

DEKALB COUNTY, GEORGIA



RECORDERS COURT

AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2010

**PREPARED BY
INTERNAL AUDIT DIVISION**



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

September 8, 2011

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, 2010. 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, 2010.

Sincerely,

Cornelia Louis
Acting Deputy Director of Finance, DIAL
DeKalb County, Georgia

**DeKALB COUNTY, GEORGIA
 RECORDERS COURT
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDING DECEMBER 31, 2010 AND 2009 - COMPARED**

	2010	2009	Increase (Decrease)
GROSS REVENUE	\$29,857,750	\$24,973,334	\$4,884,416
DISBURSEMENTS:			
GSCCCA	3,812,847	3,170,146	642,701
PEACE OFFICERS' ANNUITY	834,320	791,823	42,497
SHERIFF'S RETIREMENT FUND	248,442	423,847	(175,405)
BOND REFUNDS	27,151	24,047	3,104
STATE COURT OF DEKALB COUNTY	28,999	0	28,999
MANUAL ENTRIES & ADJUSTMENTS	130,238	0	130,238
GA DEPT OF PUBLIC SAFETY	-	30	(30)
TOTAL DISBURSEMENTS	5,081,995	4,409,893	672,102
REVENUE TO COUNTY	24,775,755	20,563,441	4,212,314
COUNTY EXPENDITURES:			
PERSONAL SERVICE	2,530,217	2,856,275	(326,058)
SUPPLIES	64,575	68,857	(4,282)
PURCHASED/CONTRACTED SVS	749,305	806,148	(56,843)
EQUIPMENT	1,367	2,390	(1,023)
TOTAL COUNTY EXPENDITURES	3,345,463	3,733,670	(388,207)
NET COUNTY REVENUE	\$21,430,292	\$16,829,771	\$4,600,521
NET OPERATING REVENUE			
COUNTY FUNDS	19,039,697	14,515,692	4,524,005
VICTIM ASSISTANCE FUND	860,161	950,534	(90,373)
JAIL FUND	1,530,434	1,363,545	166,889
	\$21,430,292	\$16,829,771	\$4,600,521

EXHIBIT A