

*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, 2014

**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, 2014 AND 2013**

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

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**Independent Auditor's Report**

Honorable Village Board  
Village of Hamburg  
Hamburg, New York

**Report on the Financial Statements**

We have audited the accompanying balance sheets of the Village of Hamburg, New York Department of Municipal Court as of May 31, 2014 and 2013 and the related statements of receipts, disbursements and changes in cash balances for the years then ended.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial of the financial statements, 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 statements in order to design audit procedures that are appropriate in 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 statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit 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.

### **Opinion**

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, 2014 and 2013 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.

### **Other Matters**

#### Supplementary Information

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.

The supplementary information is the responsibility of the management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and their records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Amato, Fox by Company PC*

Tonawanda, New York  
September 22, 2014

## **FINANCIAL STATEMENTS**

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Balance Sheet  
May 31, 2014

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 18,538
Petty Cash	<u>100</u>
<b>Total Assets</b>	<b><u>\$ 18,638</u></b>

LIABILITIES

Due to New York State Comptroller	\$ 6,590
Due to Village of Hamburg	100
Bail Deposits	<u>11,948</u>
<b>Total Liabilities</b>	<b><u>\$ 18,638</u></b>

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

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Balance Sheet  
May 31, 2013

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 18,089
Petty Cash	<u>100</u>
<b>Total Assets</b>	<b><u>\$ 18,189</u></b>

LIABILITIES

Due to New York State Comptroller	\$ 9,465
Due to Village of Hamburg	100
Bail Deposits	<u>8,624</u>
<b>Total Liabilities</b>	<b><u>\$ 18,189</u></b>

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, 2014 and 2013**

Cash balances at June 1, 2013	\$ 18,189
Add: cash receipts	<u>141,163</u>
Total cash receipts and beginning balance	159,352
Less: cash disbursements	<u>140,714</u>
<b>Cash balances at May 31, 2014</b>	<b><u><u>\$ 18,638</u></u></b>
Cash balances at June 1, 2012	\$ 18,304
Add: cash receipts	<u>163,241</u>
Total cash receipts and beginning balance	181,545
Less: cash disbursements	<u>163,356</u>
<b>Cash balances at May 31, 2013</b>	<b><u><u>\$ 18,189</u></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, 2014

**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, 2014**

	<b>Municipal Court</b>	
	<b>2014</b>	<b>2013</b>
Cash balance at June 1	\$ 18,189	\$ 18,304
<b>Add cash receipts:</b>		
Fines	92,073	105,460
Bails	9,984	16,512
Civil Fees and Charges	39,103	41,264
Interest	3	5
Total cash receipts	141,163	163,241
Total cash receipts and beginning balance	159,352	181,545
<b>Less cash disbursements:</b>		
Payments to State	36,506	43,752
Payments to Village	89,171	102,087
Bail refunds	15,037	17,517
Total cash disbursements	140,714	163,356
<b>Cash balance at May 31</b>	<b>\$ 18,638</b>	<b>\$ 18,189</b>

See Independent Auditor's Report