

*State of New York
Unified Court System*



Tamiko A. Amaker
Acting Chief Administrative Judge

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New York, N.Y. 10004
(212) 428-2100*

April 11, 2023

Hon. Carolyn Walker-Diallo
Administrative Judge of the Civil Court
of the City of New York
111 Centre Street
New York, New York 10013

Dear Judge Walker-Diallo:

The Unified Court System's Internal Audit Services office has performed a limited scope review of the New York City Civil Courts in Bronx, Kings, New York, and Queens Counties relating to the receipt and disbursement of the revenues processed in the New York State Courts Electronic Filing (NYSCEF) application. The review was made at the request of the Deputy Chief Administrative Judge for New York City Courts after it was determined NYSCEF revenues collected for the NYC Civil Courts may not have been reported or disbursed in a timely manner.

Enclosed is a copy of the report and recommendations. The report shows the Courts had collectively not disbursed (swept) NYSCEF revenues exceeding \$9.5 million, and at times the revenues were held in the Courts' bank accounts for more than two years. In part, the revenues were not swept when warranted due to the Courts not properly reconciling the NYSCEF revenues; the Division of Financial Management not verifying the reconciliations were accurate and submitted timely; as well as the NYSCEF reports maintained by the Division of Technology not being accurate or complete.

Your Office should work with the Courts, DFM, and DoT to ensure controls are in place to prevent the conditions identified in the report from recurring. Within 30 days from the issuance of this report, Judge Kaplan should be furnished with a draft plan to correct any problems identified in the report, with copies to the Chief Internal Auditor. The Internal Audit Services office will review the draft plan and, if appropriate, recommend revisions to your Office and Judge Kaplan. Thereafter, please submit a final corrective plan to Judge Kaplan, with copies to me and the Chief Internal Auditor. Ideally, the final corrective plan should be issued within 60 days of distribution of the final report.

In approximately six months, Internal Audit Services will schedule a follow-up to review implementation progress and will issue a supplementary report to me.

Sincerely,

A handwritten signature in black ink that reads "Tamik Amak". The signature is written in a cursive style with a long horizontal stroke at the beginning.

/smw
Enclosure

c: Hon. Deborah Kaplan
Nancy Barry, Esq.
Justin Barry, Esq.
Linda Dunlap-Miller
Sherrill Spatz, Esq.

Maureen McAlary
Christine Sisario
Alia Razzaq
Daniel Johnson, CPA

NEW YORK STATE
UNIFIED COURT SYSTEM
INTERNAL AUDIT SERVICES



New York City Civil Courts
in Bronx, Kings, New York, and Queens Counties

Disbursement of Revenue Processed via
New York State Courts Electronic Filing System

Report SP-23-01

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Executive Summary

Scope and Objective

The Unified Court System’s Internal Audit Services office has performed a limited scope review of the New York City Civil Courts in Bronx, Kings, New York, and Queens Counties relating to the receipt and disbursement of the revenues processed in the New York State Courts Electronic Filing (NYSCEF) application. The review was made at the request of the Deputy Chief Administrative Judge for New York City Courts after it was determined NYSCEF revenues collected in the NYC Civil Courts may not have been reported or disbursed in a timely manner.¹

The objective of our review was to examine the NYSCEF data and financial records for each of the four NYC Civil Courts to determine if collections processed through the NYSCEF application and deposited into the Courts’ bank accounts were reconciled, reported, and disbursed in accordance with the Financial Planning and Control Manual (FPCM) and applicable laws. A review engagement is substantially less in scope than an audit.

Auditor’s Note: (In October 2022, our Office started an audit in the NYC Civil Court in Bronx County. The results showed NYSCEF revenues, deposited to the Court’s bank account, were not being reconciled, reported and disbursed, dating back to June 2020.² [REDACTED]

[REDACTED] As such, the Deputy Chief Administrative Judge for New York City Courts requested our office perform a review of NYSCEF collections and disbursements in Kings, New York, and Queens Counties.)

