

P.O. Box 113
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

October 28, 2015

Shelton Vance
Comptroller
Madison County Board of Supervisors

Mr. Vance:

Please find attached the required financial information for the year end September/2015. This form is completed using tax collection for the month of September/2015.

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, 2015

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 | \$ 213.71 | Cr 001-000-200 |
| Auto and Overload Advalorem | \$ 302354.69 | Cr 001-000-201 |
| Mobile Home Advalorem | \$ 150.53 | Cr 001-000-202 |
| Prior Year Tags | \$ 1197.25 | Cr 001-000-203 |
| Penalties: | | |
| Regular | \$ _____ | |
| Auto | \$ _____ | |
| Mobile Home | \$ 315.00 | |
| Overloads | \$ _____ | |
| Other Penalties - PP WARRANTS | \$ 35.00 | |
| Other Penalties - VEH. ADV. DAMAGE | \$ 5484.12 | |
| Other Penalties - R&B PENALTY | \$ 2316.18 | |
| Total Penalties | \$ 8150.30 | Cr 001-000-205 |
| County Privilege | \$ 117064.97 | Cr 001-000-211 |
| Commissions: | | |
| Use Tax | \$ 5455.41 | |
| Sales Tax | \$ 601.13 | |
| Titles | \$ 833.00 | |
| Overload Additional Privilege | \$ _____ | |
| Overload Tags | \$ 385.64 | |
| Personalized Tags | \$ _____ | |
| Special Tags | \$ 2881.00 | |
| Tag Fees | \$ 6450.46 | |
| Auto | \$ _____ | |
| Regular | \$ _____ | |
| Mobile Home | \$ _____ | |
| Other Commissions - VEHICLE | \$ 20113.98 | |
| Other Commissions - ADV. | \$.43 | |
| Other Commissions - _____ | \$ _____ | |
| Total Commissions | \$ 36721.05 | Cr 001-000-214 |
| Mobile Home Certification | \$ _____ | Cr 001-000-(222-229) |
| Mail Fees | \$ 3468.00 | Cr 001-000-218 |
| Mobile Home Registration | \$ 8.00 | Cr 001-000-221 |
| Map Fees | \$ _____ | Cr 001-000-(222-229) |
| Interface Fee | \$ 4588.00 | Cr 001-000-(222-229) |
| Interest | \$ 34.24 | Cr 001-000-330 |
| Other - NSF SERVICE FEE | \$ 280.00 | Cr 001-000-_____ |
| Other - BUSINESS PRIVILEGE LICENSE | \$ 3070.00 | Cr 001-000-_____ |
| Total General County | \$ 477300.74 | Dr 001-000-054 |

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁵

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| | <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 | \$ 12.43 | Cr. 096-000-200 |
| Auto and Overload Advalorem | \$ 17600.54 | Cr. 096-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr. 096-000-202 |
| Prior Year Tags | \$ 54.15 | Cr. 096-000-203 |
| Total Reappraisal | \$ 17667.12 | Dr. 096-000-054 |
| Countywide Road Maintenance | | |
| Real Advalorem | \$ 16.93 | Cr. 150-000-200 |
| Auto and Overload Advalorem | \$ 44828.24 | Cr. 150-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr. 150-000-202 |
| Prior Year Tags | \$ 146.19 | Cr. 150-000-203 |
| Road & Bridge Privilege Tax | \$ _____ | Cr. 150-000-210 |
| Total Countywide Road Maintenance | \$ 44991.36 | Dr. 150-000-054 |

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁵

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| | <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, 20¹⁵

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| | <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 | \$ 14.92 | Cr. 160-000-200 |
| Auto and Overload Advalorem | \$ 21118.06 | Cr. 160-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr. 160-000-202 |
| Prior Year Tags | \$ 82.38 | Cr. 160-000-203 |
| Total Countywide Bridge & Culvert | \$ 21215.36 | 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, 20¹⁵

