

Report on the

Juvenile Court Services Fund

Dale County, Alabama

January 1, 2018 through February 29, 2020

Filed: September 11, 2020



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Juvenile Court Services Fund, Dale County, Alabama, for the period January 1, 2018 through February 29, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Julie Garner
Examiner of Public Accounts

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| <p>Contains items pertaining to state and local legal compliance.</p> | | |
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Department of
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SUMMARY

**Juvenile Court Services Fund
Dale County, Alabama
January 1, 2018 through February 29, 2020**

The Juvenile Court Services Fund, Dale County, Alabama, was established under the provisions of the *Code of Alabama 1975*, Section 45-23-81.20. The major source of revenue for this fund is supervision fees assessed in the Juvenile Court cases at the discretion of the Juvenile Court Judge. The provisions of this Section provide that monies collected are to be expended solely for juvenile and family court programs for the benefit of the children of Dale County or for subsistence for the family court or the juvenile court services staff, or both. Any funds expended shall be authorized by the family court judge, with consent and approval of the circuit court judge.

Honorable William Stanley Garner, Jr. served as the Juvenile Court Judge during the examination period. Dale County no longer has a specific judge serving as family court judge. Additionally, Honorable William H. Filmore served as the Presiding Circuit Judge during the examination period.

This report presents the results of an examination of the Dale County Juvenile Court Services Fund and a review of compliance 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 held via telephone to discuss the results of this report. Representing the Department of Examiners of Public Accounts was Cherie Raffle, Audit Manager.

Financial Information

Schedule of Receipts, Disbursements and Cash Balance
January 1, 2018 through February 29, 2020

Receipts

| | |
|----------------|-----------------|
| Court Fees | \$ 4,240.00 |
| Total Receipts | <u>4,240.00</u> |

Disbursements

| | |
|--------------------------------|-----------------|
| Juvenile Services and Supplies | 1,542.53 |
| Office Supplies | 1,079.35 |
| Conferences, Meals and Travel | <u>2,717.50</u> |
| Total Disbursements | <u>5,339.38</u> |

Excess of Receipts Over/(Under) Disbursements (1,099.38)

Balance - January 1, 2018 1,418.98

Balance - February 29, 2020 \$ 319.60