## **DEKALB COUNTY, GEORGIA**



# STATE COURT AUDIT REPORT

## FOR THE YEAR ENDING DECEMBER 31, 2010

# PREPARED BY INTERNAL AUDIT DIVISION



### Finance Division of 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

February 25, 2011

The Honorable Wayne M. Purdom State Court of DeKalb County DeKalb County Courthouse 556 N. McDonough St., Ste. 3220 Decatur, GA 30030

#### Dear Honorable Judge Purdom:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2010. 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, 2010.

Sincerely,

Cornelia Louis

DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of State Court Richard Stogner, Executive Assistant/Chief Operating Officer

# DEKALB COUNTY, GEORGIA STATE COURT BALANCE SHEET DECEMBER 31, 2010 AND 2009 - COMPARED

	Decen			mber 31		Increase	
		2010		2009		(Decrease)	
Assets:							
Cash:							
Civil Division	\$	1,563,873	\$	2,434,114	\$	(870,241)	
Criminal Division	3	191,249		304,565	•	(113,316)	
Fidelity Bank		17		52		(35)	
Change Fund		1,550		1,550		-	
Total Assets	\$	1,756,688	\$	2,740,281	\$	(983,593)	
Liabilities:							
Due to County Government:							
General Fund	\$	948.50	\$	64,501	\$	(63,553)	
Jail Fund		-		7,890		(7,890)	
Drug Assessment Fund		-		1,130		(1,130)	
Supervisory Fee		-		35,430		(35,430)	
Victim Assistance		-		2,829		(2,829)	
Brain & Spinal Injury Trust Fund		-		2,480		(2,480)	
Joshua's Law/Driver's Ed.		~		2,293		(2,293)	
Work Release Program		-		660		(660)	
DUI Program		-		30		(30)	
Public Defender's Fee		_		100		(100)	
Crime Lab Fees		-		882		(882)	
Change Fund		1,550		1,550		-	
Due to Outside Funds:							
Peace Officer's Annuity		-		4,534		(4,534)	
Sheriff's Retirement		-		314		(314)	
State Penalty Assessments		-		5,525		(5,525)	
Crime Victim Fund		-		1,286		(1,286)	
Superior Ct. Clerk Retirement		-		360		(360)	
Interest Earned to GSCCCA		198		409		(211)	
Dept. of Public Safety - Motorcycle Unit		-		=		-	
GSCCCA-Judicial Operation Fund Fee		-		-		-	
Peace Off. & Prosec. Ind. Def. Fund (POPIDF)/GSCCCA		-		8,028		(8,028)	
Due to Others:							
Trust Funds Under Court Order		1,753,975		2,600,001		(846,026)	
Restitution		-		-		-	
Fidelity Bank		17		52		(35)	
Total Liabilities	\$	1,756,688	\$	2,740,281	\$	(983,593)	

