

**DEKALB COUNTY, GEORGIA**



**STATE COURT**  
**AUDIT REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

**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

March 9, 2012

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, 2011. 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, 2011.

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, 2011 AND 2010 - COMPARED**

	December 31		Increase (Decrease)
	2011	2010	
<b>Assets:</b>			
<b>Cash:</b>			
Civil Division	\$ 1,477,171	\$ 1,563,873	\$ (86,702)
Criminal Division	401,325	191,249	210,077
Fidelity Bank	-	17	(17)
Change Fund	1,550	1,550	-
<b>Total Assets</b>	<b>\$ 1,880,046</b>	<b>\$ 1,756,688</b>	<b>\$ 123,358</b>
<b>Liabilities:</b>			
<b>Due to County Government:</b>			
General Fund	\$ 75,093	\$ 949	\$ 74,144
Jail Fund	8,819	-	8,819
Victim Assistance Fines	3,707	-	3,707
Supervisory Fee	52,406	-	52,406
Work Release Program	781	-	781
Drug Assessment Fund	1,058	-	1,058
Probation User Fee	4,852	-	-
Urine Test Fee	789	-	-
Solicitor's Pre-Trial Diversion Program	13,500	-	-
Change Fund	1,550	1,550	-
Cost Transferred to Trust	-	-	-
<b>Due to Outside Funds:</b>			
Peace Officer's Annuity	5,406	-	-
Sheriff's Retirement	410	-	-
GSCCCA-State Penalty Assessments (PAPOTA)	7,512	-	-
DeKalb Volunteer Lawyers Assoc. (DVLA)	-	-	-
Law Library Fund	-	-	-
Clerk's Retirement Fund	-	-	-
GSCCCA-Crime Victim Fund	1,671	-	902
Alternative Dispute Resolution (ADR)	-	-	-
DUI Program	-	-	-
Public Defender's Fee	902	-	902
GSCCCA-Interest Earned	12	198	(186)
GSCCCA-Judicial Operation Fund Fee (JOF)	-	-	-
GSCCCA-Brain & Spinal Injury Trust Fund	2,553	-	2,553
GSCCCA-Crime Lab Fees/One-Time Probation	1,069	-	1,069
Dept of Public Safety-Motorcycle Unit	-	-	-
Superior Crt. Clerk Retirement	484	-	-
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	9,529	-	9,529
GSCCCA-Joshua's Law/Driver's Ed.	3,105	-	3,105
<b>Due to Others:</b>			
Trust Funds Under Court Order	1,684,840	1,753,975	(69,135)
Restitution	-	-	-
Fidelity Bank	-	17	(17)
<b>Total Liabilities</b>	<b>\$ 1,880,046</b>	<b>\$ 1,756,688</b>	<b>\$ 123,358</b>

**DEKALB COUNTY, GEORGIA  
STATE COURT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2011 AND 2010**

	December		Increase
	2011	2010	(Decrease)
<b>Receipts:</b>			
Trust Principal	\$ 5,251,886	\$ 8,070,924	\$ (2,819,038)
Civil Court Costs	2,496,726	4,213,497	(1,716,771)
Criminal Fines and Costs	1,324,528	1,218,861	105,667
Restitution	-	449	(449)
State Penalty Assessments	102,175	76,831	25,344
Supervisory Fees	688,590	603,223	85,367
Brain & Spinal Injury Trust Fund	39,309	34,723	4,587
Crime Lab Fees	14,588	13,016	1,552
Superior Ct. Clerk Retirement Fund	6,507	4,917	1,590
Work Release Fund	15,041	14,589	452
DUI Program	407	400	7
Urine Test Fee	13,708	-	13,708
Probation User Fee	52,008	-	52,008
Solicitor's Diversion Program	17,550	-	17,550
Photo Cost PR	797	-	797
Joshua's Law/Driver's Education Fund	37,835	31,082	6,754
Public Defender's Fee	6,585	2,090	4,495
Other/Misc. <sup>(1)</sup>	-	678	(678)
<b>Total Receipts</b>	<b>\$ 10,088,220</b>	<b>\$ 14,285,280</b>	<b>\$ (4,217,060)</b>
<b>Disbursements:</b>			
<b>To County Government:</b>			
General Fund:			
Civil Division	\$ 1,502,183	\$ 2,791,638	\$ (1,289,455)
Criminal Division	831,304	895,159	(63,855)
Jail Fund	109,140	109,175	(34)
Victim Assistance	45,346	43,873	1,473
Supervisory Fee	636,184	638,653	(2,469)
Work Release Program	14,260	15,249	(989)
Drug Assessment Fund	15,920	15,107	813
Probation User Fee	47,156	-	47,156
Urine Test Fee	12,919	-	12,919
Solicitor's Pre-Trial Diversion Program	4,050	-	4,050
<b>To Outside Funds:</b>			
Peace Officer's Annuity	68,827	62,027	6,800
Sheriff's Retirement	4,899	4,532	367
GSCCCA-State Penalty Assessments (PAPOTA)	94,312	81,495	12,817
DeKalb Volunteer Lawyers (DVLA)	19,408	56,282	(36,874)
Law Library Fund	19,424	56,282	(36,858)
Clerk's Retirement Fund	1,680	2,987	(1,307)
GSCCCA-Crime Victim Fund	18,267	17,921	346
Alternative Dispute Resolution (ADR)	72,780	211,058	(138,278)
DUI Program	407	430	(23)
Public Defender's Fee	5,683	2,190	3,493
GSCCCA-Interest Earned	360	1,122	(763)
GSCCCA-Judicial Operations Fund (JOF)	715,275	615,375	99,900
GSCCCA-Brain & Spinal Injury Trust Fund	36,757	37,203	(446)
GSCCCA-Crime Lab Fees/One Time Probation Fee	13,499	13,898	(399)
Department of Public Safety-Motorcycle Unit	-	10,261	(10,261)
Superior Ct. Clerk Retirement	25,431	61,559	(36,128)
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	256,978	535,141	(278,162)
GSCCCA-Joshua's Law/Driver's Education Fund	34,731	33,374	1,356
<b>To Others:</b>			
Trust Funds Under Court Order	5,304,647	8,896,478	(3,591,831)
Cost Transferred to Trust	16,973	14,120	2,853
Miscellaneous/Cost Disbursed/Evalon Fees	16,977	37,386	(20,409)
Refund of Costs	1,008	1,166	(158)
Restitution	-	449	(449)
Change Fund	-	-	-
Other/Misc. <sup>(1)</sup>	(1,923)	7,285	(9,208)
<b>Total Disbursements</b>	<b>\$ 9,944,862</b>	<b>\$ 15,268,873</b>	<b>\$ (5,324,011)</b>
<b>Net Receipts</b>	<b>123,358</b>	<b>(983,593)</b>	<b>1,106,951</b>
<b>Cash, January 1</b>	<b>1,756,688</b>	<b>2,740,281</b>	<b>(983,593)</b>
<b>Cash, December 31</b>	<b>\$ 1,880,046</b>	<b>\$ 1,756,688</b>	<b>\$ 123,358</b>

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