

DEKALB COUNTY, GEORGIA



**RECORDERS COURT**

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**AUDIT REPORT**

**2011 RECORDERS COURT FINANCIALS & AUDIT REPORT**

**PREPARED BY  
FINANCE- INTERNAL AUDIT DIVISION**

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## Finance-Internal Audit & Licensing

Cornelia Louis  
Interim 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

October 17, 2012

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, 2011. 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, 2011.

Sincerely,

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

**DeKALB COUNTY, GEORGIA  
RECORDERS COURT  
STATEMENT OF OPERATIONS  
FOR THE YEARS ENDING DECEMBER 31, 2011 AND 2010 - COMPARED**

	<u>2011</u>	<u>2010</u>	Increase (Decrease)
<b>GROSS REVENUE</b>	\$31,145,991	\$29,857,750	\$1,288,241
<b>DISBURSEMENTS:</b>			
GSCCCA	3,668,913	3,812,847	(143,934)
PEACE OFFICERS' ANNUITY	905,336	834,320	71,016
SHERIFF'S RETIREMENT FUND	335,640	248,442	87,198
BOND REFUNDS	4,676	27,151	(22,475)
STATE COURT OF DEKALB COUNTY	60,971	28,999	31,972
MANUAL ENTRIES & ADJUSTMENTS	287,915	130,238	157,677
GA DEPT OF PUBLIC SAFETY	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>5,263,451</u>	<u>5,081,995</u>	<u>181,456</u>
<b>REVENUE TO COUNTY</b>	25,882,540	24,775,755	1,106,785
<b>COUNTY EXPENDITURES:</b>			
PERSONAL SERVICE	2,545,107	2,530,217	14,890
SUPPLIES	63,962	64,575	(613)
PURCHASED/CONTRACTED SVS	983,128	749,305	233,823
EQUIPMENT	163	1,367	(1,204)
<b>TOTAL COUNTY EXPENDITURES</b>	<u>3,592,360</u>	<u>3,345,463</u>	<u>246,897</u>
<b>NET COUNTY REVENUE</b>	<u>\$22,290,180</u>	<u>\$21,430,292</u>	<u>\$859,888</u>
<b>NET OPERATING REVENUE</b>			
COUNTY FUNDS	19,718,668	19,039,697	678,971
VICTIM ASSISTANCE FUND	963,814	860,161	103,653
JAIL FUND	1,607,698	1,530,434	77,264
	<u>\$22,290,180</u>	<u>\$21,430,292</u>	<u>\$859,888</u>

**EXHIBIT A**