



**INCORPORATED VILLAGE OF NORTHPORT**

**JUSTICE COURT FUNDS  
FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
FEBRUARY 28, 2023**

**TOGETHER WITH AUDITOR'S REPORT**

DRAFT

**INCORPORATED VILLAGE OF NORTHPORT  
JUSTICE COURT FUNDS  
INDEX TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
FEBRUARY 28, 2023**

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	<b><u>PAGE(S)</u></b>
Independent Auditor's Report	1-2
Statement of Cash Receipts and Cash Disbursements	3
Note to the Financial Statement	4

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## **INDEPENDENT AUDITOR'S REPORT**

To the Village Justices of the  
Incorporated Village of Northport Justice Court:

We have audited the accompanying financial statement of the Justice Court of the Incorporated Village of Northport (the "Village"), which comprise the statement of cash receipts and cash disbursements for the year ended February 28, 2023, and the related note to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and cash disbursements of the Justice Court of the Incorporated Village of Northport for the year ended February 28, 2023, in accordance with the cash basis of accounting as described in Note 1.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Justice Court of the Incorporated Village of Northport and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statement is 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.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement 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.

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## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Justice Court of the Incorporated Village of Northport's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Justice Court of the Incorporated Village of Northport's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Hauppauge, New York  
October 17, 2023

**INCORPORATED VILLAGE OF NORTHPORT  
JUSTICE COURT FUNDS  
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS  
FOR THE YEAR ENDED FEBRUARY 28, 2023**

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	<b>Justice Mary Louise A. Biunno</b>	<b>Justice Brian A. Trodden</b>	<b>Justice Ralph W. Crafa</b>	<b>Bail Account</b>
Balances, March 1, 2022	\$ 14,938	\$ -	\$ 4,329	\$ 75,058
Receipts:				
Vehicle violations, parking, fines and Village ordinances	120,270	21,395	205	-
New York State surcharge	18,866	1,768	-	-
Bail collected	-	-	-	2
Other	4,785	19,716	-	-
Accountability	143,921	42,879	205	2
Disbursements	158,859	34,263	4,534	13,200
Balances, February 28, 2023	<u>\$ -</u>	<u>\$ 8,616</u>	<u>\$ -</u>	<u>\$ 61,860</u>

The accompanying note to financial statement  
should be read in conjunction with this statement.

**INCORPORATED VILLAGE OF NORTHPORT  
JUSTICE COURT FUNDS  
NOTE TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2023**

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**(1) Summary of significant accounting policies**

The transactions of the Justice Court Funds are not considered part of the reporting entity of the Incorporated Village of Northport (the "Village"). Consequently, such transactions are not included in the general purpose financial statements of the Village.

The books and records of the Justice Court Funds are maintained on the cash basis method of accounting, revenues are recognized when cash is received and expenditures are recognized when cash is disbursed. The funds are controlled by the Village Justices to primarily record the receipt of traffic fines imposed and their subsequent disbursements to the Incorporated Village of Northport. The Village retains a portion of all fines received for tickets issued in the Village and remits the New York State and Suffolk County share of the receipts to the New York State Office of the State Comptroller in accordance with the Uniform Justice Court Act and State Finance Law.

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