

VILLAGE OF ARDSLEY, NEW YORK

VILLAGE JUSTICE COURT

STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS AND CASH BALANCES

YEAR ENDED MAY 31, 2010

WITH INDEPENDENT AUDITORS' REPORT



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

### INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Village Board of Trustees  
of the Village of Ardsley, New York:

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Village Justice Court of the Village of Ardsley, New York as of and for the year ended May 31, 2010. This financial statement is the responsibility of the 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. These 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 Village 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 statements, 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 Justice Court of the Village of Ardsley, New York as of May 31, 2010 and for the year then ended, on the basis of accounting as prescribed by New York State.

*O'Connor Davies Munns & Dobbins, LLP*

**O'Connor Davies Munns & Dobbins, LLP**  
October 1, 2010

VILLAGE OF ARDSLEY, NEW YORK

VILLAGE JUSTICE COURT

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES

YEAR ENDED MAY 31, 2010

|  | Justice Schwartz<br>and Acting Justice Levinson |           |
|--|---|-----------|
|  | Fines   | Bail      |
| Cash Receipts:   |   |           |
| Bail   | \$ -  | \$ 66,436 |
| Fines, fees and other                                  | 211,630   | -         |
| Total Cash Receipts                                    | 211,630   | 66,436    |
| Cash Disbursements:                                    |   |           |
| Remittances to Village                                 | 206,381   | -         |
| Bail refunds and bail applied to fines and forfeitures | -   | 58,111    |
| Total Cash Disbursements                               | 206,381   | 58,111    |
| Excess of Cash Receipts<br>Over Cash Disbursements     | 5,249   | 8,325     |
| Cash Balances - June 1, 2009                           | 18,128  | 12,005    |
| Cash Balances - May 31, 2010                           | \$ 23,377                                       | \$ 20,330 |
| Cash Balances Represented By:                          |   |           |
| Amounts due to Village                                 | \$ 23,377                                       | \$ -      |
| Undisposed cases                                       | -   | 20,330    |
| Cash Balances - May 31, 2010                           | \$ 23,377                                       | \$ 20,330 |