

DeKALB COUNTY, GEORGIA



RECORDERS COURT OF DEKALB COUNTY

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2008

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

July 10, 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, 2008. 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, 2008.

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, 2008 AND 2007 - COMPARED**

	<u>2008</u>	<u>2007</u>	Increase (Decrease)
GROSS REVENUE *	\$29,664,720	\$21,166,298	\$8,498,422
DISBURSEMENTS:			
GSCCCA	3,253,293	2,791,313	461,980
PEACE OFFICERS' ANNUITY	723,662	669,085	54,577
BOND REFUNDS	19,314	1,414,057	(1,394,743)
GA DEPT OF PUBLIC SAFETY	28,510	0	28,510
TOTAL DISBURSEMENTS	<u>4,024,779</u>	<u>4,874,455</u>	<u>(849,676)</u>
REVENUE TO COUNTY	25,639,941	16,291,843	9,348,098
COUNTY EXPENDITURES:			
PERSONAL SERVICE	2,726,362	2,674,849	51,513
SUPPLIES	58,917	43,920	14,997
PURCHASED/CONTRACTED SVS	1,398,225	445,181	953,044
INTERDEPARTMENTAL SERVICE	771,936	495,752	276,184
EQUIPMENT	1,151	53,262	(52,111)
TOTAL COUNTY EXPENDITURES	<u>4,956,591</u>	<u>3,712,964</u>	<u>1,243,627</u>
NET COUNTY REVENUE	<u>\$20,683,350</u>	<u>\$12,578,879</u>	<u>\$8,104,471</u>
NET OPERATING REVENUE			
COUNTY FUNDS	17,155,820	10,673,543	6,482,277
VICTIM ASSISTANCE FUND	1,673,407	710,881	962,526
JAIL FUND	1,854,123	1,194,455	659,668
	<u>\$20,683,350</u>	<u>\$12,578,879</u>	<u>\$8,104,471</u>

EXHIBIT A

* Includes Victim Assistance and County Jail Fund