

DeKALB COUNTY, GEORGIA



RECORDERS COURT OF DEKALB COUNTY

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2007

PREPARED BY
INTERNAL AUDIT DIVISION



DeKalb County, Georgia

Department of Finance
Internal Audit and Licensing

DeKalb County Administration Building / 1300 Commerce Drive / Decatur, Georgia 30030
Phone 404-371-2977, Fax 404-371-2055

February 18, 2009

The Honorable Judge R. Joy Walker
Recorders Court of DeKalb County
3631 Camp Circle
Decatur, Georgia 30032

Judge Walker:

The fiscal books, records, and other pertinent documents were examined for the year ended December 31, 2007. Internal Audit conducted such audit tests and procedures as were considered necessary under the circumstances.

In our opinion, the accompanying Statement of Operations is a satisfactory representation of the operations of the Recorders Court as of December 31, 2007.

Sincerely,

Eugene O'Mard
Deputy Director of Finance, DIAL
DeKalb County, Georgia

**DeKALB COUNTY, GEORGIA
 RECORDERS COURT
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDING DECEMBER 31, 2007 AND 2006 - COMPARED**

	<u>2007</u>	<u>2006</u>	Increase (Decrease)
GROSS REVENUE	\$21,166,298	\$18,418,181	2,748,117
DISBURSEMENTS:			
GSCCCA	2,791,313	3,241,298	(449,985)
PEACE OFFICERS' ANNUITY	669,085	782,306	(113,221)
BOND REFUNDS	1,414,057	115,770	1,298,287
OFFICIAL PAYMENTS	<u>0</u>	<u>157,747</u>	<u>(157,747)</u>
TOTAL DISBURSEMENTS	<u>4,874,455</u>	<u>4,297,121</u>	<u>577,334</u>
REVENUE TO COUNTY	16,291,843	14,121,060	2,170,783
COUNTY EXPENDITURES:			
PERSONAL SERVICE	2,674,849	2,424,987	249,862
SUPPLIES	43,920	40,217	3,703
MAINTENANCE AND REPAIRS	445,181	260,166	185,015
INTERDEPARTMENTAL SERVICE	495,752	343,385	152,367
DEPRECIATION / AMORTIZATION	3,285	0	3,285
EQUIPMENT	<u>53,262</u>	<u>18,356</u>	<u>34,906</u>
TOTAL COUNTY EXPENDITURES	<u>3,716,249</u>	<u>3,087,111</u>	<u>629,138</u>
NET COUNTY REVENUE	<u>\$12,575,594</u>	<u>\$11,033,949</u>	<u>\$1,541,645</u>
NET OPERATING REVENUE			
COUNTY FUNDS	10,670,258	8,711,701	1,958,557
VICTIM ASSISTANCE FUND	710,881	941,028	(230,147)
JAIL FUND	<u>1,194,455</u>	<u>1,381,220</u>	<u>(186,765)</u>
	<u>\$12,575,594</u>	<u>\$11,033,949</u>	<u>\$1,541,645</u>

EXHIBIT A