

DEKALB COUNTY, GEORGIA



JUVENILE COURT

AUDIT REPORT

2008 JUVENILE COURT FINANCIALS & AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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DeKalb County

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Department of Finance

Internal Audit and Licensing

February 12, 2009

Chief Judge Desiree Peagler
Juvenile Court
4309 Memorial Drive
Decatur GA 30032-1208

Dear Honorable Chief Judge Peagler:

The fiscal books, records, and other pertinent documents were examined for the year ended December 31, 2008. Internal Audit conducted such audit tests and procedures as were considered necessary under the circumstances.

In our opinion, the accompanying financial statements and/or exhibits are a satisfactory representation of the fiscal operations and condition of the Juvenile Court of DeKalb County, being reasonably free of material discrepancies and deficiencies.

Sincerely,

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

cc: Dr. Michael J. Bell, Chief Financial Officer
Phyllis Douglas, Director of Court Services

DeKalb County, Georgia
 Juvenile Court
 Balance Sheet
 December 31, 2008 and 2007 - Compared

	--December 31--		Increase (Decrease)
	2008	2007	
Assets:			
Cash in Bank	\$16,991	\$16,861	\$130
Due From Others	311	37	274
Change Fund	200	200	-
Total Assets	\$17,502	\$17,098	\$404
Liabilities:			
Trust & Agency Funds:			
Restitution	\$7,946	\$6,842	\$1,104
Victim Assistance Fund	96	188	(92)
Bonds	1,000	1,000	-
Due to DeKalb County:			
Traffic Fines	1,789	3,253	(1,464)
Miscellaneous	53	94	(41)
Probation Fees	5,620	3,925	1,695
Jail Fund	192	377	(185)
Change Fund	200	200	-
Due Others:			
Police Officers Annuity	100	261	(161)
GSCCCA-POPTIF (A&B)	479	908	(429)
Sheriff Retirement	28	50	(22)
Total Liabilities	\$17,502	\$17,098	\$404

Exhibit "A"

DeKalb County, Georgia
 Juvenile Court
 Statement of Receipts and Disbursements
 For The Years Ending December 31, 2008 and 2007 - Compared

	<u>2008</u>	<u>2007</u>	<u>Increase (Decrease)</u>
Receipts:			
Other Sources:			
Traffic Fines	\$55,826	\$75,469	(\$19,643)
Miscellaneous	3,367	4,133	(767)
Probation	55,384	60,716	(5,332)
Trust & Agency Funds:			
Restitution	<u>39,592</u>	<u>44,436</u>	<u>(4,844)</u>
Total Receipts	<u><u>154,168</u></u>	<u><u>184,754</u></u>	<u><u>(30,586)</u></u>
Disbursements:			
To DeKalb County:			
Miscellaneous	3,408	4,605	(1,197)
Traffic Fines	38,805	48,994	(10,189)
Jail Fund	4,326	6,016	(1,690)
Probation	53,689	61,573	(7,884)
Victim Assistance Fund	2,163	3,093	(930)
Trust & Agency Funds:			
Restitution	38,488	46,693	(8,205)
Other:			
Sheriff Retirement	610	746	(136)
GSCCCA	9,751	12,901	(3,150)
Police Officers Annuity Fund	<u>2,524</u>	<u>3,863</u>	<u>(1,339)</u>
Total Disbursements	<u><u>153,764</u></u>	<u><u>188,486</u></u>	<u><u>(34,720)</u></u>
Net Receipts (Disbursements)	404	(3,732)	4,134
Cash, January 1	<u>17,098</u>	<u>20,980</u>	<u>(3,882)</u>
Cash, December 31	<u><u>\$17,502</u></u>	<u><u>\$17,098</u></u>	<u><u>\$252</u></u>

Exhibit "B"