors

Mr. Vance:

Please find attached the required financial information for the year end September/2014. This form is completed using tax collection for the month of September/2014.

If there are questions regarding this report, please do not hesitate to contact me.

Sincerely:



Kay Pace, Tax Collector Madison County

Cc: Cynthia Parker, Madison County Board of Supervisors

### 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, 2014

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

Amount

**TAX COLLECTOR FUND:**

**Cr. 004-000-149 Due to Governmental Funds**

General County

Real Advalorem	\$ 474.95	Cr 001-000-200
Auto and Overload Advalorem	\$ 278,527.89	Cr 001-000-201
Mobile Home Advalorem	\$ 2675.27	Cr 001-000-202
Prior Year Tags	\$ 274.53	Cr 001-000-203

Penalties:

Regular	\$ _____	
Auto	\$ _____	
Mobile Home	\$ 875.00	
Overloads	\$ -	
Other Penalties - PP WARRANTS	\$ 70.00	
Other Penalties - VEH. ADV. DAMAGE	\$ 13675.88	
Other Penalties - R&B PENALTY	\$ 2112.67	
<b>Total Penalties</b>	<b>\$ 16733.55</b>	<b>Cr 001-000-205</b>
County Privilege	\$ 111,653.00	Cr 001-000-211

Commissions:

Use Tax	\$ 6773.70	
Sales Tax	\$ 703.22	
Titles	\$ 830.00	
Overload Additional Privilege	\$ _____	
Overload Tags	\$ 210.42	
Personalized Tags	\$ -	
Special Tags	\$ 2663.50	
Tag Fees	\$ 6166.94	
Auto	\$ _____	
Regular	\$ _____	
Mobile Home	\$ _____	
Other Commissions - VEHICLE	\$ 18,489.87	
Other Commissions - ADV.	\$ 45.29	
Other Commissions - _____	\$ _____	
<b>Total Commissions</b>	<b>\$ 35,882.94</b>	<b>Cr 001-000-214</b>
Mobile Home Certification	\$ _____	Cr 001-000-(222-229)
Mail Fees	\$ 3227.50	Cr 001-000-218
Mobile Home Registration	\$ 2.00	Cr 001-000-221
Map Fees	\$ _____	Cr 001-000-(222-229)
Interface Fee	\$ 4383.50	Cr 001-000-(222-229)
Interest	\$ 368.37	Cr 001-000-330
Other - NSF SERVICE FEE	\$ 400.00	Cr 001-000-
Other - BUSINESS PRIVILEGE LICENSE	\$ 3534.50	Cr 001-000-

Total General County

\$ 458,138.00 Dr 001-000-054

Madison County  
 Distribution of Tax Collector's Funds at September 30, 2014

	<u>Amount</u>	
<b>Special Levy Reappraisal</b>		
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
<b>Total Special Levy Reappraisal</b>	<b>\$ _____</b>	<b>Dr. 002-000-054</b>
<b>Interface Fund</b>		
Interface Fees	\$ _____	Cr. (012-024)-000-(222-229)
<b>Total Interface Fund</b>	<b>\$ _____</b>	<b>Dr. (012-024)-000-054</b>
<b>Volunteer Fire</b>		
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
<b>Total Volunteer Fire</b>	<b>\$ _____</b>	<b>Dr. 106-000-054</b>
<b>Reappraisal</b>		
Real Advalorem	\$ 20.05	Cr. 096-000-200
Auto and Overload Advalorem	\$ 16204.82	Cr. 096-000-201
Mobile Home Advalorem	\$ _____	Cr. 096-000-202
Prior Year Tags	\$ 2.97	Cr. 096-000-203
<b>Total Reappraisal</b>	<b>\$ 16,227.84</b>	<b>Dr. 096-000-054</b>
<b>Countywide Road Maintenance</b>		
Real Advalorem	\$ 47.56	Cr. 150-000-200
Auto and Overload Advalorem	\$ 40,754.02	Cr. 150-000-201
Mobile Home Advalorem	\$ _____	Cr. 150-000-202
Prior Year Tags	\$ 24.98	Cr. 150-000-203
Road & Bridge Privilege Tax	\$ _____	Cr. 150-000-210
<b>Total Countywide Road Maintenance</b>	<b>\$ 40,826.56</b>	<b>Dr. 150-000-054</b>