Summary of Results

The Courts did not properly account for NYSCEF collections or reconcile the revenues to bank deposits, and did not always report and disburse (sweep) the funds in accordance with the FPCM and Judiciary Law. As of January 31, 2023, a comparison of the NYSCEF revenue data to the financial records for the four Courts showed \$9,581,422 had not been swept from bank accounts. Our review showed these revenues remained in the Courts’ accounts, at times for up to two years or more. Our reconciliations, as of January 31, 2023, showed the bank accounts in Kings and Queens Counties contained shortages while the bank accounts in Bronx and New York Counties contained an overage.

¹Richmond County was not included in the request.

² A separate report of audit findings will be issued for the NYC Civil Court in Bronx County.

Introduction

Background

The Civil Court of the City of New York consists of 3 parts: General Civil, Housing, and Small Claims. General Civil cases includes matters where parties are seeking monetary relief up to \$50,000. The Housing Part hears landlord-tenant matters and cases involving maintenance of housing standards. The Small Claims Part hears cases where parties are seeking monetary relief up to \$10,000.

The Courts used an automated cash register system developed within Advanced DB Master (ADBAM) to receipt and record monies collected through the mail and over-the-counter, as well as, identifying and initiating revenues to be disbursed.³ Each Civil Court maintained one bank account for its revenue.

In response to the COVID-19 pandemic, the NYC Civil Courts started accepting online credit card payments through the NYSCEF application which were automatically deposited directly into the Courts' bank accounts. However, in order for NYSCEF collections to be swept from the Courts' bank accounts (without special intervention from DFM), the Courts would have to process and record the NYSCEF collections (individually or in bulk) through the ADBM cash register system which, as evidenced by the findings cited in this report, was not a normal practice for most of the Courts.

Results of Review

NYSCEF Revenues Exceeding \$9.5 Million Were Not Transmitted

Collectively, the Courts did not transmit or disburse \$9,581,422 (56 percent) of its NYSCEF revenues, as required by the FPCM and Judiciary Law.

Section 3.080 of the FPCM and Judiciary Law section 39(2)(e) state all fees collected pursuant to sections eighteen hundred three, eighteen hundred three-A and nineteen hundred eleven of the New York City Civil Court Act, shall be paid to the State Commissioner of Taxation and Finance on a monthly basis no later than ten days after the last day of each month.

According to the data provided by DoT, between June 2020 and January 2023, the four Courts collected \$17,201,865 in NYSCEF revenues. However, as of January 31, 2023, the Courts had only disbursed \$7,620,443, resulting in \$9,581,422 in NYSCEF revenues which were not transmitted from the Courts' bank accounts.

³ Revenues deposited in the Courts' bank accounts are transferred several times per month to the State Treasury's General Fund, via wire transfer.

For example, New York Civil Court began accepting online payments through the NYSCEF application in July 2020. According to the NYSCEF extracts from DoT, between July 2020 and January 2023, the NYSCEF collections were \$2,217,408. The Court’s bank statements and reconciliations showed \$2,200,063 was still in the bank as of January 31, 2023. The Court’s Borough Chief Clerk and fiscal officer stated they processed NYSCEF secondary transactions (e.g., fees for transcripts, jury demand, notice of appeal) through their ADBM cash register which were swept with the over-the-counter revenue. While the Court was unable to provide us with a total amount for these secondary transactions, the amount swept was approximately \$17,345.

In another example, Queens Civil Court collected \$3,859,194 in NYSCEF revenue since October 2020. In November 2021, the Court swept \$485,581 it collected for Landlord/Tenant filings. The remaining \$3,373,613 remained in the Court’s bank account. Further, Kings Civil Court collected \$5,834,581 in NYSCEF revenue since August 2020. The Court disbursed \$4,733,284, consisting mostly of civil filing and housing fees. The undistributed balance of \$1,101,297 was primarily attributed to Notice of Trial fees of \$525,505 collected between February 2022 and January 2023, as well as NYSCEF revenue collected in December 2022 and January 2023.

The table below represents the NYSCEF collections for each Court, along with the disbursements as of January 31, 2023.

