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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
United States Court Security Officers
Poughkeepsie, New York

We have audited the accompanying schedule of chargeable and non-chargeable expenses of the United States Court Security Officers for the year ended December 31, 2017, and the related notes to the schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with guidance provided by the National Labor Relations Board; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule 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 schedule is free from material misstatement.

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

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 schedule of chargeable and non-chargeable expenses referred to above presents fairly, in all material respects, the expenses of the United States Court Security Officers for the year ended December 31, 2017, on the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the schedule, which describes the basis of accounting. The schedule was 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.

Restriction on Use

This report is intended solely for the information and use of the board of directors and managements of the United States Court Security Officers and is not intended to be and should not be used by anyone other than these specified parties.

Jugent & Hausler, P.C.

March 30, 2018

UNITED STATES COURT SECURITY OFFICERS
POUGHKEEPSIE, NEW YORK
SCHEDULE OF CHARGEABLE AND NON-CHARGEABLE EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>EXPENSES</u>		
	<u>Total</u>	<u>Chargeable</u>	<u>Non-Chargeable</u>
Payroll Expenses	\$ 352,213	\$ 352,213	\$ -
Telephone	36,935	36,935	-
Office Expense	44,828	38,611	6,217
Business Expense	10,342	10,342	-
Legal Services	299,390	299,390	-
Accounting Services	8,950	8,950	-
Travel/Meetings Expense	204,616	204,616	-
Postage and Delivery	6,851	6,851	-
Baskets/Gifts/Flowers	9,980	-	9,980
Meals	48,076	-	48,076
	<u>\$ 1,022,181</u>	<u>\$ 957,908</u>	<u>\$ 64,273</u>
Percentage to Total	<u>100%</u>	<u>93.71%</u>	<u>6.29%</u>

See notes to schedule

UNITED STATES COURT SECURITY OFFICERS
POUGHKEEPSIE, NEW YORK
NOTES TO SCHEDULE
DECEMBER 31, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the United States Court Security Officers (the Organization) is presented to assist in understanding the Organization's Schedule of Chargeable and Non-Chargeable Expenses. The schedule and notes are representations of the Organization's management who is responsible for their integrity and objectivity. Except for the use of the cash basis of accounting as discussed below, these accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the schedule.

Nature of Activities

The United States Court Security Officers was formed in October 1998 and operates out of Poughkeepsie, New York. The Organization is a nonprofit organization that was formed with the basic notion that court security officers needed union representation by a group who was familiar with what Court Security Officer's faced on a daily basis. The Organization has helped with collective bargaining rights, which includes pay raises, seniority rights, and grievance procedures. The United States Court Security Officers has over 2,375 members in 40 districts throughout the United States.

Basis of Accounting

The Organization's policy is to prepare the schedule of chargeable and non-chargeable expenses on the cash basis of accounting. Under that basis, expenditures are recognized when paid rather than when incurred.

Income Taxes

The Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(5).

Estimates

The preparation of the schedule in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of expenses during the period. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through March 30, 2018, the date the schedule was available to be issued. No significant subsequent events have been identified that would require adjustment of or disclosure in the accompanying financial statements.