

**TOWN OF OLAR MUNICIPAL COURT
OLAR, SOUTH CAROLINA**

**STATE AUDITOR'S REPORT
JUNE 30, 2014**

CONTENTS

	<u>PAGE</u>
I. OFFICE OF THE STATE AUDITOR TRANSMITTAL LETTER	1
II. INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2-4
III. ACCOUNTANT'S COMMENTS	5
SECTION A – VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS	6
TIMELY, ACCURATE REPORTING BY THE CLERK OF COURT	7
Timely Submission	7
Improper Classifications of Offenses	7
Adherence to Fine Guidelines	7
Manual System Errors and Omissions	8
State Treasurer's Revenue Remittance Form Support	9
TIMELY, ACCURATE RECORDING AND REPORTING BY THE TOWN TREASURER	10
Supplementary Schedule	10
VICTIM ASSISTANCE FUNDS	11
UNDER REPORTED AMOUNTS	12
SECTION B – OTHER WEAKNESSES	13
RECONCILING MONTHLY COLLECTIONS	14
SEGREGATION OF DUTIES AND CROSS-TRAINING	15
MUNICIPALITY'S RESPONSE	16



State of South Carolina
Office of the State Auditor

1401 Main Street, Suite 1200
Columbia, S.C. 29201
(803) 253-4160
FAX (803) 343-0723

GEORGE L. KENNEDY, III, CPA
STATE AUDITOR

RICHARD H. GILBERT, JR., CPA
DEPUTY STATE AUDITOR

November 23, 2015

The Honorable Nikki R. Haley, Governor
State of South Carolina
Columbia, South Carolina

The Honorable Edward Freeman, Chief Judge
Ms. Charlene Morris, Town Clerk/Treasurer
Town of Olar
Olar, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Olar Municipal Court System as of and for the year ended June 30, 2014, was issued by Steven L. Blake, CPA, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A handwritten signature in blue ink that reads "George L. Kennedy, III".

George L. Kennedy, III, CPA
State Auditor

GLKIII/cwc

STEVEN L. BLAKE, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

November 23, 2015

The Honorable Nikki R. Haley, Governor
State of South Carolina
Columbia, South Carolina

The Honorable Edward Freeman, Chief Judge
Town of Olar Municipal Court
Olar, South Carolina

Ms. Charlene Morris, Town Clerk/Treasurer
Town of Olar
Olar, South Carolina

I have performed the procedures described below, which were agreed to by the Town of Olar Municipal Court, solely to assist you in evaluating the performance of the Town of Olar Municipal Court for the period July 1, 2013 through June 30, 2014, in the areas addressed. The Town of Olar Municipal Court is responsible for its financial records, internal controls and compliance with State laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Office of the State Auditor and the Town of Olar Municipal Court. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. Clerk of Court

- I gained an understanding of the policies and procedures established by the Clerk of Court to determine timely reporting by the Clerk of Court's Office.
- I obtained the court dockets from the Clerk of Court. I randomly selected twenty-five cases from the court dockets and recalculated the fine, fee, assessment and surcharge calculation to determine that the fine, fee, assessment or surcharge was properly allocated in accordance with applicable State law and the South Carolina Court Administration fee memoranda.
- I tested twenty-five randomly selected recorded court receipt transactions to determine that the fine, fee, and/or assessment charge adheres to State law and the South Carolina Court Administration fee memoranda.
- I tested twenty-five randomly selected recorded court receipt transactions to determine that the receipts were allocated in accordance with applicable State law.

The Honorable Nikki R. Haley, Governor
and
The Honorable Edward Freeman, Chief Judge
Ms. Charlene Morris, Town Clerk/Treasurer
Town of Olar
November 23, 2015

2. Municipal Treasurer

- I gained an understanding of the policies and procedures established by the municipal treasurer to determine timely reporting by the municipality.
- I obtained copies of all court remittance forms or equivalents and tested each monthly remittance form to determine that the forms were completed in accordance with instructions and submitted timely in accordance with State law.
- I verified that amounts reported on the monthly court remittance forms or equivalents agreed to the municipality's support.
- I scanned the municipality's support to determine if the municipality had misclassified fine, fee, assessment, and surcharge receipts.
- I obtained copies of all State Treasurer's Revenue Remittance Forms for the period July 1, 2013 through June 30, 2014. I vouched the amounts reported on the State Treasurer's Revenue Remittance Forms to the court remittance forms or equivalents.
- I verified that the amounts reported by the municipality on its supplemental schedule of fines and assessments agreed to the municipality's general ledger.
- I determined that the Town's supplementary schedule of fines and assessments contained all the required elements in accordance with State law.