County	NYSCEF Inception Month/Year	NYSCEF Collections Reported by DoT	NYSCEF Disbursements	Difference	NYSCEF Collections Needing to Be Disbursed
New York	July 2020	\$ 2,217,408	\$ 17,345	\$2,200,063	99%
Queens	October 2020	3,859,194	485,581	3,373,613	87%
Bronx	September 2020	5,290,682	2,384,233	2,906,449	55%
Kings	August 2020	5,834,581	4,733,284	1,101,297	19%
Totals		\$17,201,865	\$7,620,443	\$9,581,422	56%

Bank Accounts Were Not Properly Reconciled

The Courts did not always complete or accurately reconcile the balances in their bank accounts and did not always submit the reconciliations to DFM for review. In addition, DFM, responsible for monitoring and reviewing monthly bank account reconciliations, did not always know whether the reconciliations were submitted for review and if submitted, were accurate and complete. We attempted to reconcile each of the Courts’ bank and book balances as of January 31, 2023 using the data provided by DoT, the Court’s bank statements and information provided on their reconciliations, and DFM’s sweep reports. Our calculations showed account shortages in Kings and Queens Counties, while an excess balance was identified in Bronx and New York Counties (see Exhibit A).

Queens Civil Court

Queens Civil Court had not prepared a bank account reconciliation since February 2022. In addition to the Court's fiscal officer leaving in January 2022, the Borough Chief Clerk also cited discrepancies with the NYSCEF revenue reports as an explanation for not preparing the reconciliations. The February 2022 reconciliation showed the Court listed \$608,800 in estimated NYSCEF collections, dating back to November 2020, which had not been reported or disbursed (see Exhibit B). As of January 31, 2023, our reconciliation of the Court's bank account showed the account contained a \$21,380 shortage. As of March 2023, DFM did not know Queens Civil Court had not prepared or submitted a reconciliation since February 2022.

Kings Civil Court

Kings Civil Court prepared monthly bank account reconciliations. The Court's reconciliation for January 2023 listed the estimated NYSCEF revenue being held in the bank dating back to February 2022 and also showed a variance between the book and bank balances of \$10,315 (see Exhibit C). However, our reconciliation of the Court's bank account showed the account contained a \$71,796 shortage. According to the Borough Chief Clerk, the monthly bank reconciliations were emailed by their fiscal officer to DFM.

New York Civil Court

New York Civil Court prepared bank account reconciliations and included a list of the estimated NYSCEF collections for the month being reconciled. The reconciliations included a cumulative total of NYSCEF collections, dating back to July 2020, but were inaccurately identified as outstanding disbursements and had been deducted from the bank statement's ending account balance. For example, the January 2023 reconciliation showed the Court collected a total of \$2,200,063 in NYSCEF revenues between July 2020 and January 2023⁴ and was shown as an outstanding disbursement (see Exhibit D). As of January 31, 2023, our reconciliation of the Court's bank account contained a \$2,308 excess balance. According to the Court's fiscal officer, the monthly bank account reconciliations were submitted to DFM.

Bronx Civil Court

Bronx Civil Court prepared bank account reconciliations, however, the reconciliations did not include NYSCEF collections in their running book balance. Instead, at the end of each month the Court would calculate (or back into) the estimated NYSCEF collections for each month, as well as, the cumulative total since the Court began accepting NYSCEF payments. For example, the August 2022 reconciliation showed the monthly NYSCEF collections for the month were \$314,060 and the cumulative NYSCEF collections were \$3,599,977 (see

⁴ NYSCEF revenue from July 2020 to December 2022 was \$2,069,115, plus NYSCEF revenue for January 2023 was \$130,948.

Exhibit E).⁵ In February 2022, DFM questioned the bank reconciliations, as well as, the NYSCEF collections and status of the disbursements. In response, the NYC Civil Court's Deputy Chief Clerk stated they were working on the reconciliations and cited having problems with the NYSCEF reports in determining how much revenue should be swept for the NYSCEF collections. As of January 31, 2023, our reconciliation of the Court's bank account showed the account contained a \$115,883 excess balance.

