

**REPORT ON
COLLECTIONS OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**FOR THE YEAR ENDED
JUNE 30, 2012**



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Commonwealth of Virginia

Auditor of Public Accounts

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P.O. Box 1295
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February 8, 2013

The Honorable Robert F. McDonnell
Governor of Virginia

The Honorable John M. O'Bannon, III
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Report on Collections of Commonwealth Revenues by Local Constitutional Officers** for the fiscal year ended June 30, 2012. The Auditor of Public Accounts annually audits each constitutional officer or director of finance handling state funds to determine that these officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations. This statewide report summarizes our findings that we have previously communicated to the individual Treasurers, Directors of Finance, Sheriffs, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$246,868,731 in Commonwealth revenues for fiscal year 2012, as detailed in Schedule A. Clerks of the Circuit Courts maintain separate accounting records and we issue separate reports for each Clerk's Office. This report also includes a Schedule of State and Estimated Income Taxes by local government for each of the past six tax years in Schedule B.

Our audits resulted in findings at 23 localities. We have listed the findings by constitutional officer and locality.

We limited our work in local government to the collection of Commonwealth revenues. The local governments hire certified public accountants to audit all other local government financial activities. These firms issue separate reports on the results of their audits.

AUDITOR OF PUBLIC ACCOUNTS

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SHERIFFS

Improve Management over Collections (County of Pittsylvania)

The Sheriff does not have adequate internal controls over the local fees, donations, and inmate trust funds. Specifically, we noted the following weaknesses.

- The Sheriff is holding collections received through the automated inmate medical and housing kiosk three months before remitting the collections to the local Treasurer.
- The Sheriff did not deposit DARE collections with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in a separate bank account. The end of year balance in the account was \$3,037. The Sheriff disbursed DARE funds from the account without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures.
- The Sheriff did not deposit local fingerprint and background fees with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited the fees into his petty cash checking account.
- The Sheriff holds local insurance incident report fees in his office for a month before depositing with the local Treasurer.
- The Sheriff delays depositing money collected from new inmates into the inmate trust fund bank account for a month. Instead, the Sheriff seals the money in an envelope and keeps it in a lockbox until depositing.

We recommend the Sheriff establish proper procedures to improve internal controls relating to these local fees, donations and inmate trust funds. These procedures should include sending all local fees and donations to the local Treasurer daily and closing his DARE checking account. The Sheriff should deposit collections for the inmate trust funds into the inmate trust fund bank account daily. Further, the Sheriff should send collections received through the automated kiosk to the local Treasurer monthly. Finally, the Sheriff should review the Virginia Sheriff's Accounting Manual with his staff.

Improve Management over Local Collections (County of Halifax)

The Sheriff does not have adequate internal controls over the civil process, local fees, and donations. Specifically, we noted the following weaknesses.

- The Sheriff did not deposit Project Lifesaver program collections with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead the Sheriff deposited

these collections in a separate bank account. The balance in the account at the time of the audit was \$24,883.

- The Sheriff did not deposit copy fees for insurance reports, commissions from vendor sales, and donations with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited the fees into his petty cash bank account.
- The Sheriff did not reconcile his bank account monthly. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. Further, a supervisory review is the most effective control to ensure the reconciliation is complete and done properly. The Sheriff should ensure the bank account is reconciled and the reconciliation reviewed monthly.
- The Sheriff delays depositing civil process fees up to two weeks after receiving the collections. The Sheriff should follow the accounting best practice for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all civil process fees at least weekly or daily when collections exceed \$200.

We recommend the Sheriff establish proper procedures to include sending all local fees and donations, including money for Project Lifesaver, to the local Treasurer daily and closing the Project Lifesaver bank account. The Sheriff should prepare monthly bank reconciliations for the civil process bank account. The Sheriff should deposit civil process fees at least weekly into the civil bank account or daily when collections exceed \$200.

Strengthen Internal Controls (City of Alexandria)

The Sheriff does not have adequate internal controls over the civil process service. Specifically, we noted the following weaknesses.

