

The first regular meeting was conducted on February 6, 2023, at the Kingsbury Town Hall, 6 Michigan Street, Hudson Falls.

PRESENT: Dana Hogan, Supervisor
Richard Doyle, Deputy Supervisor
William Haessly, Councilman
James Lindsay, Councilman
Dan Washburn, Councilman

OTHERS PRESENT: Todd Humiston, Dog Control & Code Enforcement Officer
Jeffrey Meyer, Town Attorney
Mike Larose, Kingsbury Highway
Kingsbury Volunteer Hose Co. Members: Scott Purdy,
John Aiken, Eric Purdy, Jerry Kearns
Kingsbury Residents: Jane Havens, Lorraine & Dave Forcier

The meeting was called to order by Supervisor Hogan at 6:30 pm and opened for the order of business with the Flag Salute led by Councilman Washburn.

The minutes of the January 17, 2023 Town Board Meeting were accepted as submitted by the Town Clerk with a **motion** by Councilman Lindsay seconded by Councilman Doyle and carried by a vote of 5 ayes.

Supervisor Hogan opened a Public Hearing at 6:32 pm to discuss a Local Law providing for a partial tax exemption for volunteer firefighters and ambulance workers.

Councilman Doyle suggested volunteer ambulance workers be removed from the proposed law because the Town does not have an ambulance service. In the future if the service is provided it could be added to the Local Law. After discussion the Board decided the Village of Hudson Falls Volunteer Fire Company firemen would also qualify because the Village is in the Town of Kingsbury. The Board also agreed to leave ambulance workers in the Local Law for possible future use.

Supervisor Hogan closed the Public Hearing at 6:47 pm.

A **motion** by Councilman Haessly seconded by Councilman Lindsay and carried by a vote of 5 ayes to adopt the following Local Law:

**TOWN OF KINGSBURY
COUNTY OF WASHINGTON, STATE OF NEW YORK
Local Law No. 1 of 2023
A LOCAL LAW ENACTING A PROPERTY TAX EXEMPTION
FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO
SECTION 466-A OF THE REAL PROPERTY TAX LAW
Be it enacted by the Town Board of the Town of Kingsbury (“Town”), County of Washington,
State of New York (“State”) as follows:
Article I
Volunteer Firefighters and Ambulance Workers Exemption
§1. Intent and Authority.**

It is the intention of the Town Board to enact a partial exemption from real property taxation for enrolled members of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service located in the Town of Kingsbury (the "Town") for primary residences of such members and workers, and the spouses of such members and workers. This local law is enacted in accordance with New York Real Property Tax Law Section 466-a.

§2. Grant of exemption.

An exemption of Ten Percent (10%) of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Kingsbury as long as eligibility requirements are met.

§3. Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes by such volunteer firefighter or volunteer ambulance worker;
- D. The volunteer firefighter or volunteer ambulance member resides in the Town of Kingsbury is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer ambulance member is certified by the authority having jurisdiction as an Enrolled Member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service. For the purposes of this section an "Enrolled Member" shall be defined as an active member of the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who regularly contributes their time to the benefit of the company and the community; and
- F. The volunteer firefighter or volunteer ambulance member meets the minimum service requirement established by the Town of Kingsbury, which is hereby established as two years.

§4. Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Kingsbury, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Kingsbury must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§5. Certification.

The applicable incorporated volunteer fire company, fire department or incorporated voluntary ambulance service of such enrolled member must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence, and a certification that such enrolled member remains in good standing and current on all applicable training, membership, and appearance criteria of this local law.

§6. No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

§7. Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the ten percent (10%) exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Town of Kingsbury.

§8. Un-remarried spouse of enrolled member killed in the line of duty.

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

§9. Un-remarried spouse of deceased enrolled member.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

§10. Codification, Numbering.

The section numbers, chapter number and structure of this local law may be renumbered, realigned and codified as part of inclusion in the Code of the Town of Kingsbury. No such renumbering, realignment or codification shall be deemed to impair the legality of the content of this local law.

§11. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered..

§12. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27

A **motion** by Councilman Lindsay seconded by Councilman Doyle and carried by a vote of 5 ayes to accept the Town Clerk and Justice Clerk Audits Reviews performed by Comptroller Rebecca Pomainville. (see attached)

Councilman Haessly provided the Board with a handout on Senior Tax Exemptions. He explained they would be updating a law that was adopted in 2009. Councilman Doyle asked how many more seniors would be eligible and what the impact would be on the taxpayers if the seniors exemption amounts would increase. Supervisor Hogan will try to get answers for Councilman Doyle by the next meeting so it can be passed by March 1st. Attorney Meyer stated it would need a Local Law to be drafted with notice of a Public Hearing. The Supervisor will try to get answers and the Local Law can be adopted next year.