NYSCEF Data Was Not Accurate

Review of the NYSCEF data, and through discussions with the Court Managers (e.g., Borough Chief Clerks and fiscal officers), showed the NYSCEF reports did not accurately represent transaction activity requested during a given period. Therefore, the Courts could not rely on the NYSCEF reports to accurately account for collections and to reconcile their bank accounts.⁶

For example, the initial NYSCEF data provided by DoT in November 2022 for the Bronx Civil Court included duplicate and extraneous transactions and therefore, erroneously inflated the NYSCEF collections. When compared to the estimated deposits for NYSCEF collections in Bronx Civil Court, the total collections in the initial extract were more than three times the amount of estimated deposits. In addition, each of the Court Managers stated they were unable to generate Daily Transaction Reports which were necessary to properly reconcile receipts to deposits. The Court Managers stated they informed the NYC Civil Court's Deputy Chief Clerk about their inability to generate accurate reports, including generating a daily report. The Deputy Chief Clerk discussed the issues with a Court Clerk Training Specialist from the E-Filing Resource Center. The Court Clerk Training Specialist acknowledged the issues the Courts were experiencing and that it had been an ongoing issue for the past two years.

DoT's Technical Manager acknowledged the data discrepancies in the Bronx Civil Court and agreed the data and the reports generated through the application were inaccurate, could not be used to reconcile NYSCEF collections, and were likely causing discrepancies in the other NYC Civil Courts. After numerous attempts to produce an accurate set of data, DoT provided a more reliable extract in February 2023.⁷

The Technical Manager also stated he was not aware the Courts were unable to generate the reports. After trouble-shooting the issue, the Technical Manager stated the Court users would have to enter a two-day parameter into the application to generate the daily report.⁸

⁵ After multiple requests, the Court did not provide bank account reconciliations for September 2022 through January 2023.

⁶ A separate report of audit findings will be issued for the NYSCEF application.

⁷ We compared the updated DoT revenue data to estimated NYSCEF deposits made in each of the four Courts' bank accounts. The difference between the data and the estimated deposits was less than .05 percent. At the end of February 2023, DoT rolled out the updated reports in the NYSCEF application.

⁸ For example, to generate a report of NYSCEF collections for April 1, the user would need to enter a start date of April 1 and an end date of April 2; data for April 2 would not be included in the report.

Conclusions

[Redacted text block 1]

[Redacted text block 2]

[Redacted text block 3]

NYC Civil Courts - NYSCEF Revenue
 Bank Account Reconciliations as of January 31, 2023
 Prepared by Internal Audit Services

Our reconciliations used the data provided by DoT, the Courts' January 2023 bank statements, the Courts' January 2023 bank account reconciliations, and DFM Sweep information.¹

Kings County:

Bank Statement Ending Balance as of January 31, 2023	\$1,124,302.07
<u>PLUS:</u> Deposits in Transit	5,410.60
<u>LESS:</u> NYSCEF collections reported by DOT which were not swept	(1,101,296.84)
<u>LESS:</u> Over-the-counter collections for January 2023 which were not swept	(100,211.65)
<u>EQUALS:</u> Excess Balance/(Shortage)	\$ (71,795.82)

Queens County:

Bank Statement Ending Balance as of January 31, 2023	\$3,424,407.96
<u>PLUS:</u> Deposits in Transit	18,490.25
<u>LESS:</u> NYSCEF collections reported by DOT which were not swept (October 2020 through January 2023)	(3,373,612.96)
<u>LESS:</u> Over-the-counter collections for January 2023 which need to be swept	(90,665.07)
<u>EQUALS:</u> Excess Balance/(Shortage)	\$ (21,379.82)

New York County:

Bank Statement Ending Balance as of January 31, 2023	\$2,266,088.46
<u>PLUS:</u> Deposits in Transit	7,935.05
<u>LESS:</u> NYSCEF collections reported by Court which were not swept (July 2020 through January 2023)	(2,200,062.74)
<u>LESS:</u> Over-the-counter collections for January 2023 which were not swept (i.e., January 19, 2023 through January 31, 2023)	(71,653.27)
<u>EQUALS:</u> Excess Balance/(Shortage)	\$ 2,307.50

Bronx County:

Bank Statement Ending Balance as of January 31, 2023	\$3,064,966.77
<u>PLUS:</u> Deposits in Transit	11,161.20
<u>LESS:</u> NYSCEF collections reported by DOT which were not swept (May 2020 through January 2023)	(2,906,449.28)
<u>LESS:</u> Over-the-counter collections for January 2023 which need to be swept	(53,795.35)
<u>EQUALS:</u> Excess Balance/(Shortage)	\$ 115,883.34

¹ Bank account reconciliations for January 2023 were not provided for Queens or Bronx Counties.

