

TOWN OF BEDFORD, NEW YORK
TOWN JUSTICE COURT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CASH BALANCES
YEAR ENDED DECEMBER 31, 2011
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, 2011. 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, 2011 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
Harrison, New York
February 22, 2012

TOWN OF BEDFORD, NEW YORK

TOWN JUSTICE COURT
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CASH BALANCES
 YEAR ENDED DECEMBER 31, 2011

| | Fine Accounts | | | Combined Bail |
|---|---------------------|---------------------|-----------------------------|------------------|
| | Justice Quaranta | Justice Jacobsen | Parking Fines Account | |
| Cash Receipts: | | | | |
| Bail | \$ 150 | \$ 1,210 | \$ - | \$ 127,616 |
| Fines, fees and other | 646,872 | 672,871 | 240,545 | - |
| Transfers from parking fines | 128,330 | 112,215 | - | - |
| Transfers in | - | - | - | 1,360 |
| Total Cash Receipts | 775,352 | 786,296 | 240,545 | 128,976 |
| Cash Disbursements: | | | | |
| Remittances to town | 791,394 | 805,923 | - | - |
| Refunds of bail and fines | - | - | - | 114,033 |
| Transfers to justices | - | - | 240,545 | - |
| Transfers out | 150 | 1,210 | - | - |
| Total Cash Disbursements | 791,544 | 807,133 | 240,545 | 114,033 |
| Excess (Deficiency) of Cash Receipts Over Cash Disbursements | (16,192) | (20,837) | - | 14,943 |
| Cash Balances - January 1, 2011 | 62,347 | 77,506 | - | 54,324 |
| Cash Balances - December 31, 2011 | <u>\$ 46,155</u> | <u>\$ 56,669</u> | <u>\$ -</u> | <u>\$ 69,267</u> |
| Cash Balances Represented By: | | | | |
| Amounts due to Town - December dispositions | \$ 46,155 | \$ 56,669 | \$ - | \$ - |
| Undisposed cases | - | - | - | 69,267 |
| Cash Balances - December 31, 2011 | <u>\$ 46,155</u> | <u>\$ 56,669</u> | <u>\$ -</u> | <u>\$ 69,267</u> |