

Report on the

# Office of Judge of Probate

Mobile County, Alabama

May 1, 2013 through June 30, 2016

Filed: November 4, 2016



## Department of Examiners of Public Accounts

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*Ronald L. Jones, Chief Examiner*





State of Alabama  
Department of  
**Examiners of Public Accounts**

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Ronald L. Jones  
*Chief Examiner*

Honorable Ronald L. Jones  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, we submit this report on the results of the examination of the Office of Judge of Probate, Mobile County, Alabama, for the period May 1, 2013 through June 30, 2016.

Respectfully submitted,

Angela B. Waters  
Examiner of Public Accounts

Sheila Levins  
Examiner of Public Accounts

Sworn to and subscribed before me this  
the 4 day of October, 2016.

  
Notary Public *Commission Expires 3/31/2019*

Sworn to and subscribed before me this  
the 13 day of October, 2016.

  
Notary Public

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Judge of Probate  
Mobile County, Alabama  
May 1, 2013 through June 30, 2016**

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 41-5-14.

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

The following official was invited to an exit conference to discuss the contents of this report: Honorable Don Davis, Judge of Probate. The following individuals attended the exit conference held at the Office of the Judge of Probate: Honorable Don Davis, Judge of Probate; and representatives from the Department of Examiners of Public Accounts: Brian Wheeler, Audit Manager and Angela Waters, Examiner.

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# *Financial Information*

***Summary of Receipts and Disbursements***  
***May 1, 2013 through June 30, 2016***

	State	County	Board of Education
<b><u>Receipts</u></b>			
Recordation Tax	\$ 8,136,726.84	\$ 4,044,965.96	\$ 2,478.60
Marriage License	347,700.00		
Interest Earned		933.71	
Special Recording Fees			
Other Fees			
Probate Court			
Fiduciary Funds			
Total Receipts	<u>8,484,426.84</u>	<u>4,045,899.67</u>	<u>2,478.60</u>
<b><u>Disbursements</u></b>			
Remittances:			
Taxes, Licenses and Fees	8,484,426.84	4,045,895.26	2,478.60
Probate Court			
Fiduciary Funds			
Total Disbursements	<u>8,484,426.84</u>	<u>4,045,895.26</u>	<u>2,478.60</u>
Beginning Amounts Not Due To Be Remitted:			
Taxes, Licenses and Fees		21.32	
Probate Court			
Fiduciary Funds			
Ending Amounts Not Due To Be Remitted:			
Taxes, Licenses and Fees		25.73	
Probate Court			
Fiduciary Funds			
Balance Left To Be Settled at June 30, 2016	<u>\$</u>	<u>\$</u>	<u>\$</u>

Officer and Others	Fees and Commissions	Probate Court	Total
\$ 24,813.54	\$ 3,679,026.59	\$	\$ 15,888,011.53
	99,172.50		446,872.50
			933.71
391,774.00			391,774.00
	321,151.08		321,151.08
		3,272,853.54	3,272,853.54
		25,315,895.88	25,315,895.88
416,587.54	4,099,350.17	28,588,749.42	45,637,492.24
416,587.54	4,099,350.17		17,048,738.41
		3,272,853.00	3,272,853.00
		23,276,649.67	23,276,649.67
416,587.54	4,099,350.17	26,549,502.67	43,598,241.08
			21.32
		3.47	3.47
		12,046,933.32	12,046,933.32
			25.73
		4.01	4.01
		14,086,179.53	14,086,179.53
\$	\$	\$	\$

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***Special Recording Fund of the Judge of Probate  
Summary of Receipts, Disbursements and Balance  
May 1, 2013 through June 30, 2016***

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**Receipts**

Special Recording Fee - General Account	\$ 392,822.00
Special Recording Fee - Court Cost Account	51,859.00
Interest	1,490.25
Total Receipts	<u>446,171.25</u>

**Disbursements**

Computers and Software	73,579.36
Contract Services	293,310.76
Training and Education	3,630.00
Professional Services	54,170.37
Total Disbursements	<u>424,690.49</u>

Excess of Receipts Over/(Under) Disbursements	21,480.76
Balance - May 1, 2013	<u>341,718.20</u>
Balance - June 30, 2016	<u>\$ 363,198.96</u>