

TOWN OF BEDFORD, NEW YORK  
TOWN JUSTICE COURT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CASH BALANCES  
YEAR ENDED DECEMBER 31, 2007  
WITH INDEPENDENT AUDITORS' REPORT





Independent Auditors' Report

To the Honorable Supervisor and Town Board  
of the Town of Bedford, 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 Bedford, New York as of and for the year ended December 31, 2007. This financial statement is the responsibility of the Town's management. Our responsibility is to express an opinion on the 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

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 Bedford, New York, at December 31, 2007 and for the year then ended, on the basis of accounting prescribed by New York State.

*Bennett Kielson Storch DeSantis*

**The Government Services Division of  
O'Connor Davies Munns & Dobbins, LLP**  
February 6, 2008

TOWN OF BEDFORD, NEW YORK

TOWN JUSTICE COURT  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
 CASH BALANCES  
 YEAR ENDED DECEMBER 31, 2007

	Fine Accounts			Combined Bail
	Justice Banks	Justice Quaranta	Parking Fines Account	
Cash Receipts:				
Bail	\$ -	\$ -	\$ -	\$ 361,356
Fines, fees and other	1,072,436	956,703	215,040	-
Transfers	39,915	16,625	-	-
<b>Total Cash Receipts</b>	<b>1,112,351</b>	<b>973,328</b>	<b>215,040</b>	<b>361,356</b>
Cash Disbursements:				
Remittances to Town	1,114,549	973,536	-	-
Refunds of Bail and Fines	-	-	-	377,179
Transfers to Other Governments	-	-	215,040	-
<b>Total Cash Disbursements</b>	<b>1,114,549</b>	<b>973,536</b>	<b>215,040</b>	<b>377,179</b>
Deficiency of Cash Receipts Over Cash Disbursements	(2,198)	(208)	-	(15,823)
Cash Balances - January 1, 2007	93,212	74,457	-	149,792
Cash Balances - December 31, 2007	<u>\$ 91,014</u>	<u>\$ 74,249</u>	<u>\$ -</u>	<u>\$ 133,969</u>
Cash Balances Represented By:				
Amounts due to Town -				
December dispositions	\$ 91,014	\$ 74,249	\$ -	\$ -
Undisposed cases	-	-	-	133,969
Cash Balances - December 31, 2007	<u>\$ 91,014</u>	<u>\$ 74,249</u>	<u>\$ -</u>	<u>\$ 133,969</u>