My findings as a result of these procedures are presented in Timely, Accurate Recording and Reporting by the Town Treasurer in the Accountant's Comments section of this report.

3. Victim Assistance

- I gained an understanding of the policies and procedures established by the municipality to determine proper accounting for victim assistance funds.
- I made inquiries and performed substantive procedures to determine that any funds retained by the municipality for victim assistance were deposited into a separate account.
- I tested selected expenditures to determine that the municipality expended victim assistance funds in accordance with State law and South Carolina Court Administration Fee Memoranda, Attachment L.
- I determined that the municipality reported victim assistance financial activity on the supplemental schedule of fines and assessments in accordance with applicable State law.

The Honorable Nikki R. Haley, Governor
and
The Honorable Edward Freeman, Chief Judge
Ms. Charlene Morris, Town Clerk/Treasurer
Town of Olar
November 23, 2015

- I verified that the amounts reported by the municipality on its supplemental schedule of fines and assessments applicable to the Victim Assistance fund agreed to the Municipality's general ledger or subsidiary ledgers.
- I inspected the Municipality's victim assistance bank account to determine if the Victim Assistance fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

My findings as a result of these procedures are presented in Victim Assistance Funds in the Accountant's Comments section of this report.

4. Calculation of Over/(Under) Reported Amounts

- I obtained copies of monthly State Treasurer Revenue Remittance Forms and the support for the procedures period ended June 30, 2014 and performed an analysis of the data. I summarized the amounts under reported by the Municipality by category.

The results of my procedures disclosed that the Municipality under reported amounts due to the State and Victim Assistance Fund. My finding as a result of these procedures is presented in Under Reported Amounts in the Accountant's Comments section of this report.

I was not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on compliance with the collection and distribution of court generated revenue at any level of court for the twelve months ended June 30, 2014 and, furthermore, I was not engaged to express an opinion on the effectiveness of internal controls over compliance with the laws, rules and regulations described in paragraph one and the procedures of this report. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Town of Olar Council, Town of Olar Clerk of Court, Town of Olar Treasurer, State Treasurer, State Office of Victim Assistance, the Chief Justice, and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Steven L. Blake, CPA

ACCOUNTANT'S COMMENTS

SECTION A – VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS

Management of the entity is responsible for establishing and maintaining internal controls to determine compliance with State Laws, Rules or Regulations governing court collections and remittances. The procedures agreed to by the entity require that I plan and perform the engagement to determine whether any violations of State Laws, Rules or Regulations occurred.

The conditions described in this section have been identified as violations of State Laws, Rules or Regulations.

TIMELY, ACCURATE REPORTING BY THE CLERK OF COURT

Timely Submission

The Clerk of Court did not submit one of the twelve State Treasurer's Revenue Remittance Forms (STRRF) timely to the State Treasurer. The STRRF was submitted six days late.

Section 14-1-208(A) of the 1976 South Carolina Code of Laws, as amended, states "...This assessment must be paid to the municipal clerk of court and deposited with the city treasurer for remittance to the State Treasurer." Section 14-1-208(B) of the 1976 South Carolina Code of Laws, as amended, requires the town to remit the balance of the assessment revenue to the State Treasurer on a monthly basis by the fifteenth day of each month and make reports on a form and in a manner prescribed by the State Treasurer.

The Town Clerk/treasurer stated that her workload priorities that month did not permit her to submit the STRRF timely in accordance with Section 14-1-208(B).

I recommend the Town implement procedures to ensure STRRF are prepared timely and submitted to the State Treasurer in accordance with State law.

Improper Classifications of Offenses

I selected twenty-five cases from the court docket. Based on the procedures performed I determined that the Town Clerk/treasurer misclassified one offense, "False Information to Police" offense, as a traffic offense. As a result, the defendant was not assessed the conviction surcharge by the Town Clerk/treasurer and the fine and fee assessment allocation was incorrect.

South Carolina Code of Laws Section 14-1-211(A)(1) states, "... a twenty-five dollar surcharge is imposed on all convictions obtained in ... municipal court The surcharge must not be imposed on convictions for misdemeanor traffic offenses."

The Town Clerk/treasurer did not realize this offense was criminal and not traffic and therefore did not assess the defendant the criminal conviction surcharge.

