

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Hamburg  
County of Erie  
For the Fiscal Year Ended 05/31/2012

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
  
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

VILLAGE OF Hamburg

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (EE) ENTERPRISE UTILITY
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* ARRA SECTION \*\*\*

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Hamburg  
Annual Update Document  
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Cash	3,500,461	A200	4,821,460
Petty Cash	1,050	A210	1,050
<b>TOTAL Cash</b>	<b>3,501,511</b>		<b>4,822,510</b>
Investments In Securities		A450	17,747
<b>TOTAL Investments</b>	<b>0</b>		<b>17,747</b>
Accounts Receivable	40,665	A380	70,153
<b>TOTAL Other Receivables (net)</b>	<b>40,665</b>		<b>70,153</b>
State & Federal, Other		A410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	226,333	A391	277,831
<b>TOTAL Due From Other Funds</b>	<b>226,333</b>		<b>277,831</b>
Due From Other Governments	348,881	A440	352,944
<b>TOTAL Due From Other Governments</b>	<b>348,881</b>		<b>352,944</b>
Prepaid Expenses	199,772	A480	313,607
<b>TOTAL Prepaid Expenses</b>	<b>199,772</b>		<b>313,607</b>
Cash, Special Reserves	648,461	A230	
<b>TOTAL Restricted Assets</b>	<b>648,461</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>4,965,623</b>		<b>5,854,792</b>

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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Liabilities</b>			
Accounts Payable	252,063	A600	356,634
<b>TOTAL Accounts Payable</b>	<b>252,063</b>		<b>356,634</b>
Accrued Liabilities		A601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Compensated Absences	312,198	A687	357,717
<b>TOTAL Other Liabilities</b>	<b>312,198</b>		<b>357,717</b>
Deferred Revenues	586,195	A691	645,876
<b>TOTAL Deferred Revenues</b>	<b>586,195</b>		<b>645,876</b>
<b>TOTAL Liabilities</b>	<b>1,150,456</b>		<b>1,360,227</b>
Reserve For Encumbrances	250,605	A821	
<b>TOTAL Reserve For Encumbrances</b>	<b>250,605</b>		<b>0</b>
Not in Spendable Form		A806	313,607
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>313,607</b>
Insurance Reserve	168,297	A863	208,749
Capital Reserve	324,416	A878	591,222
Reserve For Debt	155,748	A884	573,887
<b>TOTAL Restricted Fund Balance</b>	<b>648,461</b>		<b>1,373,858</b>
Unreserved Fund Balance Appropriated	441,986	A910	
Assigned Appropriated Fund Balance		A914	199,795
<b>TOTAL Assigned Fund Balance</b>	<b>441,986</b>		<b>199,795</b>
Unreserved Fund Balance Unappropriated	2,474,115	A911	
Unassigned Fund Balance		A917	2,607,305
<b>TOTAL Unassigned Fund Balance</b>	<b>2,474,115</b>		<b>2,607,305</b>
<b>TOTAL Fund Equity</b>	<b>3,815,167</b>		<b>4,494,565</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>4,965,623</b>		<b>5,854,792</b>

VILLAGE OF Hamburg  
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(A) GENERAL

Results of Operation

Code Description	2011	Edp Code	2012
<b>Revenues</b>			
Real Property Taxes	5,619,519	A1001	5,961,434
<b>TOTAL Real Property Taxes</b>	<b>5,619,519</b>		<b>5,961,434</b>
Other Payments in Lieu of Taxes	137,973	A1081	71,810
Interest & Penalties On Real Prop Taxes	45,991	A1090	33,586
<b>TOTAL Real Property Tax Items</b>	<b>183,964</b>		<b>105,396</b>
Non Prop Tax Dist By County	1,039,929	A1120	1,098,148
Utilities Gross Receipts Tax	82,370	A1130	87,473
Franchises	144,944	A1170	160,302
<b>TOTAL Non Property Tax Items</b>	<b>1,267,243</b>		<b>1,345,923</b>
Treasurer Fees	2,087	A1230	2,497
Other Public Safety Departmental Income	18,170	A1589	18,767
Park And Recreational Charges	127,675	A2001	126,815
Special Recreational Facility Charges	79,927	A2025	80,317
<b>TOTAL Departmental Income</b>	<b>227,859</b>		<b>228,396</b>
Fire Protection Services Other Govts	151,106	A2262	152,789
<b>TOTAL Intergovernmental Charges</b>	<b>151,106</b>		<b>152,789</b>
Interest And Earnings	19,487	A2401	16,059
Rental of Real Property	8,759	A2410	173,153
Rental, Other (specify)	158,178	A2440	
<b>TOTAL Use of Money And Property</b>	<b>186,424</b>		<b>189,212</b>
Business & Occupational License	2,925	A2501	4,215
Games of Chance	50	A2530	50
Bingo Licenses	1,144	A2540	1,423
Building And Alteration Permits	150	A2555	150
<b>TOTAL Licenses And Permits</b>	<b>4,269</b>		<b>5,838</b>
Fines And Forfeited Bail	111,543	A2610	110,826
<b>TOTAL Fines And Forfeitures</b>	<b>111,543</b>		<b>110,826</b>
Sales of Scrap & Excess Materials	90	A2650	125
Sales of Refuse For Recycling	10,987	A2651	12,672
Sales of Equipment	430	A2665	
Insurance Recoveries	8,010	A2680	2,200
Other Compensation For Loss	11,915	A2690	68,092
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>31,432</b>		<b>83,089</b>
Refunds of Prior Year's Expenditures	5,361	A2701	5,070
Gifts And Donations		A2705	918
Premium On Obligations		A2710	
Unclassified (specify)	23,168	A2770	24,781
<b>TOTAL Miscellaneous Local Sources</b>	<b>28,529</b>		<b>30,769</b>
St Aid, Revenue Sharing	104,730	A3001	102,635
St Aid, Mortgage Tax	80,020	A3005	77,934
St Aid - Other (specify)	30,967	A3089	228,243
St Aid, Consolidated Highway Aid	125,604	A3501	42,393
St Aid, Youth Programs	3,114	A3820	3,108
<b>TOTAL State Aid</b>	<b>344,435</b>		<b>454,313</b>