Madison County

Distribution of Tax Collector's Funds at September 30, 20 14

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	<u>Amount</u>	
<b>District 1 Road Maintenance</b>		
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
<b>Total District 1 Road Maintenance</b>	<b>\$ _____</b>	<b>Dr. 151-000-054</b>
 <b>District 2 Road Maintenance</b>		
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
<b>Total District 2 Road Maintenance</b>	<b>\$ _____</b>	<b>Dr. 152-000-054</b>
 <b>District 3 Road Maintenance</b>		
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
<b>Total District 3 Road Maintenance</b>	<b>\$ _____</b>	<b>Dr. 153-000-054</b>
 <b>District 4 Road Maintenance</b>		
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
<b>Total District 4 Road Maintenance</b>	<b>\$ _____</b>	<b>Dr. 154-000-054</b>

Madison \_\_\_\_\_ County  
 Distribution of Tax Collector's Funds at September 30, 20 14

	<u>Amount</u>	
<b>District 5 Road Maintenance</b>		
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
<b>Total District 5 Road Maintenance</b>	<b>\$ _____</b>	<b>Dr. 155-000-054</b>
 <b>Countywide Bridge &amp; Culvert</b>		
Real Advalorem	\$ 32.65	Cr. 160-000-200
Auto and Overload Advalorem	\$ 19,444.00	Cr. 160-000-201
Mobile Home Advalorem	\$ _____	Cr. 160-000-202
Prior Year Tags	\$ 17.83	Cr. 160-000-203
<b>Total Countywide Bridge &amp; Culvert</b>	<b>\$ 19,484.48</b>	<b>Dr. 160-000-054</b>
 <b>District 1 Bridge &amp; Culvert</b>		
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
<b>Total District 1 Bridge &amp; Culvert</b>	<b>\$ _____</b>	<b>Dr. 161-000-054</b>
 <b>District 2 Bridge &amp; Culvert</b>		
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
<b>Total District 2 Bridge &amp; Culvert</b>	<b>\$ _____</b>	<b>Dr. 162-000-054</b>
 <b>District 3 Bridge &amp; Culvert</b>		
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
<b>Total District 3 Bridge &amp; Culvert</b>	<b>\$ _____</b>	<b>Dr. 163-000-054</b>

Madison County

Distribution of Tax Collector's Funds at September 30, 20 14

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	<u>Amount</u>	
<b>District 4 Bridge &amp; Culvert</b>		
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
<b>Total District 4 Bridge &amp; Culvert</b>	<b>\$ _____</b>	<b>Dr 164-000-054</b>
<b>District 5 Road Bridge &amp; Culvert</b>		
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
<b>Total District 5 Bridge &amp; Culvert</b>	<b>\$ _____</b>	<b>Dr 165-000-054</b>
<b>Solid Waste</b>		
Real Advalorem	\$ _____	Cr 105-000-200
Auto and Overload Advalorem	<u>\$ 23,958.45</u>	Cr 105-000-201
Mobile Home Advalorem	\$ _____	Cr 105-000-202
Prior Year Tags	<u>\$ 3.63</u>	Cr 105-000-203
Garbage Fees	\$ _____	Cr 105-000-320
<b>Total Solid Waste</b>	<b><u>\$ 23,962.08</u></b>	<b>Dr 105-000-054</b>
<b>County Library</b>		
Real Advalorem	<u>\$ 29.12</u>	Cr 095-000-200
Auto and Overload Advalorem	<u>\$ 17,337.76</u>	Cr 095-000-201
Mobile Home Advalorem	\$ _____	Cr 095-000-202
Prior Year Tags	<u>\$ 15.89</u>	Cr 095-000-203
<b>Total County Library</b>	<b><u>\$ 17,382.77</u></b>	<b>Dr 095-000-054</b>
<b>Road &amp; Bridge I&amp;S</b>		
Real Advalorem	<u>\$ 128.23</u>	Cr (200-299)-000-200
Auto and Overload Advalorem	<u>\$ 106,124.87</u>	Cr (200-299)-000-201
Mobile Home Advalorem	\$ _____	Cr (200-299)-000-202
Prior Year Tags	<u>\$ 97.30</u>	Cr (200-299)-000-203
<b>Total Road &amp; Bridge I&amp;S</b>	<b><u>\$ 106,350.40</u></b>	<b>Dr (200-299)-000-054</b>

Madison County  
 Distribution of Tax Collector's Funds at September 30, 20<sup>14</sup>