#### DEKALB COUNTY, GEORGIA STATE COURT

47 M

#### STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEARS ENDING DECEMBER 31, 2010 AND 2009

Pace sipts:			December			Increase		
Trust Principal	Pagainta		2010		2009		(Decrease)	
Circle   1,213.497   6,310.021   (2,096.524)   Criminal Fines and Costs   1,218.861   1,599.467   (380.606)   Restitution   449		•	9.070.024	œ.	10 710 916	e	(2 649 902)	
Criminal Fines and Costs   1,218,861   1,599,467   380,005   Restitution   449   1,599,467   449   518   Restitution   449   1,599,467   449   518		Φ		Φ		Ф		
Restitution								
State Penalty Assessments								
Supervisory Fees         603,223         702,725         (99,502)           Brain & Spinal Injury Trust Fund         34,723         448,598         (13,875)           Crime Lab Fees         13,016         17,805         (4,789)           Superior CL Clark Retirement Fund         4,917         5,538         (1,020)           Work Release Fund         14,589         7,755         6,834           DUI Program.         400         996         (596)           Joshua's LawDhriver's Education Fund         31,082         39,817         (8,739)           Public Defender's Fee         2,090         2,2327         (237)           Cherrifice.         2,698         1,354         (677)           Total Receipts         \$ 14,285,280         \$ 19,589,197         \$ (5,273,917)           Disbursements:         To County Government:         To County Governmen					102.578			
Brain & Spinal Injury Trust Fund         34,723         48,698         (13,875)           Crime Lab Fees         13,016         17,805         (4,789)           Superior Ct. Clark Retierment Fund         4,917         5,538         (1,020)           Work Release Fund         14,589         7,755         6,834           DUI Program.         400         996         (589)           Joshua's LawDriver's Education Fund         31,022         39,917         (6,736)           Public Defender's Fee         2,090         2,327         (237)           Other/Misc. <sup>(1)</sup> 678         1,354         (677)           Public Defender's Fee         2,090         2,327         (237)           Other/Misc. <sup>(1)</sup> 678         1,354         (677)           Disbursements:         1,500         8,515         1,59,919         \$ (5,273,917)           Comeral Fund:         600         8,515         1,159,917         (26,481)           Jail Fund         19,175         1,159,971         (26,481)           Jail Fund         19,175         142,032         (3,285)           Drug Assessment         15,107         15,599         (15,690)           Victim Assistance         43,873         56,433								
Crime Lab Fees         13,016         17,805         (4,789)           Superior CL Clerk Retirement Fund         4,917         5,938         (1,020)           Work Release Fund         14,689         7,755         6,834           JOUI Program.         400         996         (596)           Joshua's LawDriver's Education Fund         31,082         39,817         (8,736)           Public Defender's Fee         2,090         2,227         (237)           Other/Misc. (1)         678         1,354         (677)           Total Receipts         \$ 14,285,280         \$ 19,589,197         \$ (5,273,917)           Disbursements:         To County Government:         4,635,552         \$ (1,843,915)         Cimil Division         \$ 2,791,637,82         \$ 4,635,552         \$ (1,843,915)         Cimil Division         \$ 2,791,637,82         \$ 4,635,552         \$ (1,843,915)         Command Government         4,000         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$ (30,805)         \$								
Superior Ct. Clerk Retirement Fund	Crime Lab Fees		13,016					
DPT Program	Superior Ct. Clerk Retirement Fund		4,917		5,938		(1,020)	
Disburis LawDrivers Education Fund   31,082   39,817   (8,736)   Public Defender's Fee   2,090   2,327   (237)   Other/Misc. (1)   678   1,354   (677)   Total Receipts   3 14,285,280   19,559,197   5 (5,273,917)	Work Release Fund		14,589		7,755		6,834	
Public Defender's Fee   2,090   2,327   (237)     Other/Misc. (1)					996			
Colher/Misc.   Colher   Colh					39,817		(8,736)	
Disbursements:   To County Government:   General Fund.   Given Division   \$2,791,637.82   \$4,635,552   \$(1,843,915)   Giminal Division   \$2,791,637.82   \$4,635,552   \$(1,843,915)   Giminal Division   \$895,159   \$1,159,971   (264,812)   Jail Fund   109,175   \$42,032   (32,858)   Drug Assessment   \$15,107   \$15,909   (802)   Supervisory Fee   \$638,653   \$737,588   (98,935)   Victim Assistance   \$43,873   \$56,483   (12,609)   Giminal Division   \$7,203   \$51,222   (14,09)   Gime Lab Fees/One Time Probation Fee   \$13,898   \$18,823   (4,925)   Wlork Release Program   \$15,249   8,050   7,199   Uil Program   \$430   996   (538)   Jushua's Law/Divier's Education Fund   \$33,374   \$41,553   (8,179)   Uil Divide Diender's Fee   \$2,270   \$78,554   \$(16,527)   Countinal Division   \$450   92,277   (879)   Countinal Division   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,554   \$6,000   \$78,555			2,090		2,327		(237)	
