

Report on the

# Presiding Circuit Judge's Judicial Administration Fund 14<sup>th</sup> Judicial Circuit

Walker County, Alabama

September 1, 2016 through June 30, 2019

Filed: January 10, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



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**Examiners of Public Accounts**

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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, 14<sup>th</sup> Judicial Circuit, Walker County, Alabama, for the period September 1, 2016 through June 30, 2019.

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

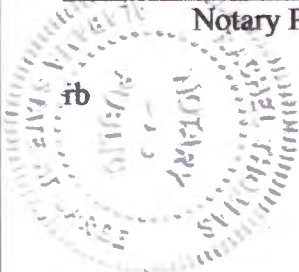
Rachel Thomas

Notary Public

MCE 5/1/2021

Respectfully submitted,

Joshua D. Taylor  
Examiner of Public Accounts



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Presiding Circuit Judge's Judicial Administration Fund  
14<sup>th</sup> Judicial Circuit  
Walker County, Alabama  
September 1, 2016 through June 30, 2019**

The Presiding Circuit Judge's Judicial Administration Fund, 14<sup>th</sup> Judicial Circuit, Walker County, Alabama, is authorized by the *Code of Alabama 1975*, Section 12-19-310(d). The Presiding Circuit Judge's Judicial Administration Fund receives fees collected in the circuit, district, and municipal courts of Walker County to be expended by the Presiding Circuit Judge of the Circuit Court of Walker County as authorized under the *Code of Alabama 1975*, Section 12-19-310(e).

Honorable Jerry K. Selman served as the Presiding Circuit Judge from the beginning of the examination period through March 31, 2019. Honorable Hoyt Elliott served as Presiding Circuit Judge beginning April 1, 2019 through the end of the examination period.

Exhibit 1 contains 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 an exit conference to discuss the results of this examination. Individuals in attendance were: Honorable Hoyt Elliott, Presiding Circuit Judge. Representing the Department of Examiners of Public Accounts was: Joshua D. Taylor, Examiner of Public Accounts.

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# *Financial Information*

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***Summary of Receipts, Disbursements and Cash Balance  
September 1, 2016 through June 30, 2019***

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**Receipts**

Court Fees	\$ 91,527.27
Total Receipts	<u>91,527.27</u>

**Disbursements**

Dues/Fees	1,371.40
Jury Expenses	957.43
Internet Service	2,175.76
Equipment	5,700.36
Miscellaneous	6,301.09
Total Disbursements	<u>16,506.04</u>

Excess of Receipts Over/(Under) Disbursements 75,021.23

Balance - September 1, 2016 128,236.18

Balance - June 30, 2019 \$ 203,257.41