

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



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

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, 2009. 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 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 has been 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, 2009 and for the year then ended, on the basis of accounting prescribed by New York State.

O'Connor Davies Munns & Dobbins, LLP

O'Connor Davies Munns & Dobbins, LLP
Bennett Kielson Storch DeSantis Division
January 20, 2010

Bennett Kielson Storch DeSantis Division

One Barker Avenue, White Plains, New York 10601 914.421.5600 tel 914.421.5099 fax www.odmd.com

TOWN OF BEDFORD, NEW YORK

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

	Fine Accounts			Combined Bail
	Justice Banks	Justice Quaranta	Parking Fines Account	
Cash Receipts:				
Bail	\$ -	\$ -	\$ -	\$ 212,053
Fines, fees and other	730,145	704,498	231,720	-
Transfers	117,120	114,600	-	-
Total Cash Receipts	847,265	819,098	231,720	212,053
Cash Disbursements:				
Remittances to Town	859,021	843,353	-	-
Refunds of Bail and Fines	-	-	-	251,327
Transfers to Other Governments	-	-	231,720	-
Total Cash Disbursements	859,021	843,353	231,720	251,327
Deficiency of Cash Receipts Over Cash Disbursements	(11,756)	(24,255)	-	(39,274)
Cash Balances - January 1, 2009	74,957	71,397	-	109,139
Cash Balances - December 31, 2009	<u>\$ 63,201</u>	<u>\$ 47,142</u>	<u>\$ -</u>	<u>\$ 69,865</u>
Cash Balances Represented By:				
Amounts due to Town - December dispositions	\$ 63,201	\$ 47,142	\$ -	\$ -
Undisposed cases	-	-	-	69,865
Cash Balances - December 31, 2009	<u>\$ 63,201</u>	<u>\$ 47,142</u>	<u>\$ -</u>	<u>\$ 69,865</u>