A **motion** by Councilman Doyle seconded by Councilman Haessly and carried by a vote of 5 ayes to accept the following report from the Tax Collector:

TO: Supervisor Hogan
Councilman: Doyle, Haessly, Lindsay & Washburn

February 6, 2023 Meeting Minutes

FROM: Tax Collector: Cynthia A. Bardin
SUBJECT: 2023 Town & County Tax Collection
DATE: February 6, 2023

Paid to Supervisor: January 11,2023: \$1,044,798.20
January 19, 2023: \$574,717.10
January 25, 2023: \$201,317.02
Total: \$1,820,832.32

LEGAL UPDATE:
Attorney Meyer would like an executive session to discuss pending litigation.

TOWN CLERK:
Nick Buttino and Diane Crenshaw from the Strand Theatre came to Town Hall and took some of the excess supplies located in the basement area, file folders, index cards, etc.

HIGHWAY SUPERINTENDENT REPORT:
Superintendent of Highways Michael was not present at the meeting. Supervisor Hogan received an MOU from the Town of Hartford. Superintendent Graham advised the Supervisor not to sign an MOU obligating the Highway Department to provide highway services to the Town of Hartford. He always makes his team available in the case of an emergency. The Board agrees it is not necessary to sign the MOU Agreement.

COUNCILMAN REPORT:
Councilman Doyle reported the Comprehensive Master Plan Committee met and were presented with a set of goals and had suggestions to modify them. Nicole Allen of Laberge will work the modifications and then send the modifications and a more detailed set of action plans. The Master Plan Committee will meet and review the modified plan and then a meeting of the Town, Planning and Zoning Boards will be scheduled. Then the Master Plan will be presented to the Public.

Councilman Haessly has read the impact statement of the New York Association of Counties, there is a lot in there that affects the Town with regards to building in the future. Councilman Washburn stated by 2025 in new construction, fossil fuel will be eliminated. Councilman Doyle stated by 2030 and beyond if your furnace quits you have get an e-pump to heat your house. The discussion continued. Supervisor Hogan stated this is in the State’s budget proposal provided by the Governor which has not been passed at this time. The Town may be obligated to grow housing by a percentage basis or suffer consequences. If the local communities in New York State don’t achieve their housing numbers in the metrics they propose, the Town could potentially be on a list and be subject to fast tracking where the State does the planning and zoning of housing projects and high-density dwellings.

SUPERVISOR REPORT:
Supervisor Hogan sent a draft copy of a letter to the IDA to the Board for their review.

On February 1st Supervisor Hogan was invited to a conference call with the EPA and DEC related to the Sterigenics site in the Industrial Park. The EPA is going to host an information meeting tentatively scheduled for February 16th at the Kingsbury Fire House. The meeting is to provide information related to

EtO (ethylene oxide) being put out at Sterigenics. The EPA will conduct a Q & A session to inform the community and their neighbors of their findings to date and answer questions related to the exposure risk that is existing at that site. Supervisor Hogan requested that the EPA Public Affairs Specialist send postcards to anyone in the affected area according to the computer modeling. There will also be a press release. In a slide show they showed a blue shadow outline, Supervisor Hogan requested anyone in that area receive a postcard with the meeting details.

Supervisor Hogan stated the DEC and the EPA have different standards related to EtO which do not coincide. The DEC requires lower levels than the EPA.

The Town Clerk received a call from a resident that put an EtO monitor outside of their structure and within half an hour it went off.

Code Enforcement Officer provided an update on the Solar Project that is requesting a Zoning Variance from the Zoning Board. The Public was paused and the project was sent to the Planning Board, This created some miscommunication, residents thought it was passed to the Planning Board for approval. It is a Class 1 Environmental; the Zoning Board does not take those kinds of actions. The Town Attorney suggested it be referred to the Planning Board who does take lead agency on those types of actions to do the SEQR. Once the Environmental Review is complete the project will return to the Zoning Board for a determination on the zoning variance request. The meeting for the Environmental Review will be on February 15th.

PUBLIC COMMENT:

Jane Havens recently attended a Zoning Board Meeting related to a Solar Project and wanted to share with the Board what a great meeting it was. The room was full of many residents, the Solar Company, the Engineer, and their Attorney.

