

TOWN OF MOUNT PLEASANT, NEW YORK
TOWN JUSTICE COURT

Statement of Cash Receipts, Cash Disbursements
and Cash Balances

December 31, 2014

(With Independent Auditors' Report Thereon)

TOWN OF MOUNT PLEASANT, NEW YORK
TOWN JUSTICE COURT

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INDEPENDENT AUDITORS' REPORT

The Honorable Supervisor and Town Board
Town of Mount Pleasant, 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 Mount Pleasant, New York as of and for the year ended December 31, 2014 and the related note to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this 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 this 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the Town Justice Court of the Town of Mount Pleasant, New York for the year ended December 31, 2014, in accordance with the cash basis of accounting described in note 1.

Basis of Accounting

We draw attention to note 1 of the financial statement, which describes the basis of accounting. This 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.

Toski & Co., CPAs, P.C.

Williamsville, New York
April 8, 2015

TOWN OF MOUNT PLEASANT, NEW YORK
TOWN JUSTICE COURT
Statement of Cash Receipts, Cash Disbursements
and Cash Balances
Year ended December 31, 2014

		Fine Accounts	
	Combined bail account	Justice Ponzini	Justice Maselli
Cash receipts:			
Bail	\$ 131,080	-	-
Fines, fees and other	-	288,737	286,702
Total cash receipts	131,080	288,737	286,702
Cash disbursements:			
Remittances to Town	-	288,737	282,424
Bail refunds and bail applied to fines and forfeitures	135,420	-	-
Total cash disbursements	135,420	288,737	282,424
Excess of cash disbursements over cash receipts	(4,340)	-	4,278
Cash balances at January 1, 2014	101,326	-	38,765
Cash balances at December 31, 2014	\$ 96,986	-	43,043
Cash balances represented by undisposed cases	\$ 96,986	-	43,043

See accompanying note to statement of cash receipts, cash disbursements and cash balances.

TOWN OF MOUNT PLEASANT, NEW YORK
TOWN JUSTICE COURT

Note to Statement of Cash Receipts, Cash
Disbursements and Cash Balances

December 31, 2014

(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 Mount Pleasant, New York (the Court). The Court maintains accounting records on the cash basis of accounting prescribed by New York State in the handbook for Town and Village Justices, 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, 2014 are not included in this statement.

Fines, surcharges and fees collected by the Court are remitted to the Comptroller of the Town of Mount Pleasant. The Comptroller of the Town of Mount Pleasant 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, 2014, the deposits held by the Town Justice were fully insured by the FDIC in accordance with State statute.