

Report on the

Presiding Circuit Judge's Judicial Administration Fund 27th Judicial Circuit

Marshall County, Alabama

August 1, 2016 through May 31, 2019

Filed: January 10, 2020



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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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, I submit this report on the results of the examination of the Presiding Circuit Judge's Judicial Administration Fund, 27th Judicial Circuit, Marshall County, Alabama, for the period August 1, 2016 through May 31, 2019.

Sworn to and subscribed before me this
the 5th day of December, 2019.

Melissa Chapman
Notary Public

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Respectfully submitted,

Joseph White
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Presiding Circuit Judge's Judicial Administration Fund
27th Judicial Circuit
Marshall County, Alabama
August 1, 2016 through May 31, 2019**

The Presiding Circuit Judge's Judicial Administration Fund, 27th Judicial Circuit, Marshall County, Alabama, was authorized by the *Code of Alabama 1975*, Section 12-19-311. The Presiding Circuit Judge's Judicial Administration Fund receives fees collected in the circuit, district, and municipal courts in Marshall County to be expended by the presiding Circuit Judge of the Circuit Court in Marshall County.

Honorable Tim Jolley served as Presiding Circuit Judge from the beginning of the examination period until January 13, 2017. Honorable Tim Riley served as Presiding Circuit Judge from January 14, 2017 through the end of the examination period.

Exhibit 1 presents information on the receipts, disbursements and cash balance of the Presiding Circuit Judge's Judicial Administration Fund.

This report presents the results of an examination of the Presiding Circuit Judge's Judicial Administration Fund and a review of compliance by the Presiding Circuit Judge's Judicial Administration Fund 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.

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

The Officials were invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts was: Joseph White, Examiner of Public Accounts.

Financial Information

Summary of Receipts, Disbursements and Cash Balance
August 1, 2016 through May 31, 2019

Receipts

Court Fees - Marshall County Courts	\$	88,420.26
Court Fees - Marshall County Municipal Courts		58,926.76
Interest		2,010.63
Total Receipts		<u>149,357.65</u>

Disbursements

Salaries		103,500.00
Office Equipment		9,397.40
Office Supplies		1,539.83
Total Disbursements		<u>114,437.23</u>

Excess of Receipts Over/(Under) Disbursements		34,920.42
Balance - August 1, 2016		<u>73,399.44</u>
Balance - May 31, 2019	\$	<u><u>108,319.86</u></u>