

**TOWN OF ENFIELD COURT  
BETTY F. POOLE, TOWN JUSTICE  
182 ENFIELD MAIN ROAD  
ITHACA, NY 14850**

January 19, 2017

RE: ANNUAL REPORT  
TOWN OF ENFIELD COURT  
BETTY F. POOLE, TOWN JUSTICE

Activity for Justice Poole's part of the Town of Enfield Court for 2016 is as follows:

Number of cases closed:	273
Number of Cases opened:	471
Arraignments for other Courts	11
Charges Transferred to T.C. County	24
Pending Cases – (Includes Scofflaws)	489

**FINES AND FEES**

Criminal, Motor Vehicle	\$13,948.00
NYS Surcharges	11,782.00
Civil Charges	1,830.00
Bail Poundage	66.00

**TOTAL REMITTED TO TOWN OF ENFIELD \$ 27,626.00**

Bail Received \$ 5,100.00

**ADDITIONAL ACTIVITIES**

Arrest warrants and Bench warrants issued; search warrants issued; orders of protections issued; conditional discharges; probation inquiries and documentation; jail terms; bench trials; jury trials; motion hearings; felony preliminary hearings held; small claims trials; summary proceedings and warrants of evictions; arraignments for other courts; certificates of dispositions; case researching; processing of scofflaws; decisions written; legal research, pre trial hearings, annual budget processes, implementing on-line access to various web sites, dictation and transcription of hearings and preparing written decisions on all. Attend annual continuing legal education classes and training; attend various county meetings with agencies, TCMA meetings and correspondence.

Respectfully submitted,

BETTY F. POOLE, Town Justice

**THE ANNUAL AUDIT PROCESS FOR THE TOWN OF ENFIELD  
CHECKLIST FOR ANNUAL REVIEW OF JUSTICE COURT RECORDS**

2016

**Cash Receipts Book**

YES NO

- Where are accounts held? Tompkins Trust Co. 2 accounts
- Are pre-numbered receipt forms issued for all collections? yes
- Are duplicate copies of receipt forms kept for court records? yes
- Are receipts recorded up-to-date? yes

*Last Recorded Receipt*

# 12242 Date 12/12/16 Amount \$168.00

- Is the receipt book maintained in a manner to identify date received, payer and the amount of fines, fees, bail and other categories of collection? yes
- Are deposits identified? yes
- Are duplicate deposit slips kept for court records? no
- Do deposit amounts agree with cash receipt amount? yes
- Are deposits made within 72 hours of collection? no
- Are deposits recorded up-to-date? yes

*Last Recorded Deposit* # 1344 Date 12/16 Amount \$1344.00

**Justice Checking Account**

- Are pre-numbered checks used for all disbursements other than petty cash? yes
- Are all checks signed by the Justice? yes
- Are checks recorded up-to-date? yes

*Last Recorded Deposit* # 1344 Date 12/16 Amount \$1344.00

**Bank Reconciliations**

- Are bank accounts reconciled promptly after bank statements are received? yes

*Last Bank Statement Reconciliation for each Bank Account* December

Date Performed 1/17 Month Ending December, 2016

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**Additional Supporting Records**

YES NO

- Is a list of bail maintained? yes
- Is a record of uncollected installment payments maintained? no

*no installment payments allowed*

**Dockets and Case Files**

- Are separate dockets maintained for various classification of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? yes
- Are case files maintained for all cases? yes
- Are docket numbers maintained for all cases? yes
- Do dockets for disposed cases appear to be complete? yes
- Do dockets for disposed cases agree with amounts reported? ?

**Accountability**

- Is accountability determined at the end of each month? yes
- Do accountability amounts agree with bank reconciliations and supporting information?

Last determination of Accountability: Date Performed 12/31/16 Month Ending December, 2016

**Reports to Division of Criminal Justice Services**

- Are reports made timely to the Division of Criminal Justice Services? yes
- Has the Court received any notices regarding late reporting? no  
If yes, why were reports late and what corrective actions were taken?