- The Sheriff has delays of up to 22 days before depositing civil process fees with the local Director of Finance.
- The Sheriff does not have a process to determine that he has collected all of the revenue for all of the civil process papers received. The Sheriff provides copies of service documents with date stamps and initials of who received the payments, but this does not provide an audit trail that there is a deposit of all revenues for civil process servicing fees.
- The Judicial Information System cannot produce summary reports of the fees collected. Instead, the Sheriff's staff keys the collection information into separate spreadsheets.

The Sheriff should follow the accounting best practices for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections with the Director of Finance daily, or when receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly. Additionally, the Sheriff should issue pre-numbered receipts for civil processes as recommended in

the Virginia Sheriffs' Accounting Manual, Chapter 12 Court Support Services. Also, to improve accountability and efficiency over civil process fees, we recommend the Sheriff work with the City's Information Technology Services to ensure the Judicial Information System can produce monthly collection reports.

Promptly Deposit Sheriff's Fees

(City of Hampton)

(City of Suffolk)

(County of King George)

The Sheriff did not promptly deposit funds into an official account or directly with the local Treasurer. Having cash and checks on hand increases the risk that these funds could be misplaced or lost.

The Sheriff should follow the accounting best practices for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections, when receipts total \$200 or more, daily either into the Sheriff's official bank account or directly with the Treasurer. When receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly.

Improve Management over Manual Receipts

(City of Chesapeake)

The Sheriff does not have adequate internal controls over the civil process servers' manual receipt books. There is no log of manual receipt books issued to or returned by employees. Additionally, there is no periodic supervisory review of these manual receipt books to determine if the civil process servers are returning all funds, until they return the receipt books to the supervisor.

We recommend the Sheriff establish proper procedures to improve internal controls relating to the civil process servers' manual receipt books. These procedures should include requiring timely supervisory review of manual receipt activity and establishing a log of manual receipt books issued to and returned by civil process servers.

Properly Charge for Sheriff's Fees

(County of Amherst)

(County of Augusta)

(County of Brunswick)

(County of King George)

The Sheriff did not charge the \$75 for process and service fees for serving out of state papers as required by Section 17.1- 272 of the Code of Virginia; but charged only \$50. During the audit period, the Sheriff undercharged the process and service fees resulting in lost revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

Properly Report Sales Commissions
(County of Chesterfield)

The Sheriff reported commissions totaling \$649 from three Sheriff's sales as local collections rather than Commonwealth collections. Section 8.01-499 of the Code of Virginia requires the Sheriff collect a ten percent sales commission on each Sheriff's sale for the Commonwealth, and report the commission as such when sending the money to the Treasurer.

The Sheriff should inform the Treasurer of the reporting errors and have the Treasurer send the collections to the Commonwealth. Additionally, the Sheriff should comply with the Code of Virginia and follow the procedures outlined in the Virginia Sheriff's Accounting Manual for future sales in the Sheriff's office.

Properly Charge for Sheriff's Commissions
(City of Chesapeake)

The Sheriff had been calculating his commission on the net proceeds of the sales rather than the gross proceeds. The Sheriff in the future should calculate the commission based on the Virginia Sheriff's Accounting Manual, which outlines the formula for calculating these commissions on the gross proceeds.

Promptly Update Signature Card
(County of Alleghany)

The Sheriff did not remove the former Sheriff and Chief Deputy from the bank account signature card after they left office in January 2008. Having unauthorized individuals with access to the bank account can compromise the integrity of the account. The Sheriff is responsible for establishing proper procedures to improve internal controls relating to access to the bank account. The Sheriff should immediately remove the former Sheriff and Chief Deputy from the signature card for this account.

Remit Unclaimed Property Promptly
(City of Richmond)

The Sheriff did not remit abandoned funds older than two years to the state's Unclaimed Property Division as required Section 55-210.12 of the Code of Virginia. The Sheriff should report and remit unclaimed funds as required.

TREASURERS/DIRECTORS OF FINANCE

Perform Monthly Reconciliations

(City of Waynesboro)
(County of Clarke)
(County of Craig)
(County of King George)
(County of Orange)
(County of Pittsylvania)
(County of Rappahannock)
(County of Scott)

The Treasurer did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth Accounting and Reporting System (CARS) reports provided by the Department of Accounts. Timely monthly reconciliations are a significant internal control which is essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances to CARS on a monthly basis as required by Section 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

Properly Remit State Collections

(City of Falls Church)

The Treasurer delayed sending 2011 state income tax payments totaling \$151,668 to the Commonwealth for up to five days after collections. Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit payments within one banking day of receipt. The Treasurer should deposit state income tax payments as required by the Code of Virginia.