Queens Civil Court

Exhibit B

UNIFIED COURT SYSTEM
BANK RECONCILIATION REPORT

MONTH ENDING : February 2022
 COURT/AGENCY: Queens Civil Court ACCT. TYPE: State Revenue
 BANK: Chase ACCT. NO. [REDACTED]

PER CASH RECEIPTS JOURNAL:

BALANCE - BEGINNING OF MONTH	\$445,160.00
PLUS: TOTAL DEPOSITS	\$462,493.22
ADJUSTMENTS	
ADJUSTMENTS	
Plus: Ret. Ck Redposits from prior months	\$0.00
Less: Uncollected Returned Checks for Month	(\$280.00)
TOTAL (A)	\$907,373.22

PER BANK STATEMENT:

BALANCE - PER BANK STATEMENT	\$667,159.85
PLUS: DEPOSITS IN TRANSIT	\$19,728.46
ADJUSTMENTS	(\$15.00)
ADJUSTMENTS	(\$0.25)
ADJUSTMENTS	(\$10.00)
ADJUSTMENTS	(\$40.00)
ADJUSTMENTS	(\$1.12)
ADJUSTMENTS	\$6.03
ADJUSTMENTS	
TOTAL (C)	\$686,827.97

3/12 deposit error increase
 8/20 deposit correction
 10/20 deposit correction
 17-Nov sc overage

LESS: DISBURSEMENTS				LESS: OUTSTANDING ITEMS			
Description	Date Released/Verified	Amount		Description	Date Released/Verified	Amount	
sweep 1/24/22 - 1/28/22	2/1/22	\$42,740.47					
sweep 1/31/22 - 2/4/22	2/8/22	\$47,211.19					
sweep 2/7/22 - 2/11/22	2/15/22	\$28,235.43					
sweep 2/14/22 - 2/18/22	02/22/22	\$102,358.16					
TOTAL DISBURSEMENT (B)		\$220,545.25		TOTAL DISBURSEMENT (D)		\$0.00	
BALANCE AT END OF MONTH (A-B)		\$686,827.97		BALANCE AT END OF MON (C-D)		\$686,827.97	
				diff (A-B) - (C-D)		\$0.00	

CHECKBOOK AND BANK STATEMENT BALANCES SHOULD AGREE
 A COPY OF THE BANK STATEMENT MUST BE SUBMITTED

Remaining \$\$ that Constitutes "Balance at End of Month"		
Efiles not reported November 2020		\$60.00
Efiles not reported January 2021		\$60.00
Efiles not reported June 2021		\$30.00
Efiles not reported July 2021		\$60.00
Efiles not reported August 2021		\$30.00
Efiles not reported September 2021		\$70.00
Housing Efiles not reported November 2021		\$36,348.20
No Fault Efiles not reported November 2021		\$10,080.00
Housing Efiles not reported December 2021		\$44,997.80
No Fault Efiles not reported December 2021		\$84,755.00
Efiles not reported December 2021		\$110.00
Housing/No Fault Efiles not reported January 2022		\$222,966.00
Housing/No Fault Efiles not reported February 2022		\$209,232.80
2/21/22 - 2/25/22		\$66,004.51
2/28/22		\$12,377.00
Total due to be paid		\$687,181.31

28-Oct	\$15	returned duplicate check
16-Oct	\$95	check error corr. Decrease
2-Dec	\$90	Efiles processed twice
26-Apr	\$40	returned check
27-Apr	\$40	duplicate check
10/1/2021	\$140	duplicate check
11/23/2021	\$220	Efiles processed twice
11/29/2021	\$40	returned check
2/17/2022	\$280	returned check
20-Oct	\$10	Deposit increase
17-Nov	\$40	incorrect bank credit/debit
16-Feb	\$0.13	small claims overage
4-May	\$0.99	deposit overage
3-Sep	(\$6)	civil 1 register short
8-Sep	(\$0.05)	small claims short
10-Sep	\$0.02	small claims overage

Bank Balance at end of month (C-D) \$686,827.97
 Difference (\$353.34)

**UNIFIED COURT SYSTEM
BANK RECONCILIATION REPORT**

MONTH ENDING: January 2023

COURT/AGENCY: Kings Civil

ACCT. TYPE: State Revenue

BANK: Chase

ACCT. NO.: [REDACTED]