Disbursements:   To County Government:   General Fund:   Gen	Other/Misc. (1)		678		1,354		(677)	
County Government:   General Fund:   Civil Division   \$ 2,791,637.82   \$ 4,635,552   \$ (1,843,915)   Criminal Division   895,159   1,159,971   (264,812)   Jail Fund   109,175   142,032   (32,858)   Drug Assessment   15,107   15,909   (802)   Supenvisory Fee   638,653   737,588   (88,935)   Victim Assistance   43,873   56,483   (12,609)   Grime Lab Fees/One Time Probation Fee   13,998   18,823   (4,925)   Work Release Program   15,249   8,050   7,199   DUI Program   430   966   (536)   Joshua's Law/Driver's Education Fund   33,374   41,553   (8,179)   Public Defender's Fee   2,190   2,277   (87)   TO Outside Funds   4,532   5,516   (985)   (985)   (985)   (14,618)   Defender's Retirement   4,532   5,516   (985)   (985)   (985)   (14,618)   Defaily Assessments   81,495   (16,527)   Sheriff's Retirement Fund   56,282   118,582   (62,300)   Law Library Fund   17,921   24,483   (6,562)   Climic Victim Fund   10,261   5,987   4,274   Interest Earned to G.S.C.C.C.A   1,122   1,142   (20)   GSCCCA-Judicial Operations Fund   615,375   - 615,375   Peace Off. & Prosec. Ind. Def. Fund (POPIDF)   535,141   1,029,850   (149,709)   To Others:  Trust Funds Under Court Order   \$8,896,478.23   9,617,657   \$7,217,179   Tothersic Earned to Trust   14,120   192   13,928   Miscellansous/Cost Disbursed/Elavon Fees   37,336   23,350   14,026   Clerk Fund (PoPIDF)   535,141   1,029,850   14,026   Clerk Fund (PoPIDF)   535,141   1,029,850   1,004,598   Miscellansous/Cost Disbursed/Elavon Fees   37,386   23,350   14,026   Clerk Fund (PoPIDF)   7,285   7,285   7,285   7,285   7,285   7,285   7,285   7,28	Total Receipts	\$	14,285,280	\$	19,559,197	\$	(5,273,917)	
Ceneral Fund:   Civil Division				,				
Civil Division         \$ 2,791,637.82         \$ 4,635,552         \$ (1,843,915)           Criminal Division         895,159         1,159,971         (264,812)           Jail Fund         109,175         142,032         (32,858)           Drug Assessment         115,107         15,909         (802)           Supervisory Fee         638,653         373,588         (98,935)           Victim Assistance         43,873         56,483         (12,609)           Brain & Spinal Injury Trust Fund         37,203         51,222         (14,019)           Crime Lab Fees/One Time Probation Fee         13,898         18,823         (4,925)           Work Release Program         430         966         (536)           Joshua's Law/Driver's Education Fund         33,374         41,553         (8,179)           Public Defender's Fee         2,190         2,277         (87)           TO Outside Funds:         **** Tools of Funds*** Tools of Funds*** Tools of Funds**           Peace Officer's Annuity         \$ 62,027.06         \$ 78,554         \$ (16,527)           Sheriff's Retirement         4,532         5,516         (985)           State Penalty Assessments         81,495         106,113         (24,618)           Defeation Fund	A CONTRACTOR OF THE CONTRACTOR							
Criminal Division         895,159   1,159,971         (264,812)           Jail Fund         109,175   142,032   (32,858)         Drug Assessment         109,175   142,032   (32,858)           Drug Assessment         15,107   15,909   (802)         (802)           Supervisory Fee         638,653   737,568   (98,935)           Victim Assistance         43,873   56,483   (12,609)           Brain & Spinal Injury Trust Fund         37,203   51,222   (14,019)           Crime Lab Fees/One Time Probation Fee         13,898   18,823   (4,925)           Work Release Program         15,249   8,050   7,199           DUI Program         430   966   (5536)           Joshu's Law/Driver's Education Fund         33,374   41,553   (8,179)           Public Defender's Fee         2,190   2,277   (87)           TO Outside Funds:         86,2027.06   78,554   (16,527)           Peace Officer's Annuity         \$ 62,027.06   78,554   (16,527)           Sheriffs Retirement         4,532   5,516   (985)           State Penalty Assessments         81,495   106,113   (24,618)           DeKalb Volunteer Lawyers         56,282   118,582   (62,300)           Law Library Fund         56,282   118,582   (62,300)           Clerk's Retirement Fund         2,987   4,254   (1,268)           Crime Victim Fund         17,921   2,483   (6,562) <tr< th=""><td></td><td></td><td>0.704.007.00</td><td>•</td><td>4 005 550</td><td>•</td><td>(4.040.045)</td></tr<>			0.704.007.00	•	4 005 550	•	(4.040.045)	
