

TOWN OF PLATTSBURGH, NEW YORK

Receiver of Taxes

Compilation Report, Report on Statement of  
Cash Receipts and Disbursements, and  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures Report

December 31, 2020

TOWN OF PLATTSBURGH, NEW YORK  
Receiver of Taxes

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Town Board and Supervisor  
Town of Plattsburgh, New York

Management is responsible for the accompanying statement of cash receipts and disbursements of the Town of Plattsburgh Receiver of Taxes, as of and for the year ended December 31, 2020. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying statement of cash receipts and disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance about the statement of cash receipts and disbursements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included with the statement of cash receipts and disbursements, they might influence the user's conclusions about the statement of cash receipts and disbursements. Accordingly, the statement of cash receipts and disbursements is not designed for those who are not informed about such matters.

*EFPR Group, CPAs, PLLC*

Williamsville, New York  
May 14, 2021

TOWN OF PLATTSBURGH, NEW YORK  
Receiver of Taxes  
Statement of Cash Receipts and Disbursements  
Year ended December 31, 2020

Cash balance - beginning	\$ <u>          -</u>
Receipts:	
January	9,500,115
February	1,479,249
March	184,247
April	299,476
May	23,256
June	-
July	-
August	183
September	15,458,163
October	4,080,212
November	84,253
December	-
Total receipts	<u>31,109,154</u>
Disbursements:	
Property taxes - County of Clinton	4,884,930
Property taxes - Town of Plattsburgh	4,508,052
Property taxes - Fire Districts	1,969,585
School districts	19,550,013
Surcharges - County of Clinton	88,736
Miscellaneous penalties and interest - Town of Plattsburgh	20,747
Foreign currency handling fees	18
Other items - refunds of duplicate payments and refunds	<u>87,073</u>
Total disbursements	<u>31,109,154</u>
Cash balance - ending	<u><u>\$          -</u></u>

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Town Board and Supervisor  
Town of Plattsburgh, New York

We have performed the procedures enumerated below on evaluating the accounting practices of the Town of Plattsburgh Receiver of Taxes (the Receiver of Taxes) activities for the year ended December 31, 2020. The Receiver of Taxes' management is responsible for the accounting practices.

The Town of Plattsburgh, New York (the Town) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose on evaluating the accounting practices of the Receiver of Taxes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure No. 1:

Verify and recalculate bank reconciliations as of December 31, 2020.

Procedure No. 2:

Summarize receipt and disbursement transactions for the year.

Procedure No. 3:

Reconcile payments to the Town and County with the year-end Town Tax Collectors Warrant.

Procedure No. 4:

Reconcile payments to the School Districts with the year-end School Tax Collectors Warrant.

Procedure No. 5:

Prepare statement of cash receipts and disbursements as of and for the year ended December 31, 2020.

No exceptions were noted during the course of performing our procedures. The compiled statement of cash receipts and disbursements can be found on page 2.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting practices of the Town of Plattsburgh Receiver of Taxes. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Receiver of Taxes and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town and is not intended to be and should not be used by anyone other than those specified parties.

EFPR Group, CPAs, PLLC

Williamsville, New York  
May 14, 2021