

**THE INCORPORATED VILLAGE OF
NORTHPORT
JUSTICE COURT FUNDS
FOR THE FISCAL YEAR ENDED FEBRUARY 29, 2024**

**THE INCORPORATED VILLAGE OF NORTHPORT
JUSTICE COURT FUNDS
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INDEPENDENT AUDITOR'S REPORT

Mayor Donna Koch and Board of Trustees
The Incorporated Village of Northport
Northport, New York

Opinion

We have audited the accompanying cash basis statement of cash receipts, cash disbursements, and cash balances of the Justice Court Funds of the Incorporated Village of Northport, New York as of and for the fiscal year ended February 29, 2024, and the related notes to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the respective cash basis financial position of the Justice Court Funds of the Incorporated Village of Northport, New York as of February 29, 2024, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting as described in Note 2.

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 the Justice Court Funds of the Incorporated Village of Northport, New York 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.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 2 of the financial statement, 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 2, 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 statement that is free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Financial Statement

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 statements.

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 statements.
- 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 Funds of the Incorporated Village of Northport, New York'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 Funds of the Incorporated Village of Northport, New York'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.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
July 10, 2024

**THE INCORPORATED VILLAGE OF NORTHPORT
JUSTICE COURT FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CASH BALANCES
FOR THE FISCAL YEAR ENDED FEBRUARY 29, 2024**

	Justice Brian A. Trodden	Justice Ralph W. Crafta	Bail Account	Total
CASH RECEIPTS				
Fines, fees, and other	\$ 181,836	\$ 280	\$ 1,503	\$ 183,619
TOTAL CASH RECEIPTS	<u>181,836</u>	<u>280</u>	<u>1,503</u>	<u>183,619</u>
CASH DISBURSEMENTS				
Remittance to Village and New York State	188,239	280	50,100	\$ 238,619
TOTAL CASH DISBURSEMENTS	<u>188,239</u>	<u>280</u>	<u>50,100</u>	<u>238,619</u>
EXCESS OF CASH RECEIPTS OVER CASH DISBURSEMENTS	(6,403)	-	(48,597)	(55,000)
CASH BALANCE - MARCH 1, 2023	<u>8,616</u>	<u>-</u>	<u>61,860</u>	<u>\$ 70,476</u>
CASH BALANCE - FEBRUARY 29, 2024	<u>\$ 2,213</u>	<u>\$ -</u>	<u>\$ 13,263</u>	<u>\$ 15,476</u>

**THE INCORPORATED VILLAGE OF NORTHPORT
JUSTICE COURT FUNDS
NOTES TO FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED FEBRUARY 29, 2024**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The Incorporated Village of Northport, Village Justice Court is a special fund established pursuant to Section 99-a of the State Finance Law. The purpose of Section 99-a is to provide centralized accounting for the fines, penalties, forfeitures, and fees collected by all Justice Courts in New York State, including the Incorporated Village of Northport, Village Justice Court. All Justice Courts in New York State are administered by the Division of Local Government and School Accountability, Justice Court Fund, within the Office of the State Comptroller.

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.

2. Basis of Presentation

The Incorporated Village of Northport, Village Justice Court prepares its financial statement on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, revenues are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. The operating expenses for the Incorporated Village of Northport, Village Justice Court are accounted for in the general fund of the Incorporated Village of Northport.

3. Cash Balances

The cash balances of the Incorporated Village of Northport Justices at February 29, 2024 represent fines, penalties, forfeitures, and other items collected during the fiscal year ended February 29, 2024 that have not yet been remitted to New York State and the Incorporated Village of Northport.

4. Disbursements to Incorporated Village of Northport

Chapter 465, Laws of 1998 permits the Incorporated Village of Northport, Village Justice Court to transmit monthly receipts directly to the Incorporated Village of Northport without first sending them to the Office of the New York State Comptroller for distribution. The Incorporated Village of Northport will then remit any amount owed to New York State.