



Finance-Division of Internal Audit & Licensing

Cornelia Louis
Interim Deputy Director of Finance

Chief Executive Officer

W. Burrell Ellis, Jr.

Board of Commissioners

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Jeff Rader

District 3
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Sharon Barnes Sutton

District 5
Lee May

District 6
Kathie Gannon

District 7
Stan Watson

July 1, 2013

Ms. Cathy W. McCumber
DeKalb County Law Library
DeKalb County Courthouse
Decatur, Georgia 30030

Ms. McCumber:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2012. These financials are the responsibility of the Law Library'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 DeKalb County Law Library Fund, being reasonably free of material discrepancies and deficiencies as of December 31, 2012.

Sincerely,

Cornelia Louis
Interim Deputy Director of Finance – Internal Audit & Licensing
DeKalb County, Georgia

Cc: Zachary Williams, Chief Operating Officer/Executive Assistant
Joel Gottlieb, Finance Director/Chief Financial Officer

DEKALB COUNTY, GEORGIA
LAW LIBRARY
BALANCE SHEET
DECEMBER 31, 2012 AND 2011 - COMPARED

	December 31,		INCREASE
<u>ASSETS</u>	<u>2012</u>	<u>2011</u>	<u>(DECREASE)</u>
Cash:			
Operating Account	\$ 91,915	143,913	\$ (51,998)
Savings/Other	104,112	103,657	455
Accounts Receivable:			
Due From:			
Superior Court	1,898	2,314	(416)
State Court	1,490	1,450	40
Probate Court	462	534	(72)
Others	-	402	(402)
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Total Assets	<u>\$ 199,876</u>	<u>\$ 252,270</u>	<u>\$ (52,394)</u>
 <u>LIABILITIES</u>			
Accounts Payable	\$ 72,472	2,234	\$ 70,238
Fund Balance	127,404	250,036	(122,632)
CD			
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Total Liabilities	<u>\$ 199,876</u>	<u>\$ 252,270</u>	<u>\$ (52,394)</u>

EXHIBIT "A"

**DEKALB COUNTY, GEORGIA
LAW LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011 - COMPARED**

<u>REVENUES</u>	<u>2012</u>	<u>2011</u>	<u>INCREASE (DECREASE)</u>
Superior Court	\$ 32,009	\$ 30,534	\$ 1,475
State Court	15,785	20,538	(4,753)
Probate Court	6,423	6,510	(87)
Interest	487	2,877	(2,390)
Miscellaneous	17,876	33,207	(15,331)
Total Revenues	\$ 72,580	\$ 93,666	\$ (21,086)
<u>EXPENDITURES</u>			
Salary - Librarian	65,155	72,014	(6,859)
Salary - Taxes and Benefits	2,077	(7,504)	9,581
Reference Materials	58,462	77,256	(18,794)
Supplies and Equipment	4,516	3,945	571
Miscellaneous	65,003	1,705	63,298
Total Expenditures	\$ 195,211	\$ 147,416	\$ 47,796
 Net Revenue	 (122,633)	 (53,750)	 (68,882)
Fund Balance, January 1	250,036	303,786	(53,750)
 Fund Balance, December 31	 <u>\$ 127,404</u>	 <u>\$ 250,036</u>	 <u>\$ (122,632)</u>

EXHIBIT "B"