

TOWN OF EVANS, NEW YORK
TOWN JUSTICE ANTHONY J. BARONE
*Statement of Changes in Cash Balances
and Statement of Cash Receipts and
Cash Disbursements of Town Justice Barone
for the Year Ended December 31, 2017 and
Independent Auditors' Report*

TOWN OF EVANS, NEW YORK
TOWN JUSTICE ANTHONY J. BARONE
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Year Ended December 31, 2017

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Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Honorable Town Board
Town of Evans, New York:

Report on the Financial Statements

We were engaged to audit the accompanying cash basis financial statements of Town Justice Anthony J. Barone ("Town Justice"), Town of Evans, New York (the "Town"), as of and for the year ended December 31, 2017, and the related note to the financial statements as listed in the table of contents.

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 to the financial statements; 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 general 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. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

The Town Justice did not have documentation supporting cash activity and did not perform bank reconciliations consistently throughout the year ended December 31, 2017. As a result of these matters, we were unable to determine whether any adjustments might have been found necessary to the Statement of Changes in Cash Balances or the Statement of Cash Receipts and Cash Disbursements.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

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 this matter.

Emphasis of Matter

Department of the Town

As discussed in Note 1, the financial statements of the Town Justice are intended to present the cash balances and the cash receipts collected and cash disbursements paid that are attributable to the Town Justice. They do not purport to, and do not, present fairly the financial position of the Town as of December 31, 2017 and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

 Duesch & Malach LLP

April 11, 2018

TOWN OF EVANS, NEW YORK
TOWN JUSTICE ANTHONY J. BARONE
Statement of Changes in Cash Balances
Year Ended December 31, 2017

Cash balance, January 1, 2017	\$ 21,570
Add: Cash receipts	244,852
Deduct: Cash disbursements	<u>245,596</u>
Cash balance, December 31, 2017	<u>\$ 20,826</u>

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

TOWN OF EVANS, NEW YORK
TOWN JUSTICE ANTHONY J. BARONE
Statement of Cash Receipts and Cash Disbursements
Year Ended December 31, 2017

Cash balance, January 1, 2017	\$ <u>21,570</u>
Receipts:	
Fines	236,357
Bail	<u>8,495</u>
Total cash receipts	<u>244,852</u>
Disbursements:	
Payments to Town Supervisor	236,001
Bail forfeitures and refunds	<u>9,595</u>
Total cash disbursements	<u>245,596</u>
Cash balance, December 31, 2017	\$ <u><u>20,826</u></u>

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

TOWN OF EVANS, NEW YORK
TOWN JUSTICE ANTHONY J. BARONE
Note to the Financial Statements
Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying cash basis financial statements include the operations of the Town Justice Anthony J. Barone (the “Town Justice”), Town of Evans, New York (the “Town”). The Town Justice maintains 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 and amounts due to others at December 31, 2017 are not included in the financial statements. However, cash due to the Town at December 31, 2017 is recorded in the Town’s basic financial statements.

The Town Justice’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 Town Justice, are remitted by the Town Justice 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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