Chairman Bill Whipple did an exceptional job of giving all the residents an opportunity to speak. When the residents spoke, they hit a different topic that was very important.

Jane Havens shared her experiences in Court after her store had been robbed. She challenged the Board to attend a session in Court after witnessing people that were obviously on drugs. It was a wake-up call to her. She would like to come up with a plan to focus on the quality of life and the drugs that are in the area. She is not certain how yet; she has talked to Assemblywoman Woerner and Matt Simpson. Possibly the municipalities could put out a joint statement regarding the drug problem.

SUPERVISOR REPORT:

Todd Humiston had asked Supervisor Hogan if the Town would consider purchasing AED devices for the girls' softball field, Hudson Falls Little League field and Derby Park. The Supervisor is attempting to see if the devices could be donated, if not incur the expense.

Councilman Washburn commented when he was President of the Softball League, they had the funds to buy AED devices but were advised not to have them on premise from a legal standpoint. They could not be accessible because the buildings are always locked unless a Board member is on site.

A **motion** by Councilman Doyle seconded by Councilman Washburn and carried by a vote of 5 ayes to enter into an executive session to discuss pending litigation.

A **motion** by Councilman Doyle seconded by Councilman Haessly and carried by a vote of 5 ayes to exit the executive session at 7:56 pm, no action was taken.

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There being no further business before the Board a **motion** by Councilman Lindsay seconded by Councilman Washburn and carried by a vote of 5 ayes to adjourn the meeting at 7:56 pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Cynthia Bardin".

Cynthia Bardin, Town Clerk

**ANNUAL CHECKLIST FOR REVIEW OF
TOWN CLERK RECORDS**

NAME OF MUNICIPALITY

Town of Kingsbury

MONTHS REVIEWED

January 1 2022 through December 30 2022

NAME OF TOWN CLERK

Cindy Bardin

REVIEW PERFORMED BY

Rebecca Pomainville, Town Comptroller

REVIEWER'S SIGNATURE

Handwritten signature of Rebecca Pomainville in black ink, consisting of stylized initials 'RP' followed by a surname.

DATE 01/24/2023

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Checklist for Review of Town Clerk's Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (no later than the third business day after \$250 has been collected) and recorded up-to-date? <i>Last Recorded Deposit: Date</i> <u>12/30/2022</u> <i>Amount</i> <u>\$420.00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements made by check?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the town clerk? and/or Deputy Town Clerk	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: #</i> <u>1895</u> <i>Date</i> <u>12/01/2022</u> <i>Amount</i> <u>\$67.83</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

RP

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? <i>By Whom?</i> Deputy Clerk _____ <i>How Often?</i> Monthly _____ <i>Who Reviews/Verifies Them?</i> Town Clerk _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Last Bank Reconciliation for Each Bank Account</u>		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
****5111	01/03/2023	December 2022
Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the town clerk owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the accountability amount agree with the bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are revenues from town clerk fees comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are monthly reports and payments made timely to the supervisor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments made timely to other agencies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Receivables</u> <i>(if applicable, such as water rents)</i>	<u>YES</u>	<u>NO</u>
Are receivable control accounts maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records? Reconciliation is completed by Town Comptroller	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions

Internal Audit conducted by Rebecca Pomainville, Town Comptroller



01/24/2023

TOWN CLERK - FISCAL YEAR 2022					
BANK ACCOUNT BALANCES					
Month		Credits	Debits	Balance	Notes
BALANCE FORWARD				4,792.86	
JAN		2,232.96	4,779.79	2,246.03	
FEB		45,961.34	2,242.96	45,964.41	
MAR		8,055.17	45,982.99	8,036.59	
APR		5,492.08	8,025.17	5,503.50	
MAY		7,354.27	5,627.08	7,230.69	
JUNE		112,887.56	7,270.69	112,847.56	
JULY		5,756.04	112,932.56	5,671.04	
AUG		9,316.83	5,811.04	9,176.83	
SEPT		11,303.82	9,427.83	11,052.82	
OCT		7,825.38	11,306.82	7,571.38	
NOV		3,176.27	7,611.38	3,136.27	
DEC		3,487.96	3,201.27	3,422.96	
TOTALS		222,849.68	224,219.58		
2022 OUTSTANDING CHECKS & WIRE TRANSFERS					
	CK #	PAYEE		AMOUNT	
	1896	AG & MARKET		59.00	
	1897	NYS COMPTROLLER		307.50	
	1898	TOWN OF KINGSBURY		2,865.16	
	1899	DOH		45.00	
	1900	VILLAGE OF HUDSON FALLS		100.00	
	WT	NYS DEC		46.30	
	TOTAL OUTSTANDING CHECKS & WT			3,422.96	
BEGINNING BANK BALANCE			4,792.86		
ADD TOTAL CREDITS			222,849.68		
LESS TOTAL DEBITS			224,219.58		
ENDING BANK BALANCE			3,422.96		
ADD OUTSTANDING DEPOSITS			-		
LESS OUTSTANDING CHECKS & WT			3,422.96		
ADJUSTED BANK BALANCE			(0.00)		