I recommend the Town correct the classification error(s) and make the necessary adjustment(s) to the Town's accounting records, (e.g., Victim Assistance).

Adherence to Fine Guidelines

During my test of Municipal Court collections and remittances, I noted the following instances in which the Court did not fine the defendant in accordance with State law:

- The Court fined nine individuals between \$43.38 and \$81.93 for speeding in excess of the above posted limit but not in excess of ten miles an hour.
- The Court fined one individual \$81.93 for speeding in excess of fifteen miles an hour but less than twenty-five miles an hour above the posted limit.
- The Court fined one individual \$24.58 for violation of a local traffic ordinance.

Section 56-5-1520(G) of the 1976 South Carolina Code of Laws, as amended, states,

“ A person violating the speed limits established by this section is guilty of a misdemeanor and, upon conviction for a first offense, must be fined or imprisoned as follows:

(1) in excess of the above posted limit but not in excess of ten miles an hour by a fine of not less than fifteen dollars nor more than twenty-five dollars; . . .

(3) in excess of fifteen miles an hour but less than twenty-five miles an hour above the posted limit by a fine of not less than fifty dollars nor more than seventy-five dollars;”

The Town’s local ordinance states “Any person found guilty of violating this ordinance shall be fined not less than fifty dollars and not more than five hundred dollars.”

The Clerk stated the Court uses the roadside bond amount listed on the ticket, which is based on the local ordinance, instead of using the State fine guidelines. Therefore, when the defendant is charged with a State violation he/she will not be fined in accordance with the applicable State statute. The Clerk could not explain why the fine for the local traffic ordinance violation was not correct.

I recommend the Court implement procedures to ensure the Court adheres to State and local ordinance fine guidelines when sentencing individuals who are found guilty.

Manual System Errors and Omissions

The Town Clerk/treasurer prepares the STRRF using a manual ledger system to tabulate the amount of money collected and to manually calculate and allocate the fine, assessment and surcharge portions. I noted the following errors and omissions when testing this manual ledger system:

- Fine amounts were not input into the manual ledger system because docket pages were omitted from the manual ledger system. As a result, fines were not allocated and included on the STRRF.

- The Town Clerk/treasurer did not subtract the amount applicable to the surcharge from the total amount received before allocating total amount collected between the fine amount and the assessment amount. This resulted in the surcharge being included with the fine and assessment allocation.
- The Town Clerk/treasurer used the “fine allocation” amount instead of the “assessment allocation” amount to calculate the amount to distribute to the State and the Victim Assistance. This resulted in under reporting the State and Victim Assistance share of the total collections.
- The manual ledger system totals and manual calculations were not reconciled to source documentation (e.g., cash receipt ledger).
- The cash receipt ledger totals did not agree with validated deposit slip totals. (See Reconciling Monthly Collections finding in Section B)

Section 14-1-220 of the 1976 South Carolina Code of Laws, as amended, states, ‘Each...municipal clerk of court or other person who receives monies from the cost of court assessments in criminal or traffic cases in the municipal courts shall transmit all these monies to the Office of the State Treasurer.’ The STRRF instructions further provide that 100% of collections be reported in their respective line items.

The Clerk/Treasurer stated this manual system is a legacy system and the Town appreciates any suggestions for improvement.

I recommend the Town develop and implement internal controls to ensure that errors in their manual ledger system are detected and corrected timely. In addition I recommend that the Town develop and implement internal controls to ensure that allocations of court fines, fees and assessments are accurate and reported correctly on the monthly STRRF.

State Treasurer’s Revenue Remittance Form Support

I noted several STRRF submitted during the procedures period included an annotation titled “Late”. The Town Clerk/treasurer explained that the term “Late” was annotated on the STRRF to designate a correction related to a prior month’s submission. However, the Town Clerk/treasurer could not provide documentation linking the receipt with the violation. Therefore, I was unable to determine if the receipt and allocation was properly classified and correctly calculated.

Section 14-1-220 of the 1976 South Carolina Code of Laws, as amended, states, 'Each...municipal clerk of court or other person who receives monies from the cost of court assessments in criminal or traffic cases in the municipal courts shall transmit all these monies to the Office of the State Treasurer.' The STRRF instructions further provide that 100% of collections be reported in their respective line items.

The Clerk stated she forgot to include copies of the information used to prepare the STRRF for support.

I recommend the Town Clerk/treasurer retain and attach copies of all documentation supporting amounts reported on the STRRF. If the supporting documentation is not derived directly from the Town's general ledger the STRRF support documentation should include a reconciliation between the Town's general ledger and the support documentation.

