

**TOWN OF RIVERHEAD
JUSTICE COURT
COMBINING STATEMENT OF COLLECTIONS
AND DISBURSEMENTS**

Year Ended December 31, 2015



INDEPENDENT AUDITORS' REPORT

Honorable Supervisor and Town Board
Town of Riverhead
Riverhead, New York

Report on the Financial Statement

We have audited the accompanying combining statement of collections and disbursements of the Town of Riverhead Justice Court, for the year ended December 31, 2015 and the related notes to the financial statement.

As described in Note A.2, the financial statement of the Town of Riverhead Justice Court is intended to present only the collections and disbursements of the Town of Riverhead Justice Court.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement 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 financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Town of Riverhead Justice Court's preparation and fair presentation of the financial statement 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 Town of Riverhead Justice Court's internal control. Accordingly, we express no such opinion.

PERSONAL SERVICE. TRUSTED ADVICE.

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Auditors' Responsibility (continued)

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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 financial statement referred to above presents fairly, in all material respects, the collections and disbursements of the Town of Riverhead Justice Court for the year ended December 31, 2015, in accordance with accounting principles generally accepted in the United States of America.

Abert, Vignin, Zuck & Conroy P.C.

Hauppauge, New York
February 24, 2016

TOWN OF RIVERHEAD
JUSTICE COURT
COMBINING STATEMENT OF COLLECTIONS AND DISBURSEMENTS
Year Ended December 31, 2015

	Town Justices		Bail Account	Petty Cash Account	Combined
	Richard A. Ehlers	Allen M. Smith			
Cash Balance at the Beginning of the Year	\$ 39,904	\$ 53,747	\$ 414,707	\$ 100	\$ 508,458
Add:					
Collection of Fines, Penalties, Forfeitures, and Fees	675,745	667,887			1,343,632
Bail Collected			589,384		589,384
Transfers In	59,494	77,608			137,102
Reimbursement from Town of Riverhead				3	3
Less:					
Disbursements to the Town of Riverhead	727,981	738,321			1,466,302
Return of Bail and Other			405,135		405,135
Transfers Out			137,102		137,102
Other Expenses				3	3
Cash Balance at the End of the Year	<u>\$ 47,162</u>	<u>\$ 60,921</u>	<u>\$ 461,854</u>	<u>\$ 100</u>	<u>\$ 570,037</u>

See notes to the financial statement.

TOWN OF RIVERHEAD
JUSTICE COURT
NOTES TO FINANCIAL STATEMENT
Year Ended December 31, 2015

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The Town of Riverhead, 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 the all Justice Courts in New York State, including the Town of Riverhead 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 cash balances and related liabilities of the individual Town of Riverhead Justices, as well as the bail and petty cash accounts, are reported in the Town of Riverhead's Trust and Agency Fund.

2. Basis of Presentation

The financial statement was prepared to present the cash collections and disbursements of the Town of Riverhead Justice Court. Under this presentation, fines, penalties, forfeitures, fees and bail collections are considered to be increases to the related cash balances and disbursements to other governments and the return of bail are considered decreases to the related cash balances. The operating expenses for the Town of Riverhead Justice Court are accounted for in the General Fund of the Town of Riverhead.

3. Cash Balances

The cash balances of the Town Justices at December 31, 2015 represent fines, penalties, forfeitures, and other items collected during December 2015 that have not yet been remitted to New York State and the Town of Riverhead. The bail account cash balance at December 31, 2015 represents the bail deposits collected through year end that have not yet been returned, or applied towards fines, penalties, forfeitures or fees. The petty cash account is used, when necessary, for miscellaneous expenses and is replenished by the General Fund of the Town of Riverhead.

4. Disbursements to Town of Riverhead

Chapter 465, Laws of 1998 permits the Town of Riverhead, New York, Justice Court to transmit monthly collections directly to the Town of Riverhead without first sending them to the Office of the New York State Comptroller for distribution. The Town of Riverhead will then remit any amounts owed to New York State.

**TOWN OF RIVERHEAD
JUSTICE COURT
NOTES TO FINANCIAL STATEMENT
Year Ended December 31, 2015**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

5. Transfers

Transfers represent the cash collected for bail which were redistributed to the bank accounts of the Town Justices as these amounts were applied to fines and forfeitures.