VILLAGE OF Hamburg  
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
<b>Revenues</b>			
Fed Aid, Other Home And Comm Services		A4989	
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>8,156,323</b>		<b>8,667,985</b>
<b>Interfund Transfers</b>			
		A5031	28,520
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>28,520</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>28,520</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,156,323</b>		<b>8,696,505</b>

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(A) GENERAL

Results of Operation

Code Description	2011	Edp Code	2012
<b>Expenditures</b>			
Legislative Board, Pers Serv	20,675	A10101	20,675
Legislative Board, Contr Expend	2,738	A10104	71,302
<b>TOTAL Legislative Board</b>	<b>23,413</b>		<b>91,977</b>
Municipal Court, Pers Serv	103,793	A11101	62,145
Municipal Court, Equip & Cap Outlay	11,548	A11102	3,634
Municipal Court, Contr Expend	5,866	A11104	5,780
<b>TOTAL Municipal Court</b>	<b>121,207</b>		<b>71,559</b>
Mayor, Pers Serv	9,821	A12101	9,821
Mayor, Contr Expend	904	A12104	898
<b>TOTAL Mayor</b>	<b>10,725</b>		<b>10,719</b>
Auditor, Contr Expend	12,600	A13204	23,300
<b>TOTAL Auditor</b>	<b>12,600</b>		<b>23,300</b>
Treasurer, Pers Serv	228,841	A13251	218,873
Treasurer, Equip & Cap Outlay	5,304	A13252	4,453
Treasurer, Contr Expend	28,811	A13254	32,781
<b>TOTAL Treasurer</b>	<b>262,956</b>		<b>256,107</b>
Purchasing, Contr Expend	5,246	A13454	4,831
<b>TOTAL Purchasing</b>	<b>5,246</b>		<b>4,831</b>
Law, Pers Serv	7,651	A14201	7,881
Law, Contr Expend	63,323	A14204	76,487
<b>TOTAL Law</b>	<b>70,974</b>		<b>84,368</b>
Elections, Pers Serv		A14501	730
Elections, Contr Expend		A14504	123
<b>TOTAL Elections</b>	<b>0</b>		<b>853</b>
Records Mgmt, Contr Expend	5,274	A14604	3,052
<b>TOTAL Records Mgmt</b>	<b>5,274</b>		<b>3,052</b>
Public Works Admin, Pers Serv	67,490	A14901	66,950
Public Works Admin, Equip & Cap Outlay	3,173	A14902	4,990
Public Works Admin, Contr Expend	23,223	A14904	22,745
<b>TOTAL Public Works Admin</b>	<b>93,886</b>		<b>94,685</b>
Buildings, Contr Expend	23,934	A16204	61,846
<b>TOTAL Buildings</b>	<b>23,934</b>		<b>61,846</b>
Central Garage, Pers Serv	238,525	A16401	232,021
Central Garage, Equip & Cap Outlay	2,456	A16402	779
Central Garage, Contr Expend	296,527	A16404	274,342
<b>TOTAL Central Garage</b>	<b>537,508</b>		<b>507,142</b>
Central Print & Mail, contr Expend	10,097	A16704	9,837
<b>TOTAL Central Print &amp; Mail</b>	<b>10,097</b>		<b>9,837</b>
Unallocated Insurance, Contr Expend	140,413	A19104	135,819
<b>TOTAL Unallocated Insurance</b>	<b>140,413</b>		<b>135,819</b>
Municipal Assn Dues, Contr Expend	5,142	A19204	5,545
<b>TOTAL Municipal Assn Dues</b>	<b>5,142</b>		<b>5,545</b>
Judgements And Claims, Contr Expend	500	A19304	673
<b>TOTAL Judgements And Claims</b>	<b>500</b>		<b>673</b>