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| | <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 | \$ 12.57 | Cr 105-000-200 |
| Auto and Overload Advalorem | \$ 27239.99 | Cr 105-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr 105-000-202 |
| Prior Year Tags | \$ 54.19 | Cr 105-000-203 |
| Garbage Fees | \$ _____ | Cr 105-000-320 |
| Total Solid Waste | \$ 27306.75 | Dr. 105-000-054 |
| County Library | | |
| Real Advalorem | \$ 13.30 | Cr 095-000-200 |
| Auto and Overload Advalorem | \$ 18830.54 | Cr 095-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr 095-000-202 |
| Prior Year Tags | \$ 73.44 | Cr 095-000-203 |
| Total County Library | \$ 18917.28 | Dr. 095-000-054 |
| Road & Bridge I&S | | |
| Real Advalorem | \$ 81.44 | Cr (200-299)-000-200 |
| Auto and Overload Advalorem | \$ 115259.19 | Cr (200-299)-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr (200-299)-000-202 |
| Prior Year Tags | \$ 449.76 | Cr (200-299)-000-203 |
| Total Road & Bridge I&S | \$ 115790.39 | Dr. (200-299)-000-054 |

Madison County

Distribution of Tax Collector's Funds at September 30, 2015

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| | <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 | \$ 5.59 | Cr _____-000-200 |
| Auto and Overload Advalorem | \$ 7921.27 | Cr _____-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr _____-000-202 |
| Prior Year Tags | \$ 27.81 | Cr _____-000-203 |
| Total | \$ 7954.67 | Dr. _____-000-054 |
| Other Fund - <u>MAPPING & REAPPRAISL FD</u> | | |
| Real Advalorem | \$.75 | Cr _____-000-200 |
| Auto and Overload Advalorem | \$ 1058.66 | Cr _____-000-201 |
| Mobile Home Advalorem | \$ _____ | Cr _____-000-202 |
| Prior Year Tags | \$ 4.10 | Cr _____-000-203 |
| Total | \$ 1063.51 | 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, 20¹⁵

| | <u>Amount</u> | |
|--|----------------|------------------|
| Other Fund - <u>FIRE PROTECTION FD</u> | | |
| Real Advalorem | \$ 3.18 | Cr. -000-200 |
| Auto and Overload Advalorem | \$ 6898.45 | Cr. -000-201 |
| Mobile Home Advalorem | \$ | Cr. -000-202 |
| Prior Year Tags | \$ 13.70 | Cr. -000-203 |
| Total | \$ 6915.33 | 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 | \$ 103652.86 |
| Sales Tax | \$ 19436.82 |
| Personalized Tags | \$ |
| Special Tags | \$ 53576.00 |
| Tag Fees | \$ 112908.66 |
| Titles | \$ 2463.00 |
| Forestry Tax | \$ |
| Other - <u>SPECIAL TAG POSTAGE</u> | \$ 504.00 |
| Other - <u>TRAUMA FEE</u> | \$ 50.00 |

Madison County

Distribution of Tax Collector's Funds at September 30, 20¹⁵

| | <u>Amount</u> |
|--|---------------------|
| Community College | |
| Maintenance | \$ 17680.45 |
| Enlargement | \$ _____ |
| Other - SPECIAL | \$ 17680.41 |
| Water Management District (specify name) | \$ _____ |
| Agriculture Research | \$ _____ |
| Other State Agency - _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total Due to State Government | \$ 327952.20 |

Cr. 004-000-148

| Due to Local Government | |
|--------------------------------------|----------------------|
| City of CANTON | \$ 45370.99 |
| City of JACKSON | \$ 971.19 |
| City of RIDGELAND | \$ 92134.18 |
| Town of CITY OF MADISON | \$ 162958.16 |
| Town of FLORA | \$ 6726.85 |
| Town of _____ | \$ _____ |
| County Schools | \$ _____ |
| Other - CANTON SEPARATE SCHOOLS | \$ 99514.88 |
| Other - MADISON COUNTY SCHOOLS | \$ 841942.54 |
| Total Due to Local Government | \$ 1249618.79 |

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, 2015

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| | <u>Amount</u> |
|---|-----------------------------|
| Dr. 004-000-007 Tax Collector Cash | |
| Cash on Hand | \$ 4100.00 |
| Cash in Bank | <u>\$ 1203671.32</u> |
| Investments | <u>\$</u> |
| Total Tax Collector Cash | <u>\$ 1207771.32</u> |
| Dr. 004-000-050 Legislative Tag Credit Receivable | <u>\$ 1065790.57</u> |
| Dr. 004-000-(051-052) Other Receivable | |
| Cash Shortage(net) | <u>\$ (22171.25)</u> |
| Bad Checks | <u>\$ 16986.78</u> |
| Postage | <u>\$</u> |
| Total Other Receivable | <u>\$ 39158.13</u> |
| Total Amounts to be Accounted For | <u><u>\$ 2312720.12</u></u> |