

**INCORPORATED VILLAGE OF
FLOWER HILL**
COUNTY OF NASSAU - STATE OF NEW YORK

VILLAGE JUSTICE COURT

FINANCIAL STATEMENTS
Year Ended May 31, 2011

**INCORPORATED VILLAGE OF FLOWER HILL
COUNTY OF NASSAU - STATE OF NEW YORK**

VILLAGE JUSTICE COURT ACCOUNTS

May 31, 2011

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INDEPENDENT AUDITOR'S REPORT

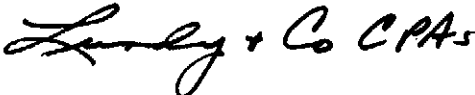
To the Honorable Mayor and Board of Trustees
of the Incorporated Village of Flower Hill:

We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Village Justice Court accounts of the Incorporated Village of Flower Hill, Flower Hill, New York as of May 31, 2011, and the related statement of receipts and disbursements for the year then ended. These financial statements are the responsibility of Village Justice Court management. Our responsibility is to express an opinion on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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.

As described in the notes to financial statements, these financial statements were prepared on a cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Village Justice Court as of May 31, 2011, and the revenues it received and expenditures it paid for the year then ended, on the cash basis of accounting described in the notes to financial statements.



LUNDY & CO., CPA'S, P.C.

Jericho, New York
December 30, 2011

**INCORPORATED VILLAGE OF FLOWER HILL
COUNTY OF NASSAU - STATE OF NEW YORK**

VILLAGE JUSTICE COURT ACCOUNTS

STATEMENT OF ASSETS AND LIABILITIES - CASH BASIS

May 31, 2011

ASSETS

Cash:	
Justice J. Bruce Byrne - Checking	\$13,052
Acting Justice Dennis M. Reisman - Checking	<u>-</u>
TOTAL ASSETS	<u>\$13,052</u>

LIABILITIES

Due to New York State Comptroller:	
Justice J. Bruce Byrne	\$11,530
Acting Justice Dennis M. Reisman	-
Due to General Fund	<u>1,522</u>
TOTAL LIABILITIES	<u>\$13,052</u>

See notes to financial statements.

**INCORPORATED VILLAGE OF FLOWER HILL
COUNTY OF NASSAU - STATE OF NEW YORK**

VILLAGE JUSTICE COURT ACCOUNTS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - CASH BASIS

Year Ended May 31, 2011

	<u>Village Justice J. Bruce Byrne</u>	<u>Acting Village Justice Dennis M. Reisman</u>	<u>Total</u>
Fines Levied	\$101,906	\$2,735	\$104,641
Remitted to Village of Flower Hill/ State Comptroller	<u>100,366</u> 1,540	<u>2,735</u> -	<u>103,101</u> 1,540
Balance, June 1, 2010	<u>9,990</u>	<u>-</u>	<u>9,990</u>
Balance, May 31, 2011	<u>\$ 11,530</u>	<u>\$ -</u>	<u>\$ 11,530</u>

For the year ended May 31, 2011, \$82,819 was deposited in the General Fund to offset the costs of operating the Village Justice Court, which costs amount to \$70,496 for the year then ended.

See notes to financial statements.

**INCORPORATED VILLAGE OF FLOWER HILL
COUNTY OF NASSAU - STATE OF NEW YORK**

VILLAGE JUSTICE COURT ACCOUNTS

NOTES TO FINANCIAL STATEMENTS

May 31, 2011

Summary of Significant Accounting Policies

1. Reporting Entity

The Incorporated Village of Flower Hill, Village Justice Court is a special fund established by the Office of the New York State Comptroller pursuant to section 99-a of the State Finance Law. Its purpose is to provide centralized accounting for the fines, penalties, forfeitures and fees collected by the Incorporated Village of Flower Hill, Village Justice Court. The Fund is administered by the Bureau of Justice Court Funds (Bureau) within the Office of the State Comptroller. The Bureau receives and examines reports to determine the distribution of funds collected and fees earned to New York State and Incorporated Village of Flower Hill.

2. Basis of Presentation

The Incorporated Village of Flower Hill, Village Justice Court prepares its financial statement on the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the basis, revenues are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. The operating expenses for the Incorporated Village of Flower Hill, Village Justice Court are accounted for in the general fund of the Incorporated Village of Flower Hill.

3. Cash Balances

The cash balances at May 31, 2011, represent fines and bail deposits collected during May 2011 that have not yet been remitted to the Office of New York State Comptroller and the Incorporated Village of Flower Hill.

4. Disbursements to Incorporated Village of Flower Hill

Chapter 465, Laws of 1998 permits the Incorporated Village of Flower Hill, Village Justice Court to transmit monthly receipts directly to the Incorporated Village of Flower Hill without first sending them to the Office of the New York State Comptroller for distribution. The Incorporated Village of Flower Hill will then remit any amounts owed to New York State.

INCORPORATED VILLAGE OF FLOWER HILL
COUNTY OF NASSAU - STATE OF NEW YORK

VILLAGE JUSTICE COURT ACCOUNTS

SCHEDULE OF CASES

Year Ended May 31, 2011

	<u>Village Justice J. Bruce Byrne</u>	<u>Acting Village Justice Dennis M. Reisman</u>	<u>Total</u>
Number of cases disposed of during the year ended May 31, 2011:			
Fines Levied	672	16	688
Dismissed	<u>227</u>	<u>3</u>	<u>230</u>
Total Disposed	<u>899</u>	<u>19</u>	<u>918</u>
Fines Levied	<u>\$101,906</u>	<u>\$2,735</u>	<u>\$104,641</u>
Total cases received during the year ended May 31, 2011			<u>988</u>

See notes to financial statements