

DEKALB COUNTY, GEORGIA



STATE COURT

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

**PREPARED BY
INTERNAL AUDIT DIVISION**



Finance Department
Internal Audit & Licensing

**Interim Chief Executive
Officer**

Lee May

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 3, 2014

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, 2013. 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, 2013.

Sincerely,

Cornelia Louis
DeKalb County, Georgia

Cc: Melanie F. Wilson, Clerk of State Court
Zachary L. Williams, Chief Operating Officer /Executive Assistant
Gwen Brown-Patterson, Interim Chief Financial Officer/Finance Director
Claudette Leak, Administrative Project Manager

**DEKALB COUNTY, GEORGIA
STATE COURT
BALANCE SHEET
DECEMBER 31, 2013 AND 2012 - COMPARED**

	December 31		Increase (Decrease)
	2013	2012	
Assets:			
Cash:			
Civil Division	\$ 1,053,515	\$ 3,778,572	\$ (2,725,057)
Criminal Division	493,565	460,112	33,453
Fidelity Bank	-	-	-
Change Fund	1,850	1,850	-
Total Assets	\$ 1,548,930	\$ 4,240,534	\$ (2,691,604)
Liabilities:			
Due to County Government:			
General Fund	\$ 47,456	\$ 75,452	\$ (27,996)
Jail Fund	5,570	9,285	(3,715)
Victim Assistance Fines	2,150	4,567	(2,417)
Supervisory Fee	56,974	60,048	(3,074)
Work Release Program	380	610	(230)
Drug Assessment Fund	8,608	1,718	6,890
Probation User Fee	5,241	4,291	950
Urine Test Fee	2,124	2,237	(113)
Solicitor's Pre-Trial Diversion Program	23,800	16,575	7,225
Change Fund	1,850	1,850	-
Cost Transferred to Trust	-	-	-
Due to Outside Funds:			
Peace Officer's Annuity	3,481	5,781	(2,300)
Sheriff's Retirement	322	469	(147)
GSCCCA-State Penalty Assessments (PAPOTA)	4,779	7,663	(2,884)
DeKalb Volunteer Lawyers Assoc. (DVLA)	-	-	-
Law Library Fund/Treasurer Law Library	582	398	184
Clerk's Retirement Fund	-	-	-
Crime Victim Fund	842	1,512	(670)
Alternative Dispute Resolution (ADR)	-	-	-
DUI Program	12,900	-	12,900
Public Defender's Fee	554	472	82
GSCCCA-Interest Earned	19	14	5
GSCCCA-Judicial Operation Fund Fee (JOF)	-	-	-
GSCCCA-Brain & Spinal Injury Trust Fund	1,817	3,413	(1,596)
GSCCCA-Crime Lab Fees/One-Time Probation	662	1,478	(816)
Dept of Public Safety-Motorcycle Unit	-	-	-
Superior Cr. Clerk Retirement	407	593	(186)
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	5,468	9,028	(3,560)
GSCCCA-Joshua's Law/Driver's Ed.	997	3,374	(2,377)
Due to Others:			
Trust Funds Under Court Order	1,361,377	4,029,707	(2,668,330)
Restitution	571	-	571
Fidelity Bank	-	-	-
Total Liabilities	\$ 1,548,930	\$ 4,240,534	\$ (2,691,604)

