

E-1

Town Justices

Marc J. Lust  
Nelson E. Canter

Court Clerk

Jacqueline Ricciardi

*Harrison Town Court*



Alfred R. Sulla, Jr.  
Municipal Building  
1 Heineman Place  
Harrison, NY 10528  
Phone: (914) 670-3010  
Fax: (914) 835-1262

To: Mayor/Supervisor Belmont, Councilpersons Malfitano, Cannella,  
Sciliano and Amelio

From: Jacqueline Ricciardi, Court Clerk

A handwritten signature in black ink, appearing to be 'JR', enclosed within a hand-drawn circle.

Date: November 19, 2012

Re: Independent Auditors' Report Year Ended December 31, 2011

Please find attached the Independent Auditors' Report for year ending December 31, 2011 performed by O'Connor, Davies, Munns & Dobbins, LLP.

This report should be presented for board resolution at the next Town Board Meeting scheduled for December 3, 2012, acknowledging that the required audit was conducted.

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TOWN CLERK  
HARRISON, N.Y.

/dc  
Attachment

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

TOWN/VILLAGE OF HARRISON, NY  
CLERK OF THE JUSTICE COURT

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O'Connor Davies Munns & Dobbins, llp  
ACCOUNTANTS AND CONSULTANTS

Independent Auditors' Report

To the Honorable Supervisor/Mayor and Town/Village Board of Trustees  
of the Town/Village of Harrison, New York:

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Town/Village Justice Court of the Town/Village of Harrison, New York ("Court"), as of and for the year ended December 31, 2011. This financial statement is the responsibility of the Town/Village's management. 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. 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 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 was prepared in conformity with accounting principles prescribed by New York State in the Handbook for Town and Village 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, cash disbursed and the cash balances of the Court at December 31, 2011 and for the year then ended, on the basis of accounting as described above.

*O'Connor Davies Munns & Dobbins, LLP*

**O'Connor Davies Munns & Dobbins, LLP**  
Harrison, New York  
January 20, 2012

TOWN/VILLAGE OF HARRISON, NEW YORK  
TOWN/VILLAGE JUSTICE COURT

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

	Fines		Joint Bail
	Justice Lust	Justice Bianchi	
Cash Receipts:			
Bail	\$ -	\$ -	\$ 300,835
Fines, fees and other	1,281,136	1,140,160	-
Total Cash Receipts	<u>1,281,136</u>	<u>1,140,160</u>	<u>300,835</u>
Cash Disbursements:			
Remittances to Town/Village	1,253,529	1,123,692	-
Bail refunds and bail applied to fines and forfeitures	-	-	195,845
Total Cash Disbursements	<u>1,253,529</u>	<u>1,123,692</u>	<u>195,845</u>
Excess of Cash Receipts Over Cash Disbursements	27,607	16,468	104,990
Cash Balances - January 1, 2011	<u>85,170</u>	<u>59,701</u>	<u>82,967</u>
Cash Balances - December 31, 2011	<u>\$ 112,777</u>	<u>\$ 76,169</u>	<u>\$ 187,957</u>
Cash Balances Represented By:			
Amounts due to Town/Village	\$ 112,777	\$ 76,169	\$ -
Undisposed cases	-	-	187,957
Cash Balances - December 31, 2011	<u>\$ 112,777</u>	<u>\$ 76,169</u>	<u>\$ 187,957</u>