TIMELY, ACCURATE RECORDING AND REPORTING BY THE TOWN TREASURER

Supplementary Schedule

I was provided a copy of the Town's financial statements for the year ended April 30, 2013 which contained a schedule of court fines, assessments and surcharges. The Town could not provide documentation supporting the amounts reported on the supplementary schedule. The independent auditor expressed a disclaimer of opinion on the Town's financial statement because of completeness concerns therefore the auditor's report did not include an in-relation-to opinion on the schedule of fines, assessments and surcharges. In addition, the supplementary schedule did not include information regarding Victim Assistance funds.

Section 14-1-208(E) of the 1976 South Carolina Code of Laws, as amended, states, "(1) To the extent that records are made available in the format determined pursuant to subsection (E)(4), the supplementary schedule must include the following elements: . . ."

The Clerk/treasurer stated that the auditor had prepared the schedule and had not left a reconciliation with the Town to show how the numbers included on the supplementary schedule reconciled to the revenue remittances or the general ledger. The Clerk further stated she was unaware of any aggregate accounting for Victim Assistance funds.

I recommend the Town implement procedures to ensure that amounts reported on the supplementary schedule are accurately reported in accordance with State law and that an aggregate accounting for Victim Assistance funds be developed.

VICTIM ASSISTANCE FUNDS

During my tests of Court collections and remittances I noted the following:

- The Town has established a separate bank account for Victim Assistance funds as required by State law however, there is no aggregate accounting for the cumulative fund balance. In addition, the Town Clerk/treasurer could not provide information that is required to be presented on the schedule of fines, assessments and surcharges nor could she provide the aggregate victim assistance fund balance.
- The supplementary schedule of court fines, fees and assessments, reported in the Town's April 30, 2013 audited financial statements did not report Victim Assistance revenues or expense.
- The Town does not deposit receipts related to Victim Assistance funds monthly.
- The Town's last deposit made to the Victim Assistance bank account was December 2012. Based on the procedures performed I determined that the Town owes the Victim Assistance account \$9,015.97 representing allocations from fines, fees and assessments from January 2013 through June 2014.

Section 14-1-211(B) of the 1976 South Carolina Code of Laws, as amended, states, "The revenue collected pursuant to subsection (A)(1) must be retained by the jurisdiction which heard or processed the case and paid to the city or county treasurer, for the purpose of providing services for the victims of crime, including those required by law. Any funds retained by the county or city treasurer pursuant to subsection (A)(1) must be deposited into a separate account for the exclusive use for all activities related to the requirements contained in this provision." Also Section 14-1-208(D) states "All unused funds must be carried forward from year to year."

The Clerk/treasurer stated the Town's cash flow prevented them from depositing the amounts due to Victim Assistance timely.

I recommend the Town establish and implement policies and procedures to ensure Victim Assistance revenue is accounted for and deposited timely in accordance with State law. The Town should also determine the aggregate fund balance for Victim Assistance.

UNDER REPORTED AMOUNTS

Based on the tests performed I determined that the underlying calculations used to prepare the monthly STRRF included systemic errors. As a result I performed an analysis of data to determine the cumulative amount underreported by the Town during the period July 1, 2013 through June 30, 2014 and determined the Town underreported the following amounts:

STRRF LINE	DESCRIPTION	
K.	Municipal Law Enforcement Surcharge - \$25 per case	\$ 2,125.00
KA.	Municipal LE Surcharge - \$5	425.00
L.	Municipal Court -107.5%	<u>1,166.14</u>
M.	TOTAL REVENUE DUE TO STATE TREASURER	<u>3,716.14</u>
	RETAINED BY MUNI FOR VICTIM SERVICES	
N.	Assessments - Municipal	<u>114.69</u>
P.	TOTAL RETAINED FOR VICTIM SERVICES	\$ <u>114.69</u>

I recommend the Town develop and implement procedures to ensure amounts reported on the STRRF are complete, supported by source documentation and the allocation calculations are accurate and in accordance with applicable State law. In addition, I recommend the Town submit an amended STRRF and remit to the State Treasurer amounts due the State as soon as possible.

SECTION B – OTHER WEAKNESSES

The conditions described in this section have been identified while performing agreed-upon procedures but are not considered violations of State Laws, Rules or Regulations.

