

# DEKALB COUNTY, GEORGIA



## JUVENILE COURT

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### 2014 FINANCIALS & AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014

PREPARED BY  
INTERNAL AUDIT DIVISION

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**Finance Department**  
Internal Audit

**Interim Chief Executive  
Officer**

Lee May

**Board of Commissioners**

District 1  
Nancy Jester

District 2  
Jeff Rader

District 3  
Larry Johnson

District 4  
Sharon Barnes Sutton

District 5  
Vacant

District 6  
Kathie Gannon

District 7  
Stan Watson

June 22, 2015

Chief Judge Desiree Sutton Peagler  
Juvenile Court of DeKalb County  
Gregory A. Adams Juvenile Justice Center  
4309 Memorial Drive  
Decatur, Georgia 30032

Dear Chief Judge Peagler:

The fiscal books, records and other pertinent documents were examined for the year ended December 31, 2014. These financials are the responsibility of Juvenile 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 Juvenile Court, DeKalb County, Georgia, being reasonably free of material discrepancies and deficiencies as of December 31, 2014.

Sincerely,

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

CL/CCH

cc: Board of Commissioners (BOC)  
Zachary Williams, Executive Assistant/Chief Operating Officer (COO)  
Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director  
Claudette Leak, Assistant to the COO  
LeKishia Avery-Carter, Clerk of Juvenile Court

DeKalb County, Georgia  
 Juvenile Court  
 Balance Sheet  
 December 31, 2014 and 2013 - Compared

	--December 31--		Increase (Decrease)
	2014	2013	
<b>Assets:</b>			
Cash in Bank	\$39,584	\$7,853	\$31,731
Due From Others	-	39	(39)
Change Fund	200	200	-
<b>Total Assets</b>	<b>\$39,784</b>	<b>\$8,092</b>	<b>\$31,692</b>
<b>Liabilities:</b>			
<b>Trust &amp; Agency Funds:</b>			
Restitution	1,280.90	\$861	\$420
Victim Assistance Fund	40	96	(56)
Bonds	8,000	1,000	7,000
<b>Due to DeKalb County:</b>			
Traffic Fines	818	1,951	(1,133)
Miscellaneous	14	1,514	(1,500)
Probation Fees	1,379	2,152	(773)
Jail Fund	80	193	(113)
Change Fund	200	200	-
<b>Due Others:</b>			
DeKalb County	32	(369)	401
Police Officers Annuity	41	97	(56)
GSCCCA-POPTIF (A&B)	56	382	(326)
Unclaimed Restitution	-	-	-
Sheriff Retirement	4	14	\$ (10)
<b>Total Liabilities</b>	<b>\$11,945</b>	<b>\$8,092</b>	<b>\$3,853</b>

**Exhibit "A"**



DeKalb County, Georgia  
 Juvenile Court  
 Statement of Receipts and Disbursements  
 For The Years Ending December 31, 2014 and 2013 - Compared

	2014	2013	Increase (Decrease)
Receipts:			
Other Sources:			
Traffic Fines	31,714	\$37,411	(\$5,697)
Miscellaneous	775	3,004	(2,229)
Probation	26,446	30,563	(4,117)
Bonds	7,000	\$ -	7,000
Unclaimed Property	1,328	\$ -	1,328
Due to Others	439	\$ -	439
Trust & Agency Funds:			
Restitution	24,932	17,136	7,796
<b>Total Receipts</b>	<b>\$92,635</b>	<b>\$88,114</b>	<b>\$4,521</b>
Disbursements:			
To DeKalb County:			
Miscellaneous	2,275.00	\$1,754	\$521
Traffic Fines	32,847	24,959	7,888
Jail Fund	113	2,702	(2,589)
Probation	27,219	30,272	(3,053)
Victim Assistance Fund	57	1,351	(1,294)
Trust & Agency Funds:			
Restitution	24,512	21,683	2,829
Due From:			
DeKalb County	38	(28)	66
Other:			
Sheriff Retirement	10	318	(308)
GSCCCA	326	5,824	(5,498)
Unclaimed Property	1,328	-	1,328.30
Police Officers Annuity Fund	56	1,422	(1,366)
<b>Total Disbursements</b>	<b>\$88,782</b>	<b>\$90,258</b>	<b>(\$1,475)</b>
<b>Net Receipts (Disbursements)</b>	<b>3,853</b>	<b>(2,144)</b>	<b>5,996</b>
Cash, January 1	8,092	10,236	(2,144)
<b>Cash, December 31</b>	<b>\$11,945</b>	<b>\$8,092</b>	<b>\$3,853</b>