

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

City of Englewood  
County of Bergen, New Jersey  
Municipal Court

December 31, 2013



**City of Englewood  
County of Bergen, New Jersey  
Municipal Court**

**Statement of Cash Receipts and Disbursements**

**Year ended December 31, 2013**

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## 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, 2013.

### **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.

### **Auditors' 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, 2013, in conformity with the accounting practices prescribed by the Division, which are described in Note 1.

### **Basis of Accounting**

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Division. Our opinion is not modified with respect to this matter.

### **Report on Supplementary Information as Required by the Division**

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*  
Scott A. Clelland  
Registered Municipal Accountant  
(#455)

*Wiss & Company*  
Wiss & Company, LLP

Iselin, New Jersey  
June 30, 2014

NOTE:

Yellow Cover Sheet  
For Judge

REPORT OF MUNICIPAL COURT – YEAR 2013

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 2013. 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 June 30, 2014.

Signed: Scott A. Cullard  
Registered Municipal Accountant

R.M.A. Number #455

NOTE:

Green Cover Sheet  
For Municipality

REPORT OF MUNICIPAL COURT – YEAR 2013

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 2013.

This is a true copy of the original filed with the Judge James E. Dow, Jr. under the date of June 30, 2014.

Signed: Scott A. Cullard  
Registered Municipal Accountant

R.M.A. Number #455

Located in:

City Englewood of Bergen County of Bergen

Serving:

City Englewood of Bergen 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, 2013**

	<b>Balance December 31, 2012</b>	<b>Receipts Allocated to</b>	<b>Disbursements Allocated to</b>	<b>Balance December 31, 2013</b>
Municipal Treasurer:				
Fines and Costs	\$ 37,135	\$ 858,501	\$ 828,383	\$ 67,253
Public Defender	200	6,305	5,905	600
P.O.A.A.	608	8,776	8,598	786
State Treasurer	20,638	470,641	455,862	35,417
County Treasurer	7,811	234,684	227,543	14,952
Restitution	20	1,323	1,118	225
Interest	5	72	71	6
Total regular	66,417	1,580,302	1,527,480	119,239
Cash bail	62,375	216,887	230,302	48,960
<b>Totals</b>	<b>\$ 128,792</b>	<b>\$ 1,797,189</b>	<b>\$ 1,757,782</b>	<b>\$ 168,199</b>

*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, 2013

**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 2013 to 2013 appropriations for Salary of Judges \$74,148  
Other Salaries \$219,867 Other Expenses \$85,475
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, 2013 and April 28, 2014
21. Insert the date to which the audit was made in accordance with the provisions of N.J.S.40A: 5-5  
December 31, 2013

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, 2013

*None Noted.*