Properly Remit Sheriff Fees

(County of Prince Edward)

The Treasurer did not retain the correct locality portion of Sheriff's fees during the audit period as required by Section 15.2-1609.3 of the Code of Virginia. This resulted in a \$141 over-remittance to the State. The Treasurer should withhold the additional \$141 from Sheriff's fees collected during fiscal year 2013 before remitting the remainder to the State. Proper accounting for Sheriff's fees will ensure compliance with Code of Virginia requirements.

Remit Sheriff Fees Promptly

(City of Falls Church)
(City of Richmond)
(County of Franklin)
(County of Scott)

The Treasurer or Director of Finance delayed sending Sheriff's fees to the Commonwealth. Section 2.2-806 (B) of the Code of Virginia requires Treasurers and Directors of Finance to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit Sheriff's fees as required by the Code of Virginia.

Improve Management over Manual Receipts

(City of Chesapeake)

(City of Waynesboro)

The City of Chesapeake Treasurer does not have adequate internal controls over manual receipts maintained in two of the satellite offices. The Treasurer could not locate 41 manual receipts for audit. There is no periodic supervisory review of the manual receipts to determine if employees are recording all collections in the automated accounting system. Additionally, the City of Waynesboro Treasurer did not maintain all copies of voided receipts nor verify daily usage and document that usage at end of day.

We recommend the Treasurer establish proper procedures to improve internal controls relating to the manual receipts. These procedures should include maintaining the receipts in the safe unless needed, requiring timely supervisory review of manual receipt activity, and maintaining all copies of voided receipts.

Strengthen Internal Controls

(City of Waynesboro)

The Treasurer does not use the automated system to receipt state and estimated income taxes; instead, the Treasurer and her staff prepare manual receipts. The Treasurer and her staff place both the tax payments received in the Treasurer's office and the payments received from the Commissioner of the Revenue in a box in the safe until they are processed. The Treasurer should work with the City's Information Technology Department to assure the automated system is capable of receipting tax payments.

COMMONWEALTH'S ATTORNEYS

Properly Remit Forfeited Asset Proceeds to the Treasurer (City of Roanoke)

The Commonwealth's Attorney established a separate bank account for forfeited asset fund proceeds he received from the Virginia Department of Criminal Justice Services (Department) during the period 2008 through 2012. Section 19.2-386.14 B of the Code of Virginia requires the Department to distribute the locality's share of the proceeds directly to the local treasurer. The Commonwealth's Attorney also disbursed the funds without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures. The Commonwealth's Attorney should transfer the remaining funds to the local Treasurer and obtain an appropriation for any funds already spent.

Properly Remit Excess Collection Fees (City of Roanoke) (County of Pittsylvania)

In Roanoke, the Commonwealth's Attorney charged unallowable expenses totaling \$315 to the in-house collection program. The City and the Commonwealth share equally in any excess fees of the collections program. These unallowable expenses resulted in an under remittance to the Commonwealth of \$157. The Commonwealth's Attorney should give the fees of \$157 to the City Treasurer for deposit to the Commonwealth and send an amended collection program report to the Compensation Board.

In Pittsylvania, the Commonwealth's Attorney under remitted the Commonwealth's portion of the excess fees of \$3,014.23, from the in-house collection program for fiscal year 2011. The Commonwealth's Attorney did not reconcile his accounting records with the actual amount of excess funds held by the Treasurer. The Commonwealth's Attorney should notify the Treasurer of this amount to send to the Commonwealth and send an amended collection program report to the Compensation Board.

Schedule A**SUMMARY OF COLLECTIONS**

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Income taxes	\$ 39,428,738	\$ 44,023,799	\$ 49,244,226	\$ 71,862,121
Estimated income taxes	197,881,442	206,384,042	195,814,893	250,233,615
Penalty	131,930	148,241	188,369	253,637
Interest	10,990	14,077	17,153	27,046
Commonwealth's portion of Sheriff's fees	8,868,550	9,662,477	9,737,705	10,177,337
Commonwealth Attorney's excess collection program fees	<u>547,081</u>	<u>476,182</u>	<u>306,996</u>	<u>329,080</u>
Total	<u>\$246,868,731</u>	<u>\$260,708,818</u>	<u>\$255,309,342</u>	<u>\$332,882,836</u>

This schedule summarizes the cash collections made in the period July 1 to June 30 each year, regardless of the tax year.

