

**SYNOPSIS OF 2019 REPORT OF AUDIT OF THE CITY OF BEVERLY**

**COMBINED STATEMENT OF ASSETS, LIABILITIES, RESERVES  
AND FUND BALANCE -- STATUTORY BASIS  
ALL FUND TYPES**

	<u>December 31,</u>	
	<u>2019</u>	<u>2018</u>
<b><u>ASSETS</u></b>		
Cash and Investments	\$ 2,451,287.33	\$ 2,821,404.23
Taxes and Liens Receivable	524,832.30	410,555.13
Property Acquired for Taxes - Assessed Value	153,940.00	153,940.00
Accounts Receivable	74,888.99	613,462.34
General Fixed Assets	2,259,261.00	1,978,411.00
Deferred Charges to Future Taxation - Succeeding Years	10,000.00	
General Capital	1,802,164.75	951,000.00
 Total Assets	 \$ 7,276,374.37	 \$ 6,928,772.70
<b><u>LIABILITIES, RESERVES AND FUND BALANCE</u></b>		
Bonds, Notes and Loans Payable	\$ 959,764.00	\$ 821,000.00
Improvement Authorizations	693,703.13	574,700.11
Other Liabilities and Special Funds	1,350,589.04	1,666,240.83
Investment in General Fixed Assets	2,259,261.00	1,978,411.00
Reserve for Certain Receivable	1,059,024.53	919,178.24
Fund Balance	954,032.67	969,242.52
 Total Liabilities, Reserves and Fund Balance	 \$ 7,276,374.37	 \$ 6,928,772.70

There were Bonds and Notes Authorized but not issued in the amount of \$127,500.00 at December 31, 2019 and \$130,000.00 at December 31, 2018.

**COMPARATIVE STATEMENT OF OPERATIONS AND  
CHANGES IN FUND BALANCE -- STATUTORY BASIS  
CURRENT FUND**

	2019	2018
<b>REVENUE AND OTHER <u>INCOME REALIZED</u></b>		
Fund Balance Utilized	\$ 255,500.00	\$ 175,000.00
Miscellaneous - From Other Than		
Local Purpose Tax Levies	983,368.40	983,627.74
Collection of Delinquent Taxes and Tax Title Liens	188,971.68	193,008.51
Collection of Current Tax Levy	5,259,699.56	5,203,749.28
 Total Income	 6,687,539.64	 6,555,385.53
<b><u>EXPENDITURES</u></b>		
Budget Expenditures -		
Municipal Purposes	2,751,579.10	2,652,439.50
County Taxes	491,835.10	496,128.19
Local School Taxes	3,035,626.00	2,956,274.00
Fire District Tax	171,226.00	168,300.00
Prior Year Tax Overpayments		
Refund of Prior Year Revenue		
Prior Year Veterans' and Senior Citizens' Deductions Disallowed	1,750.00	500.00
Interfund Loans Made	5,233.29	34,241.51
 Total Expenditures	 6,457,249.49	 6,307,883.20
Excess in Revenue	230,290.15	247,502.33
Adjustment to Income Before Fund Balance:		
Expenditures Included Above which are by Statute Deferred		
Charges to Budget of Succeeding Year	10,000.00	
Statutory Excess to Fund Balance	240,290.15	247,502.33
 Fund Balance January 1	 969,242.52	 896,740.19
 Total	 1,209,532.67	 1,144,242.52
 Less Utilization as Anticipated Revenue	 255,500.00	 175,000.00
 Fund Balance December 31	 \$ 954,032.67	 \$ 969,242.52

**RECOMMENDATIONS**

None.

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**Status of Prior Year's Audit Findings and Recommendations**

There were no prior year recommendations.

The above synopsis was prepared from the Report of Audit of the City of Beverly, County of Burlington, for the year ended December 31, 2019, submitted by Robert P. Inverso, Registered Municipal Accountant, Certified Public Accountant of Inverso & Stewart LLC, Certified Public Accountants. The information included therein is not intended to represent complete financial information as presented in the Report of Audit. A copy of the Report of Audit is on file at the City Clerk's office and may be inspected by any interested person.

Caitlin Midgette  
City Clerk

**REPORT OF MUNICIPAL COURT - YEAR 2019**

Mayor and Council  
City of Beverly  
446 Broad Street  
Beverly, NJ 08010

Mayor And Council:

This report covers the accounts of the Municipal Court for the year 2019.  
I certify that this is a true copy of the original filed with Judge Peter C. Lange Jr  
under date of August 31, 2020.