TOWN CLERK 2022 RECEIPTS

MONTH	MONTHLY CASH REPORT	DEPOSITS PER BANK STMT	LESS PRIOR MO DEPOSIT IN TRANS	DEPOSIT CORRECTION	PLUS DEPOSIT IN TRANS	ADJ DEPOSIT BALANCE	DIFFERENCE (ADJ CASH RPT - BANK DEPOSITS)	
JANUARY	2,242.96	2,232.96	-	-	10.00	2,242.96	-	2,321.25
FEBRUARY	45,981.34	45,961.34	10.00	-	30.00	45,981.34	-	45,964.05
MARCH	8,025.17	8,055.17	30.00	-		8,025.17	-	6,941.59
APRIL	5,627.08	5,492.08	-	-	135.00	5,627.08	-	13,174.19
MAY	7,244.27	7,354.27	135.00	-	25.00	7,244.27	-	113,049.52
JUNE	112,932.56	112,887.56	25.00	(15.00)	85.00	112,932.56	-	6,683.90
JULY	5,811.04	5,756.04	85.00	-	140.00	5,811.04	-	13,230.45
AUGUST	9,352.83	9,316.83	140.00	-	176.00	9,352.83	-	11,903.21
SEPTEMBER	11,306.82	11,303.82	176.00	(75.00)	254.00	11,306.82	-	2,205.72
OCTOBER	7,611.38	7,825.38	254.00	-	40.00	7,611.38	-	1,247.38
NOVEMBER	3,201.27	3,176.27	40.00	-	65.00	3,201.27	-	1,246.38
DECEMBER	3,422.96	3,487.96	65.00	-		3,422.96	-	4,418.51
JAN 2022			-	-		-	-	232,061.05
TOTALS	222,759.68	222,849.68	960.00		960.00	222,759.68	-	454,447.20

NOTES:



TOWN CLERK 2022 DISBURSEMENTS PER BANK STATEMENT					
CK DATE	CLEARED	CK #	PAYEE	AMOUNT	NOTES
01/03	01/07	1842	TOWN OF KINGSBURY	0.50	FY 2021
01/03	01/04	1843	TOWN OF KINGSBURY	3,980.67	FY 2021
01/03	01/10	1844	NYS COMPTROLLER	258.75	FY 2021
01/03	01/10	1845	NYS COMPTROLLER	15.00	FY 2021
01/03	01/10	1846	AG & MARKET	71.00	FY 2021
01/03	01/12	1847	DOH	157.50	FY 2021
01/03	01/13	1848	VILLAGE OF HUDSON FALLS	200.00	FY 2021
	01/19	WT	DEC	96.37	FY 2021
02/01	02/01	1849	TOWN OF KINGSBURY	1,938.88	
02/01	02/09	1850	AG & MARKET	86.00	
02/01	02/11	1851	DOH	22.50	
02/01	02/17	1852	VILLAGE OF HUDSON FALLS	120.00	
	02/16	WT	DEC	75.58	
03/01	03/01	1853	TOWN OF KINGSBURY	45,365.97	
03/01	03/07	1854	VILLAGE OF HUDSON FALLS	380.00	
03/01	03/11	1855	DOH	45.00	
03/01	03/08	1856	AG & MARKET	107.00	
	03/16	WT	DEC	85.02	
04/01	04/08	1857	AG & MARKET	168.00	
04/01	04/08	1858	DOH	90.00	
04/01	04/05	1859	VILLAGE OF HUDSON FALLS	520.00	
04/01	04/01	1860	TOWN OF KINGSBURY	5,926.57	
	04/18	WT	DEC	1,320.60	
05/02	05/02	1861	TOWN OF KINGSBURY	4,957.00	
05/02	05/10	1862	VILLAGE OF HUDSON FALLS	210.00	
05/02	05/20	1863	DOH	67.50	
05/02	05/09	1864	AG & MARKET	95.00	
	05/31	WT	DEC	297.58	
05/31	06/01	1865	TOWN OF KINGSBURY	11.42	
06/01	06/01	1866	TOWN OF KINGSBURY	6,422.45	
06/01	06/08	1867	AG & MARKET	137.00	
06/01	06/17	1868	DOH	112.50	
06/01	06/07	1869	VILLAGE OF HUDSON FALLS	150.00	
	06/03		RETURNED DEPOSIT	15.00	
	06/16	WT	DEC	422.32	