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	18,295	15,510	37,351	128,893	113,883	97,755	106,021	110,353	154,291	232,723	221,345	172,526
Bristol	306,671	436,110	381,528	785,682	1,886,048	776,128	605,365	1,138,065	879,033	991,302	1,456,572	1,070,996
Buena Vista	47,026	37,410	83,779	74,948	75,585	89,583	62,857	74,863	109,400	92,326	82,154	107,658
Charlottesville	423,753	375,004	620,209	2,658,310	1,963,035	2,637,846	1,561,020	1,600,794	1,592,349	5,796,057	4,092,012	3,498,279
Chesapeake	1,464,280	2,113,403	2,915,825	5,115,394	5,303,334	5,703,561	6,730,086	6,232,323	6,317,841	8,526,827	9,051,837	9,284,164
Colonial Heights	80,127	114,018	164,970	284,923	21,850	215,446	351,478	389,151	440,422	632,475	527,411	550,032
Covington	8,488	11,483	25,564	38,204	69,922	56,681	61,442	53,719	84,024	124,235	109,824	86,390
Danville	253,409	323,042	473,885	1,012,897	986,953	1,104,599	2,019,477	1,967,285	2,021,100	2,768,534	2,851,179	3,182,495
Emporia	12,718	10,247	17,501	122,935	156,029	40,166	84,498	67,466	74,461	129,805	59,636	109,138
Fairfax	228,709	280,461	341,723	705,658	783,492	647,915	1,672,941	1,528,505	1,676,261	2,147,524	2,437,248	2,279,681
Falls Church	296,596	251,121	388,458	1,128,648	968,926	881,473	2,142,647	1,726,569	1,878,801	2,594,552	2,543,264	2,131,260
Franklin	111,223	77,301	120,319	307,466	203,478	203,063	277,041	271,405	398,799	739,537	650,681	621,737
Fredericksburg	301,931	451,830	477,385	1,335,471	1,541,523	2,201,117	2,143,062	2,023,130	2,606,044	2,411,672	4,359,772	5,570,710
Hampton	1,004,186	1,104,019	1,234,828	2,118,214	2,243,555	2,000,601	1,765,092	2,050,282	2,121,432	2,651,315	3,007,128	2,387,628
Harrisonburg	209,376	272,835	382,843	1,206,355	1,065,889	1,617,532	1,276,963	1,193,132	1,436,865	2,389,304	2,110,849	2,303,929
Hopewell	113,246	104,713	221,674	247,922	236,143	248,943	137,559	144,214	162,450	290,502	277,178	245,044
Lexington	76,855	91,623	185,099	361,270	576,666	558,747	993,695	335,369	462,444	771,655	701,046	641,436
Lynchburg	188,615	348,375	470,119	1,302,072	2,659,677	2,208,197	2,716,357	3,008,786	3,111,690	5,229,515	5,051,458	5,209,540
Manassas Park	28,524	36,608	36,088	70,676	90,748	64,028	-	-	-	-	-	-
Martinsville	58,211	94,769	103,170	274,720	610,487	176,068	524,117	500,397	475,116	900,930	1,183,542	817,787
Newport News	1,129,205	1,114,404	1,443,674	2,807,037	2,809,003	4,052,523	2,654,935	2,427,986	3,022,955	4,270,198	5,705,746	4,424,736
Norfolk	1,507,382	1,467,432	2,381,656	5,398,621	4,797,688	5,153,309	6,847,294	6,126,701	8,096,864	13,250,297	11,264,570	10,779,818
Norton	44,461	50,622	108,742	132,031	155,576	107,984	77,430	90,675	115,305	132,195	108,097	101,646
Petersburg	-	-	-	-	-	141,970	-	-	-	-	167,624	111,547
Poquoson	258,416	303,197	610,688	572,272	623,705	532,981	694,209	659,792	745,987	928,573	867,563	1,114,334
Portsmouth	430,103	662,912	783,324	1,155,339	1,401,098	1,226,491	1,178,886	1,197,903	1,358,850	1,886,906	1,581,032	1,781,300