RECONCILING MONTHLY COLLECTIONS

The Police Department separately tracks tickets, dispositions and fine payments. Based on the documentation provided by the Police Department the Town collected \$142,612.75 during the period July 1, 2013 through June 30, 2014. However, documentation (court fines recorded in the Town general ledger) provided by the Town Clerk/treasurer documented that the Town deposited \$127,154.75 in its Court bank account; a difference of \$15,458.00. The Town uses a receipt book to record the receipt of court fines, fees and assessments. The Town Clerk/treasurer also maintains a manual ledger book to record fine receipts which it uses as the source document for preparing the monthly STRRF. While applying the engagement procedures I determined that the Town Clerk/treasurer does not reconcile the court docket to cash receipts book or the manual ledger on a periodic basis (e.g., weekly, monthly, etc.) to ensure that all fines listed on the court docket have been recorded in the receipt book and manual ledger. In addition, I determined that the Town Clerk/treasurer does not perform procedures to ensure that amounts recorded in the general ledger, receipt book and/or manual ledger have been deposited in the bank (e.g., compare batched receipts to the validated deposit slip, reconcile monthly receipts to month-end bank statement, etc.).

Supreme Court Justice Toal issued a court order to county magistrates, dated March 13, 2007. Section II, item C. states, "At the end of each day, all receipts issued shall be totaled, and the total indicated on the Daily Cash Summary Report." Also, Section VI, item F states, "Each month the magistrate court shall reconcile the bank statement to the dockets by adding the total of the disposed traffic docket, the total of the disposed criminal docket, the total pending civil docket, the total of the outstanding bond list, and other monies on deposit. The total of these items should equal the total of the bank account or bank accounts."

The Clerk/Treasurer stated this manual system is a legacy system and the Town appreciates any suggestions for improvement.

I recommend the Town develop and implement procedures to ensure that the court docket, cash receipt book are periodically reconciled to the general ledger. I also recommend that the Town Treasurer/clerk perform monthly reconciliations between the general ledger, cash receipts book and bank statement. The reconciliations should be documented and independently reviewed to ensure that they are complete and accurate.

SEGREGATION OF DUTIES AND CROSS-TRAINING

The Town Treasurer also functions as the Clerk of Court and in this capacity maintains all court finance and court records, issues most court receipts and reconciles court bank accounts.

Section II, item F of Supreme Court Justice Toal's March 13, 2007 court order to county magistrates states, "Unless a magistrate court has only one employee, receiving of funds shall be done by a person not responsible for maintaining and reconciling financial records". Section VII, item A. states, "All magistrates and their staff shall be cross-trained so as to ensure that proper procedures are followed in the absence of a staff member or a magistrate." This order is directed to county magistrate courts, but it could also be applied to municipal courts to improve overall internal control over financial activity.

The Town Clerk/treasurer stated that the Town has more than one employee but limited funds do not allow for excess time to cross-train or allow for additional time to complete tasks together.

I recommend the Town consider if it is using its resources efficiently to provide the optimum internal control opportunities.

MUNICIPALITY'S RESPONSE

TOWN OF OLAR

MAYOR,
WALTER G. O'REAR
Municipal Clerk
CHARLENE MORRIS

POST OFFICE BOX 183
14978 Low Country Highway
OLAR, SOUTH CAROLINA 29843

PHONE: (803) 368-5055
FAX: (803) 368-5055
TOWNOFOLAR@FRONTIER.COM

December 3, 2015

State Auditor
P O Box 11778
Columbia, SC 29211

To Whom It May Concern:

In correspondence to the Municipality's Response on Audit Period June 1, 2013-June 30, 2014 ; the Town of Olar Finds the following:

1. The Town is in agreement with the amount due to the State Treasurer Office of \$3,716.14. Please see the following two attachments. Payment for this amount due was mailed of today.
2. The town has since implemented a more accurate account of the journal and all court fines are now receipted. The monthly Revenue Remittance forms are now calculated with the journal and all receipts up until submission date.

Please contact the current number if you need additional information. The Office is currently closed on Fridays.