Signed:  CPA RMA  
Registered Municipal Accountant

RMA No.: CR00436

**RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2019**

<u>Agency</u>	<u>Balance Dec. 31, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance Dec. 31, 2019</u>
State of New Jersey	\$ 493.50	\$ 10,092.00	\$ 9,780.50	\$ 805.00
Burlington County	846.00	11,847.51	11,940.51	753.00
City of Beverly	2,518.92	39,926.25	39,545.63	2,899.54
Public Defender	126.00	2,797.00	2,853.00	70.00
POAA	-	28.00	28.00	-
NJ Transit	125.00	1,487.50	1,437.50	175.00
State of New Jersey DMV	240.16	4,025.54	3,972.44	293.26
Web Fee	50.00	625.18	622.02	53.16
Restitution	100.00	527.00	627.00	-
Total Municipal Court	\$ 4,499.58	\$ 71,355.98	\$ 70,806.60	\$ 5,048.96
Bail Account	0.80	1,762.02	1,661.80	101.02
TOTALS	<u>\$ 4,500.38</u>	<u>\$ 73,118.00</u>	<u>\$ 72,468.40</u>	<u>\$ 5,149.98</u>

**COMMENTS:**

As part of the test of the Municipal Court records, no attempt was made to differentiate between fines due the City, County, or State, or to pass upon the authenticity of the preparation and procedures for complaints issued.

A test of verification of court charges consisting of 25 circulars was made directly with the recorded defendant. The results of this test which was made as of December 31, 2019, the final results of this verification is not yet known.

**RECOMMENDATIONS:**

None noted.

**GENERAL MUNICIPAL COURT INFORMATION**

1. Does this municipal court serve more than one municipality? No If so, please list: \_\_\_\_\_
- 
2. Amount paid or charged in 2018 to 2018 appropriations for:
- |                 |                    |             |                    |
|-----------------|--------------------|-------------|--------------------|
| Salary of Judge | <u>\$13,429.76</u> | Other Staff | <u>\$56,099.92</u> |
| Other Expenses  | <u>\$3,800.30</u>  | Other Staff | <u>\$8,550.72</u>  |
- 
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 a 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          | <u>Honorable Peter Lange</u> | Amount of Bond | <u>\$1,000,000.00</u> |
| Ct. Dir.       | <u>N/A</u>                   | Amount of Bond | <u>N/A</u>            |
| Ct. Adm.       | <u>Donna Wojculewski</u>     | Amount of Bond | <u>\$1,000,000.00</u> |
| Dep. Ct. Admin | <u>Dana Aldrich</u>          | Amount of Bond | <u>N/A</u>            |
| Other Staff    | <u>N/A</u>                   | Amount of Bond | <u>N/A</u>            |
- 
6. When does the Judge's term expire? December 31, 2021
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? No
2. Who is responsible for completing the Daily Bank Deposit? Court Administrator
3. Who is responsible for transporting the Daily Deposit to the bank? Police Department
4. What procedures are followed to transport the moneys to the bank (i.e., security)? Police Officer  
drops off bag to bank
- 
5. Are deposits made within 48 hours of receipt? Yes If no, please explain \_\_\_\_\_
6. Do the above cash handling procedures provide for adequate security and separation of responsibilities?  
Yes
- 
7. Do the deposit slips match the totals provided by the Daily Batch and Criminal Journal? Yes  
 If no, please explain \_\_\_\_\_
8. Do the deposit slips match the daily total displayed on the ATS Monthly Cashbook? Yes  
 If no, please explain \_\_\_\_\_
- 
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?  
Cash counted: 6/09/2020 reconciliation made 12/31/2019: bank balance confirmed 12/31/2019.

**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 \_\_\_\_\_
- 13. Who is responsible for the municipal court financial procedures (name and title)?  
Donna Wojculewski Court Administrator
- 14. Do the monthly disbursement checks equal account totals on Part V of the ATS Monthly Cash Book? Yes If no, please explain \_\_\_\_\_
- 15. Are moneys turned over to the proper agencies on or before the 15th of each month? Yes  
If no, please explain \_\_\_\_\_
- 16. Does the general account accrue interest? No Bail account? No Is the interest turned over to the municipality on a monthly basis? N/A
- 17. Are overpayment checks written on a monthly basis? Yes Interest? N/A
- 18. Is the Bank reconciliation page of the Monthly Cash Book completed and balanced? Yes  
If no, please explain \_\_\_\_\_
- 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 the municipal court? Yes
- 21. Are bail refunds done in a timely manner? Yes Are the refunded checks made out to the surety? Yes
- 22. Are bail forfeitures done in a timely manner? Yes
- 23. Are the cash balances on the Monthly Bail on Account Report equal to the account balance in the Bail Account? Yes