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(A) GENERAL

Results of Operation

Code Description	2011	Edc Code	2012
<b>Expenditures</b>			
Taxes & Assess On Munic Prop, Contr Expend	19,430	A19504	23,097
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>19,430</b>		<b>23,097</b>
Other Gen Govt Support, Contr Expend	752	A19894	947
<b>TOTAL Other Gen Govt Support</b>	<b>752</b>		<b>947</b>
<b>TOTAL General Government Support</b>	<b>1,344,057</b>		<b>1,386,357</b>
Police, Pers Serv	1,236,941	A31201	1,313,986
Police, Equip & Cap Outlay	35,252	A31202	43,826
Police, Contr Expend	29,928	A31204	22,552
<b>TOTAL Police</b>	<b>1,302,121</b>		<b>1,380,364</b>
Traffic Control, Contr Expen	11,994	A33104	13,710
<b>TOTAL Traffic Control</b>	<b>11,994</b>		<b>13,710</b>
Fire, Equip & Cap Outlay	18,055	A34102	25,488
Fire, Contr Expend	241,525	A34104	339,016
<b>TOTAL Fire</b>	<b>259,580</b>		<b>364,504</b>
Misc Public Safety, Contr Expend	3,860	A39894	3,960
<b>TOTAL Misc Public Safety</b>	<b>3,860</b>		<b>3,960</b>
<b>TOTAL Public Safety</b>	<b>1,577,555</b>		<b>1,762,538</b>
Public Health, Contr Expend	1,120	A40104	1,040
<b>TOTAL Public Health</b>	<b>1,120</b>		<b>1,040</b>
Ambulance, Equip & Cap Outlay	4,589	A45402	3,629
Ambulance, Contr Expend	2,836	A45404	3,312
<b>TOTAL Ambulance</b>	<b>7,425</b>		<b>6,941</b>
<b>TOTAL Health</b>	<b>8,545</b>		<b>7,981</b>
Street Admin, Empl Bnfts	15,397	A50108	
<b>TOTAL Street Admin</b>	<b>15,397</b>		<b>0</b>
Maint of Streets, Pers Serv	812,925	A51101	796,286
Maint of Streets, Equip & Cap Outlay		A51102	1,670
Maint of Streets, Contr Expend	65,254	A51104	101,070
<b>TOTAL Maint of Streets</b>	<b>878,179</b>		<b>899,026</b>
Snow Removal, Equip & Cap Outlay		A51422	5,112
Snow Removal, Contr Expend	55,386	A51424	32,744
<b>TOTAL Snow Removal</b>	<b>55,386</b>		<b>37,856</b>
Street Lighting, Contr Expend	114,169	A51824	114,992
<b>TOTAL Street Lighting</b>	<b>114,169</b>		<b>114,992</b>
Sidewalks, Contr Expend	7,257	A54104	7,572
<b>TOTAL Sidewalks</b>	<b>7,257</b>		<b>7,572</b>
Escalators, Contr Expend	6,721	A54204	3,377
<b>TOTAL Escalators</b>	<b>6,721</b>		<b>3,377</b>
<b>TOTAL Transportation</b>	<b>1,077,109</b>		<b>1,062,823</b>
Parks, Equip & Cap Outlay		A71102	90
Parks, Contr Expend	226	A71104	3,440
<b>TOTAL Parks</b>	<b>226</b>		<b>3,530</b>
Playgr & Rec Centers, Pers Serv	63,400	A71401	57,043
Playgr & Rec Centers, Equip & Cap Outlay	5,980	A71402	6,226