Radford	46,324	49,151	93,320	1,021	243,393	204,349	259,151	246,339	297,817	432,129	446,871	304,006
Richmond	23,022	29,308	42,701	66,106	34,199	41,359	53,537	38,735	210,009	132,820	130,728	161,744
Roanoke	321,970	499,731	618,204	1,186,511	-	1,102,246	2,092,175	2,811,900	1,987,965	3,244,097	3,737,032	3,574,121
Salem	124,137	255,809	223,218	478,618	513,285	443,507	1,083,795	982,572	1,227,436	1,784,821	1,653,076	1,378,706
Staunton	301,062	170,384	237,234	577,745	515,400	505,316	895,546	713,677	737,966	1,199,937	1,042,366	1,056,121
Suffolk	607,842	967,438	1,534,206	3,008,468	2,578,545	2,298,763	2,643,419	2,531,720	2,957,010	4,365,930	3,367,922	3,291,307
Virginia Beach	5,586,034	6,235,398	8,284,974	16,628,798	17,212,855	19,334,595	25,982,815	26,855,006	27,836,069	38,108,520	42,987,457	38,163,529
Waynesboro	81,962	169,059	189,394	822,483	676,188	660,830	390,319	402,422	605,410	1,149,119	1,114,466	953,540
Williamsburg	433,748	429,253	443,816	865,728	1,145,550	789,401	2,217,563	1,841,221	2,011,254	2,898,248	2,843,566	2,267,218
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006
Counties:												
Accomack	\$ 540,993	\$ 570,355	\$ 844,403	\$ 2,749,720	\$ 1,766,738	\$ 1,609,858	\$ 1,415,609	\$ 1,623,337	\$ 1,587,890	\$ 2,174,016	\$ 2,258,405	\$ 2,218,333
Albemarle	-	-	-	-	-	-	25,625	24,344	56,333.00	54,035	78,256	631,257
Alleghany	208,991	64,912	148,014	135,554	276,705	158,297	393,841	362,524	394,551	485,003	521,645	415,438
Amelia	93,664	105,476	167,822	336,798	300,713	299,414	172,353	180,688	206,834	290,591	289,394	353,074
Amherst	126,755	161,969	300,782	559,558	529,326	449,448	425,801	525,132	564,766	826,433	881,177	747,622
Appomatox	137,683	145,206	172,601	452,986	351,758	350,941	419,715	429,555	591,460	695,054	688,385	514,390
Arlington	-	-	-	-	-	-	1,610	16,971	8,716	68,678	50,955	34,458
Augusta	426,268	380,886	788,655	2,114,598	2,311,516	2,212,424	2,414,725	2,000,381	2,319,449	3,390,342	3,451,065	3,632,121
Bath	33,846	23,220	26,225	69,025	131,104	136,419	337,113	289,987	314,718	464,690	424,572	448,247
Bedford	734,266	778,509	1,240,029	3,069,969	2,693,002	2,466,426	3,780,740	3,119,254	3,593,059	5,131,840	4,923,179	3,936,229
Bland	54,550	49,557	62,105	208,802	170,401	165,543	116,287	106,644	106,252	169,698	529,638	144,924
Botetourt	292,693	412,195	354,384	1,011,461	840,522	678,702	1,111,690	1,205,240	1,243,162	1,812,792	1,798,121	1,420,678
Brunswick	74,213	127,622	116,737	357,160	397,690	331,096	223,234	269,350	238,790	451,801	407,554	411,292
Buchanan	281,213	355,926	316,070	452,830	659,812	501,462	803,374	1,149,517	1,441,466	1,436,388	1,395,732	1,375,061
Buckingham	64,578	77,639	147,561	150,358	185,369	141,804	153,551	75,082	215,038	250,891	296,144	225,104
Campbell	276,939	457,566	567,793	799,119	949,085	966,220	1,257,030	1,118,342	1,337,272	1,936,928	2,028,114	2,310,684