**Reports to Justice Court Fund**

**YES   NO**

- Are monthly reports made timely to the Justice Court Fund?   **yes**
  - Do reported amounts agree with cash receipt and disbursement books?   **yes**
  - Do reported amounts agree with docket dispositions and case files?   **yes**
  - Has the court received any notices regarding late reporting?   **no**
- If yes, why were reports late and what corrective actions were taken?

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**Reporting to Department of Motor Vehicles – TSLE&D Program**

Information is submitted electronically at the end of every Court day. The number of cases heard, the number pending for more than 60 days and actions that have been taken are on the Annual Report from the Court and is made a part of this report.

**Overall Evaluation**

*Excellent*

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Audit Committee

Date

*Ann S. Lederi*

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*1/25/17*

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*[Signature]*

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*1/25/17*

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*[Signature]*

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*1/25/17*

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*[Signature]*

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*1-25-17*

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TOWN OF ENFIELD

02/06/2017  
17:42:30

**TOWN CLERK'S 2016 ANNUAL REPORT**

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**RECEIPTS**

6	MARRIAGE LICENSES	240.00
414	COPIES	103.50
1	CERTIFIED COPIES	10.00
	DECALS	1,821.00
69	BUILDING PERMITS	9,457.50
2	MISCELLANEOUS REVENUE	9.00
6	CULVERT PERMITS	1,125.00
693	DOG LICENSES	8,018.00

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**TOTAL RECEIPTS: \$20,784.00**

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**DISBURSEMENTS**

PAID TO SUPERVISOR FOR GENERAL FUND	16,864.11
PAID TO SUPERVISOR FOR CULVERT PERMITS	1,125.00
PAID TO NYS DEC FOR DECALS	1,719.89
PAID TO NYS ANIMAL POPULATION CONTROL FUND	940.00
PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	135.00

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**TOTAL DISBURSEMENTS: \$20,784.00**

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*Alice M. Linton*

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ALICE LINTON, TOWN CLERK

DECEMBER 31, 2016

# THE ANNUAL AUDIT PROCESS FOR THE TOWN OF ENFIELD

## CHECKLIST FOR REVIEW OF TOWN CLERK'S RECORDS

2016

### Cash Receipts Book

YES NO

- ⑩ Where does the Town Clerk maintain her funds? Tompkins Trust Co
- ⑩ Is the cash receipts book maintained up-to-date? yes
- Is the cash receipts book maintained in a manner to identify date received, payer, purpose and the amount (either individual or totals referenced to subsidiary receipt records, e.g. building permits, driveway pipes) yes
- Are deposits identified? yes
- Do deposit amounts agree with cash receipt amount? yes
- Are deposits made in a timely manner? yes
- Are different routes taken to the bank when the clerk is making a deposit? no
- Are deposits recorded up-to-date? yes

Last Recorded Deposit

Date 12/30/16

Amount \$378.06

- Is the cash receipts book totaled and summarized at the end of each month? yes

### Cash Disbursement Book

- Is the cash disbursement book maintained up-to-date? yes
- Is the cash disbursement book maintained in a manner to identify amount disbursed? yes
- Are pre-numbered checks used for all disbursements other than petty cash? yes
- Are all checks signed by the Town Clerk? yes
- Are copies of canceled checks returned with bank statements and maintained on file? yes
- Are checks recorded up-to-date? yes

Last Recorded Check # 1999

Date 12/31/16

Amount \$22.50

**Cash Reconciliations**

YES NO

- Are bank accounts reconciled? yes
- Are bank accounts reconciled by a second person? no
- Does the reconciled bank balance agree with the cash balance record in the accounting records? yes

*Last Bank Reconciliation for each Bank Account:*

Date Performed 1/10/17 Month Ending: December, 2016

- Is accountability (what the town clerk owes the Supervisor) determined at the end of each month? yes
- Does the accountability amount agree with bank reconciliation and supporting records? yes