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(A) GENERAL

Results of Operation

Code Description	2011	Edp Code	2012
<b>Expenditures</b>			
Playgr & Rec Centers, Contr Expend	8,144	A71404	6,822
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>77,524</b>		<b>70,091</b>
Joint Rec Proj, Pers Serv	55,228	A71451	58,955
Joint Rec Proj, Contr Expend	30,359	A71454	41,373
<b>TOTAL Joint Rec Proj</b>	<b>85,587</b>		<b>100,328</b>
Youth Prog, Pers Serv	372,977	A73101	332,787
Youth Prog, Equip & Cap Outlay	12,560	A73102	12,970
Youth Prog, Contr Expend	38,545	A73104	39,264
<b>TOTAL Youth Prog</b>	<b>424,082</b>		<b>385,021</b>
Historical Property, Contr Expend	4,804	A75204	3,803
<b>TOTAL Historical Property</b>	<b>4,804</b>		<b>3,803</b>
Adult Recreation, Pers Serv	1,450	A76201	1,489
Adult Recreation, Contr Expend	15,853	A76204	7,313
<b>TOTAL Adult Recreation</b>	<b>17,303</b>		<b>8,802</b>
Other Culture And Rec, Contr Expend	5,000	A79894	5,000
<b>TOTAL Other Culture And Rec</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Culture And Recreation</b>	<b>614,526</b>		<b>576,575</b>
Zoning, Pers Serv	344	A80101	264
Zoning, Contr Expend	35	A80104	
<b>TOTAL Zoning</b>	<b>379</b>		<b>264</b>
Planning, Pers Serv	301	A80201	398
Planning, Contr Expend		A80204	177
<b>TOTAL Planning</b>	<b>301</b>		<b>575</b>
Refuse & Garbage, Pers Serv	236,296	A81601	254,187
Refuse & Garbage, Contr Expend	147,972	A81604	162,399
<b>TOTAL Refuse &amp; Garbage</b>	<b>384,268</b>		<b>416,586</b>
Street Cleaning, Equip & Cap Outlay	776	A81702	1,428
<b>TOTAL Street Cleaning</b>	<b>776</b>		<b>1,428</b>
Shade Tree, Contr Expend	4,995	A85604	1,739
<b>TOTAL Shade Tree</b>	<b>4,995</b>		<b>1,739</b>
<b>TOTAL Home And Community Services</b>	<b>390,719</b>		<b>420,592</b>
State Retirement System	374,807	A90108	487,850
Local Pension Fund, Empl Bnfts	120,000	A90258	
Social Security, Employer Cont	256,801	A90308	257,600
Worker's Compensation, Empl Bnfts	171,180	A90408	189,727
Unemployment Insurance, Empl Bnfts	5,236	A90508	2,229
Hospital & Medical (dental) Ins, Empl Bnft	1,040,490	A90608	1,060,372
<b>TOTAL Employee Benefits</b>	<b>1,968,514</b>		<b>1,997,778</b>
Debt Principal, Serial Bonds	460,000	A97106	455,000
Debt Principal, Bond Anticipation Notes		A97306	
<b>TOTAL Debt Principal</b>	<b>460,000</b>		<b>455,000</b>
Debt Interest, Serial Bonds	173,900	A97107	157,964

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(A) GENERAL

Results of Operation

Code Description	2011	Exp Code	2012
<b>Expenditures</b>			
Debt Interest, Bond Anticipation Notes		A97307	
<b>TOTAL Debt Interest</b>	<b>173,900</b>		<b>157,964</b>
<b>TOTAL Expenditures</b>	<b>7,614,925</b>		<b>7,827,608</b>
Transfers, Capital Projects Fund	194,462	A99509	189,499
<b>TOTAL Operating Transfers</b>	<b>194,462</b>		<b>189,499</b>
<b>TOTAL Other Uses</b>	<b>194,462</b>		<b>189,499</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,809,387</b>		<b>8,017,107</b>

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(A) GENERAL

Changes in Fund Equity

Code Description	2011	EfpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	1,838,242	A8021	3,815,167
Prior Period Adj-Increase To Fund Equity	1,629,989	A8012	
Prior Period Adj - Decrease In Fund Equity		A8015	
<b>Restated Fund Equity - Beg of Year</b>	<b>3,468,231</b>	<b>A8022</b>	<b>3,815,167</b>
ADD - REVENUES AND OTHER SOURCES	8,156,323		8,696,505
DEDUCT - EXPENDITURES AND OTHER USES	7,809,387		8,017,107
<b>Fund Equity-End of Year</b>	<b>3,815,167</b>	<b>A8029</b>	<b>4,494,565</b>

VILLAGE OF Hamburg  
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	5,964,379	A1049N	6,130,319
Est Rev - Real Property Tax Items	85,313	A1099N	118,389
Est Rev - Non Property Tax Items	1,166,816	A1199N	1,271,696
Est Rev - Departmental Income	218,690	A1299N	227,000
Est Rev - Intergovernmental Charges	151,857	A2399N	153,720
Est Rev - Use of Money And Property	189,987	A2499N	146,840
Est Rev - Licenses And Permits	3,950	A2599N	3,925
Est Rev - Fines And Forfeitures	105,000	A2649N	105,000
Est Rev - Sale of Prop And Comp For Loss	5,600	A2699N	10,100
Est Rev - Miscellaneous Local Sources	14,000	A2799N	14,000
Est Rev - State Aid	290,142	A3099N	291,266
<b>TOTAL Estimated Revenues</b>	<b>8,195,734</b>		<b>8,472,255</b>
Appropriated Fund Balance	441,986	A599N	341,910
<b>TOTAL Estimated Other Sources</b>	<b>441,986</b>		<b>341,910</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>8,637,720</b>		<b>8,814,165</b>

