

Report on the

Office of Circuit and District Courts

Clay County, Alabama

July 1, 2015 through December 31, 2018

Filed: September 6, 2019



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

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 2018-129, I submit this report on the results of the examination of the Office of Circuit and District Courts, Clay County, Alabama, for the period July 1, 2015 through December 31, 2018.

Sworn to and subscribed before me this
the 1st day of August, 2019.

Ray S. [Signature]
Notary Public

Respectfully submitted,

Jimmy Flowers
Jimmy Flowers
Examiner of Public Accounts

rb

Table of Contents

		<i>Page</i>
Summary		A
Contains items pertaining to state and local legal compliance.		
Financial Information		1
Exhibit #1	Summary of Receipts, Disbursements and Balances	2
Exhibit #2	Fiduciary Funds on Hand	3
Exhibit #3	Circuit Clerk's Fund Summary of Receipts, Disbursements and Balance	4
Exhibit #4	Circuit Clerk's Judicial Administration Fund Summary of Receipts, Disbursements and Balance	5



Department of
Examiners of Public Accounts

SUMMARY

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

The Office of Circuit and District Courts, Clay 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 Jonell H. Bishop served as Circuit and District Court Clerk from July 1, 2015 through July 31, 2016. Honorable Julie Poe served as Circuit and District Court Clerk from August 1, 2016 through the end of 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 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. The Circuit and District Court Clerk receives portions of the docket fee and bail bond fee increase provided for by this statute and is used for the support of local court operations and to promote 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 Officials were invited to discuss the results of this examination at an exit conference. Individuals in attendance were: Julie Poe, Circuit Clerk and representatives from the Department of Examiners of Public Accounts: Nikki Morrison, Audit Manager and Jimmy Flowers, Examiner of Public Accounts.

Financial Information

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

	Criminal Division	Civil Division	Total
Beginning Cash Balances - July 1, 2015	\$ 9,085.06	\$ 7,128.86	\$ 16,213.92
Receipts	1,060,096.55	1,318,376.60	2,378,473.15
Total Available for Disbursement	1,069,181.61	1,325,505.46	2,394,687.07
Disbursements	1,061,146.61	1,321,941.03	2,383,087.64
Ending Cash Balances - December 31, 2018	\$ 8,035.00	\$ 3,564.43	\$ 11,599.43

Fiduciary Funds on Hand
December 31, 2018

Civil Division	\$ 13,792.73
Total	<u>\$ 13,792.73</u>

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

Receipts

Restitution Recovery Fees	\$	12,705.39
Solicitor Fees		4,506.74
Other Receipts		6,988.90
Total Receipts		<u>24,201.03</u>

Disbursements

Salaries		26,172.00
Office Supplies		1,129.09
Total Disbursements		<u>27,301.09</u>

Excess of Receipts Over/(Under) Disbursements (3,100.06)

Balance - July 1, 2015 13,538.39

Balance - December 31, 2018 \$ 10,438.33

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

Receipts

\$35 Bail Bond Fee	\$ 9,512.70
3.5% Bail Bond Fee	16,781.45
Civil Docket Fees	6,515.62
Criminal Docket Fees	7,766.79
Municipal Docket Fees	6,076.79
Miscellaneous	225.00
Total Receipts	<u>46,878.35</u>

Disbursements

Office Supplies	3,860.19
Salaries	19,972.49
Miscellaneous	574.11
Total Disbursements	<u>24,406.79</u>

Excess of Receipts Over/(Under) Disbursements	22,471.56
---	-----------

Balance - July 1, 2015	<u>25,270.11</u>
------------------------	------------------

Balance - December 31, 2018	<u><u>\$ 47,741.67</u></u>
-----------------------------	----------------------------