**Reporting**

- Are monthly reports and payments made to the Supervisor? yes
- Are monthly reports and payments made timely to other agencies? yes  
*NYS Health Dept, NYS Ag & Markets*
- Do reported amounts on monthly reports agree with cash receipts and disbursements book? yes

**Other Concerns**

- Are unused checks safeguarded? *yes* How? *locked in filing cabinet*
- Are undeposited cash receipts safeguarded? *yes* How? *double password protected computer*
- Are unissued licenses (e.g., hunting, dog) safeguarded? *yes* How? *locked filing cabinet & double password protected in computer*
- Are receivable control accounts maintained, if applicable? *No* How?
- Are revenues from town clerk fees compared with those of previous years? *Not generally*

Overall Evaluation

Deputy Clerk is going to reconcile the bank records from now  
Only one person counts the money in the cash drawer <sup>on</sup>  
at the end of the day

Audit Committee

Date

Amy S. Guder

1/25/17

[Signature]

1/25/17

[Signature]

1/25/17

[Signature]

1-25-17

Magdalena Bryant

1-25-17



## MONTHLY REPORT OF SUPERVISOR

TO THE TOWN BOARD OF THE TOWN OF ENFIELD :

Pursuant to Section 125 of the Town Law, I hereby render the following detailed statement of all moneys received and disbursed by me during the month of December, 2016:

DATED: January 2, 2017

*Ann S. Rida*  
\_\_\_\_\_  
SUPERVISOR

	Balance 11/30/2016	Increases	Decreases	Balance 12/31/2016
<b>A GENERAL FUND - TOWNWIDE</b>				
CASH - CHECKING	16,391.58	0.00	16,391.58	0.00
GENERAL FUND SAVINGS	191,700.24	32,776.74	22,789.89	201,687.09
IN HALL RESERVE	58,726.26	3.78	0.00	58,730.04
NEW BUILDING FUND	100.25	0.01	0.00	100.26
ENERGY RESERVE	35,068.14	0.43	34,266.00	802.57
BUDD CENETARY RESERVE	3,838.24	0.18	0.00	3,838.42
ROLFE CEMETARY RESERVE	8,508.15	0.51	0.00	8,508.66
MEMORIAL CEMETARY RESERVE	8,152.19	0.63	0.00	8,152.82
TOTAL	322,485.05	32,782.28	73,447.47	281,819.86
<b>DA HIGHWAY FUND</b>				
CASH - CHECKING	10,060.95	0.00	10,060.95	0.00
HIGHWAY FUND SAVINGS	17,412.76	168,419.37	119,210.33	66,621.80
BRIDGE RESERVE	10,480.01	26,500.89	0.00	36,980.90
EQUIPMENT RESERVE	52,216.40	3.36	0.00	52,219.76
TOTAL	90,170.12	194,923.62	129,271.28	155,822.46
<b>SF FIRE PROTECTION DISTRICT</b>				
	0.00	0.00	0.00	0.00
Cash in Savings	4,347.72	0.28	0.00	4,348.00
TOTAL	4,347.72	0.28	0.00	4,348.00
<b>TA TRUST &amp; AGENCY</b>				
CASH - CHECKING	0.00	39,044.03	39,044.03	0.00
TOTAL	0.00	39,044.03	39,044.03	0.00
<b>H HIGHWAY FACILITY PROJECT</b>				
	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
TOTAL ALL FUNDS	417,002.89	266,750.21	241,762.78	441,990.32

# THE ANNUAL AUDIT PROCESS FOR THE TOWN OF ENFIELD

## CHECKLIST FOR ANNUAL REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

2016

Enfield has two (2) Funds; a General Fund and a Highway Fund. Financial records are kept on a Williamson software program which can sync with the New York State Comptroller's Office required reports.

