

TOWN OF ULSTER, NEW YORK  
TOWN JUSTICE COURT

Statement of Cash Receipts, Cash Disbursements  
and Cash Balances

December 31, 2016

(With Independent Auditors' Report Thereon)

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK

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## INDEPENDENT AUDITORS' REPORT

The Honorable Supervisor and Town Board  
Town of Ulster, New York:

### Report on the Financial Statements

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Town Justice Court of the Town of Ulster, New York (the Court) as of and for the year ended December 31, 2016, and the related notes to financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Court's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to in the first paragraph present fairly, in all material respects, the cash receipts, cash disbursements and cash balances of Town Justice Court of the Town of Ulster, New York, as of and for the year ended December 31, 2016, in accordance with the cash basis of accounting described in note 1.

Basis of Accounting

We draw attention to note 1 of the financial statements which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

EFPR Group, CPAs, PLLC

Williamsville, New York  
July 13, 2017

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK  
Statement of Cash Receipts, Cash Disbursements and Cash Balances  
Year ended December 31, 2016

	<u>Judge Kesick</u>			<u>Judge Weiss</u>		
	<u>Bail</u>	<u>Fines</u>	<u>Total</u>	<u>Bail</u>	<u>Fines</u>	<u>Total</u>
Cash receipts	\$ 30,385	815,350	845,735	61,682	746,423	808,105
Cash disbursements	<u>(44,040)</u>	<u>(834,838)</u>	<u>(878,878)</u>	<u>(89,257)</u>	<u>(759,083)</u>	<u>(848,340)</u>
Excess of cash disbursements over cash receipts	(13,655)	(19,488)	(33,143)	(27,575)	(12,660)	(40,235)
Cash balances at January 1, 2016	<u>32,955</u>	<u>64,862</u>	<u>97,817</u>	<u>54,975</u>	<u>63,008</u>	<u>117,983</u>
Cash balances at December 31, 2016	<u>\$ 19,300</u>	<u>45,374</u>	<u>64,674</u>	<u>27,400</u>	<u>50,348</u>	<u>77,748</u>
Cash balances represented by undisposed cases	<u>\$ 19,300</u>	<u>-</u>	<u>19,300</u>	<u>27,400</u>	<u>-</u>	<u>27,400</u>
Cash balances due to Town of Ulster	<u>\$ -</u>	<u>45,374</u>	<u>45,374</u>	<u>-</u>	<u>50,348</u>	<u>50,348</u>

See accompanying notes to financial statements.

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK  
Notes to Statement of Cash Receipts,  
Cash Disbursements and Cash Balances  
December 31, 2016

(1) Significant Accounting Policies

The accompanying cash basis statement of cash receipts, cash disbursements and cash balances include the operations of the Town Justice Court of the Town of Ulster, New York (the Court). The Court maintains accounting records on the cash basis whereby revenue is recognized as cash is received and expenditures are recognized as cash is disbursed. Consequently, accounts receivable and amounts due to others at December 31, 2016 are not included in these statements.

Fines, surcharges and fees collected by the Court are remitted by the Court to the Town Supervisor of the Town of Ulster. The Supervisor of the Town of Ulster remits New York State's (the State) share of such receipts to the New York State Office of the State Comptroller. Bail receipts are remitted directly to individuals or entities designed to receive such funds to the extent specified under Town Law.

All Town Justice's bank accounts are independent of the Town's general book of accounts. As of December 31, 2016, the deposits held by the Court were fully insured by the FDIC in accordance with State statute.

(2) Subsequent Events

Management has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.