

DEKALB COUNTY, GEORGIA



STATE COURT
AUDIT REPORT

FOR THE YEAR ENDING DECEMBER 31, 2012

PREPARED BY
INTERNAL AUDIT DIVISION



Division of 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

April 19, 2013

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, 2012. 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, 2012.

Sincerely,

Cornelia Louis
DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of State Court
Zachary L. Williams, Executive Assistant/Chief Operating Officer
Joel N. Gottlieb, Finance Director/Chief Financial Officer

**DEKALB COUNTY, GEORGIA
STATE COURT
BALANCE SHEET
DECEMBER 31, 2012 AND 2011 - COMPARED**

	December 31		Increase (Decrease)
	2012	2011	
Assets:			
Cash:			
Civil Division	\$ 3,778,572	\$ 1,477,171	\$ 2,301,401
Criminal Division	460,112	401,325	58,787
Fidelity Bank	-	-	-
Change Fund*	1,850	1,550	300
Total Assets	\$ 4,240,534	\$ 1,880,046	\$ 2,360,488
Liabilities:			
Due to County Government:			
General Fund	\$ 75,452	\$ 75,093	\$ 359
Jail Fund	9,285	8,819	466
Victim Assistance Fines	4,567	3,707	860
Supervisory Fee	60,048	52,406	7,642
Work Release Program	610	781	(171)
Drug Assessment Fund	1,718	1,058	660
Probation User Fee	4,291	4,852	(561)
Urine Test Fee	2,237	789	1,448
Solicitor's Pre-Trial Diversion Program	16,575	13,500	3,075
Change Fund	1,850	1,550	300
Cost Transferred to Trust	-	-	-
Due to Outside Funds:			
Peace Officer's Annuity	5,781	5,406	376
Sheriff's Retirement	469	410	59
GSCCCA-State Penalty Assessments (PAPOTA)	7,663	7,512	151
DeKalb Volunteer Lawyers Assoc. (DVLA)	-	-	-
Law Library Fund/Treasurer Law Library	398	-	398
Clerk's Retirement Fund	-	-	-
Crime Victim Fund	1,512	1,671	(159)
Alternative Dispute Resolution (ADR)	-	-	-
DUI Program	-	-	-
Public Defender's Fee	472	902	(430)
GSCCCA-Interest Earned	14	12	2
GSCCCA-Judicial Operation Fund Fee (JOF)	-	-	-
GSCCCA-Brain & Spinal Injury Trust Fund	3,413	2,553	861
GSCCCA-Crime Lab Fees/One-Time Probation	1,478	1,069	409
Dept of Public Safety-Motorcycle Unit	-	-	-
Superior Crt. Clerk Retirement	593	484	110
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	9,028	9,529	(501)
GSCCCA-Joshua's Law/Driver's Ed.	3,374	3,105	269
Due to Others:			
Trust Funds Under Court Order	4,029,707	1,684,840	2,344,867
Restitution	-	-	-
Fidelity Bank	-	-	-
Total Liabilities	\$ 4,240,534	\$ 1,880,046	\$ 2,360,488

*The State Court Change Fund increased by \$300; changing the balance from \$1,550.00 to \$1,850.00

**DEKALB COUNTY, GEORGIA
STATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011**

	December 2012	2011	Increase (Decrease)
Receipts:			
Trust Principal	\$ 6,140,032	\$ 5,251,886	\$ 888,146
Civil Court Costs	1,867,478	2,496,726	(629,248)
Criminal Fines and Costs	1,411,235	1,324,528	86,707
Restitution	633	-	633
State Penalty Assessments	94,914	102,175	(7,261)
Supervisory Fees	754,615	688,590	66,025
Brain & Spinal Injury Trust Fund	36,298	39,309	(3,011)
Crime Lab Fees	14,617	14,568	49
Superior Ct. Clerk Retirement Fund	6,877	6,507	370
Work Release Fund	12,723	15,041	(2,318)
DUI Program	-	407	(407)
Urine Test Fee	15,641	13,708	1,934
Probation User Fee	64,867	52,008	12,860
Solicitor's Diversion Program	246,820	17,550	229,270
Photo Cost PR	1,006	797	209
Joshua's Law/Driver's Education Fund	38,555	37,835	720
Public Defender's Fee	5,937	6,585	(648)
Treasurer of Law Library	1,495	-	1,495
Change Fund*	300	-	300
Other/Misc. ⁽¹⁾	25	-	25
Total Receipts	\$ 10,714,069	\$ 10,068,220	\$ 645,849
Disbursements:			
To County Government:			
General Fund:			
Civil Division	\$ 1,136,751	\$ 1,502,183	\$ (365,433)
Criminal Division	983,055	831,304	151,750
Jail Fund	123,763	109,140	14,623
Victim Assistance	46,373	45,346	1,027
Supervisory Fee	746,973	636,184	110,789
Work Release Program	12,894	14,260	(1,366)
Drug Assessment Fund	19,098	15,920	3,178
Probation User Fee	65,428	47,156	18,273
Urine Test Fee	14,193	12,919	1,275
Solicitor's Pre-Trial Diversion Program	243,745	4,050	239,695
To Outside Funds:			
Peace Officer's Annuity	68,393	68,827	(434)
Sheriff's Retirement	5,356	4,899	457
GSCCCA-State Penalty Assessments (PAPOTA)	94,377	94,312	65
DeKalb Volunteer Lawyers (DVLA)	14,238	19,408	(5,170)
Law Library Fund/Treasurer of Law Library	15,387	19,424	(4,037)
Clerk's Retirement Fund	1,028	1,680	(652)
GSCCCA-Crime Victim Fund	20,426	18,267	2,159
Alternative Dispute Resolution (ADR)	53,393	72,780	(19,388)
DUI Program	-	407	(407)
Public Defender's Fee	6,367	5,683	684
GSCCCA-Interest Earned	167	360	(193)
GSCCCA-Judicial Operations Fund	525,525	715,275	(189,750)
GSCCCA-Brain & Spinal Injury Trust Fund	35,438	36,757	(1,319)
GSCCCA-Crime Lab Fees/One Time Probation Fee	14,208	13,499	709
Department of Public Safety-Motorcycle Unit	-	-	-
Superior Ct. Clerk Retirement	21,005	25,431	(4,426)
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	233,017	256,978	(23,961)
GSCCCA-Joshua's Law/Driver's Education Fund	38,286	34,731	3,556
To Others:			
Trust Funds Under Court Order	3,794,913	5,304,647	(1,509,735)
Cost Transferred to Trust	-	16,973	(16,973)
Miscellaneous/Cost Disbursed/Nova Fees	17,661	16,977	684
Refund of Costs	1,232	1,008	223
Restitution	633	-	633
Other/Misc Adjustments:			
Other/Misc. ⁽¹⁾	259	(1,923)	2,182
Total Disbursements	\$ 8,353,581	\$ 9,944,862	\$ (1,591,281)
Net Receipts	2,360,488	123,358	2,237,130
Cash, January 1	1,880,046	1,756,688	123,358
Cash, December 31	\$ 4,240,534	\$ 1,880,046	\$ 2,360,488

Other/Misc.⁽¹⁾ - adjusting entries

*The State Court Change Fund increased by \$300; changing the balance from \$1,550.00 to \$1,850.00