

RECEIVED

SEP 15 2017

Village of Hamburg, Clerk

**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, 2017 AND 2016**

VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT

Table of Contents

	<u>Page No.</u>
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

* * * * *

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, 2017 and 2016 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, 2017 and 2016 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.

Tonawanda, New York
August 25, 2017

FINANCIAL STATEMENTS

**VILLAGE OF HAMBURG, NEW YORK
DEPARTMENT OF
MUNICIPAL COURT**

**Balance Sheet
May 31, 2017**

ASSETS

	Municipal Court
Cash in bank	\$ 11,120
Petty Cash	<u>100</u>
Total Assets	<u>\$ 11,220</u>

LIABILITIES

Due to New York State Comptroller	\$ 1,666
Due to Village of Hamburg	4,995
Bail Deposits	<u>4,559</u>
Total Liabilities	<u>\$ 11,220</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, 2016**

ASSETS

	<u>Municipal Court</u>
Cash in bank	\$ 15,378
Petty Cash	<u>100</u>
Total Assets	<u>\$ 15,478</u>

LIABILITIES

Due to New York State Comptroller	\$ 10,314
Due to Village of Hamburg	100
Bail Deposits	<u>5,064</u>
Total Liabilities	<u>\$ 15,478</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, 2017 and 2016**

	<u>Municipal Court</u>
Cash balances at June 1, 2016	\$ 17,272
Add: cash receipts	<u>160,102</u>
Total cash receipts and beginning balance	177,374
Less: cash disbursements	<u>161,896</u>
Cash balances at May 31, 2016	<u><u>\$ 15,478</u></u>
Cash balances at June 1, 2016	\$ 15,478
Add: cash receipts	<u>138,906</u>
Total cash receipts and beginning balance	154,384
Less: cash disbursements	<u>143,164</u>
Cash balances at May 31, 2017	<u><u>\$ 11,220</u></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, 2017**

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, 2017**

	Municipal Court	
	2017	2016
Cash balance at June 1	\$ 15,478	\$ 17,272
Add cash receipts:		
Fines	98,971	108,470
Bails	13,043	18,188
Civil Fees	7,386	6,408
Surcharges	19,504	27,024
Interest	2	2
Total cash receipts	138,906	160,092
Total cash receipts and beginning balance	154,384	177,364
Less cash disbursements:		
Payments to State	21,111	146,456
Payments to Village	107,605	-
Bail refunds	14,448	15,430
Total cash disbursements	143,164	161,886
Cash balance at May 31	\$ 11,220	\$ 15,478

See Independent Auditor's Report