

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2010

<u>Agency</u>	Beginning Balance as of Dec. 31, 2009	Receipts	Disbursements	Ending Balance as of Dec. 31, 2010
State of NJ	\$ 1,988.17	\$ 28,402.65	\$ 27,769.02	\$ 2,621.80
County	1,882.50	28,155.00	28,431.00	1,606.50
Municipality	3,389.83	62,566.10	62,654.73	3,301.20
Municipality - POAA		76.00	68.00	8.00
Municipality - Public Defender	19.50	2,140.50	1,860.50	299.50
County Lab		150.00	100.00	50.00
Conditional Discharge		225.00	225.00	
Restitution		30.00	30.00	
	<u>\$ 7,280.00</u>	<u>\$ 121,745.25</u>	<u>\$ 121,138.25</u>	<u>\$ 7,887.00</u>

*Was the ending balance disbursed by the 15th of the next month? Yes

If not, explain? N/A

GENERAL MUNICIPAL COURT INFORMATION

1. Does this Municipal Court serve more than one Municipality? No If so, please list: N/A
2. Amount paid or charged in 2010 to 2010 appropriations for:
Salaries of Judge(s): \$16,250 Other Staff: \$24,732.32 Expenses: \$2,727.93
3. Is an approved statewide violations bureau schedule of fines prominently posted in the place where fines are to be paid to the violations clerk? Yes
4. Does the court have an approved supplemental Local Violations Bureau Schedule? Yes
If so, is it prominently posted in the place where fines are to be paid to the violations clerk? Yes
5. List staff members that are bonded:

Judge:	Samuel M. Morris, Esq.	Amount of Bond: \$ *
Ct. Dir.:	N/A	Amount of Bond: \$ N/A
Ct. Adm.:	Jennifer B. Eaton	Amount of Bond: \$ *
Dep. Ct. Adm.:		Amount of Bond: \$ *
Other Staff:	Elizabeth Boettger	Amount of Bond: \$ *

* Blanket Bond \$1,000,000
6. When does the Judge's term expire? 12/31/10
7. Are uniform traffic tickets serially numbered, properly controlled and accounted for? Yes
8. Are tickets eligible for destruction disposed of in a timely and proper manner? Yes

FINANCIAL PROCEDURES

Daily Financial Procedures

1. Are separate cash boxes maintained for each employee that receipts money? Yes
2. Who is responsible for completing the Daily Bank Deposit? Jenifer B. Eaton, Court Administrator
3. Who is responsible for transporting the Daily Deposit to the bank? Armored car employee.
4. What procedures are followed to transport the monies to the bank (i.e., security)? Monies are transported by armored car to the bank.
5. Are deposits made within 48 hours of receipt? Yes If no, please explain. N/A
6. Do the above cash handling procedures provide for adequate security and separation of responsibilities? Security - Yes Separation of Responsibilities - No, small number of employees.
7. Do the deposit slips match the totals provided by the Daily Batch and Criminal Journal? Yes
If no, please explain. N/A
8. Do the deposit slips match the daily totals displayed on the ATS Daily Batch Report and Criminal Journal? Yes If no, please explain. N/A
9. Are the deposit slips attached to the ATS Daily Batch Report and Criminal Journal? Yes
10. As of what date or dates was cash counted, reconciliation made and bank balance confirmed?
Counted: 06/20/11 Reconciled and Confirmed: 12/31/10, 01/24/11

FINANCIAL PROCEDURES

Monthly Financial Procedures

11. Are separate general/bail accounts maintained? Yes
12. Is the court utilizing the ATS/ACS monthly cashbook? Yes
If no, please explain. N/A
13. Who is responsible for the municipal court financial procedures (name and title)?
Jennifer B. Eaton, Court Administrator
14. Do the monthly disbursements checks equal account totals on Part V of the ATS Monthly Cash Book? Yes If no, please explain. N/A
15. Are monies turned over to the proper agencies on or before the 15th of each month? Yes
If no, please explain. N/A
16. Does the general account accrue interest? Yes Bail account? Yes
Is the interest turned over to the municipality on a monthly basis? Yes
17. Are overpayments checks written on a monthly basis? Yes Interest? Yes
18. Is the Bank reconciliation page of the Monthly Cash Book Completed and Balanced? Yes
If no, please explain. N/A
19. Are the Fiscal Records kept in a safe place? Yes

Bail Procedures

20. Is bail collected by the police department properly and promptly turned over to the municipal court? Yes
21. Are bail refunds done in a timely manner? Yes
Are the refund checks made out to the surety? Yes
22. Are bail forfeitures done in a timely manner? Yes
23. Are cash balances on the Monthly Bail on Account Report equal to the account balance in the Bail Account? Yes

COMMENTS

The Ocean County Division of the Administrative Office of the Courts does not allow the local municipal courts to share their confidential audits with the statutory municipal auditor, consequently under Generally Accepted Auditing Standards the aforementioned can be construed as a scope limitation if material to the financial statements of the municipality.

RECOMMENDATIONS

None