Jail Fund		\$		\$		\$		
Drug Assessment								
Supervisory Fee								
Nictim Assistance   43,873   56,483   (12,609)     Brain & Spinal Injury Trust Fund   37,203   51,222   (14,019)     Crime Lab Fees/One Time Probation Fee   13,898   18,823   (4,925)     Work Release Program   15,249   8,050   7,199     DUI Program   430   966   (536)     Joshua's Law/Driver's Education Fund   33,374   41,553   (8,179)     Public Defender's Fee   2,190   2,277   (87)     To Outside Funds:     Peace Officer's Annuity   \$62,027.06   78,554   (16,527)     Sheriff's Retirement   4,532   5,516   (985)     State Penalty Assessments   81,495   106,113   (24,618)     Defalb Volunteer Lawyers   56,282   118,582   (62,300)     Law Library Fund   56,282   118,582   (62,300)     Law Library Fund   2,987   4,254   (1,288)     Crime Victim Fund   17,921   24,483   (6,562)     Alternative Dispute Resolution   211,058   444,683   (233,625)     Superior Ct. Clerk Retirement   61,559   104,536   (42,977)     Department of Public Safety-Motorcycle Unit Interest Earned to G. S. C. C. A   1,122   1,142   (20)     GSCCCA-Judicial Operations Fund   615,375   - 615,375     Peace Off. & Prosec. Ind. Def. Fund (POPIDF)   535,141   1,029,850   (494,709)     To Others:   Trust Funds Under Court Order   \$8,896,478,23   9,617,657   5,937   4,274     Cost Transferred to Trust   14,120   192   13,928     Miscellaneous/Cost Disbursed/Elavon Fees   37,386   23,360   14,026     Refund of Costs   1,166   573   593     Restitution   449   - 449     Change Fund   7,285   110   7,175     Total Disbursements   \$15,268,873   \$18,554,599   (3,285,726)     Net Receipts   \$983,593   1,004,598   (1,988,191)								
Brain & Spinal Injury Trust Fund         37,203         51,222         (14,019)           Crime Lab Fees/One Time Probation Fee         13,898         18,823         (4,925)           Work Release Program         15,249         8,050         7,199           DUI Program         430         966         (536)           Joshua's Law/Driver's Education Fund         33,374         41,553         (8,179)           Public Defender's Fee         2,190         2,277         (67)           To Outside Funds:         Peace Officer's Annuity         \$ 62,027.06         \$ 78,554         \$ (16,527)           Shariff's Retirement         4,532         5,516         (985)           State Penalty Assessments         81,495         106,113         (24,618)           DeKalb Volunteer Lawyers         56,282         118,582         (62,300)           Law Library Fund         56,282         118,582         (62,300)           Clerk's Retirement Fund         2,987         4,254         (1,268)           Crime Victim Fund         17,921         24,483         (63,562)           Superior Ct. Clerk Retirement         61,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,956								
Crime Lab Fees/One Time Probation Fee         13,898         18,823         (4,925)           Work Release Program         15,249         8,050         7,199           DUI Program         430         966         (536)           Joshua's Law/Driver's Education Fund         33,374         41,553         (8,179)           Public Defender's Fee         2,190         2,277         (87)           To Outside Funds:         8         62,027.06         \$ 78,554         \$ (16,527)           Sheriff's Retirement         4,532         5,516         (985)           State Penalty Assessments         81,495         106,113         (24,618)           DeKalb Volunteer Lawyers         56,282         118,582         (62,300)           Law Library Fund         56,282         118,582         (62,300)           Clerk's Retirement Fund         2,987         4,254         (1,268)           Crime Victim Fund         17,921         24,483         (6,562)           Alternative Dispute Resolution         211,058         444,683         (233,625)           Superior Ct. Clerk Retirement         61,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,987         4,274					,		. ,	
