

Report on the

**Presiding Circuit Judge's
Judicial Administration Fund
Ninth Judicial Circuit**

DeKalb and Cherokee Counties, Alabama

May 1, 2017 through September 30, 2022

Filed: November 11, 2022



**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 Presiding Circuit Judge's Judicial Administration Fund, Ninth Judicial Circuit, DeKalb and Cherokee Counties, Alabama, for the period May 1, 2017 through September 30, 2022. 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 cursive script that reads 'Corey Bearden'.

Corey Bearden
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, fund operations and other matters.		
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Department of
Examiners of Public Accounts

SUMMARY

**Presiding Circuit Judge's Judicial Administration Fund
Ninth Judicial Circuit
DeKalb and Cherokee Counties, Alabama
May 1, 2017 through September 30, 2022**

The Presiding Circuit Judge's Judicial Administration Fund, Ninth Judicial Circuit, DeKalb and Cherokee Counties, Alabama, was authorized by *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 DeKalb and Cherokee Counties to be expended by the Presiding Circuit Judge of the Circuit Court of DeKalb and Cherokee Counties as authorized under the *Code of Alabama 1975*, Section 12-19-310(e).

Honorable Randall L. Cole served as Presiding Circuit Judge from the beginning of the examination period through January 15, 2019. Honorable Jeremy Taylor served as Presiding Circuit Judge from January 16, 2019 through January 15, 2021. Honorable Shaunathan C. Bell served as Presiding Circuit Judge from January 16, 2021 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 the Presiding Circuit Judge's Judicial Administration 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-19.

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

EXIT CONFERENCE

The Officials were all contacted by telephone to discuss the results of this report. Representing the Department of Examiners of Public Accounts was Corey Bearden, Examiner of Public Accounts.

Financial Information

Summary of Receipts, Disbursements and Cash Balance
May 1, 2017 through September 30, 2022

Receipts

Court Fees - DeKalb County Court	\$	117,238.21
Court Fees - Cherokee County Court		65,703.17
Court Fees - Municipal Courts		58,480.44
Federal Grants		32,078.71
Bank Interest		1,615.00
Total Receipts		<u>275,115.53</u>

Disbursements

Dues		200.00
Supplies/Equipment/Furniture		26,372.73
Maintenance/Repairs		8,000.00
Phone		3,386.04
Conference Expenses		1,849.65
Salaries		30,644.81
Total Disbursements		<u>70,453.23</u>

Excess of Receipts Over/(Under) Disbursements 204,662.30

Balance - May 1, 2017 147,902.57

Balance - September 30, 2022 \$ 352,564.87