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 YEARS ENDED
MAY 31, 2016 AND 2015

Amato Fox

Certified Public Accountants

VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT

FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION
WITH
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FOR THE YEARS ENDED
MAY 31, 2016 AND 2015

VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT

Table of Contents

Page No.

Independent Auditor's Report **1-2**

Financial Statements:

Balance Sheets **3-4**
Statements of Receipts, Disbursements and
Changes in Cash Balances **5**
Note to Financial Statements **6**

Additional Information:

Department of Municipal Court - Statements of Receipts,
Disbursements and Changes in Cash Balance **7**

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Amato, Fox & Company, PC

Certified Public Accountants

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, 2016 and 2015 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.

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FINANCIAL STATEMENTS

VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT

Balance Sheet
May 31, 2016

ASSETS

	Municipal Court
Cash in bank	$ 15,378
Petty Cash	100
Total Assets	**$ 15,478**

LIABILITIES

Due to New York State Comptroller	$ 10,314
Due to Village of Hamburg	100
Bail Deposits	5,064
Total Liabilities	**$ 15,478**

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

VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT

Balance Sheet
May 31, 2015

ASSETS

	Municipal Court
Cash in bank	$ 17,172
Petty Cash	100
Total Assets	**$ 17,272**

LIABILITIES

Due to New York State Comptroller	$ 13,638
Due to Village of Hamburg	100
Bail Deposits	3,534
Total Liabilities	**$ 17,272**

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, 2016 and 2015

	Municipal Court
Cash balances at June 1, 2015	$ 17,272
Add: cash receipts	160,102
Total cash receipts and beginning balance	177,374
Less: cash disbursements	161,896
Cash balances at May 31, 2016	**$ 15,478**
Cash balances at June 1, 2014	$ 18,648
Add: cash receipts	155,310
Total cash receipts and beginning balance	173,958
Less: cash disbursements	156,686
Cash balances at May 31, 2015	**$ 17,272**

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, 2016

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, 2016

	Municipal Court	
	2016	**2015**
Cash balance at June 1	$ 17,272	$ 18,648
Add cash receipts:		
Fines	108,470	109,484
Bails	18,188	9,775
Civil Fees	6,408	4,231
Surcharges	27,024	31,818
Interest	2	2
Total cash receipts	160,092	155,310
Total cash receipts and beginning balance	177,364	173,958
Less cash disbursements:		
Payments to State	146,456	145,575
Payments to Village	-	-
Bail refunds	15,430	11,111
Total cash disbursements	161,886	156,686
Cash balance at May 31	**$ 15,478**	**$ 17,272**

See Independent Auditor's Report