Work Release Program         15,249         8,050         7,199           DUI Program         430         966         (536)           Joshua's Law/Driver's Education Fund         33,374         41,553         (8,179)           Public Defender's Fee         2,190         2,277         (87)           To Outside Funds:         Peace Officer's Annuity         \$ 62,027.06         \$ 78,554         \$ (16,527)           Sheriff's Retirement         4,532         5,516         (985)           State Penalty Assessments         81,495         106,113         (24,618)           DeKalb Volunteer Lawyers         56,282         118,582         (62,300)           Law Library Fund         56,282         118,582         (62,300)           Cerk's Retirement Fund         2,987         4,254         (1,268)           Cirme Victim Fund         17,921         24,483         (6,562)           Alternative Dispute Resolution         211,058         444,683         (233,625)           Superior Ct. Clerk Retirement         615,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,987         4,274           Interest Earned to G.S.C.C.C.A         1,122         1,142         (20) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
DUI Program					- 1 -			
Joshua's Law/Driver's Education Fund   33,374   41,553   (8,179)   Public Defender's Fee   2,190   2,277   (87)     Public Defender's Fee   2,190   2,277   (87)     To Outside Funds:								
Public Defender's Fee   2,190   2,277   (87)							1 /	
Peace Officer's Annuity         \$ 62,027.06         \$ 78,554         \$ (16,527)           Sheriff's Retirement         4,532         5,516         (985)           State Penalty Assessments         81,495         106,113         (24,618)           DeKalb Volunteer Lawyers         56,282         118,582         (62,300)           Law Library Fund         56,282         118,582         (62,300)           Clerk's Retirement Fund         2,987         4,254         (1,268)           Crime Victim Fund         17,921         24,483         (6,562)           Alternative Dispute Resolution         211,058         444,683         (233,625)           Superior Ct. Clerk Retirement         61,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,987         4,274           Interest Earned to G. S. C. C. C. A         1,122         1,142         (20)           GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:         Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         \$ (721,179)           Cost Transferre								
Sheriffs Retirement         4,532         5,516         (985)           State Penalty Assessments         81,495         106,113         (24,618)           DeKalb Volunteer Lawyers         56,282         118,582         (62,300)           Law Library Fund         56,282         118,582         (62,300)           Clerk's Retirement Fund         2,987         4,254         (1,268)           Crime Victim Fund         17,921         24,483         (6,562)           Alternative Dispute Resolution         211,058         444,683         (233,625)           Superior Ct. Clerk Retirement         61,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,987         4,274           Interest Earned to G.S.C. C.C.A         1,122         1,142         (20)           GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:           Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disburse								
State Penalty Assessments       81,495       106,113       (24,618)         DeKalb Volunteer Lawyers       56,282       118,582       (62,300)         Law Library Fund       56,282       118,582       (62,300)         Clerk's Retirement Fund       2,987       4,254       (1,268)         Crime Victim Fund       17,921       24,483       (6,562)         Alternative Dispute Resolution       211,058       444,683       (233,625)         Superior Ct. Clerk Retirement       61,559       104,536       (42,977)         Department of Public Safety-Motorcycle Unit       10,261       5,987       4,274         Interest Earned to G.S.C.C.C.A       1,122       1,142       (20)         GSCCCA-Judicial Operations Fund       615,375       -       615,375         Peace Off. & Prosec. Ind. Def. Fund (POPIDF)       535,141       1,029,850       (494,709)         To Others:         Trust Funds Under Court Order       \$ 8,896,478.23       \$ 9,617,657       \$ (721,179)         Cost Transferred to Trust       14,120       192       13,928         Miscellaneous/Cost Disbursed/Elavon Fees       37,386       23,360       14,026         Refund of Costs       1,166       573       593 <td< th=""><td>Peace Officer's Annuity</td><td>\$</td><td>62,027.06</td><td>\$</td><td>78,554</td><td>\$</td><td>(16,527)</td></td<>	Peace Officer's Annuity	\$	62,027.06	\$	78,554	\$	(16,527)	
