

*Amato, Fox & Company, PC*

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*Village of Hamburg, New York*

DEPARTMENTS OF MUNICIPAL COURT

FINANCIAL STATEMENTS

and

ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED

MAY 31, 2009

*Amato  
Fox*

*Certified Public Accountants*

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

FINANCIAL STATEMENTS  
AND  
ADDITIONAL INFORMATION  
WITH  
INDEPENDENT AUDITOR'S REPORT

FOR THE YEARS ENDED  
MAY 31, 2009 AND 2008

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

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# *Amato, Fox & Company, PC*

*Certified Public Accountants*

**Amato  
Fox**

## Independent Auditor's Report

Honorable Village Board  
Village of Hamburg  
Hamburg, New York

We have audited the accompanying balance sheets of the Village of Hamburg, New York Department of Municipal Court as of May 31, 2009 and 2008 and the related statements of receipts, disbursements and changes in cash balances for the years then ended. These financial statements are the responsibility of Village of Hamburg, New York's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1 to the financial statements, these financial statements are prepared 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Village of Hamburg, New York Department of Municipal Court as of May 31, 2009 and 2008 and their receipts, disbursements and changes in cash balances for the years then ended in conformity with the basis of accounting described in Note 1.

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The additional information schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Amato, Fox & Company PC*

Tonawanda, New York  
August 7, 2009

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FINANCIAL STATEMENTS

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Balance Sheet  
May 31, 2009

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 14,751
Petty Cash	<u>100</u>
Total Assets	<u>\$ 14,851</u>

LIABILITIES

Due to New York State Comptroller	\$ 12,812
Due to Village of Hamburg	100
Bail Deposits	<u>1,939</u>
Total Liabilities	<u>\$ 14,851</u>

The accompanying note is an integral part of the financial statements.

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Balance Sheet  
May 31, 2008

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 9,703
Petty Cash	<u>100</u>
 Total Assets	 <u>\$ 9,803</u>

LIABILITIES

Due to New York State Comptroller	\$ 7,670
Due to Village of Hamburg	100
Bail Deposits	<u>2,033</u>
 Total Liabilities	 <u>\$ 9,803</u>

The accompanying note is an integral part of the financial statements.

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Statement of Receipts, Disbursements and Changes in Cash Balances  
For the Years Ended May 31, 2009 and 2008

	<u>Municipal Court</u>
Cash balances at June 1, 2008	\$ 9,703
Add: cash receipts	<u>123,933</u>
Total cash receipts and beginning balance	133,636
Less: cash disbursements	<u>118,885</u>
<b>Cash balances at May 31, 2009</b>	<b><u>\$ 14,751</u></b>
Cash balances at June 1, 2007	\$ 20,602
Add: cash receipts	<u>109,189</u>
Total cash receipts and beginning balance	129,791
Less: cash disbursements	<u>120,088</u>
<b>Cash balances at May 31, 2008</b>	<b><u>\$ 9,703</u></b>

The accompanying note is an integral part of the financial statements.

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Note to Financial Statements  
May 31, 2009

Note 1 - Summary of Significant Accounting Policies

The accompanying financial statements are prepared on the cash basis of accounting. Under the cash basis of accounting, only transactions involving the receipt or disbursement of cash are recorded. The Department of Municipal Court bank account is independent of the Village's general books of account. Receipts pertaining to the Village, which are collected by the department, are remitted to the Mayor to the extent specified under Village Law and other receipts are remitted directly to entities designated to receive such funds.

ADDITIONAL INFORMATION

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Statements of Receipts, Disbursements and Changes in Cash Balance  
For the Year Ended May 31, 2009

	<b>Municipal Court</b>	
	<u>2009</u>	<u>2008</u>
Cash balance at June 1	\$ 9,703	\$ 20,602
<b>Add cash receipts:</b>		
Fines	79,714	99,962
Bails	19,600	7,225
Civil Fees and Charges	24,596	1,925
Interest	23	77
Total cash receipts	<u>123,933</u>	<u>109,189</u>
Total cash receipts and beginning balance	<u>133,636</u>	<u>129,791</u>
<b>Less cash disbursements:</b>		
Payments to State	103,475	104,544
Bail refunds	15,410	15,544
Total cash disbursements	<u>118,885</u>	<u>120,088</u>
<b>Cash balance at May 31, 2009</b>	<u>\$ 14,751</u>	<u>\$ 9,703</u>