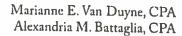
THE INCORPORATED VILLAGE OF FLOWER HILL JUSTICE COURT FUNDS FOR THE FISCAL YEAR ENDED MAY 31, 2021

THE INCORPORATED VILLAGE OF FLOWER HILL JUSTICE COURT FUNDS TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	
FINANCIAL STATEMENT:	
Statement of Cash Receipts, Cash Disbursements, and Cash Balances	1
Notes to Financial Statement	2





INDEPENDENT AUDITOR'S REPORT

Mayor Robert McNamara and Board of Trustees
The Incorporated Village of Flower Hill

We have audited the accompanying statement of cash receipts, cash disbursements, and cash balances of the Justice Court Funds of the Incorporated Village of Flower Hill as of and for the fiscal year ended May 31, 2021, and the related notes to the financial statement.

Management's Responsibility 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; this includes 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 controls relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 the financial statement is free from 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 auditor's 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 auditor considers internal control relevant to the entity'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 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 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 cash balances of the Justice Court Funds of the Incorporated Village of Flower Hill as of May 31, 2021, and the respective cash receipts and cash disbursements for the fiscal year then ended in accordance with the cash basis of accounting as described in Note 2.

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749 WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606 PHONE: (631) 234-4444 • FAX: (631) 234-4234

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.

R. S. abrama+ Co. XXP

R.S. Abrams & Co., LLP Islandia, New York October 27, 2021

THE INCORPORATED VILLAGE OF FLOWER HILL JUSTICE COURT FUNDS STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES FOR THE FISCAL YEAR ENDED MAY 31, 2021

CASH RECEIPTS	Justice Pieper Fines		Justice Reisman Fines		Total	
Fines, fees and other	\$	16,859	\$	30,380	c	47.220
TOTAL CASH RECEIPTS		16,859		30,380	\$	47,239 47,239
CASH DISBURSEMENTS						
Remittance to Village and New York State		16,859		30,845		47,704
TOTAL CASH DISBURSEMENTS		16,859		30,845		47,704
EXCESS						
OF CASH RECEIPTS OVER CASH DISBURSEMENTS		-		(465)		(465)
CASH BALANCE - JUNE 1, 2020		•		465		465
CASH BALANCE - MAY 31, 2021	<u>s</u>		\$	<u> </u>	\$	
CASH BALANCES REPRESENTED BY						
Due to Village and New York State - May and April dispositions	\$	1,913	\$	1,498	_\$	3,411
CASH BALANCES - MAY 31, 2021	\$	1,913	\$	1,498	\$	3,411

THE INCORPORATED VILLAGE OF FLOWER HILL JUSTICE COURT FUNDS NOTES TO FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDED MAY 31, 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The Incorporated Village of Flower Hill, 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 Flower Hill, 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 cash balances and related liabilities of the individual Incorporated Village of Flower Hill, Village Justices, are reported in the Incorporated Village of Flower Hill's trust and agency fund.

2. Basis of Presentation

The Incorporated Village of Flower Hill, 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 Flower Hill, Village Justice Court are accounted for in the general fund of the Incorporated Village of Flower Hill.

3. Cash Balances

The cash balances of the Incorporated Village of Flower Hill Justices at May 31, 2021 represent fines, penalties, forfeitures, and other items collected during May 31, 2021 that have not yet been remitted to New York State and the Incorporated Village of Flower Hill.

4. <u>Disbursements to Incorporated Village of Flower Hill</u>

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