

**VILLAGE OF ALDEN,
NEW YORK**

*Statement of Cash Receipts and
Cash Disbursements of the Village Justices
for the Year Ended May 31, 2025 and
Independent Auditors' Report*

VILLAGE OF ALDEN, NEW YORK
VILLAGE JUSTICES
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INDEPENDENT AUDITORS' REPORT

Honorable Village Board
Village of Alden, New York:

Report on the Audit of the Financial Statement

Opinion

We have audited the cash basis financial statement of the Village Justices (the "Justices"), the Village of Alden, New York (the "Village"), as of and for the year ended May 31, 2025, and the related note to the financial statement, as listed in the table of contents.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the cash balances of the Village Justices of the Village, as of May 31, 2025, and the cash receipts collected and cash disbursements paid for the year then ended in accordance with the cash basis of accounting described in Note 1 to the financial statement.

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 Village, 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 1 to 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 Statements

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 to the financial statement, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements 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 are free from material misstatement, whether due to fraud or error.

Auditors' 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 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 statement.

In performing an audit in accordance with GAAS, 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 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 Village'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.

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.

Emphasis of Matter — Department of the Village

As discussed in Note 1 to the financial statement, the financial statement of the Justices of the Village is intended to present the cash balances, cash receipts collected and cash disbursements paid that are attributable to the transactions of the Justices. It does not purport to, and does not, present fairly the financial position of the Village, as of May 31, 2025, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Brescher & Malecki, LLC

December 11, 2025

VILLAGE OF ALDEN, NEW YORK
VILLAGE JUSTICES
Statement of Cash Receipts and Cash Disbursements
Year Ended May 31, 2025

	<u>Petty Cash</u>	<u>Justice Cole</u>	<u>Justice Mussari</u>	<u>Justice Woods</u>	<u>Total</u>
Cash balances, June 1, 2024	\$ 177	\$ -	\$ 3,458	\$ 5	\$ 3,640
Cash receipts:					
Fines, fees and other	-	24,562	15,252	-	39,814
Total cash receipts	-	24,562	15,252	-	39,814
Cash disbursements:					
Payments to Village of Alden	-	20,363	18,558	-	38,921
Total cash disbursements	-	20,363	18,558	-	38,921
Cash balances, May 31, 2025	\$ 177	\$ 4,199	\$ 152	\$ 5	\$ 4,533

The note to the financial statements is an integral part of this statement.

VILLAGE OF ALDEN, NEW YORK
VILLAGE JUSTICES
Note to the Financial Statement
Year Ended May 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying cash basis financial statement includes the operations of the Village Justices (the "Justices") of the Village of Alden, New York (the "Village"). The books and records of the Justices are maintained on the cash basis of accounting; whereby, revenue is recognized as cash is received and expenditures are recognized when cash is disbursed. Consequently, accounts receivable due and amounts due to others at May 31, 2025 are not included in the financial statement. However, cash due to the Village at May 31, 2025 is recorded within the Village's basic financial statements.

The Justices' bank accounts are independent of the Village's general books of accounts. All cash balances at May 31, 2025 are FDIC insured.

Revenues of the Village, which are collected by the Justices, are remitted by the Justices to the Village Clerk-Treasurer to the extent specified under Village Law. Other receipts are remitted directly to individuals or entities designated to receive such funds.

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