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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
<b>Appropriations</b>			
App - General Government Support	1,553,894	A1999N	1,571,870
App - Public Safety	1,699,606	A3999N	1,678,513
App - Health	9,850	A4999N	9,250
App - Transportation	1,117,282	A5999N	1,124,057
App - Culture And Recreation	565,265	A7999N	575,450
App - Home And Community Services	456,419	A8999N	449,956
App - Employee Benefits	2,218,124	A9199N	2,428,533
App - Debt Service	813,473	A9899N	709,405
<b>TOTAL Appropriations</b>	<b>8,433,913</b>		<b>8,547,034</b>
App - Interfund Transfer	203,807	A9999N	267,131
<b>TOTAL Other Uses</b>	<b>203,807</b>		<b>267,131</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>8,637,720</b>		<b>8,814,165</b>

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Balance Sheet

Code	Description	2011	Edo Code	2012
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Balance Sheet

Code	Description	2011	Edp Code	2012
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Results of Operation

Code Description	2011	EdpCode	2012
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Results of Operation

Code	Description	2011	Edp Code	2012
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(CD) SPECIAL GRANT

Changes in Fund Equity

Code	Description	2011	EdbCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>				
	Fund Equity-Beginning of Year		CD8021	
	Fund Equity-End of Year		CD8029	

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code	Description	2011	EdpCode	2012
<b>Assets</b>				
	Cash	86,828	EE200	24,750
	Petty Cash	100	EE210	100
<b>TOTAL Cash</b>		<b>86,928</b>		<b>24,850</b>
	Accounts Receivable	65,278	EE380	13,672
<b>TOTAL Other Receivables (net)</b>		<b>65,278</b>		<b>13,672</b>
<b>TOTAL Assets</b>		<b>152,206</b>		<b>38,522</b>

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2011	EdbCode	2012
<b>Liabilities</b>			
Accounts Payable	28,079	EE600	2,525
<b>TOTAL Accounts Payable</b>	<b>28,079</b>		<b>2,525</b>
Due To Other Funds	211,000	EE630	131,000
<b>TOTAL Due To Other Funds</b>	<b>211,000</b>		<b>131,000</b>
<b>TOTAL Liabilities</b>	<b>239,079</b>		<b>133,525</b>
Net Assets-Unrestricted (deficit)	-86,873	EE924	-95,003
<b>TOTAL Retained Earnings</b>	<b>-86,873</b>		<b>-95,003</b>
<b>TOTAL Fund Equity</b>	<b>-86,873</b>		<b>-95,003</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>152,206</b>		<b>38,522</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code, Description	2011	EdbCode	2012
<b>Revenues</b>			
Sale of Natural Gas	665,070	EE2154	318,450
<b>TOTAL Charges For Services Within Locality</b>	<b>665,070</b>		<b>318,450</b>
Interest And Earnings	32	EE2401	14
<b>TOTAL Use of Money And Property</b>	<b>32</b>		<b>14</b>
<b>TOTAL Revenues</b>	<b>665,102</b>		<b>318,464</b>
<b>TOTAL Operating Revenue</b>	<b>665,102</b>		<b>318,464</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2011	ExpCode	2012
<b>Expenses</b>			
Gas Distribution, Cont Expend	737,268	EE84304	326,594
<b>TOTAL Gas Distribution</b>	<b>737,268</b>		<b>326,594</b>
<b>TOTAL Contractual Expenses</b>	<b>737,268</b>		<b>326,594</b>
<b>TOTAL Expenses</b>	<b>737,268</b>		<b>326,594</b>
<b>TOTAL Operating Expenses</b>	<b>737,268</b>		<b>326,594</b>

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(EE) ENTERPRISE UTILITY

Changes in Fund Equity

Code/Description	2011	EdbCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	-14,707	EE8021	-86,873
Restated Fund Equity - Beg of Year	-14,707	EE8022	-86,873
ADD - REVENUES AND OTHER SOURCES	665,102		318,464
DEDUCT - EXPENDITURES AND OTHER USES	737,268		326,594
Fund Equity - End of Year	-86,873	EE8029	-95,003

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2011	Ecp Code	2012
Net Inc(dec) In Cash&cash Equiv	67,776	EE7161	-62,078
Cash&cash Equiv Beg of Year	19,152	EE7171	86,928
	<b>86,928</b>		<b>24,850</b>
Operating Income (loss)	-72,167	EE7181	-8,130
Inc/dec In Assets-Other Than Cash	-25,250	EE7183	51,606
Inc/dec In Liabilities Other Than Cash	-4,807	EE7184	-105,554
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>-102,224</b>		<b>-62,078</b>

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(G) SEWER

Balance Sheet

Code/Description	2011	OpCode	2012
<b>Assets</b>			
Cash		G200	75,348
<b>TOTAL Cash</b>	<b>0</b>		<b>75,348</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>75,348</b>

