

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

City of Englewood
County of Bergen, New Jersey
Municipal Court

December 31, 2012

City of Englewood
County of Bergen, New Jersey
Municipal Court

Statement of Cash Receipts and Disbursements

Year ended December 31, 2012

Contents

Independent Auditors' Report.....	1
State of New Jersey Cover Sheets	3
Statement of Cash Receipts and Disbursements	5
Note to Statement of Cash Receipts and Disbursements	6
Questionnaire	7
Comments and Recommendations.....	8

Independent Auditors' Report

Honorable James E. Dow, Jr.
City of Englewood, New Jersey

Report on the Financial Statement

We have audited the accompanying statement of cash receipts and disbursements and related note to this financial statement of the City of Englewood Municipal Court (the "Court") as of and for the year ended December 31, 2012.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and in compliance with the audit requirements prescribed by the Division. Those standards and the requirements prescribed by the Division require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Court as of and for the year ended December 31, 2012, in conformity with the accounting practices prescribed by the Division, which are described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole. The Municipal Court Questionnaire and Comments and Recommendations section are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole.



Scott A. Clelland
Registered Municipal Accountant
(#455)



Wiss & Company, LLP

Iselin, New Jersey
September 9, 2013

NOTE:
Yellow Cover Sheet
For Judge

REPORT OF MUNICIPAL COURT – YEAR 2012

TO: The Honorable James E. Dow, Jr.
City of Englewood (Municipal Court)
Municipal Building
City of Englewood, New Jersey 07631

Sir:

This report covers the audit of your court for fiscal year 2012. Comments and recommendations, if any, should be carefully reviewed.

This is the original of a report filed with the governing body and the Division of Local Government Services under the date of September 9, 2013.

Signed: Scott A. Cullard
Registered Municipal Accountant

R.M.A. Number #455

NOTE:

Green Cover Sheet
For Municipality

REPORT OF MUNICIPAL COURT – YEAR 2012

TO: The Honorable Mayor and Members of the City Council
City of Englewood
Municipal Building
City of Englewood, New Jersey 07631

Sir:

This report covers the accounts of the Municipal Court for fiscal year 2012.

This is a true copy of the original filed with the Judge James E. Dow, Jr. under the date of September 9, 2013.

Signed: Scott A. Cullard
Registered Municipal Accountant

R.M.A. Number #455

Located in:

City Englewood of Englewood County of Bergen

Serving:

City Englewood of Englewood County of Bergen

JUDGE

Name The Honorable James E. Dow, Jr.
Address Municipal Court
City of Englewood, New Jersey 07631

Statement of Cash Receipts and Disbursements for the Year Ended December 31, 2012

	Balance December 31, 2011	Receipts Allocated to	Disbursements Allocated to	Balance December 31, 2012
Municipal Treasurer:				
Fines and Costs	\$ 42,822	\$ 792,494	\$ 798,181	\$ 37,135
Public Defender		4,663	4,463	200
P.O.A.A.	592	9,412	9,396	608
State Treasurer	22,770	449,116	451,248	20,638
County Treasurer	10,243	212,201	214,633	7,811
Restitution	45	3,671	3,696	20
Interest	6	97	98	5
Total regular	76,478	1,471,654	1,481,715	66,417
Cash bail	39,700	248,696	226,021	62,375
Totals	<u>\$ 116,178</u>	<u>\$ 1,720,350</u>	<u>\$ 1,707,736</u>	<u>\$ 128,792</u>

See independent auditors' report and accompanying note.

City of Englewood
County of Bergen, New Jersey
Municipal Court

Note to Statement of Cash Receipts and Disbursements

Year ended December 31, 2012

1. Basis of Accounting

The accounting policy of the City of Englewood Municipal Court is to prepare its statement of cash receipts and disbursements on the cash basis as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Consequently, revenue is recognized when received rather than when measurable and available and expenditures are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statement is not intended to present financial position or the results of operations in conformity with accounting principles generally accepted in the United States of America.

Report of Municipal Court Questionnaire

1. Name of Municipality City of Englewood
2. Name of Judge Honorable James E. Dow Jr.
3. Amount paid or charged in 2012 to 2012 appropriations for Salary of Judges \$ 75,256
Other Salaries \$228,869 Other Expenses \$86,582
4. Who keeps books? (Name and Position: Debbian Barr – Court Administrator)

5. Is the cash book adequate? Yes
6. Is the cash book in the form suggested by the Administrative Director of the Court? Yes
7. Are satisfactory forms of dockets in use? Yes
8. If not, specify just what books or records are maintained. N/A
9. Is an approved schedule of fines prominently posted in the place where fines are to be paid to the violations clerk? Yes
10. Are the records properly kept (and if not, what steps should be taken to improve records)? Yes
11. Is a separate bank account maintained? Yes
12. Are deposits made promptly, and in definite amounts? Yes
13. Is cash reconciled? Yes How Often? Monthly
14. Are moneys turned over to municipality, county or state on or before the 15th of each month? Yes
15. *Is Judge Bonded? Yes Amount of Bond \$1,000,000
Name of Clerk of Court? Debbian Barr Amount of Bond \$1,000,000
16. Insert the date of expiration of Judge's term December 31, 2013
17. Are uniform, duplicate, consecutively numbered receipts used? Yes
18. Are uniform traffic tickets serially numbered, properly controlled and accounted for? Yes
19. Are fiscal records kept in a safe place? Yes
20. **As of what date or dates was cash counted, cash reconciliation made and bank balance confirmed?
December 31, 2012 and July 31, 2013
21. Insert the date to which the audit was made in accordance with the provisions of N.J.S.40A: 5-5
December 31, 2012

Signed

Scott A. Cullard

RMA Number 455

(Manual Signature Required)

Address: Wiss & Company LLP, 485C Route 1 South, Iselin, NJ 08830

* If bond is below required minimum, recommendation should be made.

** There must be a surprise count and reconciliation of cash prior to or subsequent to December 31. Your answer to #20 must disclose this date and all other dates of cash count and reconciliation.

Comments and Recommendations

City of Englewood
County of Bergen, New Jersey
Municipal Court

Comments and Recommendations

Year Ended December 31, 2012

None Noted.