

TOWN OF ULSTER, NEW YORK
TOWN JUSTICE COURT

Statement of Cash Receipts, Cash Disbursements
and Cash Balances

December 31, 2021

(With Independent Auditors' Report Thereon)

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK

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INDEPENDENT AUDITORS' REPORT

To the Supervisor and Members of the Town Board
Town of Ulster, New York:

Report on the Financial Statement

Opinion

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) for the year ended December 31, 2021, and the related notes to financial statement.

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the Court for the year ended December 31, 2021, in accordance with the cash basis of accounting as described in note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to note 1 of the financial statements which describes the basis of accounting. The financial statement is 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 statement 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

EFPR Group, CPAs, PLLC

Williamsville, New York
June 23, 2022

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK
Statement of Cash Receipts, Cash Disbursements and Cash Balances
Year ended December 31, 2021

	<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	\$ 7,647	601,262	608,909	26,200	516,758	542,958
Cash disbursements	<u>(7,145)</u>	<u>(622,173)</u>	<u>(629,318)</u>	<u>(9,001)</u>	<u>(530,422)</u>	<u>(539,423)</u>
Excess (deficiency) of cash receipts over cash disbursements	502	(20,911)	(20,409)	17,199	(13,664)	3,535
Cash balances at January 1, 2021	<u>504</u>	<u>54,661</u>	<u>55,165</u>	<u>5,001</u>	<u>45,230</u>	<u>50,231</u>
Cash balances at December 31, 2021	<u>\$ 1,006</u>	<u>33,750</u>	<u>34,756</u>	<u>22,200</u>	<u>31,566</u>	<u>53,766</u>
Cash balances represented by undisposed cases	<u>\$ 1,006</u>	<u>-</u>	<u>1,006</u>	<u>22,200</u>	<u>-</u>	<u>22,200</u>
Cash balances due to Town of Ulster	<u>\$ -</u>	<u>33,750</u>	<u>33,750</u>	<u>-</u>	<u>31,566</u>	<u>31,566</u>

See accompanying notes to financial statement.

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK
Notes to Statement of Cash Receipts,
Cash Disbursements and Cash Balances
December 31, 2021

(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, 2021 are not included in this statement.

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 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, 2021, 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.