

DeKALB COUNTY, GEORGIA



RECORDERS COURT OF DEKALB COUNTY

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2009

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 404-687-3735, Fax 404-371-2055

May 28, 2010

The Honorable Judge Nelly F. Withers
Recorders Court of DeKalb County
3631 Camp Circle
Decatur, Georgia 30032

Judge Withers:

The fiscal books, records, and other pertinent documents were examined for the year ended December 31, 2009. 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, 2009.

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, 2009 AND 2008 - COMPARED**

	<u>2009</u>	<u>2008</u>	Increase (Decrease)
GROSS REVENUE	\$24,973,334	\$29,664,720	(\$4,691,386)
DISBURSEMENTS:			
GSCCCA	3,170,146	3,253,293	(83,147)
PEACE OFFICERS' ANNUITY	791,823	723,662	68,161
SHERIFF'S RETIREMENT FUND	423,847 **	0	423,847
BOND REFUNDS	24,047	19,314	4,733
GA DEPT OF PUBLIC SAFETY	<u>30</u>	<u>28,510</u>	<u>(28,480)</u>
TOTAL DISBURSEMENTS	<u>4,409,893</u>	<u>4,024,779</u>	<u>385,114</u>
REVENUE TO COUNTY	20,563,441	25,639,941	(5,076,500)
COUNTY EXPENDITURES:			
PERSONAL SERVICE	2,856,275	2,726,362	129,913
SUPPLIES	68,857	58,917	9,940
PURCHASED/CONTRACTED SVS	806,148	1,398,225	(592,077)
INTERDEPARTMENTAL SERVICE	0	771,936	(771,936)
EQUIPMENT	<u>2,390</u>	<u>1,151</u>	<u>1,239</u>
TOTAL COUNTY EXPENDITURES	<u>3,733,670</u>	<u>4,956,591</u>	<u>(1,222,921)</u>
NET COUNTY REVENUE	<u>\$16,829,771</u>	<u>\$20,683,350</u>	<u>(\$3,853,579)</u>
NET OPERATING REVENUE			
COUNTY FUNDS	14,515,692	17,155,820	(2,640,128)
VICTIM ASSISTANCE FUND	950,534	1,673,407	(722,873)
JAIL FUND	<u>1,363,545</u>	<u>1,854,123</u>	<u>(490,578)</u>
	<u>\$16,829,771</u>	<u>\$20,683,350</u>	<u>(\$3,853,579)</u>

EXHIBIT A

** Amount includes payment of \$204,164 for 1/2006 to 12/2008