PER CASH RECEIPTS JOURNAL:

PER BANK STATEMENT:

BALANCE - BEGINNING OF MONTH \$755,117.99

BALANCE - PER BANK STATEMENT \$1,124,302.07

PLUS: TOTAL DEPOSITS \$302,728.29

PLUS: DEPOSITS IN TRANSIT \$5,410.60

ADJUSTMENTS (NYSCEF) \$352,700.84
*(see below)

ADJUSTMENTS

Plus: Ret. Ck Redposits from prior months \$40.00

Less: Uncollected Returned Checks for Month \$140.00

TOTAL (A) \$1,410,447.12

TOTAL (C) \$1,129,712.67

LESS: DISBURSEMENTS			LESS: OUTSTANDING ITEMS			
Description	Date Released/Verified	Amount	withdrawn from bank acct	Description	Date Released/Verified	Amount
12/23/22-12/29/22	1/3/2023	\$38,589.53	1/9/2023	01/20/23-01/26/23	1/30/2023	\$70,732.00
12/30/2022	1/3/2023	\$6,378.28	1/9/2023			
1/3/23-1/5/23	1/9/2023	\$40,227.41	1/17/2023			
1/5/2023 Fiscal Reg.	1/9/2023	\$0.33	1/20/2023			
1/6/23-1/12/23	1/17/2023	\$135,977.37	1/27/2023			
1/13/23-1/19/23	1/24/2023	\$59,561.53				
1/20/23-1/26/23	1/30/2023	\$70,732.00				

TOTAL DISBURSEMENT (B) \$351,466.45

TOTAL DISBURSEMENT (D) \$70,732.00

BALANCE AT END OF MONTH (A-B) \$1,058,980.67

BALANCE AT END OF MONTH (C-D) \$1,058,980.67

diff (A-B) - (C-D) \$0.00

CHECKBOOK AND BANK STATEMENT BALANCES SHOULD AGREE

A COPY OF THE BANK STATEMENT MUST BE SUBMITTED

Remaining \$ that Constitutes "Balance at End of Month"		
Feb '22 Civil Not of Trial		\$19,920.00
March '22 Civil Not of Trial		\$30,520.00
April '22 Civil Not of Trial		\$38,400.00
May '22 Civil Not of Trial		\$29,840.00
June '22 Civil Not of Trial		\$38,640.00
July '22 Civil Not of Trial		\$43,240.00
Aug '22 Civil Not of Trial		\$47,960.00
Sept '22 Civil Not of Trial		\$37,000.00
Oct '22 civil Not of Trial		\$48,240.00
Nov '22 Civil Not of Trial		\$41,040.00
Dec '23 Civil Index	2/7/2023	\$91,635.00
Dec '23 Notice of Trial		\$71,935.00
Dec '23 L&T Index	2/7/2023	\$126,540.00
Dec '23 L&T Affirmation/Aff	2/7/2023	\$2,286.24
Jan '23 Civil Index	2/7/2023	\$137,250.00
Jan '23 Civil Notice of Trial		\$78,770.00
Jan '23 L&T Index	2/7/2023	\$133,875.00
Jan '23 Affirmation/Aff	2/7/2023	\$2,094.40
Fisc Reg 1/3/23		\$10.00
1/27/23-1/31/23		\$29,469.65
Total due to be paid		\$1,048,665.29

Bank Balance at end of month (C-D) \$ 1,058,980.67

DIFFERENCE \$ 10,315.38

New York Civil Court

Exhibit D

UNIFIED COURT SYSTEM
BANK RECONCILIATION REPORT

MONTH ENDING : January 2023

COURT/AGENCY: XXX Court

ACCT. TYPE:

BANK: CHASE

ACCT. NO.: [REDACTED]

PER CASH RECEIPTS JOURNAL:

BALANCE - BEGINNING OF MONTH \$162,678.08

PER BANK STATEMENT:

BALANCE - PER BANK \$2,266,088.46

PLUS: TOTAL DEPOSITS	\$137,711.17
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PLUS: DEPOSITS IN TRANSIT	\$7,935.05
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Jan-23	NYSCEF	\$130,947.92
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ADJUSTMENTS	
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8/31/22 return check redeposited	
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TOTAL (A) \$431,337.17

