

*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, 2011

*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, 2011 AND 2010**

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, 2011 and 2010 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, 2011 and 2010 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*

September 22, 2011

**FINANCIAL STATEMENTS**

VILLAGE OF HAMBURG, NEW YORK  
DEPARTMENT OF  
MUNICIPAL COURT

Balance Sheet  
May 31, 2011

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 22,162
Petty Cash	<u>100</u>
<b>Total Assets</b>	<b><u>\$ 22,262</u></b>

LIABILITIES

Due to New York State Comptroller	\$ 13,600
Due to Village of Hamburg	100
Bail Deposits	<u>8,562</u>
<b>Total Liabilities</b>	<b><u>\$ 22,262</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, 2010

ASSETS

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

LIABILITIES

Due to New York State Comptroller	\$ 10,504
Due to Village of Hamburg	100
Bail Deposits	<u>4,991</u>
<b>Total Liabilities</b>	<b><u>\$ 15,595</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, 2011 and 2010

	<u>Municipal Court</u>
Cash balances at June 1, 2010	\$ 15,495
Add: cash receipts	<u>159,820</u>
Total cash receipts and beginning balance	175,315
Less: cash disbursements	<u>153,153</u>
<b>Cash balances at May 31, 2011</b>	<b><u>\$ 22,162</u></b>
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>
<b>Cash balances at May 31, 2010</b>	<b><u>\$ 15,495</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, 2011

**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, 2011**

	Municipal Court	
	2011	2010
Cash balance at June 1	\$ 15,495	\$ 14,751
<b>Add cash receipts:</b>		
Fines	106,554	102,244
Bails	15,960	11,875
Civil Fees and Charges	37,300	35,137
Interest	6	11
Total cash receipts	159,820	149,267
Total cash receipts and beginning balance	175,315	164,018
<b>Less cash disbursements:</b>		
Payments to State	139,259	137,351
Bail refunds	13,894	11,172
Total cash disbursements	153,153	148,523
<b>Cash balance at May 31, 2011</b>	<b>\$ 22,162</b>	<b>\$ 15,495</b>

See Independent Auditor's Report