DeKalb Volunteer Lawyers       56,282       118,582       (62,300)         Law Library Fund       56,282       118,582       (62,300)         Clerk's Retirement Fund       2,987       4,254       (1,268)         Crime Victim Fund       17,921       24,483       (6,562)         Alternative Dispute Resolution       211,058       444,683       (233,625)         Superior Ct. Clerk Retirement       61,559       104,536       (42,977)         Department of Public Safety-Motorcycle Unit       10,261       5,987       4,274         Interest Earned to G.S.C.C.C.A       1,122       1,142       (20)         GSCCCA-Judicial Operations Fund       615,375       -       615,375         Peace Off. & Prosec. Ind. Def. Fund (POPIDF)       535,141       1,029,850       (494,709)         To Others:         Trust Funds Under Court Order       \$ 8,896,478.23       \$ 9,617,657       \$ (721,179)         Cost Transferred to Trust       14,120       192       13,928         Miscellaneous/Cost Disbursed/Elavon Fees       37,386       23,360       14,026         Refund of Costs       1,166       573       593         Restitution       449       -       -         Cherry Misc. (1)       <								
Law Library Fund       56,282       118,582       (62,300)         Clerk's Retirement Fund       2,987       4,254       (1,268)         Crime Victim Fund       17,921       24,483       (6,562)         Alternative Dispute Resolution       211,058       444,683       (233,625)         Superior Ct. Clerk Retirement       61,559       104,536       (42,977)         Department of Public Safety-Motorcycle Unit       10,261       5,987       4,274         Interest Earned to G.S.C.C.C.A       1,122       1,142       (20)         GSCCCA-Judicial Operations Fund       615,375       -       615,375         Peace Off. & Prosec. Ind. Def. Fund (POPIDF)       535,141       1,029,850       (494,709)         To Others:         Trust Funds Under Court Order       \$ 8,896,478.23       \$ 9,617,657       \$ (721,179)         Cost Transferred to Trust       14,120       192       13,928         Miscellaneous/Cost Disbursed/Elavon Fees       37,386       23,360       14,026         Refund of Costs       1,166       573       593         Restitution       -       -       -         Change Fund       -       -       -         Change Fund       -       -       -	AND THE PROPERTY OF THE PROPER							
Clerk's Retirement Fund         2,987         4,254         (1,268)           Crime Victim Fund         17,921         24,483         (6,562)           Alternative Dispute Resolution         211,058         444,683         (233,652)           Superior Ct. Clerk Retirement         61,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,987         4,274           Interest Earned to G.S.C.C.C.A         1,122         1,142         (20)           GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:           Trust Funds Under Court Order         \$ 8,896,478.23         9,617,657         \$ (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         <								
Crime Victim Fund         17,921         24,483         (6,562)           Alternative Dispute Resolution         211,058         444,683         (233,625)           Superior Ct. Clerk Retirement         61,559         104,536         (42,977)           Department of Public Safety-Motorcycle Unit         10,261         5,987         4,274           Interest Earned to G.S.C.C.C.A         1,122         1,142         (20)           GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:           Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         \$ (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         7,175           Total Disbursements         \$ 15,268,873         1,554,599								
Alternative Dispute Resolution 211,058 444,683 (233,625) Superior Ct. Clerk Retirement 61,559 104,536 (42,977) Department of Public Safety-Motorcycle Unit 10,261 5,987 4,274 Interest Earned to G.S.C.C.A 1,122 1,142 (20) GSCCCA-Judicial Operations Fund 615,375 - 615,375 Peace Off. & Prosec. Ind. Def. Fund (POPIDF) 535,141 1,029,850 (494,709)  To Öthers:  Trust Funds Under Court Order \$8,896,478.23 \$9,617,657 \$ (721,179) Cost Transferred to Trust 14,120 192 13,928 Miscellaneous/Cost Disbursed/Elavon Fees 37,386 23,360 14,026 Refund of Costs 1,166 573 593 Restitution 449 - 449 Change Fund								
Superior Ct. Clerk Retirement       61,559       104,536       (42,977)         Department of Public Safety-Motorcycle Unit       10,261       5,987       4,274         Interest Earned to G.S.C.C.C.A       1,122       1,142       (20)         GSCCCA-Judicial Operations Fund       615,375       -       615,375         Peace Off. & Prosec. Ind. Def. Fund (POPIDF)       535,141       1,029,850       (494,709)         To Others:         Trust Funds Under Court Order       \$ 8,896,478.23       \$ 9,617,657       \$ (721,179)         Cost Transferred to Trust       14,120       192       13,928         Miscellaneous/Cost Disbursed/Elavon Fees       37,386       23,360       14,026         Refund of Costs       1,166       573       593         Restitution       449       -       449         Change Fund       -       -       -         Other/Misc. (1)       7,285       110       7,175         Total Disbursements       \$ 15,268,873       \$ 18,554,599       \$ (3,285,726)         Net Receipts       \$ (983,593)       1,004,598       (1,988,191)								
