

**TOWN OF CLARENCE, NEW YORK  
DEPARTMENTS OF CLERK  
AND MUNICIPAL COURT**

**FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED DECEMBER 31, 2010 and 2009**

**TOWN OF CLARENCE, NEW YORK  
DEPARTMENTS OF CLERK  
AND MUNICIPAL COURT**

**Table of Contents**

	<b><u>Page No.</u></b>
<b>Independent Auditor’s Report</b> .....	<b>1</b>
<b>Financial Statements:</b>	
Balance Sheets.....	<b>2-3</b>
Statements of Receipts, Disbursements and Changes in Cash Balances .....	<b>4</b>
Notes to Financial Statements .....	<b>5</b>
<b>Supplementary Information:</b>	
Statements of Receipts, Disbursements and Changes in Cash Balance – Department of Clerk.....	<b>6-8</b>
Schedule of Outstanding Bail Deposits – Department of Municipal Court.....	<b>9-12</b>

\* \* \* \* \*

## INDEPENDENT AUDITOR'S REPORT

Honorable Town Board  
Town of Clarence  
Clarence, New York

We have audited the accompanying balance sheets of the Town of Clarence, New York Departments of Clerk and Municipal Court as of December 31, 2010 and 2009 and the related statement of receipts, disbursements and changes in cash balances for the years then ended. These financial statements are the responsibility of the Town of Clarence, 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 Town of Clarence, New York Department of Clerk and Municipal Court as of December 31, 2010 and 2009, and the 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 supplementary information schedules are presented for purposes of analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

March 25, 2011

36 Niagara Street  
Tonawanda, New York 14150  
**Phone: 716.694.0336**  
Fax: 716.694.5081  
email: info@amatofox.com

## **FINANCIAL STATEMENTS**

**TOWN OF CLARENCE, NEW YORK  
DEPARTMENTS OF CLERK  
AND MUNICIPAL COURT**

**Balance Sheets  
December 31, 2010**

<b><u>ASSETS</u></b>	<b><u>Clerk</u></b>	<b><u>Municipal Court</u></b>
Cash in Bank	\$ 18,434	\$ 40,795
Petty Cash	<u>200</u>	<u>100</u>
<b>Total Assets</b>	<b><u>\$ 18,634</u></b>	<b><u>\$ 40,895</u></b>
 <b><u>LIABILITIES</u></b>		
<b>Due to Town of Clarence:</b>		
General Fund	\$ 16,325	\$ 100
Parkland Fund	1,800	-
 <b>Due to State of New York:</b>		
Department of Health	90	-
Department of Environmental Conservation	332	-
Department of Agriculture and Markets	72	-
 Due to New York State Department of Audit and Control	 15	 34,695
 Bail Deposits	 <u>-</u>	 <u>6,100</u>
<b>Total Liabilities</b>	<b><u>\$ 18,634</u></b>	<b><u>\$ 40,895</u></b>

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

**TOWN OF CLARENCE, NEW YORK  
DEPARTMENTS OF CLERK  
AND MUNICIPAL COURT**

**Balance Sheets  
December 31, 2009**

<b><u>ASSETS</u></b>	<b><u>Clerk</u></b>	<b><u>Municipal Court</u></b>
Cash in Bank	\$ 27,028	\$ 64,297
Petty Cash	<u>200</u>	<u>100</u>
<b>Total Assets</b>	<b><u>\$ 27,228</u></b>	<b><u>\$ 64,397</u></b>
 <b><u>LIABILITIES</u></b>		
<b>Due to Town of Clarence:</b>		
General Fund	\$ 19,957	\$ 100
Trust & Agency	2,159	-
Due to Parkland Fund	3,600	-
<b>Due to State of New York:</b>		
Department of Health	68	-
Department of Environmental Conservation	166	-
Department of Agriculture and Markets	299	-
Due to County of Erie	229	-
Due to Sewer Districts	750	-
Due to New York State Department of Audit and Control	-	43,917
Bail Deposits	<u>-</u>	<u>20,380</u>
<b>Total Liabilities</b>	<b><u>\$ 27,228</u></b>	<b><u>\$ 64,397</u></b>

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

**TOWN OF CLARENCE, NEW YORK  
DEPARTMENTS OF CLERK  
AND MUNICIPAL COURT**

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

	<u>Clerk</u>	<u>Municipal Court</u>
Cash Balances at January 1, 2010	\$ 27,228	\$ 64,397
Cash Receipts	<u>68,609,492</u>	<u>602,042</u>
Total Cash Receipts and Beginning Balance	68,636,720	666,439
Cash Disbursements	<u>68,618,086</u>	<u>625,544</u>
<b>Cash Balances at December 31, 2010</b>	<b><u>\$ 18,634</u></b>	<b><u>\$ 40,895</u></b>
Cash Balance at January 1, 2009	\$ 27,069	\$ 45,585
Cash Receipts	<u>66,659,618</u>	<u>593,999</u>
Total Cash Receipts and Beginning Balance	66,686,687	639,584
Cash Disbursements	<u>66,659,459</u>	<u>575,187</u>
<b>Cash Balances at December 31, 2009</b>	<b><u>\$ 27,228</u></b>	<b><u>\$ 64,397</u></b>

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

**TOWN OF CLARENCE, NEW YORK  
DEPARTMENTS OF CLERK  
AND MUNICIPAL COURT**

**Notes to Financial Statements  
December 31, 2010 and 2009**

**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 Departments of Clerk and Municipal Court bank accounts are independent of the Town's general books of account. Receipts pertaining to the Town, which are collected by these departments are remitted to the Town Supervisor to the extent specified under Town Law and other receipts are remitted directly to entities designated to receive such funds.