Caroline	169,682	196,704	257,627	451,767	527,155	719,636	422,714	529,774	531,163	622,528	674,109	989,707
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	10,428	177,887	137,048	187,297	310,191	215,733	301,346	221,905	314,858	397,664	411,451	268,830
Chesterfield	4,001,775	1,999,763	3,503,449	8,029,603	8,784,121	7,491,359	11,461,701	10,388,513	9,711,343	14,904,806	14,053,966	13,380,212
Clarke	196,657	187,812	273,257	643,468	806,984	1,118,864	1,073,822	869,558	1,168,416	1,677,074	1,726,969	1,747,906
Craig	24,191	18,038	44,364	101,217	58,159	60,373	82,341	91,491	112,008	140,770	132,662	121,675
Culpeper	202,284	323,221	626,295	1,049,623	1,288,953	1,942,025	1,388,004	1,303,398	1,447,893	1,834,545	1,970,830	2,590,156
Cumberland	-	-	-	87,147	120,875	114,536	78,630	81,928	163,256	261,504	200,816	196,712
Dickenson	99,636	103,884	406,354	200,842	229,549	156,577	220,866	207,872	436,456	427,518	331,488	660,322
Dinwiddie	85,765	140,099	223,297	395,901	344,251	260,627	266,471	229,689	303,182	369,496	370,648	829,540
Essex	89,131	113,933	189,086	372,380	417,220	218,544	397,052	487,826	495,980	670,882	594,555	519,858
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	1,148,051	1,751,023	2,214,402	4,305,051	5,148,841	4,476,516	12,295,683	10,482,576	8,994,013	13,402,714	20,127,025	22,038,731
Floyd	-	-	261,540	-	116,513	169,790	282,746	264,016	306,491	214,690	467,536	562,411
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	447,899	499,514	662,524	1,282,761	2,425,118	1,246,228	2,338,139	1,914,630	2,100,796	3,032,187	2,911,996	3,077,274
Frederick	252,290	231,404	263,450	1,465,956	201,880	134,473	2,594,626	1,714,308	2,307,847	3,767,463	3,761,263	2,905,244
Giles	135,969	155,834	194,220	325,789	312,674	290,679	341,635	413,623	420,015	422,540	470,325	478,620
Gloucester	479,478	636,816	422,779	1,455,700	1,026,710	1,091,623	1,250,580	1,226,367	2,294,205	2,268,678	2,062,902	1,718,190
Goochland	1,331,260	555,132	634,111	1,539,889	2,336,588	1,233,102	2,977,959	3,920,864	6,708,468	11,220,148	8,988,078	8,597,388
Grayson	77,869	105,154	129,144	220,524	304,694	152,586	217,159	243,658	274,729	371,468	409,372	368,058
Greene	-	-	-	301	5,851	10,879	-	1,834	2,637	6,790	7,125	8,197
Greensville	22,671	39,526	45,037	54,626	126,091	243,213	154,967	97,261	100,021	101,176	89,654	106,346
Halifax	282,922	268,255	377,341	577,289	672,790	573,101	504,148	542,537	457,284	719,824	803,718	672,838
Hanover	579,461	848,311	727,592	2,831,097	3,217,637	2,655,477	4,490,599	4,251,721	4,449,842	5,938,077	5,252,705	5,389,588
Henrico	-	-	-	-	-	-	23,444	21,676	47,972	54,543	48,004	37,546
Henry	219,497	297,161	519,709	879,240	946,468	948,583	1,072,547	1,083,810	1,155,757	1,627,789	1,637,535	1,802,890
Highland	-	-	2,030	240,563	123,177	151,716	201,223	173,261	186,029	322,644	233,096	478,390
Isle of Wight	340,500	367,854	437,959	1,221,387	1,083,846	1,138,646	884,581	843,266	1,042,040	1,308,196	1,444,009	1,451,566

