

**TOWN OF LEWISTON,  
NEW YORK**

*Statement of Changes in Cash Balances and Statements  
of Cash Receipts and Disbursements of the  
Town Clerk and the Town Justices  
for the Year Ended December 31, 2015  
and Independent Auditors' Report*



**TOWN OF LEWISTON, NEW YORK**  
**Table of Contents**  
**Year Ended December 31, 2015**

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	<u>Page</u>
Independent Auditors' Report .....	1
Financial Statements:	
Town Clerk and Town Justices—Statement of Changes in Cash Balances .....	3
Town Clerk—Licenses, Permits and Fees—Statement of Cash Receipts and Disbursements .....	4
Town Clerk—Taxes—Statement of Cash Receipts and Disbursements .....	5
Town Justices—Statement of Cash Receipts and Disbursements .....	6
Note to the Financial Statements .....	7



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Certified Public Accountants

## **INDEPENDENT AUDITORS' REPORT**

Honorable Town Board  
Town of Lewiston, New York

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

We have audited the accompanying cash basis financial statements of the Town Clerk and Town Justices (the "Departments"), Town of Lewiston, New York, as of and for the year ended December 31, 2015, 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 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 as of December 31, 2015 and the cash receipts collected and cash disbursements paid of the Departments, Town of Lewiston, New York, for the year ended December 31, 2015, on the cash basis of accounting described in Note 1 to the financial statements.

***Basis of Accounting***

We draw attention to Note 1 to 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***

*Departments of the Town*

As discussed in Note 1, the financial statements of the Departments, Town of Lewiston, New York are intended to present the cash balances and the cash receipts collected and cash disbursements paid that are attributable to the Departments. They do not purport to, and do not, present fairly the financial position of the Town of Lewiston, New York, as of December 31, 2015 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Drescher & Malecki LLP*

August 16, 2016

**TOWN OF LEWISTON, NEW YORK**  
**Town Clerk and Town Justices—**  
**Statement of Changes in Cash Balances**  
**Year Ended December 31, 2015**

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	<b>Town Clerk</b>			<b>Town Justices</b>
	<b>Licenses, Permits and Fees</b>	<b>Taxes</b>		
Cash balance, January 1, 2015	\$ 4,202	\$ 16,089	\$	32,950
Add: Cash receipts	129,775	11,326,170		730,713
Deduct: Cash disbursements	128,268	11,342,207		707,370
Cash balance, December 31, 2015	\$ 5,709	\$ 52	\$	56,293

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

**TOWN OF LEWISTON, NEW YORK**  
**Town Clerk—Licenses, Permits and Fees—**  
**Statement of Cash Receipts and Disbursements**  
**Year Ended December 31, 2015**

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	<u>Town Fees</u>	<u>New York State Fees</u>	<u>Total</u>
Cash balance, January 1, 2015	\$ 1,471	\$ 2,731	\$ 4,202
Cash receipts:			
Licenses and fees	100,977	-	100,977
Marriage licenses	-	1,733	1,733
Conservation licenses	-	23,560	23,560
Bingo/games of chance	-	1,099	1,099
Dog licenses	-	2,406	2,406
Total cash receipts	<u>100,977</u>	<u>28,798</u>	<u>129,775</u>
Cash disbursements:			
Licenses and fees	100,075	-	100,075
Marriage licenses	-	1,716	1,716
Conservation licenses	-	589	589
Bingo/games of chance	-	23,554	23,554
Dog licenses	-	2,334	2,334
Total cash disbursements	<u>100,075</u>	<u>28,193</u>	<u>128,268</u>
Cash balance, December 31, 2015	<u>\$ 2,373</u>	<u>\$ 3,336</u>	<u>\$ 5,709</u>

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



**TOWN OF LEWISTON, NEW YORK**  
**Town Clerk—Taxes—**  
**Statement of Cash Receipts and Disbursements**  
**Year Ended December 31, 2015**

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Cash balance, January 1, 2015		\$ 16,089
Cash receipts:		
County and Town taxes:		
Taxes	\$ 11,166,720	
Town charges	14,553	
Penalties and interest	638	
Water and sewer charges	136,504	
Refunds	<u>7,755</u>	<u>11,326,170</u>
Total cash receipts		<u>11,326,170</u>
Cash disbursements:		
Remittances to County Treasurer:		
County taxes		8,512,738
Remittances to Town Supervisor:		
Town taxes	2,653,742	
Town charges	14,553	
Penalties and interest	16,915	
Water and sewer charges	<u>136,504</u>	<u>2,821,714</u>
Refunds:		
County and Town taxes		<u>7,755</u>
Total cash disbursements		<u>11,342,207</u>
Cash balance, December 31, 2015		<u>\$ 52</u>

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

**TOWN OF LEWISTON, NEW YORK**  
**Town Justices—**  
**Statement of Cash Receipts and Disbursements**  
**Year Ended December 31, 2015**

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	<b>Justice Sheeran</b>	<b>Justice Gee</b>	<b>Total</b>
Cash balance, January 1, 2015	<u>\$ 20,300</u>	<u>\$ 12,650</u>	<u>\$ 32,950</u>
Cash receipts:			
Fines	292,280	348,300	640,580
Bail	<u>25,675</u>	<u>64,458</u>	<u>90,133</u>
Total cash receipts	<u>317,955</u>	<u>412,758</u>	<u>730,713</u>
Cash disbursements:			
Payments to Town Supervisor	292,280	348,300	640,580
Bail forfeitures and refunds	<u>25,525</u>	<u>41,265</u>	<u>66,790</u>
Total cash disbursements	<u>317,805</u>	<u>389,565</u>	<u>707,370</u>
Cash balance, December 31, 2015	<u><u>\$ 20,450</u></u>	<u><u>\$ 35,843</u></u>	<u><u>\$ 56,293</u></u>

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

**TOWN OF LEWISTON, NEW YORK**  
**Note to the Financial Statements**  
**Year Ended December 31, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying cash basis financial statements include the operations of the Town Clerk and Town Justices (the “Departments”), Town of Lewiston, New York (the “Town”). The Departments maintain accounting records on the cash basis of accounting; 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, 2015 are not included in the financial statements.

Cash due to the Town at December 31, 2015 is recorded in the Town’s basic financial statements. The Departments’ bank accounts are independent of the Town’s general books of accounts. All cash balances at December 31, 2015 are FDIC insured.

Revenues of the Town, which are collected by the Departments, are remitted by these departments 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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