TOWN CLERK 2022 DISBURSEMENTS PER BANK STATEMENT					
CK DATE	CLEARED	CK #	PAYEE	AMOUNT	NOTES
07/01	07/05	1870	TOWN OF KINGSBURY	111,892.20	
07/01	07/19	1871	DOH	202.50	
07/01	07/07	1872	AG & MARKET	105.00	
07/01	07/05	1873	VILLAGE OF HUDSON FALLS	150.00	
07/01	07/08	1874	NYS COMPTROLLER	247.50	
	07/18	WT	DEC	335.36	
08/01	08/01	1875	TOWN OF KINGSBURY	4,697.54	
08/01	08/09	1876	AG & MARKET	120.00	
08/01	08/05	1877	VILLAGE OF HUDSON FALLS	340.00	
08/01	08/12	1878	DOH	157.50	
	08/16	WT	DEC	496.00	
09/01	09/01	1879	VILLAGE OF HUDSON FALLS	290.00	
09/01	09/01	1880	TOWN OF KINGSBURY	4,694.46	
09/01	09/27	1881	DOH	315.00	
09/01	09/14	1882	AG & MARKET	201.00	
	09/12		DEPOSIT CORRECTION	15.00	
	09/16	WT	DEC	3,852.37	
	09/22		DEPOSIT CORRECTION	60.00	
10/05	10/17	1883	DOH	270.00	
10/05	10/06	1884	TOWN OF KINGSBURY	3,822.62	
10/05	10/12	1885	VILLAGE OF HUDSON FALLS	190.00	
10/05	10/21	1886	AG & MARKET	114.00	
	10/21	WT	DEC	6,910.20	
11/01	11/01	1887	TOWN OF KINGSBURY	4,529.01	
11/01	11/07	1888	AG & MARKET	65.00	
11/01	11/08	1889	DOH	45.00	
11/01	11/07	1890	VILLAGE OF HUDSON FALLS	50.00	
	11/16	WT	DEC	2,922.37	
12/01	12/02	1891	TOWN OF KINGSBURY	1,953.89	
12/01	12/08	1892	VILLAGE OF HUDSON FALLS	60.00	
12/01	12/06	1893	AG & MARKET	79.00	
12/01	12/12	1894	DOH	45.00	
12/01	12/09	1895	TOWN OF KINGSBURY	67.83	
	12/16	WT	DEC	995.55	
01/03	01/12	1896	AG & MARKET	59.00	

TOWN CLERK 2022 DISBURSEMENTS PER BANK STATEMENT					
CK DATE	CLEARED	CK #	PAYEE	AMOUNT	NOTES
01/03	01/12	1897	NYS COMPTROLLER	307.50	
01/03	01/04	1898	TOWN OF KINGSBURY	2,865.16	
01/03	01/19	1899	DOH	45.00	
01/03		1900	VILLAGE OF HUDSON FALLS	100.00	
	01/18	WT	DEC	46.30	
			TOTAL DISBURSEMENTS	227,642.54	
			LESS 2021 PAYMENTS	4,779.79	
			LESS DEPOSIT CORRECTIONS	\$ -	
			FISCAL YEAR 2022 PAYMENTS	222,862.75	

<u>MONTH</u>	<u>TOTAL</u>
JANUARY	2,242.96
FEBRUARY	45,981.34
MARCH	8,025.17
APRIL	5,627.08
MAY	7,244.27
JUNE	112,932.56
JULY	5,811.04
AUGUST	9,352.83
SEPTEMBER	11,306.82
OCTOBER	7,611.38
NOVEMBER	3,201.27
DECEMBER	3,422.96
<u>TOTAL</u>	<u>222,759.68</u>



**ANNUAL CHECKLIST FOR REVIEW OF
TOWN JUSTICE RECORDS**

NAME OF MUNICIPALITY

Town of Kingsbury

MONTHS REVIEWED

January 1 2022 through December 30 2022


NAME OF TOWN JUSTICE

Anthony White

REVIEW PERFORMED BY

Rebecca Pomainville, Town Comptroller

REVIEWER'S SIGNATURE

Handwritten signature of Rebecca Pomainville in black ink, consisting of stylized initials 'RP' followed by a cursive name.