All accounts are kept at Tompkins Trust Company, Ithaca, New York

### Cash Receipts Book

YES NO

- Is the cash receipts records maintained up-to-date? *yes*
- Is the cash receipts record maintained in a manner to identify date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e. g. CHIPS)? *yes*
- Are deposits identified? *yes*
- Do deposit amounts agree with cash receipt amount? *yes*
- Are deposits made timely? *yes*
- Are deposits recorded up-to-date? *yes*
- Is the cash receipts book totaled and summarized at the end of each month? *yes*

### Cash Disbursements Book

YES NO

- Is the cash disbursements book maintained up-to-date? *yes*
- Is the cash receipts record maintained in a manner to identify amount disbursed, (either individually or totals referenced to abstracts, payrolls)? *yes*
- Are pre-numbered checks used for all disbursements other than petty cash? *yes*
- Are all checks signed by the Supervisor or the Deputy Supervisor? *yes*

- Are copies of canceled checks returned with bank statements and maintained on file? *yes*
- Are all unused checks properly controlled? *yes*
- Is the cash disbursement record summarized and balanced? *yes*
- Are checks recorded up-to-date? *yes*
- Last recorded Check # *DA fund # 1829* Date *12/22/16* Amount *758.81*

**Cash Reconciliations**

- Are bank accounts reconciled? *DA fund # 2042 12/22/16 YES NO 190.96 yes*
- Is the reconciliation performed timely after the bank statements are received? *yes*

Last Bank Reconciliation for each Bank Account: *12/31/16*

Date performed *1/2/17* Month Ending *December, 2016*

- Does the reconciled bank balance agree with cash balance recorded in the accounting records? *yes*

**Other Concerns**

- Does total year end recorded cash agree with that reported in the annual financial report? *haven't done AUD yet*
- Are receivable control accounts maintained? *yes*
- Is there indication that the receivable control accounts reconciled to the detail subsidiary records? *yes*

**Investment Records**

- Is an investment record maintained? *got a letter from bank on how our funds are maintained*
- Is the record up-to-date? *will get another one shortly*

**Indebted Records**

- Is an indebtedness register maintained? *yes*
- Is the indebtedness register complete and up-to-date? *yes*

**Property Records**

- Are property records maintained? *?*
- Are the records up to date? *?*
- Are all fixed assets included in the records? *?*
- Are physical inventories taken and compared to the records? *?*

- Are interim reports prepared (budget/actual; trail balances, etc.) *if requested.*
- Are the reports distributed to the Board and Department Heads? *yes*

**Payrolls**

- Are payrolls approved by Department Heads? *yes*
- Are pay rates in accordance with Board resolution? *yes*
- Is leave time accounted for? *yes*

**Overall Evaluation**

*need a more formal file on real property*  
*need to update assets forms*

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Audit Committee	Date
<i>Ann S. Rubin</i>	<i>1/25/17</i>
<i>[Signature]</i>	<i>1/25/17</i>
<i>[Signature]</i>	<i>1/25/17</i>
<i>[Signature]</i>	<i>1-25-17</i>
<i>Vivian C. Bryant</i>	<i>1-25/17</i>

For the Account of:  
TTC SECURITIES PLEDGED FOR TOWN OF ENFIELD NY

**TOMPKINS** 

Trust Company

Wealth Managers Since 1891

PO Box 6437 • Ithaca, N.Y. 14851-6437

tompkinsfinancialadvisors.com

(607) 273-0037 • (800) 274-4003



Date: JANUARY 31, 2016

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## Review of Assets

Shares or Par Value		Unit Market	Total Market Value
	<b>CASH</b>		0.00
	<b>FIXED INCOME</b>		
	<b>US GOVT AGENCY</b>		
700,458.0000	FEDERAL HM LN MTGE CORP 4.00% DUE 09/01/2020	104.413	731,369.21
	<b>US GOVT AGENCY - REMICS</b>		
604,704.4800	FEDERAL HOME LN MTGE CORP 4.00% DUE 05/15/2024	104.246	630,380.23
	<b>MUNI BONDS &amp; NOTES CVD</b>		
80,000.0000	CAYUGA HEIGHTS NEW YORK 6.00% DUE 12/15/2019	114.009	91,207.20
	<b>TOTAL FIXED INCOME</b>		<b>1,452,956.64</b>
	<b>GRAND TOTAL</b>		<b>1,452,956.64</b>