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(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Liabilities</b>			
Deferred Revenues		G691	75,314
<b>TOTAL Deferred Revenues</b>	<b>0</b>		<b>75,314</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>75,314</b>
Assigned Appropriated Fund Balance		G914	34
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>34</b>
<b>TOTAL Fund Equity</b>	<b>0</b>		<b>34</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>0</b>		<b>75,348</b>

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(G) SEWER

Results of Operation

Code Description	2011	FndCode	2012
<b>Revenues</b>			
Debt Service, Other Govts		G2392	80,000
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>80,000</b>
Interest And Earnings		G2401	34
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>34</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>80,034</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>80,034</b>

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(G) SEWER

Results of Operation

Code Description	2011	Edp Code	2012
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes		G97306	60,000
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>60,000</b>
Debt Interest, Bond Anticipation Notes		G97307	20,000
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>20,000</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>80,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>80,000</b>

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(G) SEWER

Changes in Fund Equity

Code/Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year		G8021	
Restated Fund Equity - Beg of Year		G8022	
ADD - REVENUES AND OTHER SOURCES			80,034
DEDUCT - EXPENDITURES AND OTHER USES			80,000
Fund Equity - End of Year		G8029	34

VILLAGE OF Hamburg  
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(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
<b>Estimated Other Sources</b>			
Estimated - Proceeds of Obligations		G5799N	75,315
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>75,315</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>0</b>		<b>75,315</b>

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(G) SEWER

Budget Summary

Code Description	2012	Edp Code	2013
<b>Appropriations</b>			
App - Debt Service		G9899N	75,315
<b>TOTAL Appropriations</b>	<b>0</b>		<b>75,315</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>0</b>		<b>75,315</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdbCode	2012
<b>Assets</b>			
Cash	1,073,787	H200	2,835,130
<b>TOTAL Cash</b>	<b>1,073,787</b>		<b>2,835,130</b>
Due From Other Governments	80,000	H440	
<b>TOTAL Due From Other Governments</b>	<b>80,000</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>1,153,787</b>		<b>2,835,130</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2011	ExpCode	2012
<b>Liabilities</b>			
Accounts Payable		H600	16,960
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>16,960</b>
Bond Anticipation Notes Payable	1,600,000	H626	3,790,000
<b>TOTAL Notes Payable</b>	<b>1,600,000</b>		<b>3,790,000</b>
Due To Other Funds	15,333	H630	6,670
<b>TOTAL Due To Other Funds</b>	<b>15,333</b>		<b>6,670</b>
Deferred Revenues	80,000	H691	
<b>TOTAL Deferred Revenues</b>	<b>80,000</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,695,333</b>		<b>3,813,630</b>
Reserve For Encumbrances		H821	
<b>TOTAL Reserve For Encumbrances</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance		H914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unreserved Fund Balance Unappropriated	-541,546	H911	
Unassigned Fund Balance		H917	-978,500
<b>TOTAL Unassigned Fund Balance</b>	<b>-541,546</b>		<b>-978,500</b>
<b>TOTAL Fund Equity</b>	<b>-541,546</b>		<b>-978,500</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,153,787</b>		<b>2,835,130</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	Edp Code	2012
<b>Revenues</b>			
Misc Revenue, Other Govts	40,000	H2389	
<b>TOTAL Intergovernmental Charges</b>	<b>40,000</b>		<b>0</b>
Interest And Earnings	3,979	H2401	7,187
<b>TOTAL Use of Money And Property</b>	<b>3,979</b>		<b>7,187</b>
Premium & Accrued Interest On Obligations	480	H2710	8,447
<b>TOTAL Miscellaneous Local Sources</b>	<b>480</b>		<b>8,447</b>
St Aid-Capital Projects		H3097	13,626
<b>TOTAL State Aid</b>	<b>0</b>		<b>13,626</b>
Fed Aid, Other Home And Comm Services		H4989	
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>44,459</b>		<b>29,260</b>
Interfund Transfers	194,462	H5031	
<b>TOTAL Interfund Transfers</b>	<b>194,462</b>		<b>0</b>
Serial Bonds		H5710	
Bans Redeemed From Appropriations		H5731	60,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>60,000</b>
<b>TOTAL Other Sources</b>	<b>194,462</b>		<b>60,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>238,921</b>		<b>89,260</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay		H16202	
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Highway, Capital Projects	125,604	H51972	531,562
<b>TOTAL Highway</b>	<b>125,604</b>		<b>531,562</b>
<b>TOTAL Transportation</b>	<b>125,604</b>		<b>531,562</b>
Recreation, Equip & Cap Outlay	114,303	H71972	51,821
<b>TOTAL Recreation</b>	<b>114,303</b>		<b>51,821</b>
<b>TOTAL Culture And Recreation</b>	<b>114,303</b>		<b>51,821</b>
Sewer, Equip & Cap Outlay	20,356	H81972	
<b>TOTAL Sewer</b>	<b>20,356</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>20,356</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	40,000	H97307	103,810
Other Debt, Interest		H97897	
<b>TOTAL Debt Interest</b>	<b>40,000</b>		<b>103,810</b>
<b>TOTAL Expenditures</b>	<b>300,263</b>		<b>687,193</b>
Transfers, Other Funds		H99019	-160,979
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>-160,979</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>-160,979</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>300,263</b>		<b>526,214</b>

