

Report on the

Juvenile Court Services Fund

Chambers County, Alabama

September 1, 2016 through May 31, 2021

Filed: November 12, 2021



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



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

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

Dear Madam:

An examination was conducted on the Juvenile Court Services Fund, Chambers County, Alabama, for the period September 1, 2016 through May 31, 2021. 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,

A handwritten signature in blue ink that reads 'Jimmy Flowers'. The signature is written in a cursive, flowing style.

Jimmy Flowers
Examiner of Public Accounts

rb

Table of Contents

		<i>Page</i>
Summary		A
Contains items pertaining to state and local legal compliance, fund operations and other matters.		
Financial Information		1
Exhibit #1	Summary of Receipts, Disbursements and Balance	2



Department of
Examiners of Public Accounts

SUMMARY

**Juvenile Court Services Fund
Chambers County, Alabama
September 1, 2016 through May 31, 2021**

The Juvenile Court Services Fund, Chambers County, Alabama, operates under the provisions of the *Code of Alabama 1975*, Section 45-9-81, which adds a two-dollar court charge to all circuit and district court cases except small claims cases. The proceeds are to be expended solely for juvenile programs and for subsistence for the Juvenile Court staff in the County; to aid the functions of the Juvenile Court; and for the benefit of the children of Chambers County. The Juvenile Court Judge of Chambers County has supervision over the fund and must authorize any funds expended.

Honorable Calvin Milford, District Judge, served as the Juvenile Court Judge during the examination period.

This report presents the results of an examination of the Juvenile Court Services Fund and a review of the Juvenile Court Services Fund's 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.

EXIT CONFERENCE

The Official was invited to and participated in an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: David J. Lane, Audit Manager; and Jimmy Flowers, Examiner.

Financial Information

***Summary of Receipts, Disbursements and Balance
September 1, 2016 through May 31, 2021***

Receipts

Court Fees	\$	32,483.40
Interest Earned		943.95
Total Receipts		<u>33,427.35</u>

Disbursements

Childrens Programs		1,149.74
Office Supplies		11,766.68
Conference Expenses		10,899.38
Salaries		13,319.66
Miscellaneous		9,182.31
Total Disbursements		<u>46,317.77</u>

Excess of Receipts Over/(Under) Disbursements (12,890.42)

Balance - September 1, 2016 63,076.29

Balance - May 31, 2021 \$ 50,185.87