Department of Public Safety-Motorcycle Unit Interest Earned to G.S.C.C.A         10,261         5,987         4,274           Interest Earned to G.S.C.C.A         1,122         1,142         (20)           GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:           Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         \$ (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598								
Interest Earned to G.S.C.C.A         1,122         1,142         (20)           GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:           Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         \$ (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598		nit						
GSCCCA-Judicial Operations Fund         615,375         -         615,375           Peace Off. & Prosec. Ind. Def. Fund (POPIDF)         535,141         1,029,850         (494,709)           To Others:           Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         \$ (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598								
To Others:         Trust Funds Under Court Order       \$ 8,896,478.23       \$ 9,617,657       \$ (721,179)         Cost Transferred to Trust       14,120       192       13,928         Miscellaneous/Cost Disbursed/Elavon Fees       37,386       23,360       14,026         Refund of Costs       1,166       573       593         Restitution       449       -       449         Change Fund       -       -       -         Other/Misc. (1)       7,285       110       7,175         Total Disbursements       \$ 15,268,873       \$ 18,554,599       \$ (3,285,726)         Net Receipts       \$ (983,593)       1,004,598       (1,988,191)         Cash, January 1       \$ 2,740,281       1,735,683       1,004,598					-			
Trust Funds Under Court Order         \$ 8,896,478.23         \$ 9,617,657         \$ (721,179)           Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598	Peace Off. & Prosec. Ind. Def. Fund (POP	IDF)	535,141		1,029,850		(494,709)	
Cost Transferred to Trust         14,120         192         13,928           Miscellaneous/Cost Disbursed/Elavon Fees         37,386         23,360         14,026           Refund of Costs         1,166         573         593           Restitution         449         -         449           Change Fund         -         -         -           Other/Misc. (1)         7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598						-		
Miscellaneous/Cost Disbursed/Elavon Fees       37,386       23,360       14,026         Refund of Costs       1,166       573       593         Restitution       449       -       449         Change Fund       -       -       -         Other/Misc. (1)       7,285       110       7,175         Total Disbursements       \$ 15,268,873       \$ 18,554,599       \$ (3,285,726)         Net Receipts       \$ (983,593)       1,004,598       (1,988,191)         Cash, January 1       \$ 2,740,281       1,735,683       1,004,598		\$						
Refund of Costs       1,166       573       593         Restitution       449       -       449         Change Fund       -       -       -         Other/Misc. (1)       7,285       110       7,175         Total Disbursements       \$ 15,268,873       \$ 18,554,599       \$ (3,285,726)         Net Receipts       \$ (983,593)       1,004,598       (1,988,191)         Cash, January 1       \$ 2,740,281       1,735,683       1,004,598		re .						
Restitution Change Fund Other/Misc. (1)         449         -         449           Other/Misc. (2)         -         -         -           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598		es						
Change Fund Other/Misc. <sup>(1)</sup> 7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598								
Other/Misc. <sup>(1)</sup> 7,285         110         7,175           Total Disbursements         \$ 15,268,873         \$ 18,554,599         \$ (3,285,726)           Net Receipts         \$ (983,593)         1,004,598         (1,988,191)           Cash, January 1         \$ 2,740,281         1,735,683         1,004,598					-			
Net Receipts       \$ (983,593)       1,004,598       (1,988,191)         Cash, January 1       \$ 2,740,281       1,735,683       1,004,598					110			
Cash, January 1 \$ 2,740,281 1,735,683 1,004,598	Total Disbursements	\$	15,268,873	\$	18,554,599	\$	(3,285,726)	
	Net Receipts	\$	(983,593	3)	1,004,598	1	(1,988,191)	
Cash, December 31 \$ 1,756,688 \$ 2,740,281 \$ (983,593)	Cash, January 1	\$	2,740,281		1,735,683	1	1,004,598	
	Cash, December 31	\$	1,756,688	\$	2,740,281	\$	(983,593)	

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