

**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**

	December 31		Increase (Decrease)
	2010	2009	
<b>Assets:</b>			
Cash:			
Civil Division	\$ 1,563,873	\$ 2,434,114	\$ (870,241)
Criminal Division	191,249	304,565	(113,316)
Fidelity Bank	17	52	(35)
Change Fund	1,550	1,550	-
<b>Total Assets</b>	<b>\$ 1,756,688</b>	<b>\$ 2,740,281</b>	<b>\$ (983,593)</b>
<b>Liabilities:</b>			
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)
<b>Total Liabilities</b>	<b>\$ 1,756,688</b>	<b>\$ 2,740,281</b>	<b>\$ (983,593)</b>

**DEKALB COUNTY, GEORGIA  
STATE COURT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEARS ENDING  
DECEMBER 31, 2010 AND 2009**

	December 2010	2009	Increase (Decrease)
<b>Receipts:</b>			
Trust Principal	\$ 8,070,924	\$ 10,719,816	\$ (2,648,892)
Civil Court Costs	4,213,497	6,310,021	(2,096,524)
Criminal Fines and Costs	1,218,861	1,599,467	(380,606)
Restitution	449	-	449
State Penalty Assessments	76,831	102,578	(25,747)
Supervisory Fees	603,223	702,725	(99,502)
Brain & Spinal Injury Trust Fund	34,723	48,598	(13,875)
Crime Lab Fees	13,016	17,805	(4,789)
Superior Ct. Clerk Retirement Fund	4,917	5,938	(1,020)
Work Release Fund	14,589	7,755	6,834
DUI Program	400	996	(596)
Joshua's Law/Driver's Education Fund	31,082	39,817	(8,736)
Public Defender's Fee	2,090	2,327	(237)
Other/Misc. <sup>(1)</sup>	678	1,354	(677)
<b>Total Receipts</b>	<b>\$ 14,285,280</b>	<b>\$ 19,559,197</b>	<b>\$ (5,273,917)</b>
<b>Disbursements:</b>			
<b>To County Government:</b>			
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)
Supervisory Fee	638,653	737,588	(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	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)
<b>To Outside Funds:</b>			
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.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)
<b>To Others:</b>			
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. <sup>(1)</sup>	7,285	110	7,175
<b>Total Disbursements</b>	<b>\$ 15,268,873</b>	<b>\$ 18,554,599</b>	<b>\$ (3,285,726)</b>
<b>Net Receipts</b>	<b>\$ (983,593)</b>	<b>1,004,598</b>	<b>(1,988,191)</b>
<b>Cash, January 1</b>	<b>\$ 2,740,281</b>	<b>1,735,683</b>	<b>1,004,598</b>
<b>Cash, December 31</b>	<b>\$ 1,756,688</b>	<b>\$ 2,740,281</b>	<b>\$ (983,593)</b>

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