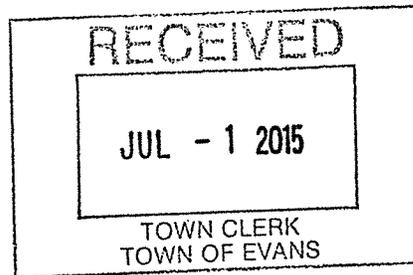


**TOWN OF EVANS,  
NEW YORK**

*Statement of Changes in Cash Balances and  
Statement of Cash Receipts and Disbursements  
of the Town Justices  
for the Year Ended December 31, 2014 and  
Independent Auditors' Report*



**TOWN OF EVANS, NEW YORK**  
**Town Justices**  
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**Year Ended December 31, 2014**

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Certified Public Accountants

## **INDEPENDENT AUDITORS' REPORT**

Honorable Town Board  
Town of Evans, New York

### **Report on the Financial Statements**

We have audited the accompanying cash basis statement of changes in cash balances and the related statement of cash receipts and disbursements of the Town Justices of the Town of Evans, New York, as of and for the year ended December 31, 2014, and the related note to the financial statements listed above.

### ***Management's Responsibility for the Financial Statements***

The Town's 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 fraud or error.

### ***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 entity'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 entity'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 statements referred to above present fairly, in all material respects, the cash balances, the changes in cash balances and the cash receipts and cash disbursements paid of the Town Justices of Town of Evans, New York, for the year ended December 31, 2014, on the cash basis of accounting described in Note 1.

***Basis for 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 this matter.

***Emphasis of Matter***

*Department of the Town*

As discussed in Note 1, the financial statements of the Town Justices of the Town of Evans, New York are intended to present the cash balances and the cash receipts and cash disbursements that are attributable to the Town Justices' Department. They do not purport to, and do not, present fairly the financial position of the Town of Evans, New York as of December 31, 2014, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



February 16, 2015

**TOWN OF EVANS, NEW YORK,**  
**Town Justices**  
**Statement of Changes in Cash Balances**  
**Year Ended December 31, 2014**

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Cash balance, January 1, 2014	\$ 61,258
Add: Cash receipts	401,297
Deduct: Cash disbursements	<u>414,926</u>
Cash balance, December 31, 2014	<u>\$ 47,629</u>

The note to the financial statements is an integral part of this statement.

**TOWN OF EVANS, NEW YORK**  
**Town Justices**  
**Statement of Changes in Cash Receipts and Disbursements**  
**Year Ended December 31, 2014**

	Justice Anthony J. Barone	Justice Timothy J. Cooper	Bail	Total
Cash balance, January 1, 2014	\$ 24,692	\$ 15,237	\$ 21,329	\$ 61,258
<b>RECEIPTS:</b>				
Fines	166,776	111,947	-	278,723
Civil charges	7,207	8,069	-	15,276
Surcharges	57,994	32,126	-	90,120
Other miscellaneous	-	-	-	-
Bail	-	-	17,178	17,178
Total cash receipts	<u>231,977</u>	<u>152,142</u>	<u>17,178</u>	<u>401,297</u>
<b>DISBURSEMENTS:</b>				
Payments to Town Supervisor	232,253	155,961	-	388,214
Bail forfeitures & refunds	-	-	26,529	26,529
Other	-	183	-	183
Total cash disbursements	<u>232,253</u>	<u>156,144</u>	<u>26,529</u>	<u>414,926</u>
Cash balance, December 31, 2014	<u>\$ 24,416</u>	<u>\$ 11,235</u>	<u>\$ 11,978</u>	<u>\$ 47,629</u>

The note to the financial statements is an integral part of this statement.

**TOWN OF EVANS TOWN JUSTICES, NEW YORK**  
**Town Justices**  
**Note to the Financial Statements**  
**Year Ended December 31, 2014**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying cash basis financial statements include the operations of the Town Justices. The Town Justices' maintain accounting records on the cash basis; whereby, revenue is recognized as cash is received and expenditures are recognized when cash is disbursed. Consequently, accounts receivable due and amounts due to others at December 31, 2014 are not included in the financial statements.

However, cash due to the Town of Evans, New York (the "Town") at December 31, 2014 is recorded in the basic financial statements. The department's bank accounts are independent of the Town's general books of accounts. All cash balances are FDIC insured or covered by collateral held in the Town's name.

Revenues of the town, which are collected by the department, are remitted by the department to the Town Supervisor to the extent specified under Town Law. Other receipts are remitted directly to individuals or entities designated to receive such funds.

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