

Report on the

Office of Circuit and District Courts

Butler County, Alabama

July 1, 2015 through July 31, 2018

Filed: February 8, 2019



Department of Examiners of Public Accounts

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Rachel Laurie Riddle
Chief Examiner

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 2018-219, I submit this report on the results of the examination of the Office of Circuit and District Courts, Butler County, Alabama, for the period July 1, 2015 through July 31, 2018.

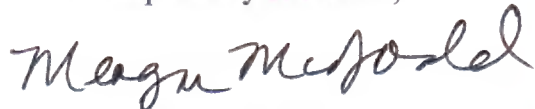
Sworn to and subscribed before me this
the 25th day of January, 2018.



Notary Public

rb

Respectfully submitted,



Meagan McDonald
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of Circuit and District Courts
Butler County, Alabama
July 1, 2015 through July 31, 2018**

The Office of Circuit and District Courts, Butler County, Alabama, (hereinafter referred to as the “Courts”) receipts, disburses and otherwise accounts for court costs, fines, forfeitures, fiduciary funds and other miscellaneous receipts for cases under the Courts’ jurisdiction. The amounts collected are then distributed to various state and local entities as ordered by the Courts and in accordance with state and local laws and regulations. The Circuit Clerk, an elected official, is responsible for overseeing the operations of the Circuit and District Courts. The duties of the Circuit Clerk and District Court Clerk are enumerated in the *Code of Alabama 1975*, Sections 12-17-93 and 12-17-94. The Circuit Clerk also serves as clerk for the District Court pursuant to the *Code of Alabama 1975*, Section 12-17-160.

Honorable Mattie S. Gomillion served as Circuit and District Court Clerk during the examination period.

The Circuit and District Court Clerk maintains a special fund known as the Circuit Clerk’s Fund that was created pursuant to the *Code of Alabama 1975*, Section 12-17-225.4. The Circuit and District Court Clerk receives twenty-five percent (25%) of a thirty (30%) percent collection fee for any delinquent court ordered payments that are 90 days old and have been collected by the District Attorney. This twenty-five percent of the collection fee is deposited in the Circuit Clerk’s Fund and is used for general office operations.

The Circuit and District Court Clerk also maintains a special fund known as the Circuit Clerk’s Judicial Administration Fund that was created pursuant to the *Code of Alabama 1975*, Section 12-19-310. This law provides for additional court docket fees and bail bond fees to be collected by the Courts, with a portion of these fees to be distributed to the Circuit Clerk’s Judicial Administration Fund. This fund is to be used for the support of local court operations and to promote the efficient administration of justice.

This report presents the results of an examination of the Courts and a review of compliance by the Courts 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 discuss the results of this report at an exit conference held at the Office of Circuit and District Courts, Butler County. Representing the Department of Examiners of Public Accounts were: Lynn Otto, Audit Manager and Meagan McDonald, Examiner of Public Accounts.

Financial Information

***Summary of Receipts, Disbursements and Balances
July 1, 2015 through July 31, 2018***

	Civil Division	Criminal Division
Beginning Cash Balances - July 1, 2015	\$ 14,743.12	\$ 53,455.20
Receipts	<u>2,369,842.33</u>	<u>3,486,941.75</u>
Total Available for Disbursement	2,384,585.45	3,540,396.95
Disbursements	<u>2,230,164.03</u>	<u>3,478,393.59</u>
Ending Cash Balances - July 31, 2018	<u>\$ 154,421.42</u>	<u>\$ 62,003.36</u>



Child Support Division	Total
\$	\$ 68,198.32
108,375.43	5,965,159.51
108,375.43	6,033,357.83
108,375.43	5,816,933.05
<u>\$</u>	<u>\$ 216,424.78</u>

Fiduciary Funds on Hand
July 31, 2018

Civil Division	\$ 142,172.44
Total	<u>\$ 142,172.44</u>

Circuit Clerk's Fund
Summary of Receipts, Disbursements and Balance
July 1, 2015 through July 31, 2018

Receipts

Restitution Recovery Fees	\$ 49,849.10
Solicitor's Fees	23,168.07
Pre-Trial Diversion Fees	12,032.00
Municipal Court Solicitor's Fees	17,270.31
Copy Fees	4,812.77
Sex Offender Fees	859.37
Total Receipts	<u>107,991.62</u>

Disbursements

Salaries and Benefits Expense	104,071.44
Travel, Training, Dues and Conference Expense	15,353.15
Office Supplies and Expenses	9,366.59
Equipment and Furniture Expense	6,193.35
Contract Services	4,600.00
Internet and Phone Expense	3,371.58
Miscellaneous	1,910.64
Total Disbursements	<u>144,866.75</u>

Excess of Receipts Over/(Under) Disbursements (36,875.13)

Balance - July 1, 2015 43,573.13

Balance - July 31, 2018 \$ 6,698.00

***Circuit Clerk's Judicial Administration Fund
Summary of Receipts, Disbursements and Balance
July 1, 2015 through July 31, 2018***

Receipts

Bond Filing Fee	\$ 25,555.69
Bail Bond Fee	25,706.36
Docket Fees	45,823.09
Municipal Court Fees	13,546.27
Interest	337.13
Total Receipts	<u>110,968.54</u>

Disbursements

Salaries and Benefits Expense	38,755.55
Office Supplies and Expenses	1,577.60
Travel, Training, Dues and Conference Expense	1,693.26
Equipment and Furniture Expense	15,870.92
Contract Services	4,250.00
Miscellaneous	1,694.70
Total Disbursements	<u>63,842.03</u>

Excess of Receipts Over/(Under) Disbursements	47,126.51
Balance - July 1, 2015	<u>79,672.43</u>
Balance - July 31, 2018	<u><u>\$ 126,798.94</u></u>