

Report on the

Office of Circuit and District Courts

Butler County, Alabama

August 1, 2018 through August 31, 2021

Filed: May 13, 2022



Department of Examiners of Public Accounts

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

Dear Madam:

An examination was conducted on the Office of Circuit and District Courts, Butler County, Alabama, for the period of August 1, 2018 through August 31, 2021, by Examiner Billy E. Jones. I, Audra Lynn Otto, served as audit manager on this engagement, and 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 'Audra Lynn Otto'.

Audra Lynn Otto
Examiner of Public Accounts

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Table of Contents

		<i>Page</i>
Summary		A
<p>Contains items pertaining to state and local legal compliance.</p>		
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
Butler County, Alabama
August 1, 2018 through August 31, 2021**

The Office of Circuit and District Courts, Butler 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 Mattie S. Gomillion served as Circuit and District Court Clerk during 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 percent (30%) 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 also 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 and 12-19-311. The Circuit and District Court Clerk receives portions of the docket fee and bail bond fee increase provided for by these statutes. This fund is to be 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 the Courts’ 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 attended an exit conference to discuss the results of this report. Also in attendance were representatives from the Department of Examiners of Public Accounts: Lynn Otto, Audit Manager; and Billy Jones, Examiner.

Financial Information

Summary of Receipts, Disbursements and Balances
August 1, 2018 through August 31, 2021

	Civil Division	Criminal Division	Child Support Division	Total
Beginning Cash Balances - August 1, 2018	\$ 154,421.42	\$ 62,003.36	\$	\$ 216,424.78
Receipts	1,752,180.68	3,848,157.20	116,822.74	5,717,160.62
Total Available for Disbursement	1,906,602.10	3,910,160.56	116,822.74	5,933,585.40
Disbursements	1,884,237.67	3,885,426.16	116,822.74	5,886,486.57
Ending Cash Balances - August 31, 2021	<u>\$ 22,364.43</u>	<u>\$ 24,734.40</u>	<u>\$</u>	<u>\$ 47,098.83</u>

Fiduciary Funds on Hand
August 31, 2021

Civil Division	<u>\$ 153,822.76</u>
Total	<u><u>\$ 153,822.76</u></u>

Circuit Clerk's Fund
Summary of Receipts, Disbursements and Balance
August 1, 2018 through August 31, 2021

Receipts

Restitution Recovery Fees	\$ 50,478.02
Solicitor's Fees	28,834.79
Pre-Trial Diversion Fees	14,485.61
Municipal Court Solicitor's Fees	19,484.19
Copy Fees	6,251.45
Other	4,036.13
Total Receipts	<u>123,570.19</u>

Disbursements

Salaries and Benefits Expense	45,122.14
Travel, Training, Dues and Conference Expense	13,014.78
Office Supplies and Expenses	13,751.29
Contract Services	1,145.00
Miscellaneous	1,300.00
Total Disbursements	<u>74,333.21</u>

Excess of Receipts Over/(Under) Disbursements	49,236.98
Balance - August 1, 2018	<u>6,698.00</u>
Balance - August 31, 2021	<u><u>\$ 55,934.98</u></u>

***Circuit Clerk's Judicial Administration Fund
Summary of Receipts, Disbursements and Balance
August 1, 2018 through August 31, 2021***

Receipts

\$35 Bail Bond Fee	\$ 24,755.06
3.5% Bail Bond Fee	30,571.77
Criminal and Civil Docket Fees	49,270.00
Municipal Docket Fees	15,208.66
Interest	1,426.25
Total Receipts	<u>121,231.74</u>

Disbursements

Salaries and Benefits Expense	46,175.19
Office Supplies and Expenses	4,418.77
Travel, Training, Dues and Conference Expense	10,003.62
Contract Services	9,200.00
Miscellaneous	4,999.91
Total Disbursements	<u>74,797.49</u>

Excess of Receipts Over/(Under) Disbursements	46,434.25
Balance - August 1, 2018	<u>126,798.94</u>
Balance - August 31, 2021	<u>\$ 173,233.19</u>