

DeKalb



County

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Department of Finance

Internal Audit and Licensing

March 13, 2009

Ms. Linda Carter
DeKalb County Clerk of Superior Court
DeKalb County Courthouse
Decatur, Georgia 30030

Dear Ms. Carter:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2008. These financials are the responsibility of the Clerk of Superior Court's management. Our responsibility is to express an opinion on the information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. The audit was planned and performed to obtain reasonable assurance that the financial statements are not materially misstated. Internal Audit conducted such audit tests and procedures as were deemed necessary. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accompanying financial statements and/or exhibits are a satisfactory representation of the fiscal operations and condition of Clerk of Superior Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2008.

Sincerely,

Eugene O'Mard
Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

Cc: Dr. Michael J. Bell, Chief Financial Officer

EO/CL

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
December 31, 2008**

	December 31 2008	December 31 2007	Variance
ASSETS:			
Trust Funds	\$ 3,871,233	\$ 3,675,245	\$ 195,989
GPDSC	4,605	1,450	3,155
Intangible Recording Tax	114,747	95,644	19,103
Real Estate Transfer Tax	-	834,400	(834,400)
General Operating	2,303	-	2,303
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	3,994,333	4,608,183	(613,850)
Subtotal			
Due from Others	21,085 ¹	28,181	(7,096)
Total Assets	\$ 4,015,418	\$ 4,636,364	\$ (620,946)
 LIABILITIES			
Trust Funds	\$ 3,888,802	\$ 3,692,814	\$ 195,989
GPDSC	4,605	1,450	3,155
Intangible Recording Tax	114,747	95,643	19,103
Real Estate Transfer Tax	-	834,400	(834,399)
General Operating	5,819 ²	10,612	(4,792)
Change Funds	1,420	1,420	-
Petty Cash	25	25	-
	4,015,418	4,636,364	(620,946)
Total Liabilities	\$ 4,015,418	\$ 4,636,364	\$ (620,946)

¹ Indicates a Bank Analysis Fee of \$1,076 and \$2,269. Missing funds of \$17,569 from Court Registry 2004 not recovered as of year ended 2008.

Other miscellaneous return checks and adjustments.

² IRS Electronic Funds received in the General Operating Account. As of year end 2008, funds were not disbursed to Real Estate Transfer Tax Account.

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2008**

	<u>2008</u>	<u>2007</u>	<u>Variance</u>
RECEIPTS			
Trust Fund			
GIDC	\$ 3,155	\$ 4,068	\$ (913)
Interest Bearing & Escrow	8,034,501	5,249,733	2,784,769
Real Estate Transfer Tax	3,597,662	6,370,226	(2,772,564)
Intangible Recording Tax	13,010,775	19,709,715	(6,698,939)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	3,296,132	4,338,945	(1,042,813)
U.C.C	26,596	32,370	(5,774)
FIFA	-	5	(5)
Jail Fees	28,281	13,393	14,888
Criminal Fines	880,384	212,284	668,100
(Other - Brain & Spinal Fees)	-	250	(250)
	<u>\$ 28,877,486</u>	<u>\$ 35,930,988</u>	<u>\$ (7,053,502)</u>
DISBURSEMENTS			
Trust Fund			
GIDC	\$ -	\$ 7,481	\$ (7,481)
Interest Bearing & Escrow	7,838,513	15,836,506	(7,997,994)
Real Estate Transfer Tax	4,432,062	5,538,451	(1,106,389)
Intangible Recording Tax			
County	5,094,663	7,784,604	(2,689,942)
State	85,622	114,192	(28,569)
Board of Education	6,152,120	9,475,612	(3,323,491)
City(s)	1,565,533	2,096,646	(531,113)
Other	93,734	255,688	(161,954)
<i>Due DeKalb Co - Gen Operating</i>			
Clerk Costs	3,120,224	3,415,791	(295,567)
Criminal:			
Jail Fund	28,281	13,393	14,888
Sheriff's Services	51,150	49,758	1,393
Clerk's Retirement Fund	117,269	117,652	(383)
Sheriff's Retirement Fund	19,307	12,365	6,942
Peace Officers' Annuity & Benefit Fund	42,598	10,683	31,914
Child Abuse	13,655	14,115	(460)
Law Library Fund	40,418	10,784	29,634
Alternative Dispute Resolution Fund	52,553	55,725	(3,173)
Clerk Cooperative Authority - UCC	19,495	24,230	(4,735)
Clerk Cooperative Authority - Real Prop	533,200	671,980	(138,780)
Clerk Cooperative Authority - Notary	5,880	6,348	(468)
Other	185,060	194,187	(9,127)
	<u>\$ 29,491,336</u>	<u>\$ 45,706,192</u>	<u>\$ (16,214,856)</u>
Net Receipts (Disbursements)	(613,850)	(9,775,204)	9,161,354
Cash, January 01	<u>4,608,183</u>	<u>14,383,388</u>	<u>(9,775,205)</u>
Cash, December 31	<u>\$ 3,994,333</u>	<u>\$ 4,608,183</u>	<u>\$ (613,850)</u>

EXHIBIT "B"