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006
Counties continued:												
James City	\$ 1,246,816	\$ 1,131,559	\$ 1,799,484	\$ 3,383,330	\$ 3,588,755	\$ 2,534,257	\$ 6,539,805	\$ 6,912,966	\$ 6,799,964	\$ 9,969,522	\$ 9,210,528	\$ 8,005,554
King & Queen	47	40,558	18,964	90,718	119,086	119,141	159,337	210,372	178,525	218,779	275,670	228,903
King George	312,672	257,037	320,498	569,715	835,086	1,301,216	1,078,738	1,061,133	1,078,171	1,527,230	1,556,768	1,736,053
King William	84,860	23,940	238,974	361,560	612,448	359,376	200,101	238,780	259,335	628,147	505,884	563,846
Lancaster	345,227	284,942	407,580	1,443,127	1,424,275	1,623,522	1,625,835	1,455,158	1,508,458	2,691,332	2,848,319	2,376,116
Lee	113,262	213,163	234,127	374,721	355,193	378,038	371,273	402,506	492,766	589,105	514,076	479,556
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	215,700	306,565	423,207	729,516	750,536	825,230	859,822	766,106	931,184	1,395,281	1,327,223	1,468,228
Lunenburg	82,132	90,378	155,556	309,415	310,251	192,524	199,739	265,253	194,535	257,504	361,833	205,757
Madison	95,125	150,368	216,394	807,232	618,317	605,817	581,559	555,497	667,780	934,132	948,527	1,025,038
Mathews	195,457	194,465	256,191	654,768	749,891	555,857	676,368	896,430	778,178	1,198,009	1,277,288	1,158,819
Mecklenburg	133,709	374,138	439,024	1,008,728	1,073,736	868,735	788,083	718,499	913,933	1,362,130	1,273,213	1,313,046
Middlesex	198,656	336,773	380,030	808,181	613,514	683,938	968,566	1,099,820	1,173,961	1,459,515	1,610,275	1,258,622
Montgomery	156,080	1,120,310	1,450,755	3,979,642	2,931,245	2,405,734	16,076,384	5,543,986	3,051,760	4,772,432	6,605,697	4,795,059
Nelson	266,679	206,331	294,801	657,502	729,836	610,843	873,098	815,709	804,683	1,440,567	1,344,748	1,139,525
New Kent	-	-	-	-	-	-	424,664	407,557	420,887	527,072	591,441	557,974
Northampton	182,131	248,817	303,044	1,008,246	1,053,734	713,088	714,561	727,637	721,762	1,017,705	1,056,612	1,783,837
Northumberland	170,468	238,189	403,678	1,129,959	1,119,757	951,669	1,229,356	1,073,157	1,307,100	2,288,079	1,914,712	1,733,649
Nottoway	54,265	61,403	101,794	155,223	129,110	136,757	143,770	147,755	189,014	273,069	326,820	305,407
Orange	245,111	284,552	447,887	953,398	946,298	1,234,616	1,942,041	1,439,072	1,560,603	2,059,840	1,975,412	2,315,142
Page	-	-	-	80	669,974	646,828	509,793	778,786	558,727	913,928	1,143,924	1,117,062
Patrick	64,236	107,204	172,090	211,415	181,127	208,719	367,751	373,378	458,989	544,189	453,309	490,160
Pittsylvania	294,820	412,572	603,933	-	129,152	6,044	1,930,086	1,637,987	1,683,245	2,592,876	2,590,379	2,357,455
Powhatan	233,083	355,976	437,079	734,663	760,006	693,365	972,216	889,339	971,537	1,342,606	1,441,015	1,349,569
Prince Edward	91,499	139,591	122,554	242,809	236,305	225,170	353,626	291,728	326,706	456,330	548,425	510,740
Prince George	216,872	267,633	496,989	708,987	502,925	456,463	411,538	399,812	520,878	649,449	655,838	753,203
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	204,945	147,120	403,715	786,402	905,220	627,907	646,621	620,292	750,363	1,226,259	1,133,316	978,403
Rappahannock	147,498	168,849	237,484	667,218	553,845	1,587,595	1,157,073	943,016	950,136	1,320,661	1,391,057	1,054,917
Richmond	59,745	86,110	194,297	403,872	295,461	305,228	351,178	408,709	469,433	633,918	537,073	541,789
Roanoke	859,585	505,065	482,944	2,052,663	2,498,046	1,803,239	4,140,748	4,588,466	4,180,376	6,286,321	6,027,886	5,184,439
Rockbridge	150,359	209,012	238,170	1,110,992	1,047,223	1,039,856	1,578,341	1,467,136	1,271,888	2,101,372	2,024,813	1,634,232
Rockingham	1,228,304	1,116,756	2,134,418	3,934,120	3,825,538	4,065,227	4,147,288	4,021,941	4,632,840	6,992,667	6,688,137	6,052,336
Russell	257,064	436,156	450,903	538,523	499,247	439,863	639,911	505,228	675,567	653,827	623,193	592,743
Scott	233,660	199,743	342,410	439,424	388,006	449,173	304,368	294,051	457,365	658,979	600,335	599,015
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	213,962	331,154	342,636	847,466	569,727	561,468	717,652	676,913	781,570	928,507	1,331,240	1,072,027
Southampton	17,075	2,122	32,231	1,444	320,312	305,251	295,158	339,991	404,584	397,006	351,826	398,293
Spotsylvania	1,039,037	1,116,447	1,438,135	3,216,985	3,881,734	4,069,681	4,372,494	6,059,577	4,945,420	6,129,156	6,682,503	8,647,143
Stafford	251,125	1,051,092	1,287,924	2,526,979	4,101,512	3,502,590	4,615,634	3,971,239	4,018,195	4,657,594	5,352,509	6,512,770
Surry	52,123	46,814	57,712	95,758	15,163	86,364	61,793	84,710	90,882	104,646	127,904	95,228
Sussex	53,445	51,238	71,687	133,345	122,814	127,600	111,393	158,293	153,735	230,827	323,480	287,668
Tazewell	548,006	1,050,550	2,090,033	1,553,947	1,544,787	1,341,276	2,828,539	2,137,605	2,424,654	3,950,390	3,703,203	3,184,899
Warren	278,152	254,182	240,361	449,570	1,031,787	1,114,821	1,086,274	905,625	845,989	1,440,873	1,372,197	2,030,993
Washington	608,481	900,196	1,310,515	2,066,408	1,957,898	2,067,241	4,117,979	3,120,658	3,223,990	5,240,724	5,370,958	4,487,867
Westmoreland	138,011	165,881	300,771	632,867	931,945	682,121	762,139	898,510	895,260	1,181,329	1,012,902	1,090,893

