

TOWN OF GREENBURGH, NEW YORK  
TOWN JUSTICE COURT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CASH BALANCES  
YEAR ENDED DECEMBER 31, 2011  
WITH INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Honorable Supervisor and Town Board  
of the Town of Greenburgh, New York:

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Town Justice Court of the Town of Greenburgh, New York as of and for the year ended December 31, 2011. This financial statement is the responsibility of the Town Justice Court's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town Justice Court's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement, assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

This financial statement has been prepared in conformity with accounting principles prescribed by New York State in the Handbook for Town and Town Justices, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the statement of cash receipts, cash disbursements and cash balances referred to above presents fairly, in all material respects, the cash received, disbursed and the cash balances of the Town Justice Court of the Town of Greenburgh, New York at December 31, 2011 and for the year then ended, on the basis of accounting by New York State.

*O'Connor Davies, LLP*

**O'Connor Davies, LLP**  
Harrison, New York  
April 12, 2012

TOWN OF GREENBURGH, NEW YORK

TOWN JUSTICE COURT  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
 CASH BALANCES  
 YEAR ENDED DECEMBER 31, 2011

	Fine Accounts		
	Justice Friedman	Justice Forster	Justice Gordon-Oliver
Cash Receipts:			
Bail	\$ -	\$ -	\$ -
Fines, fees and other	1,346,339	677,192	658,629
Total Cash Receipts	<u>1,346,339</u>	<u>677,192</u>	<u>658,629</u>
Cash Disbursements:			
Remittances to town	1,337,134	666,233	664,768
Refunds of bail and bail applied to fines	-	-	-
Total Cash Disbursements	<u>1,337,134</u>	<u>666,233</u>	<u>664,768</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	9,205	10,959	(6,139)
Cash Balances - January 1, 2011	<u>113,067</u>	<u>45,198</u>	<u>48,101</u>
Cash Balances - December 31, 2011	<u><u>\$ 122,272</u></u>	<u><u>\$ 56,157</u></u>	<u><u>\$ 41,962</u></u>
Cash Balances Represented By:			
Amounts due to Town -			
December dispositions	\$ 122,272	\$ 56,157	\$ 41,962
Undisposed cases	-	-	-
Cash Balances - December 31, 2011	<u><u>\$ 122,272</u></u>	<u><u>\$ 56,157</u></u>	<u><u>\$ 41,962</u></u>

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Bail Accounts

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Justice Friedman	Justice Forster	Justice Gordon-Oliver	Combined Bail
\$ -	\$ -	\$ 103,724	\$ 131,648
-	-	-	-
-	-	103,724	131,648
-	-	-	-
74,117	28,650	77,069	67,424
74,117	28,650	77,069	67,424
(74,117)	(28,650)	26,655	64,224
129,549	44,728	53,405	22,566
<u>\$ 55,433</u>	<u>\$ 16,078</u>	<u>\$ 80,060</u>	<u>\$ 86,790</u>
\$ -	\$ -	\$ -	\$ -
55,433	16,078	80,060	86,790
<u>\$ 55,433</u>	<u>\$ 16,078</u>	<u>\$ 80,060</u>	<u>\$ 86,790</u>