Sincerely,



Charlene A. Morris
Town Clerk

Attachments

C: Steven L. Blake, CPA

UNDER REPORTED AMOUNTS

Based on the tests performed I determined that the underlying calculations used to prepare the monthly STRRF included systemic errors. As a result I performed an analysis of data to determine the cumulative amount underreported by the Town during the period July 1, 2013 through June 30, 2014 and determined the Town underreported the following amounts:

STRRF LINE	DESCRIPTION	
K.	Municipal Law Enforcement Surcharge - \$25 per case	\$ 2,125.00
KA.	Municipal LE Surcharge - \$5	425.00
L.	Municipal Court -107.5%	<u>1,166.14</u>
M.	TOTAL REVENUE DUE TO STATE TREASURER	<u>3,716.14</u>
	RETAINED BY MUNI FOR VICTIM SERVICES	
N.	Assessments - Municipal	<u>114.69</u>
P.	TOTAL RETAINED FOR VICTIM SERVICES	<u>\$ 114.69</u>

I recommend the Town develop and implement procedures to ensure amounts reported on the STRRF are complete, supported by source documentation and the allocation calculations are accurate and in accordance with applicable State law. In addition, I recommend the Town submit an amended STRRF and remit to the State Treasurer amounts due the State as soon as possible.

Curtis M. Loftis, Jr. State Treasurer
 Post Office Box 11778
 Columbia, SC 29211 - 1778
 Phone (803) 734 - 2657 Fax (803) 734 - 2161

Revised 08/05/2011

SOUTH CAROLINA STATE TREASURER'S REVENUE REMITTANCE FORM

Municipal Name Older Municipal Court Municipal Code 2174 Date Submitted 11-23-15
 Collection for the Period from (Month/Year) Audit 6-30-14 to (Month/Year) Audit 6-30-14

PLEASE FILL IN THE AMOUNTS DUE TO THE STATE TREASURER IN THE TABLE BELOW:

LINE	FINES, FEES AND FILING FEE/ASSESSMENT	%	CODE	DUE STATE TREASURER	LINE
A	Public Defender Application Fee - \$40 Per Application	100%	17-3-30		A
B	Body Piercing	100%	44-32-120		B
C	Marriage License Fee - Additional \$ 20 Per License	100%	20-1-3 75		C
D	Bond Estreatment	25%	17-15-260		D
DA	Municipal Conditional Discharge Fee-\$150 (Effective 06-02-2010)	100%	44-53-450(C)		DA
	DUI/DUS/BUI - ASSESSMENTS/SURCHARGES/ PULLOUT				
E	Boating Under the Influence (BUI)	100%	50-21-114		E
F	Municipal DUS DPS Pullout -\$100	100%	56-1-460		F
G	Municipal DUI Assessment- \$12 Per Case	100%	56-5-2995		G
H	Municipal DUI Surcharge - \$100 Per Case	100%	14-1-211		H
I	Municipal DUI DPS Pullout- \$100	100%	56-5 -2940		I
IA	DUI/DUAC Breathalyzer Test Conviction Fee -SLED \$25	100%	56-5-2950(E)		IA
	SURCHARGES				
J	Municipal Drug Surcharge -\$150 Per Case (Effective 06-02-2010) \$100 Per Case (Before 06-02-2010)	100%	14-1-213(A)		J
K	Municipal Law Enforcement Surcharge - \$25 Per Case	100%	14-1-212(A)	2185.00	K
KA	Municipal Criminal Justice Academy \$5 Surcharge	100%	FY12 PROVISIO 90.5	425.00	KA
	OTHER ASSESSMENTS - STATE SHARE				
L	Municipal- 107.5%	88.84%	14-1-208	1,116.14	L
LA	Municipal Traffic Education Program \$140 Application Fee	90.83%	17-22-350(C)		LA
M	TOTAL REVENUE DUE TO STATE TREASURER			3,116.14	M

PLEASE FILL IN THE AMOUNTS RETAINED BY YOUR OFFICE IN THE TABLE BELOW. THIS SECTION IS FOR REPORTING PURPOSES ONLY. DO NOT REMIT THESE AMOUNTS TO THE STATE TREASURER.

LINE	RETAINED BY MUNI FOR VICTIM SERVICES	%	CODE	RETAINED BY MUNICIPALITY	LINE
N	Assessments-Municipal	11.16%	14-1-208	114.69	N
O	Surcharges-Municipal	100%	14-1-211		O
OA	Other Assessments-Municipal	9.17%	17-22-350(C)		OA
P	TOTAL RETAINED FOR VICTIM SERVICES				P

Comments:

Contact Person: Charlene Morris Telephone: 803-368-5055 Fax: same
Charlene Morris

Municipal Treasurer, certify that the foregoing information is true and accurate.

*Note: This report is required by law and must be filed monthly, on or before the 15th, by the MUNICIPAL TREASURER, even if there are no Collections. Please explain significant fluctuations in revenue in the "comments" section.