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Locality	State Income Taxes						Estimated Income Taxes					
	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006
Counties continued:												
Wise	\$ 127,025	\$ 281,066	\$ 390,473	\$ 699,482	\$ 933,440	\$ 1,112,482	\$ 855,215	\$ 737,864	\$ 858,594	\$ 1,569,978	\$ 1,162,620	\$ 1,630,087
Wythe	74,900	58,871	150,661	631,168	494,413	451,020	769,331	665,134	836,229	1,214,133	1,223,360	1,790,623
York	847,981	979,038	1,127,106	2,036,330	2,163,042	2,158,133	2,546,774	2,737,901	2,814,273	3,632,534	3,605,208	3,491,688
	<u>\$ 42,061,359</u>	<u>\$ 47,686,273</u>	<u>\$ 66,532,482</u>	<u>\$ 138,516,685</u>	<u>\$ 145,285,497</u>	<u>\$ 141,643,085</u>	<u>\$ 206,782,088</u>	<u>\$ 189,897,449</u>	<u>\$ 200,200,199</u>	<u>\$ 290,589,999</u>	<u>\$ 300,000,079</u>	<u>\$ 289,937,582</u>

This schedule reflects the state income taxes and estimated income taxes collected by the local Treasurers on a tax year basis by locality. It includes the last six full tax years covered by the Auditor of Public Accounts' most recently completed audits.

Treasurers process state income taxes separately from estimated taxes. Due to the nature of the tax, the flow of collections for these two taxes is different within the fiscal year period. The state income taxes are generally collected by the Treasurer from January through December of the year following the given tax year. The taxpayer files their return with the local Commissioner of the Revenue. The Commissioner is then responsible for the assessment of the tax and any applicable penalty and interest. The state income taxes for tax years 2005 through 2010 are reported on this schedule.

The Treasurer generally collects the estimated income taxes beginning in February of the tax year through March of the next year. The taxpayer files the declaration of estimated taxes with the Commissioner of the Revenue. The first estimated payment is often made and given to the Commissioner with the declaration. Then the taxpayer remits the remaining estimated income tax payments directly to the local Treasurer. This report includes the estimated income taxes for tax years 2006 through 2011.