

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK  
Statement of Cash Receipts, Cash Disbursements  
and Cash Balances  
December 31, 2024  
(With Independent Auditors' Report Thereon)

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK

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## INDEPENDENT AUDITORS' REPORT

To the Supervisor and Members of the Town Board  
Town of Ulster, New York:

### Report on the Financial Statement

#### Opinion

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances (the financial statement) of the Town Justice Court of the Town of Ulster, New York (the Court) for the year ended December 31, 2024, and the related notes to financial statement.

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the Court for the year ended December 31, 2024, 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Court 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 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 that matter.

#### Responsibilities of Management for the Financial Statement

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; 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 statements, 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 Court'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 Court'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.

EFPR Group, CPAs, PLLC

Williamsville, New York  
June 23, 2025

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK  
Statement of Cash Receipts, Cash Disbursements and Cash Balances  
Year ended December 31, 2024

	Judge Kesick			Judge Flood-Myers		
	Bail	Fines	Total	Bail	Fines	Total
Cash receipts	\$ 52,875	701,445	754,320	24,250	724,385	748,635
Cash disbursements	(9,875)	(678,929)	(688,804)	(20,251)	(714,558)	(734,809)
Excess of cash receipts over cash disbursements	43,000	22,516	65,516	3,999	9,827	13,826
Cash balances at January 1, 2024	5,758	30,965	36,723	15,256	48,907	64,163
Cash balances at December 31, 2024	\$ 48,758	53,481	102,239	19,255	58,734	77,989
Cash balances represented by undisposed cases	\$ 48,758	-	48,758	19,255	-	19,255
Cash balances due to Town of Ulster	\$ -	53,481	53,481	-	58,734	58,734

See accompanying notes to financial statement.

TOWN JUSTICE COURT  
TOWN OF ULSTER, NEW YORK  
Notes to Statement of Cash Receipts,  
Cash Disbursements and Cash Balances  
December 31, 2024

(1) Significant Accounting Policies

The accompanying cash basis statement of cash receipts, cash disbursements and cash balances include the operations of the Town Justice Court of the Town of Ulster, New York (the Court). The Court maintains accounting records on the cash basis whereby revenue is recognized as cash is received and expenditures are recognized as cash is disbursed. Consequently, accounts receivable and amounts due to others at December 31, 2024 are not included in this financial statement.

Fines, surcharges and fees collected by the Court are remitted by the Court to the Town Supervisor of the Town of Ulster (the Town). The Supervisor of the Town remits New York State's share of such receipts to the New York State Office of the State Comptroller. Bail receipts are remitted directly to individuals or entities designed to receive such funds to the extent specified under Town Law.

All Town Justice's bank accounts are independent of the Town's general book of accounts. As of December 31, 2024, the deposits held by the Court were fully insured by the Federal Deposit Insurance Corporation in accordance with State statute.

(2) Subsequent Events

Management has evaluated subsequent events through the date of the report which is the date the financial statement was available to be issued.