

TOWN OF OSSINING, NEW YORK
TOWN JUSTICE COURT
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS AND CASH BALANCES
YEAR ENDED DECEMBER 31, 2009
WITH INDEPENDENT AUDITORS' REPORT

TOWN OF OSSINING
MAR 23 2010
SUPERVISORS OFFICE



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

Independent Auditors' Report

To the Honorable Supervisor and Town Board of the
Town of Ossining, 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 Ossining, New York, as of and for the year ended December 31, 2009. This financial statement is the responsibility of the Town Justice Court'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 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 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 Town Justice Court of the Town of Ossining, New York, at December 31, 2009 and for the year then ended, on the basis of accounting described above.

O'Connor Davies Munns & Dobbins, LLP

O'Connor Davies Munns & Dobbins, LLP

January 21, 2010

TOWN OF OSSINING, NEW YORK
TOWN JUSTICE COURT

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CASH BALANCES
YEAR ENDED DECEMBER 31, 2009

	Fines		Bail	
	Justice Shapiro	Justice Koba	Justice Shapiro	Justice Koba
Cash Receipts:				
Bail	\$ -	\$ -	\$ 20,835	\$ 42,170
Fines, fees and other	163,156	198,504	-	-
Total Cash Receipts	<u>163,156</u>	<u>198,504</u>	<u>20,835</u>	<u>42,170</u>
Cash Disbursements:				
Bail refunds and bail applied to fines and forfeitures	-	-	43,625	30,725
Transfers to other governments	157,186	196,277	2,260	12,500
Total Cash Disbursements	<u>157,186</u>	<u>196,277</u>	<u>45,885</u>	<u>43,225</u>
Excess (Deficiency) of Cash Receipts Over Cash Disbursements	5,970	2,227	(25,050)	(1,055)
Cash Balances - January 1, 2009	<u>12,462</u>	<u>15,036</u>	<u>38,045</u>	<u>34,860</u>
Cash Balances - December 31, 2009	<u>\$ 18,432</u>	<u>\$ 17,263</u>	<u>\$ 12,995</u>	<u>\$ 33,805</u>
Cash Balances Represented By:				
Amount due to Town of Ossining	\$ 18,432	\$ 17,263	\$ -	\$ -
Undisposed cases	-	-	12,995	33,805
Cash Balances - December 31, 2009	<u>\$ 18,432</u>	<u>\$ 17,263</u>	<u>\$ 12,995</u>	<u>\$ 33,805</u>