VILLAGE OF Hamburg  
Annual Update Document  
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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	-480,204	H8021	-541,546
Restated Fund Equity - Beg of Year	-480,204	H8022	-541,546
ADD - REVENUES AND OTHER SOURCES	238,921		89,260
DEDUCT - EXPENDITURES AND OTHER USES	300,263		526,214
Fund Equity - End of Year	-541,546	H8029	-978,500

VILLAGE OF Hamburg  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Land	1,762,805	K101	1,762,805
Buildings	4,177,834	K102	4,177,834
Machinery & Equipment	3,788,014	K104	4,496,552
Construction Work In Progress	2,246,442	K105	498,453
Infrastructure	32,957,976	K106	34,722,541
Accum Deprec, Buildings	-1,075,427	K112	-1,117,222
Accum Depr, Machinery & Equip	-2,944,210	K114	-3,143,794
Accum Deprec, Infrastructure	-12,770,909	K116	-13,244,413
<b>TOTAL Fixed Assets (net)</b>	<b>28,142,525</b>		<b>28,152,756</b>
<b>TOTAL Assets</b>	<b>28,142,525</b>		<b>28,152,756</b>

VILLAGE OF Hamburg  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Fund Equity</b>			
Total Non-Current Govt Assets	28,142,525	K159	28,152,756
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>28,142,525</b>		<b>28,152,756</b>
<b>TOTAL Fund Equity</b>	<b>28,142,525</b>		<b>28,152,756</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>28,142,525</b>		<b>28,152,756</b>

VILLAGE OF Hamburg  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code/Description	2011	Edp Code	2012
<b>Assets</b>			
Cash	163,921	TA200	264,555
<b>TOTAL Cash</b>	<b>163,921</b>		<b>264,555</b>
Service Award Program Assets	1,879,906	TA461	1,918,239
<b>TOTAL Investments</b>	<b>1,879,906</b>		<b>1,918,239</b>
<b>TOTAL Assets</b>	<b>2,043,827</b>		<b>2,182,794</b>

VILLAGE OF Hamburg  
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For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdoCode	2012
<b>Liabilities</b>			
Due To Other Funds		TA630	140,161
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>140,161</b>
Service Awards	1,879,906	TA13	1,918,239
Other Funds (specify)	163,921	TA85	124,394
<b>TOTAL Agency Liabilities</b>	<b>2,043,827</b>		<b>2,042,633</b>
<b>TOTAL Liabilities</b>	<b>2,043,827</b>		<b>2,182,794</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,043,827</b>		<b>2,182,794</b>

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Annual Update Document  
For the Fiscal Year Ending 2012

Balance Sheet

Code	Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

Balance Sheet

Code	Description	2011	Edp Code	2012
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Results of Operation

Code	Description	2011	Edp Code	2012
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For the Fiscal Year Ending 2012

Results of Operation

Code	Description	2011	Exp Code	2012
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VILLAGE OF Hamburg  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code	Description	2011	Edb Code	2012
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>				
	Fund Equity Beginning of Year		TE8021	
	Fund Equity End of Year		TE8029	

VILLAGE OF Hamburg  
 Annual Update Document  
 For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,663,959	W129	5,141,061
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,663,959</b>		<b>5,141,061</b>
<b>TOTAL Assets</b>	<b>5,663,959</b>		<b>5,141,061</b>

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For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
<b>General Long Term Debt</b>			
Other Post Employment Benefits		W683	
Compensated Absences	1,079,251	W687	1,020,294
<b>TOTAL Other Liabilities</b>	<b>1,079,251</b>		<b>1,020,294</b>
Due To Employees' Retirement System	44,708	W637	35,767
<b>TOTAL Due To Other Governments</b>	<b>44,708</b>		<b>35,767</b>
Bonds Payable	4,540,000	W628	4,085,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>4,540,000</b>		<b>4,085,000</b>
<b>TOTAL Liabilities</b>	<b>5,663,959</b>		<b>5,141,061</b>
<b>TOTAL General Long Term Debt</b>	<b>5,663,959</b>		<b>5,141,061</b>

