

**TOWN OF RIVERHEAD  
JUSTICE COURT**

**STATEMENT OF CASH RECEIPTS  
AND CASH DISBURSEMENTS**

Year Ended December 31, 2011



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Town of Riverhead  
Riverhead, New York

We have audited the accompanying statement of cash receipts and cash disbursements of the Justice Court of the Town of Riverhead, New York, for the year ended December 31, 2011. This financial statement is the responsibility of the Town of Riverhead, New York's management. Our responsibility is to express an opinion on this 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 this financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the Town of Riverhead Justice Court, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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 Town of Riverhead, New York for the year ended December 31, 2011, in conformity with accounting principles generally accepted in the United States of America.

*Albrecht, Viggiano, Zureck & Company P.C.*

Hauppauge, New York  
February 24, 2012

PERSONAL SERVICE. TRUSTED ADVICE.

ALBRECHT, VIGGIANO, ZURECK & COMPANY, P.C.

245 PARK AVENUE, 24TH FLOOR  
NEW YORK, NY 10167  
T: 212.792.4075

25 SUFFOLK COURT  
HAUPPAUGE, NY 11788-3715  
T: 631.434.9500 F: 631.434.9518

www.avz.com  
INDEPENDENT MEMBER OF BKR INTERNATIONAL

**TOWN OF RIVERHEAD**  
**JUSTICE COURT**  
**COMBINING STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
Year Ended December 31, 2011

	<u>Town Justices</u>		<u>Bail Account</u>	<u>Petty Cash Account</u>	<u>Combined</u>
	<u>Richard A. Ehlers</u>	<u>Allen M. Smith</u>			
Cash Balance at the Beginning of the Year	\$ 49,945	\$ 43,414	\$ 432,974	\$ 100	\$ 526,433
Add:					
Receipts of Fines and Forfeitures	592,802	603,839			1,196,641
Bail Collected			247,242		247,242
Transfers In	54,938	57,743			112,681
Reimbursement from Town of Riverhead				56	56
Less:					
Disbursements to the Town of Riverhead	658,667	657,810			1,316,477
Return of Bail and Other			169,727		169,727
Transfers Out			112,681		112,681
Other Expenses				56	56
Cash Balance at the End of the Year	<u>\$ 39,018</u>	<u>\$ 47,186</u>	<u>\$ 397,808</u>	<u>\$ 100</u>	<u>\$ 484,112</u>

**TOWN OF RIVERHEAD**  
**JUSTICE COURT**  
**NOTE TO FINANCIAL STATEMENT**  
December 31, 2011

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Reporting Entity

The Town of Riverhead, New York, Justice Court is a special fund established by the Office of the New York State Comptroller pursuant to section 99-a of the State Finance Law. Its purpose is to provide centralized accounting for the fines, penalties, forfeitures and fees collected by the Town of Riverhead, Justice Court. The Fund is administered by the Bureau of Justice Court Fund (Bureau) within the Office of the State Comptroller. The Bureau receives and examines reports to determine the distribution of funds collected and fees earned to New York State and the Town of Riverhead.

2. Financial Statement Presentation

The financial statement was prepared to present the cash receipts and cash disbursements of the Justice Court. 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 at December 31, 2011 represent fines, forfeitures, bail deposits and other items collected during December 2011 that have not yet been remitted to New York State and the Town of Riverhead. The petty cash account is used, when necessary, for miscellaneous expenses and is replenished by the General Fund.

4. Disbursements to Town of Riverhead

Chapter 465, Laws of 1998 permits the Town of Riverhead, New York, Justice Court to transmit monthly receipts 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.

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.