

Report on the

Office of Judge of Probate

Mobile County, Alabama

July 1, 2016 through May 31, 2019

Filed: November 15, 2019



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, we submit this report on the results of the examination of the Office of Judge of Probate, Mobile County, Alabama, for the period July 1, 2016 through May 31, 2019.

Sworn to and subscribed before me this
the 17th day of October, 2019.

Melissa Hage
Notary Public comm exp. 3-26-23

Sworn to and subscribed before me this
the 28th day of October, 2019.

Belinda Stoudemire
Notary Public

rb

19-414

Respectfully submitted,

Angela B. Waters

Angela B. Waters
Examiner of Public Accounts

Shelia Levins

Shelia Levins
Examiner of Public Accounts

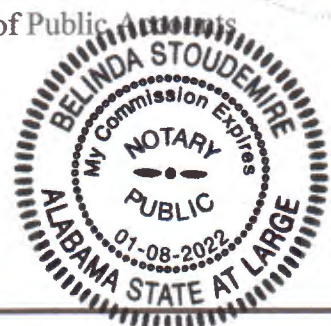


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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Mobile County, Alabama
July 1, 2016 through May 31, 2019**

The Office of Judge of Probate, Mobile County, Alabama, is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Honorable Don Davis served as Judge of Probate during the examination period.

Exhibit 1 contains information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibit 2 contains information on the receipts, disbursements and balance of the Special Recording Fund of the Judge of Probate.

This report presents the results of an examination of the Judge of Probate and a review of compliance by the Judge of Probate with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, as added by Act Number 2018-129.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

The Official was invited to and attended an exit conference held at the office of the Mobile Judge of Probate to discuss the results of this report. Representing the Department of Examiners of Public Accounts was Angela Waters, Examiner; and Shelia Levins, Examiner.

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Financial Information

Summary of Receipts and Disbursements ***July 1, 2016 through May 31, 2019***

	State	County	Board of Education
<u>Receipts</u>			
Recordation Tax	\$ 8,066,007.46	\$ 3,899,141.81	\$ 1,144.84
Marriage License	530,100.00		
Interest Earned		4,307.81	
Special Recording Fees			
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	8,596,107.46	3,903,449.62	1,144.84
<u>Disbursements</u>			
Remittances:			
Taxes, Licenses and Fees	8,596,107.46	3,902,688.29	1,144.84
Probate Court			
Fiduciary Funds			
Total Disbursements	8,596,107.46	3,902,688.29	1,144.84
Beginning Amounts Not Due To Be Remitted:			
Taxes, Licenses and Fees		25.73	
Probate Court			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Taxes, Licenses and Fees		787.06	
Probate Court			
Fiduciary Funds			
Balance Left To Be Settled at May 31, 2019	\$	\$	\$

Officer and Others	Fees and Commissions	Probate Court	Total
\$ 134,515.89	\$ 3,582,086.20	\$	\$ 15,682,896.20
	88,357.50		618,457.50
			4,307.81
375,836.00			375,836.00
	432,840.89		432,840.89
		3,272,643.42	3,272,643.42
		23,770,045.21	23,770,045.21
510,351.89	4,103,284.59	27,042,688.63	44,157,027.03
510,351.89	4,103,284.59		17,113,577.07
		3,272,497.44	3,272,497.44
		23,935,014.40	23,935,014.40
510,351.89	4,103,284.59	27,207,511.84	44,321,088.91
			25.73
		4.01	4.01
		14,086,179.53	14,086,179.53
			787.06
		149.99	149.99
		13,921,210.34	13,921,210.34
\$	\$	\$	\$

***Special Recording Fund of the Judge of Probate
Summary of Receipts, Disbursements and Balance
July 1, 2016 through May 31, 2019***

Receipts

Special Recording Fee - General Account	\$ 376,212.00
Special Recording Fee - Court Cost Account	56,077.00
Interest	2,807.16
Total Receipts	<u>435,096.16</u>

Disbursements

Computers and Software	36,282.61
Contract Services	202,447.20
Professional Services	54,217.86
Miscellaneous	10.00
Total Disbursements	<u>292,957.67</u>

Excess of Receipts Over/(Under) Disbursements	142,138.49
Balance - July 1, 2016	<u>363,198.96</u>
Balance - May 31, 2019	<u><u>\$ 505,337.45</u></u>