



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

April 25, 2011

The Honorable Judge Wayne Purdom
DeKalb County State Court Probation Office
DeKalb County Courthouse
Decatur, Georgia 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 Probation'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 exhibits are a satisfactory representation of the fiscal operations and condition of the State Court Probation Office, 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

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

	<u>December 31, 2010</u>	<u>December 31, 2009</u>	<u>Increase (Decrease)</u>
Assets:			
Cash			
Operating Account	\$229,685	\$1,486,816	(\$1,257,131)
Change Fund	300	300	-
Total Cash	<u>\$229,985</u>	<u>\$1,487,116</u>	<u>(\$1,257,131)</u>
Due From Others	12,278	1,666	10,612
Total Assets	<u><u>\$242,263</u></u>	<u><u>\$1,488,782</u></u>	<u><u>(\$1,246,519)</u></u>
Liabilities:			
Trust & Agency Funds			
State Court Fines & Fees	\$103,900	\$1,208,752	(\$1,104,852)
Magistrate Court Fines & Fees	713	5,047	(4,334)
Superior Court Fines & Fees	11,681	185,256	(173,575)
Restitution	50,893	65,138	(14,245)
Child Support	16,153	9,752	6,401
Crime Victim Fund	58,323	14,007	44,316
Work Release	300	530	(230)
Due to DeKalb County			
Change Fund	300	300	-
Total Liabilities	<u><u>\$242,263</u></u>	<u><u>\$1,488,782</u></u>	<u><u>(\$1,246,519)</u></u>

EXHIBIT A

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

	<u>December 31, 2010</u>	<u>December 31, 2009</u>	<u>Increase (Decrease)</u>
Receipts:			
Trust & Agency Funds:			
State Court Cases	\$2,282,047	\$2,407,807	(\$125,760)
Magistrate Court Cases	3,443	5,972	(2,529)
Superior Court Cases	302,765	270,467	32,298
Due from Others	-	32,750	(32,750)
	<u> </u>	<u> </u>	<u> </u>
Total Receipts	<u>\$2,588,256</u>	<u>\$2,716,996</u>	<u>(\$128,740)</u>
Disbursements:			
Trust & Agency Funds:			
State Court Fines & Fees	\$2,874,384	\$2,156,292	\$718,092
Magistrate Court Fines & Fees	7,099	3,641	3,458
Superior Court Fines & Fees	376,891	211,438	165,453
Child Support	370,204	409,037	(38,833)
Restitution	139,968	120,077	19,891
Crime Victim Fund	53,090	51,543	1,547
Work Release	13,139	7,755	5,384
Merchant Fees	10,612	11,105	(493)
	<u> </u>	<u> </u>	<u> </u>
Total Disbursements	<u>\$3,845,387</u>	<u>\$2,970,888</u>	<u>\$874,499</u>
Net Receipts (Disbursements)	<u>(\$1,257,131)</u>	<u>(\$253,892)</u>	<u>(\$1,003,239)</u>
Cash, January 01	<u>\$1,486,816</u>	<u>\$1,740,708</u>	<u>(\$253,892)</u>
Cash, December 31	<u>\$229,685</u>	<u>\$1,486,816</u>	<u>(\$1,257,131)</u>

EXHIBIT B