

DEKALB COUNTY, GEORGIA



STATE COURT 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

February 26, 2010

The Honorable Edward E. Carriere, Jr.
State Court of DeKalb County
DeKalb County Courthouse
Decatur, GA 30030

Dear Honorable Judge Carriere:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2009. These financials are the responsibility of the State 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 the State Court of DeKalb County, being reasonably free of material discrepancies and deficiencies as of December 31, 2009.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eugene O'Mard".

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

Cc: Melanie F. Wilson, Clerk of State Court
Dr. Michael J. Bell, Chief Financial Officer
Keith Barker, Executive Assistant/Chief Operating Officer

**DEKALB COUNTY, GEORGIA
STATE COURT
BALANCE SHEET
DECEMBER 31, 2009 AND 2008 - COMPARED**

	December 31		Increase
	2009	2008	(Decrease)
Assets:			
Cash:			
Civil Division	\$ 2,434,114	\$ 1,321,181	\$ 1,112,934
Criminal Division	304,565	412,900	(108,335)
Fidelity Bank	52	52	-
Change Fund	1,550	1,550	-
Total Assets	\$ 2,740,281	\$ 1,735,683	\$ 1,004,599
Liabilities:			
Due to County Government:			
General Fund	\$ 64,501	\$ 102,488	\$ (37,987)
Jail Fund	7,890	12,581	(4,691)
Drug Assessment Fund	1,130	1,444	(314)
Supervisory Fee	35,430	70,384	(34,954)
Victim Assistance	2,829	4,789	(1,960)
Brain & Spinal Injury Trust Fund	2,480	5,104	(2,624)
Joshua's Law/Driver's Ed.	2,293	4,028	(1,736)
Work Release Program	660	955	(295)
DUI Program	30	-	30
Public Defender's Fee	100	50	50
Crime Lab Fees	882	1,900	(1,018)
Change Fund	1,550	1,550	-
Due to Outside Funds:			
Peace Officer's Annuity	4,534	6,977	(2,443)
Sheriff's Retirement	314	475	(161)
State Penalty Assessments	5,525	9,086	(3,561)
Crime Victim Fund	1,286	2,286	(1,000)
Superior Ct. Clerk Retirement	360	529	(170)
Interest Earned to GSCCCA	409	15	394
Peace Off. & Prosec. Ind. Def. Fund (POPIDF)/G.S.C.C.C.A.	8,028	12,961	(4,933)
Due to Others:			
Trust Funds Under Court Order	2,600,001	1,498,029	1,101,972
Fidelity Bank	52	52	-
Total Liabilities	\$ 2,740,281	\$ 1,735,683	\$ 1,004,598

**DEKALB COUNTY, GEORGIA
STATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDING
DECEMBER 31, 2009 AND 2008**

	December 2,009	2008	Increase (Decrease)
Receipts:			
Trust Principal	\$ 10,719,816	\$ 8,505,442	\$ 2,214,374
Civil Court Costs	6,310,021	7,102,645	(792,624)
Criminal Fines and Costs	1,599,467	1,852,659	(253,192)
Restitution	-	250	(250)
State Penalty Assessments	102,578	117,422	(14,844)
Supervisory Fees	702,725	914,071	(211,346)
Brain & Spinal Injury Trust Fund	48,598	58,674	(10,076)
Crime Lab Fees	17,805	23,257	(5,452)
Superior Ct. Clerk Retirement Fund	5,938	7,023	(1,085)
Work Release Fund	7,755	16,207	(8,452)
DUI Program	996	3,850	(2,854)
Joshua's Law/Driver's Education Fund	39,817	50,981	(11,163)
Public Defender's Fee	2,327	4,420	(2,093)
Other/Misc. ⁽¹⁾	1,354	163	1,191
Total Receipts	\$ 19,559,197	\$ 18,657,063	\$ 902,134
Disbursements:			
To County Government:			
General Fund:			
Civil Division	\$ 4,635,552	\$ 5,232,996	\$ (597,443)
Criminal Division	1,159,971	1,224,740	(64,769)
Jail Fund	142,032	145,136	(3,103)
Drug Assessment	15,909	23,340	(7,431)
Supervisory Fee	737,588	873,653	(136,064)
Victim Assistance	56,483	60,242	(3,760)
Brain & Spinal Injury Trust Fund	51,222	54,672	(3,451)
Crime Lab Fees/Probation	18,823	21,757	(2,934)
Work Release Program	8,050	15,252	(7,202)
DUI Program	966	3,850	(2,884)
Joshua's Law/Driver's Education Fund	41,553	47,819	(6,266)
Public Defender's Fee	2,277	4,470	(2,193)
To Outside Funds:			
Peace Officer's Annuity	78,554	78,943	(390)
Sheriff's Retirement	5,516	5,921	(405)
State Penalty Assessments	106,113	110,572	(4,459)
DeKalb Volunteer Lawyers	118,582	135,550	(16,968)
Law Library Fund	118,582	135,395	(16,813)
Clerk's Retirement Fund	4,254	4,244	11
Crime Victim Fund	24,483	25,000	(517)
Alternative Dispute Resolution	444,683	508,313	(63,630)
Superior Ct. Clerk Retirement	104,536	74,404	30,132
Department of Public Safety-Motorcycle Unit	5,987	11,105	(5,119)
Interest Earned to G.S.C.C.A	1,142	77	1,065
Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	1,029,850	1,162,710	(132,860)
To Others:			
Trust Funds Under Court Order	9,617,657	8,244,547	1,373,111
Cost Transferred to Trust	192	370	(177)
Miscellaneous/Cost Disbursed/Nova Fees	23,360	28,981	(5,621)
Refund of Costs	573	809	(235)
Restitution	-	250	(250)
Other/Misc. ⁽¹⁾	110	7,981	(7,871)
Total Disbursements	\$ 18,554,599	\$ 18,243,096	\$ 311,503
Net Receipts	1,004,598	413,967	590,631
Cash, January 1	1,735,683	1,321,717	413,967
Cash, December 31	\$ 2,740,281	\$ 1,735,683	\$ 1,004,598

Other/Misc. ⁽¹⁾ - adjusting entries for costs disbursed and interest earned to be paid to GSCCCA.