

Report on the

**Office of District Attorney  
Twelfth Judicial Circuit**

**Coffee and Pike Counties, Alabama**

**October 1, 1999 Through April 30, 2001**

Filed: September 7, 2001



**Department of  
Examiners of Public Accounts**

**50 North Ripley Street, Room 3201**

**P.O. Box 302251**

**Montgomery, Alabama 36130-2251**

*Ronald L. Jones, Chief Examiner*



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Ronald L. Jones  
Chief Examiner

State of Alabama  
Department of  
**Examiners of Public Accounts**

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Honorable Ronald L. Jones  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-14, we submit this report on the Office of District Attorney, Twelfth Judicial Circuit, Coffee and Pike Counties, Alabama, for the period October 1, 1999 through April 30, 2001.

Honorable Mark E. Fuller, District Attorney

**SCOPE AND OBJECTIVES**

This report encompasses an examination of the Office of District Attorney, Twelfth Judicial Circuit, Coffee and Pike Counties, for compliance with applicable laws and regulations of the State of Alabama. The objective of this examination was to determine whether the District Attorney has complied with applicable laws and regulations.

**CONTENTS OF THE REPORT**

This report includes the following components:

1. **Report to the Chief Examiner** – contains information pertaining to: the function or purpose of the office, state and local legal compliance, office operations, and other matters.
2. **Financial Information** – contains financial information (Exhibits 1 through 3) on the receipts and disbursements of the Office of District Attorney.



**COMMENTS**

The Office of District Attorney, Twelfth Judicial Circuit, Coffee and Pike Counties, Alabama, receipts, disburses and otherwise accounts for fees taxed as costs in criminal court cases; fees from service charges and restitution collected on worthless checks; cost reimbursement and incentive money paid by the Department of Human Resources for child support enforcement; Drug Task Force receipts; and other miscellaneous receipts.

Worthless Check Units are operated by the District Attorney in Coffee and Pike Counties. The Units collect restitution for businesses and individuals. Revenue for these Units is from a service fee. By local law, the District Attorney retains 70% of this fee for use by his office. The other 30% is divided evenly between Coffee and Pike Counties.

The District Attorney has an agreement with the Alabama Department of Human Resources for the enforcement of child support payments. Reimbursements are received for expenses related to child support enforcement incurred by the District Attorney's Office and for employee time spent on child support work.

All of the funds are maintained by the District Attorney's Office, except for two old Worthless Check Funds, which are maintained by the respective County Commissions.

**STATUS OF PRIOR FINDINGS**

The following finding in the prior report has not been resolved and is reiterated below:

- ◆ There were a few incidents of insufficient or incomplete documentation of disbursements.

**RECOMMENDATION**

- ◆ Disbursements should be fully documented.

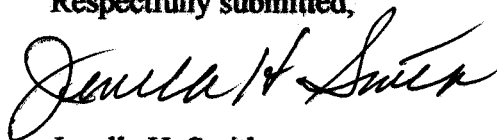
Sworn to and subscribed before me this  
the 17 day of August, 2001.

Peggy Morris  
Notary Public

Sworn to and subscribed before me this  
the 17 day of August, 2001.

Peggy Morris  
Notary Public

Respectfully submitted,



Jenelle H. Smith  
Examiner of Public Accounts



Gina W. Reynolds  
Examiner of Public Accounts

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***Summary of Receipts, Disbursements and Cash Balances***  
***October 1, 1999 through April 30, 2001***

	<b>Worthless Check Unit</b>	<b>Worthless Check Fund</b>
<b><u>Receipts</u></b>		
Fees	\$ 693,835.23	\$
State Incentives and Cost Reimbursements		
Restitution	753,470.14	
Pike County Commission - Drug Task Force		
Interest	3,377.69	5,379.14
Miscellaneous Receipts	777.15	8,529.82
<b>Total Receipts</b>	<b>1,451,460.21</b>	<b>13,908.96</b>
<b><u>Disbursements</u></b>		
Current:		
Salaries and Salary Supplements		320,867.97
Office of Prosecution Services		
Contract Legal Expenses		
Continuing Legal Education/Training		9,476.68
Equipment and Supplies		42,129.91
Postage		3,956.74
Telephone and Utilities		10,526.96
Automotive Expenses		47,882.45
Other	777.15	35,186.91
Restitution	753,470.14	
Coffee County General Fund	103,715.21	
Pike County General Fund	103,715.21	
Pike County Commission - 25% Match		
Capital Outlay		8,192.72
<b>Total Disbursements</b>	<b>961,677.71</b>	<b>478,220.34</b>
<b>Excess of Receipts Over/(Under) Disbursements</b>	<b>489,782.50</b>	<b>(464,311.38)</b>
<b><u>Operating Transfers In/(Out)</u></b>		
Transfers In		489,782.50
Transfers Out	(489,782.50)	
<b>Total Operating Transfers</b>	<b>(489,782.50)</b>	<b>489,782.50</b>
<b>Excess of Receipts and Transfers in Over/ (Under) Disbursements and Transfers Out</b>		<b>25,471.12</b>
Cash Balance - October 1, 1999		72,694.19
Cash Balance - April 30, 2001	\$	\$ 98,165.31