DATE 01/27/2023

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date? <i>Last Recorded Receipt: # <u>39231</u> Date <u>12/28/22</u> Amount <u>\$260.00</u></i>		
Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date? <i>Last Recorded Deposit: Date <u>12/28/2022</u> Amount <u>\$1,702.50</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # <u>130</u> Date <u>12/15/22</u> Amount <u>\$10.00</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>1/9/2023</u> Month Ending <u>DECEMBER 2022</u>		

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect court deposits that exceed FDIC insurance protection, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Additional Supporting Records</u>	<u>YES</u>	<u>NO</u>
Is a list of bail maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is a record of uncollected installment payments maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Dockets and Case Files</u>	<u>YES</u>	<u>NO</u>
Are separate dockets maintained for various classifications of cases, such as vehicle and traffic, criminal, civil, and small claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are case files maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are indexes maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability:</i> Date Performed <u>1/9/2023</u> Month Ending <u>DECEMBER 2022</u>		

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<u>Reports to Division of Criminal Justice Services</u>	<u>YES</u>	<u>NO</u>
Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reports to Justice Court Fund</u>	<u>YES</u>	<u>NO</u>
Are monthly reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with docket dispositions and case files? <i>Last Report Submitted:</i> <i>Month Ending</i> <u>DEC-22</u> <i>Date</i> <u>1/9/23</u> <i>Amount</i> <u>\$6732.50</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reporting to Department of Motor Vehicles - TSLE&D Program</u>	<u>YES</u>	<u>NO</u>
Is information reported timely to TSLE&D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are reports from TSLE&D to the court maintained and utilized? <i>Last TSLE&D Report Available:</i> _____ <i>Date</i> <u>1/26/2023</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending in the last TSLE&D report? <u>246</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending for more than 90 days?	<input type="checkbox"/>	<input type="checkbox"/>
What actions have been taken to dispose of these cases?	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases? <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the court received any notices regarding late monthly reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

No longer able to suspend or arrest for non-payment

RP

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

<i>If yes, why were the reports late and what corrective actions were taken?</i> <hr/>		
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Comments and Conclusions



TOWN COURT 2022 RECEIPTS

MONTH	MONTHLY CASH REPORT	CASH BOOK REPORT	DEPOSITS PER BANK STMT	LESS PRIOR MO DEPOSIT IN TRANS	PLUS DEPOSIT IN TRANS	ADJ DEPOSIT BALANCE	DIFFERENCE (REC'TS - BANK)	NOTES
JANUARY	9,972.50	9,972.50	8,869.50	455.00	1,558.00	9,972.50	-	
FEBRUARY	6,915.50	6,915.50	8,303.50	1,558.00	170.00	6,915.50	-	
MARCH	12,131.00	12,131.00	11,866.00	170.00	435.00	12,131.00	-	
APRIL	11,219.50	11,219.50	11,214.50	435.00	440.00	11,219.50	-	
MAY	10,882.50	10,882.50	11,247.50	440.00	75.00	10,882.50	-	
JUNE	8,979.00	8,979.00	9,054.00	75.00	-	8,979.00	-	
JULY	11,662.00	11,662.00	10,917.00	-	745.00	11,662.00	-	
AUGUST	9,047.50	9,047.50	9,517.50	745.00	280.00	9,052.50	(5.00)	OVERPAYMENT - REFUNDED \$5.00
SEPTEMBER	7,808.50	7,808.50	7,983.50	280.00	105.00	7,808.50	-	
OCTOBER	7,690.00	7,690.00	7,467.00	105.00	358.00	7,720.00	(30.00)	OVERPAYMENT - REFUNDED \$30.00
NOVEMBER	8,176.00	8,176.00	7,547.00	358.00	987.00	8,176.00	-	
DECEMBER	6,732.50	6,732.50	7,519.50	987.00	225.00	6,757.50	(25.00)	OVERPAYMENTS - REFUNDED \$25.00
JAN 2022							-	
TOTALS	111,216.50	111,216.50	111,506.50	5,608.00	5,378.00	111,276.50	(60.00)	
CASH RPT	111,216.50							
CASH BOOK	111,216.50							
DIFFERENCE	-							