VILLAGE OF Hamburg  
Financial Comments  
For the Fiscal Year Ending 2012

(A) GENERAL  
Section Comment

VILLAGE OF Hamburg  
Statement of Indebtedness  
For the Fiscal Year Ending 2012

County of: Erie

Municipal Code: 140436102100

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2010	BAN E	Sewers			07/21/2009	07/21/2011	2.50%		\$1,600,000	\$1,600,000	\$60,000	\$0	\$0	\$1,540,000
2012	BAN E	Road Improvements			07/21/2011	07/21/2012	2.50%		\$2,250,000	\$0			\$0	\$2,250,000
2012	BAN N													
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
2001	BOND N	Public Improv			05/15/2000	06/15/2014	5.30%		\$0	\$175,000	\$65,000	\$0	\$0	\$110,000
2004	BOND N	Fire Hail			07/15/2003	07/15/2020	3.50%		\$1,905,000	\$940,000	\$100,000	\$0	\$0	\$840,000
2010	BOND N	Public Improvements			02/01/2010	02/01/2018	2.50%		\$3,255,000	\$3,055,000	\$190,000	\$0	\$0	\$2,865,000
2004	BOND N	Sidewalk And Sewer			02/15/2004	04/15/2014	4.70%		\$310,000	\$85,000	\$35,000	\$0	\$0	\$50,000
2005	BOND N	Public Improvements			09/15/2004	09/15/2015	3.70%		\$632,000	\$285,000	\$65,000	\$0	\$0	\$220,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year														
										\$4,540,000	\$455,000	\$0	\$0	\$4,085,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$6,140,000	\$515,000	\$0	\$0	\$7,875,000

VILLAGE OF Hamburg  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2012

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,150.00
Demand Deposits	9Z2011	\$8,038,965.00
Time Deposits	9Z2021	
<b>Total</b>		<b>\$8,040,115.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$296,483.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$7,743,632.00
<b>Total</b>		<b>\$8,040,115.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Hamburg  
Bank Reconciliation  
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0446	\$638,804	\$1,829	\$19,176	\$621,457
****-6645	\$7,176,825	\$0	\$0	\$7,176,825
****-2732	\$24,750	\$0	\$0	\$24,750
****-5217	\$116,087	\$0	\$1,524	\$114,563
****-0001	\$17,747	\$0	\$0	\$17,747
****-0006	\$28,736	\$0	\$0	\$28,736
****-4625	\$9,474	\$0	\$0	\$9,474
****-4257	\$1	\$0	\$0	\$1
****-8018	\$27,690	\$0	\$0	\$27,690
				Total Adjusted Bank Balance
				\$8,021,243
				Petty Cash
				\$1,150.00
				Adjustments
				\$0.00
				Total Cash
			9ZCASH	*
				\$8,022,393
				Total Cash Balance All Funds
			9ZCASHB	*
				\$8,022,393
				* Must be equal

VILLAGE OF Hamburg  
Local Government Questionnaire  
For the Fiscal Year Ending 2012

	<u>Response</u>
1) Does your municipality have a written procurement policy?	_____
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	_____ _____
3) Does your local government participate in an insurance pool with other local governments?	_____
4) Does your local government participate in an investment pool with other local governments?	_____
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	_____
6) Does your municipality have a Capital Plan?	_____
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	_____ _____
8) Have you had a change in chief executive or chief fiscal officer during the last year?	_____
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	_____

VILLAGE OF Hamburg  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2012

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$487,850.00	59	30	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$257,600.00	53	43	
90408	Worker's Compensation Insurance	\$189,727.00	53	43	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,229.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,060,372.00	53	1	29
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$1,997,778.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$1,997,778.00</b>			

VILLAGE OF Hamburg  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$50,864	23,087	gallons	
Diesel Fuel	\$49,711	23,046	gallons	
Fuel Oil			gallons	
Natural Gas	\$70,221	87,046	cubic feet	
Electricity	\$147,142	1,799,021	kilowatts	
Coal			tons	

VILLAGE OF Hamburg  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2012

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$795,055.00
3. Interest on Net OPEB Obligation	\$80,059.00
4. Adjustment to Annual Required Contribution	(\$115,745.00)
5. Annual OPEB Expense	\$759,369.00
6. Less: Actual Contribution Made	\$305,172.00
7. Increase in Net OPEB Obligation	\$454,197.00
8. Net OPEB Obligation - beginning of year	\$2,001,474.00
9. Net OPEB Obligation - end of year	\$2,455,671.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	40.19%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$9,075,080.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$9,075,080.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	05/31/2012
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Donald Witkowski, hereby certify that I am the Chief Fiscal Officer of the Village of Hamburg, and that the information provided in the annual financial report of the Village of Hamburg, for the fiscal year ended 05/31/2012, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Hamburg, and adopted by me as my signature for use in conjunction with the filing of the Village of Hamburg's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Hamburg's annual financial report for the fiscal year ended 05/31/2012 and filed by means of electronic data transmission.

Amato, Fox & Company  
Name of Report Preparer if different than Chief Fiscal Officer

Richard Ertel  
Name

(716) 694-0336  
Telephone Number

Partner  
Title

36 Niagara Street Tonawanda 14150  
Official Address

10/01/2012  
Date of Certification

(716) 694-0336  
Official Telephone Number