TOTAL (C) \$2,274,023.51

LESS: DISBURSEMENTS			LESS: OUTSTANDING ITEMS		
Description	Date Released/Verified	Amount	Description	Date Released/Verified	Amount
12/22-12/30	1/3/2023	\$34,277.08	ok		
01/03-01/04	1/9/2023	\$15,817.70	ok		
01/05-01/11	1/17/2023	\$23,419.96	ok		
01/12-01/18	1/23/23	\$26,820.24	ok		
01/19-01/24	1/30/23	\$46,178.77	01/19-01/24	1/30/23	\$46,178.77
			Aug - Octo 21 Hartem		\$2,432.50
Dec-22	NYSCEF	\$128,526.00	July20 to Dec 2022	NYSCEF	\$2,069,114.82
			TOTAL DISBURSEMENT		\$2,117,726.09

TOTAL DISBURSEMENT \$275,039.75

BALANCE AT END OF MONTH (C-D) \$156,297.42

BALANCE AT END OF MONTH (A-B) \$156,297.42

diff (A-B) - (C-D) \$0.00

NO BANK STATEMENT BALANCES SHOULD AGREE
THE BANK STATEMENT MUST BE SUBMITTED*

Remaining \$\$ that Constitutes Balance End of Month		
01/25-01/31	2/6/2023	\$25,474.50
8/31 22 Returned Deposited (no explan.bank)		\$15.00
7/29 Less deposited amount		(\$100.00)
NYSCEF Jan 2023	All month	\$130,947.92
09/12 , 09/27 90+40=Bank retur (no explan.bank)		(\$40.00)
Total due to be paid		\$156,297.42

Bank Balance at end of month (C-D) \$156,297.42

Difference \$0.00

Bronx Civil Court

**UNIFIED COURT SYSTEM
BANK RECONCILIATION REPORT**

Exhibit E

MONTH ENDING : August 2022
 COURT/AGENCY: Bronx Civil Court ACCT. TYPE: State Revenue
 BANK: Chase ACCT. NO. [REDACTED]

PER CASH RECEIPTS JOURNAL:

PER BANK STATEMENT:

BALANCE - BEGINNING OF MONTH \$761,600.79

BALANCE - PER BANK STATEMENT \$3,642,263.78

PLUS: TOTAL DEPOSITS \$109,900.77

PLUS: DEPOSITS IN TRANSIT \$4,073.57

ADJUSTMENTS

ADJUSTMENTS

Plus: Ret. Ck Redeposits from prior months

Less: Uncollected Returned Checks for Month

TOTAL (A) \$871,501.56

TOTAL (C) \$3,646,337.35

LESS DISBURSEMENTS			LESS OUTSTANDING ITEMS		
Description	Date Released/Verified	Amount	Description	Date Released/Verified	Amount
7/29-8/4	8/5/22	\$22,842.28			
8/5-8/11	8/12/22	\$0.00			
8/12-8/18	8/19/22	\$53,065.64			
8/19-8/25	8/26/22	\$2,358,448.20	8/19-8/25	8/26/22	\$2,358,448.20

TOTAL DISBURSEMENT (B) \$2,434,356.12

TOTAL DISBURSEMENT (D) \$2,358,448.20

BALANCE AT END OF MONTH (A-B) (\$1,562,854.56)

BALANCE AT END OF MONTH (C-D) \$1,287,889.15
 diff (A-B) - (C-D) \$2,850,743.71

**CHECKBOOK AND BANK STATEMENT BALANCES SHOULD AGREE
 *A COPY OF THE BANK STATEMENT MUST BE SUBMITTED***

Remaining \$\$ that Constitutes "Balance at End of Month"		
8/26-8/31	9/2/22	\$16,135.57
Total due to be paid		\$16,135.57

NYSCEF Income \$ 314,059.88
 Total NYSCEF \$3,599,977.30

Bank Balance at end of month (C-D) \$1,287,889.15

Difference \$1,271,753.58

Uncollected check 17-Feb \$45.00
 Uncollected check 21-Mar \$5.53
 Uncollected check 11-May \$140.00
 Uncollected check 18-Jul \$15.00
 Uncollected checks totaling \$205.53