	<u>Amount</u>	
<b>Courthouse I&amp;S</b>		
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
<b>Total Courthouse I&amp;S</b>	<b>\$ _____</b>	<b>Dr (200-299)-000-054</b>
<b>Jail I&amp;S</b>		
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
<b>Total Jail I&amp;S</b>	<b>\$ _____</b>	<b>Dr (200-299)-000-054</b>
<b>Other Fund - <u>ECONOMIC DEV. OP FD</u></b>		
Real Advalorem	\$ 12.25	Cr _____-000-200
Auto and Overload Advalorem	\$ 7292.88	Cr _____-000-201
Mobile Home Advalorem	\$ ..	Cr _____-000-202
Prior Year Tags	\$ 6.69	Cr _____-000-203
<b>Total</b>	<b>\$ 7311.82</b>	<b>Dr _____-000-054</b>
<b>Other Fund - <u>MAPPING &amp; REAPPRAISL FD</u></b>		
Real Advalorem	\$ 1.64	Cr _____-000-200
Auto and Overload Advalorem	\$ 974.08	Cr _____-000-201
Mobile Home Advalorem	\$ _____	Cr _____-000-202
Prior Year Tags	\$ .90	Cr _____-000-203
<b>Total</b>	<b>\$ 976.62</b>	<b>Dr _____-000-054</b>
<b>Other Fund - _____</b>		
Real Advalorem	\$ _____	Cr _____-000-200
Auto and Overload Advalorem	\$ _____	Cr _____-000-201
Mobile Home Advalorem	\$ _____	Cr _____-000-202
Prior Year Tags	\$ _____	Cr _____-000-203
<b>Total</b>	<b>\$ _____</b>	<b>Dr _____-000-054</b>



**Madison** County

Distribution of Tax Collector's Funds at September 30, 20 14

	<u>Amount</u>	
Other Fund - <u>FIRE PROTECTION FD</u>		
Real Advalorem	\$ _____	Cr. _____-000-200
Auto and Overload Advalorem	\$ 6066.98	Cr. _____-000-201
Mobile Home Advalorem	\$ _____	Cr. _____-000-202
Prior Year Tags	\$ .88	Cr. _____-000-203
 Total _____	 \$ 6067.86	 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. 004-000-160

**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	\$ 128,700.21
Sales Tax	\$ 22,737.52
Personalized Tags	\$ _____
Special Tags	\$ 49,758.50
Tag Fees	\$ 107,387.81
Titles	\$ 3243.00
Forestry Tax	\$ _____
Other - <u>SPECIAL TAG POSTAGE</u>	\$ 470.00
Other - <u>TRAUMA FEE</u>	\$ 50.00

**Madison** \_\_\_\_\_ County  
 Distribution of Tax Collector's Funds at September 30, 20<sup>14</sup>

	<u>Amount</u>
Community College	
Maintenance	\$ 16,246.09
Enlargement	\$ _____
Other - <u>SPECIAL</u>	\$ 16,246.06
Water Management District (specify name)	\$ _____
Agriculture Research	\$ _____
Other State Agency - _____	\$ _____
_____	\$ _____
_____	\$ _____
<b>Total Due to State Government</b>	<b>\$ 344,839.19</b>

Cr. 004-000-148

<b>Due to Local Government</b>	
City of <u>CANTON</u>	\$ 43,320.11
City of <u>JACKSON</u>	\$ 596.36
City of <u>RIDGELAND</u>	\$ 88,098.81
Town of <u>CITY OF MADISON</u>	\$ 148,598.88
Town of <u>FLORA</u>	\$ 4089.28
Town of _____	\$ _____
County Schools	\$ _____
Other - <u>CANTON SEPARATE SCHOOLS</u>	\$ 87,143.42
Other - <u>MADISON COUNTY SCHOOLS</u>	\$ 770,224.68
<b>Total Due to Local Government</b>	<b>\$ 1,142,071.54</b>

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	\$ _____
<b>Total Amounts Held In Custody for Others</b>	<b>\$ _____</b>
<b>Total Amounts Accounted For</b>	<b>\$ _____</b>

Madison County

Distribution of Tax Collector's Funds at September 30, 2014

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	<u>Amount</u>
<b>Dr. 004-000-007 Tax Collector Cash</b>	
Cash on Hand	\$ 4100.00
Cash in Bank	\$ 1,271,739.91
Investments	\$ _____
<b>Total Tax Collector Cash</b>	<b>\$ 1,275,839.91</b>
<b>Dr. 004-000-050 Legislative Tag Credit Receivable</b>	<b>\$ 1,013,576.55</b>
<b>Dr. 004-000-(051-052) Other Receivable</b>	
Cash Shortage(net)	\$ 69,811.78
Bad Checks	\$ 17,638.04
Postage	\$ _____
<b>Total Other Receivable</b>	<b>\$ 87,449.82</b>
<b>Total Amounts to be Accounted For</b>	<b>\$ 2,376,866.28</b>