

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, 2010

*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, 2010 AND 2009**

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

We have audited the accompanying balance sheets of the Village of Hamburg, New York Department of Municipal Court as of May 31, 2010 and 2009 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, 2010 and 2009 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

August 27, 2010

FINANCIAL STATEMENTS

VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT

Balance Sheet
May 31, 2010

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 15,495
Petty Cash	<u>100</u>
Total Assets	<u>\$ 15,595</u>

LIABILITIES

Due to New York State Comptroller	\$ 10,504
Due to Village of Hamburg	100
Bail Deposits	<u>4,991</u>
Total Liabilities	<u>\$ 15,595</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, 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**

**Statement of Receipts, Disbursements and Changes in Cash Balances
For the Years Ended May 31, 2010 and 2009**

	<u>Municipal Court</u>
Cash balances at June 1, 2009	\$ 14,751
Add: cash receipts	<u>149,267</u>
Total cash receipts and beginning balance	164,018
Less: cash disbursements	<u>148,523</u>
Cash balances at May 31, 2010	<u>\$ 15,495</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>
Cash balances at May 31, 2009	<u>\$ 14,751</u>

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, 2010

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, 2010**

	Municipal Court	
	2010	2009
Cash balance at June 1	\$ 14,751	\$ 9,703
Add cash receipts:		
Fines	102,244	79,714
Bails	11,875	19,600
Civil Fees and Charges	35,137	24,596
Interest	11	23
Total cash receipts	149,267	123,933
Total cash receipts and beginning balance	164,018	133,636
Less cash disbursements:		
Payments to State	137,351	103,475
Bail refunds	11,172	15,410
Total cash disbursements	148,523	118,885
Cash balance at May 31, 2010	\$ 15,495	\$ 14,751

See Independent Auditor's Report