**DEKALB COUNTY, GEORGIA
STATE COURT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2013 AND 2012**

	December		Increase
	2013	2012	(Decrease)
Receipts:			
Trust Principal	\$ 2,526,424	\$ 6,140,032	\$ (3,613,608)
Civil Court Costs	1,608,888	1,867,478	(258,590)
Criminal Fines and Costs	1,279,622	1,411,235	(131,613)
Restitution	1,378	633	745
State Penalty Assessments	85,328	94,914	(9,586)
Supervisory Fees	704,986	754,615	(49,629)
Brain & Spinal Injury Trust Fund	34,846	36,298	(1,452)
Crime Lab Fees	13,094	14,817	(1,524)
Superior Ct. Clerk Retirement Fund	6,627	6,877	(250)
Work Release Fund	7,788	12,723	(4,935)
DUI Program	202,443	-	202,443
Urine Test Fee	20,880	15,641	5,239
Probation User Fee	70,343	64,867	5,476
Solicitor's Diversion Program	244,775	246,820	(2,045)
Photo Cost PR	988	1,006	(18)
Joshua's Law/Driver's Education Fund	31,945	38,555	(6,611)
Public Defender's Fee	6,238	5,937	301
Treasurer of Law Library	7,560	1,495	6,065
Change Fund*	-	300	(300)
Other/Misc. ⁽¹⁾	253	25	228
Total Receipts	\$ 6,854,404	\$ 10,714,069	\$ (3,859,665)
Disbursements:			
To County Government:			
General Fund:			
Civil Division	\$ 995,967	\$ 1,136,751	\$ (140,784)
Criminal Division	877,499	983,055	(105,555)
Jail Fund	107,903	123,763	(15,860)
Victim Assistance	45,243	46,373	(1,131)
Supervisory Fee	708,060	746,973	(38,913)
Work Release Program	8,018	12,894	(4,876)
Drug Assessment Fund	63,515	19,098	44,417
Probation User Fee	69,393	65,428	3,965
Urine Test Fee	20,993	14,193	6,800
Solicitor's Pre-Trial Diversion Program	237,550	243,745	(6,195)
To Outside Funds:			
Peace Officer's Annuity	64,207	68,393	(4,187)
Sheriff's Retirement	5,440	5,358	84
GSCCCA-State Penalty Assessments (PAPOTA)	86,758	94,377	(7,619)
DeKalb Volunteer Lawyers (D.V.L.A.)	11,856	14,238	(2,382)
Law Library Fund/Treasurer of Law Library	19,258	15,387	3,871
Clerk's Retirement Fund	772	1,028	(256)
GSCCCA-Crime Victim Fund	18,934	20,426	(1,492)
Alternative Dispute Resolution (ADR)	44,460	53,393	(8,933)
DUI Program	189,543	-	189,543
Public Defender's Fee	6,155	6,367	(212)
GSCCCA-Interest Earned	163	167	(4)
GSCCCA-Judicial Operations Fund	442,275	525,525	(83,250)
GSCCCA-Brain & Spinal Injury Trust Fund	36,442	35,438	1,005
GSCCCA-Crime Lab Fees/One Time Probation Fee	13,910	14,208	(299)
Department of Public Safety-Motorcycle Unit	-	-	-
Superior Ct. Clerk Retirement	18,669	21,005	(2,336)
GSCCCA-Peace Off. & Prosec. Ind. Def. Fund (POPIDF)	198,466	233,017	(34,551)
GSCCCA-Joshua's Law/Driver's Education Fund	34,322	38,286	(3,965)
To Others:			
Trust Funds Under Court Order	5,176,874	3,794,913	1,381,961
Cost Transferred to Trust	-	-	-
Miscellaneous/Cost Disbursed/Nova Fees	23,481	17,661	5,820
Refund of Costs	901	1,232	(331)
Restitution	807	633	174
Other/Misc Adjustments:			
Change Fund*	-	-	-
Other/Misc. ⁽¹⁾	18,175	259	17,915
Total Disbursements	\$ 9,546,008	\$ 8,353,581	\$ 1,192,427
Net Receipts	\$ (2,691,604)	\$ 2,360,488	\$ (5,052,092)
Cash, January 1	\$ 4,240,534	\$ 1,880,046	\$ 2,360,488
Cash, December 31	\$ 1,548,930	\$ 4,240,534	\$ (2,691,604)

Other/Misc.⁽¹⁾: adjusting entries including Trust Funds for unclaimed bonds disbursed to DeKalb County.