Child Support Enforcement Fund	District Attorney's Operating Fund	Total
\$ 419,376.19	\$ 73,770.85	\$ 767,606.08
		419,376.19
		753,470.14
	190,725.99	190,725.99
4,177.95	9,628.83	22,563.61
	33,941.02	43,247.99
423,554.14	308,066.69	2,196,990.00
359,688.50	95,503.74	776,060.21
	3,738.52	3,738.52
	38,000.00	38,000.00
8,595.08	22,657.74	40,729.50
14,206.74	10,196.41	66,533.06
8,537.00	11.17	12,504.91
8,604.62	2,902.34	22,033.92
25.00	14,230.93	62,138.38
155.00	31,273.22	67,392.28
		753,470.14
		103,715.21
		103,715.21
	45,295.56	45,295.56
	3,266.29	11,459.01
399,811.94	267,075.92	2,106,785.91
23,742.20	40,990.77	90,204.09
		489,782.50
		(489,782.50)
23,742.20	40,990.77	90,204.09
83,477.23	101,763.60	257,935.02
\$ 107,219.43	\$ 142,754.37	\$ 348,139.11

Office of District Attorney  
Twelfth Judicial Circuit  
Coffee and Pike Counties

***Receipts, Disbursements and Balances - By County***  
***October 1, 1999 through April 30, 2001***

	<b>Worthless Check Unit</b>		<b>Total</b>
	<b>Coffee County</b>	<b>Pike County</b>	
<b><u>Receipts</u></b>			
Fees	\$ 417,376.83	\$ 276,458.40	\$ 693,835.23
Restitution	437,462.71	316,007.43	753,470.14
Interest	2,043.64	1,334.05	3,377.69
Miscellaneous	275.27	501.88	777.15
Total Receipts	<u>857,158.45</u>	<u>594,301.76</u>	<u>1,451,460.21</u>
<b><u>Disbursements</u></b>			
Restitution	437,462.71	316,007.43	753,470.14
Coffee County General Fund	62,458.02	41,257.19	103,715.21
Pike County General Fund	62,458.02	41,257.19	103,715.21
Other	275.27	501.88	777.15
Total Disbursements	<u>562,654.02</u>	<u>399,023.69</u>	<u>961,677.71</u>
Excess of Receipts Over/(Under) Disbursements	<u>294,504.43</u>	<u>195,278.07</u>	<u>489,782.50</u>
<b><u>Operating Transfers In/(Out)</u></b>			
Transfers Out	(294,504.43)	(195,278.07)	(489,782.50)
Total Operating Transfers	<u>(294,504.43)</u>	<u>(195,278.07)</u>	<u>(489,782.50)</u>
Excess of Receipts Over/(Under) Disbursements and Transfers Out			
Cash Balance - October 1, 1999			
Cash Balance - April 30, 2001	<u>\$</u>	<u>\$</u>	<u>\$</u>

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## *Description and Source of Funds*

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The following is a brief summary and description of the different funds that were utilized by the Office of District Attorney, Twelfth Judicial Circuit, Coffee and Pike Counties, Alabama, for the period October 1, 1999 through April 30, 2001.

- ◆ **Worthless Check Unit** - accounts for fees from service charges and restitution collected for processing worthless checks. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224.
- ◆ **Worthless Check Fund** - accounts for fees received from the Worthless Check Unit for processing worthless checks and disbursements made to defray the reasonable expenses incurred by the District Attorney and the administrative expenses of the program. The fund is authorized by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii).
- ◆ **Child Support Enforcement Fund** - accounts for the receipt and disbursement of cost reimbursement and incentive money paid by the State Department of Human Resources for the purpose of enforcing the support obligations owed by absent parents, locating absent parents, establishing paternity and obtaining child and spousal support.
- ◆ **District Attorney's Operating Fund** - accounts for court fees received from the Circuit Clerk in Coffee and Pike Counties, amounts received from the Pike County Commission's Drug Task Force grant, amounts received from the Circuit Clerk in Coffee and Pike counties, and other miscellaneous receipts.