

DEKALB COUNTY, GEORGIA



JUVENILE COURT

AUDIT REPORT

2010 JUVENILE COURT FINANCIALS & AUDIT REPORT

**PREPARED BY
FINANCE- INTERNAL AUDIT DIVISION**

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Finance-Internal Audit & Licensing
Cornelia Louis
Acting Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

Board of Commissioners

District 1
Elaine Boyer

District 2
Jeff Rader

District 3
Larry Johnson

District 4
Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

March 14, 2011

Chief Judge Desiree Sutton Peagler
Juvenile Court of DeKalb County
Gregory A. Adams Juvenile Justice Center
4309 Memorial Drive
Decatur, Georgia 30032

Dear Chief Judge Peagler:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. These financials are the responsibility of the Juvenile 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 Juvenile Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2010.

Sincerely,

Cornelia Louis
Acting Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

Cc: Richard Stogner, Chief Operating Officer and Executive Assistant
Jacinta Rawling, Clerk of Juvenile Court

CL/CH

DeKalb County, Georgia
 Juvenile Court
 Balance Sheet
 December 31, 2010 and 2009 - Compared

	--December 31--		Increase
	<u>2010</u>	<u>2009</u>	<u>(Decrease)</u>
Assets:			
Cash in Bank	\$13,678	\$17,209	(\$3,531)
Due From Others	39	39	(0)
Change Fund	<u>200</u>	<u>200</u>	<u>-</u>
Total Assets	<u><u>\$13,917</u></u>	<u><u>\$17,448</u></u>	<u><u>(\$3,531)</u></u>
Liabilities:			
Trust & Agency Funds:			
Restitution	\$8,831	\$9,538	(\$707)
Victim Assistance Fund	85	114	(29)
Bonds	1,000	1,000	-
Due to DeKalb County:			
Traffic Fines	1,597	2,107	(510)
Miscellaneous	15	11	4
Probation Fees	1,481	3,562	(2,081)
Jail Fund	171	227	(56)
Change Fund	200	200	-
Due Others:			
Police Officers Annuity	87	118	(31)
GSCCCA-POPTIF (A&B)	427	541	(114)
Sheriff Retirement	<u>22</u>	<u>30</u>	<u>(8)</u>
Total Liabilities	<u><u>\$13,917</u></u>	<u><u>\$17,448</u></u>	<u><u>(\$3,531)</u></u>

Exhibit "A"

DeKalb County, Georgia
 Juvenile Court
 Statement of Receipts and Disbursements
 For The Years Ending December 31, 2010 and 2009 - Compared

	2010	2009	Increase (Decrease)
Receipts:			
Other Sources:			
Traffic Fines	\$68,013	\$62,784	\$5,229
Miscellaneous	-	3,638	(3,638)
Probation	36,566	47,300	(10,734)
Trust & Agency Funds:			
Restitution	19,556	24,984	(5,427)
Total Receipts	<u>\$124,136</u>	<u>\$138,706</u>	<u>(\$14,570)</u>
Disbursements:			
To DeKalb County:			
Miscellaneous	\$224	\$3,571	(\$3,347)
Traffic Fines	46,593	42,161	4,432
Jail Fund	5,024	4,575	449
Probation	38,647	49,358	(10,711)
Victim Assistance Fund	2,512	2,288	224
Trust & Agency Funds:			
Restitution	20,263	23,392	(3,129)
Due From:			
DeKalb County	-	108	(108)
Other:			
Sheriff Retirement	588	588	-
GSCCCA	11,439	10,360	1,079
Police Officers Annuity Fund	2,604	2,359	245
Total Disbursements	<u>\$127,895</u>	<u>\$138,760</u>	<u>(\$10,866)</u>
Net Receipts (Disbursements)	(3,759)	(54)	(3,705)
Cash, January 1	17,448	17,502	(54)
Cash, December 31	<u>\$13,917</u>	<u>\$17,448</u>	<u>(\$3,759)</u>

Exhibit "B"