## **SUPPLEMENTARY INFORMATION**

**TOWN OF CLARENCE, NEW YORK**

**DEPARTMENT OF CLERK**

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

	<u>2010</u>	<u>2009</u>
Cash Balance at January 1	\$ 27,228	\$ 27,069
<b>Cash Receipts:</b>		
Hunting and Fishing Licenses	29,670	66,602
Dog Licenses and Fees	30,271	28,255
Recycling Licenses	2,475	1,850
Generator Installation Permit	1,550	3,300
Marriage Licenses	3,800	3,880
Bike Path Donations	2,800	1,200
Sewer Tap Fees	9,000	11,250
Vital Records copy	14,669	14,910
Alarm Penalty Fee	4,980	8,490
Clubhouse Use	3,800	2,350
Copy Requests	2,672	3,210
Dog and Cat Pick-up Fee	7,285	3,480
Legion Hall Use	5,825	4,750
Minor Sales - Other	34,069	31,078
Private Improvement - Inspection	103,716	74,539
Private Improvement - Permit	330	450
Sewer Contractor License	2,850	1,800
Stormwater management Fees	2,250	6,100
Trapping Fee	1,510	2,810
Master Plumber License	13,545	9,030
Sale of Compost/Scrap	750	-
Open Space Fee	35,034	38,517
Recreation Fee	36,870	33,300
Plumbing Permits	26,940	27,980
Building Permits	129,108	142,946
Planning and Zoning Fees	32,660	7,422
Games of Chance	612	795
Miscellaneous	715	405
County and Town Real Property Taxes	27,515,796	26,231,143
Clarence Central School District Real Property Taxes	30,289,071	29,833,783
Williamsville Central School District Real Property Taxes	10,107,183	9,900,240

**TOWN OF CLARENCE, NEW YORK**

**DEPARTMENT OF CLERK**

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

	<b>2010</b>	<b>2009</b>
<b>Cash Receipts (Cont.):</b>		
Akron Central School District Real Property Taxes	\$ 58,994	\$ 48,470
Interest and Penalties on Real Property Taxes, Town	40,670	34,022
Penalties on Real Property Taxes, School	46,546	67,768
Interest on Real Property Taxes, School	2,470	3,994
Unpaid Parcel Fees	305	93
Interest Earnings on Deposits	8,701	9,406
Total Cash Receipts	68,609,492	66,659,618
Total Cash Receipts and Beginning Balance	68,636,720	66,686,687
<b>Cash Disbursements:</b>		
Town of Clarence - Supervisor: General Fund	343,384	313,630
Town of Clarence - Trust and Agency	106,402	77,042
Town of Clarence - Sewer Districts	9,750	11,250
Town of Clarence - Parkland Fund	53,389	56,866
NYS Department of Agriculture and Markets	1,184	1,070
NYS Department of Environmental Conservation	27,946	64,553
NYS Department of Health	2,115	2,184
NYS Comptroller's Office	105	120
Erie County Commissioner of Finance	4,076	3,828
<b>Erie County Department of Budget, Management and Finance:</b>		
County Share of Real Property Taxes	16,399,427	15,531,613
<b>Clarence Central School District:</b>		
Real Property Taxes	30,289,071	29,833,781
Clarence Central Share of Interest on Real Property Taxes	1,876	3,526
<b>Williamsville Central School District:</b>		
Real Property Taxes	10,107,183	9,900,240
Williamsville Central Share of Interest on Real Property Taxes	561	468
<b>Akron Central School District:</b>		
Real Property Taxes	58,993	48,470
Akron Share of Interest on Real Property Taxes	33	-

**TOWN OF CLARENCE, NEW YORK**

**DEPARTMENT OF CLERK**

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

	<u>2010</u>	<u>2009</u>
<b>Cash Disbursements (Cont.):</b>		
Town of Clarence Supervisor:		
Town Share of Real Property Taxes	\$ 11,116,369	\$ 10,699,416
Interest and Penalties on Real Property Taxes, Town	40,670	34,022
Town Share of Penalties on Real Property Taxes, School	46,546	67,767
Service Charge - Paid Parcels	305	207
Interest Earnings on Deposits	<u>8,701</u>	<u>9,406</u>
 Total Cash Disbursements	 <u>68,618,086</u>	 <u>66,659,459</u>
 <b>Cash Balance at December 31</b>	 <b><u>\$ 18,634</u></b>	 <b><u>\$ 27,228</u></b>

**TOWN OF CLARENCE, NEW YORK**

**MUNICIPAL COURT**

**Schedule of Outstanding Bail Deposits**

**December 31, 2010**

**Town Justice Robert Sillars:**

<u>Date Received</u>	<u>Amount Outstanding</u>
7/16/2010	\$ 100
8/12/2010	500
9/10/2010	500
12/2/2010	100
12/2/2010	200
	<u>\$ 1,400</u>

**TOWN OF CLARENCE, NEW YORK**

**MUNICIPAL COURT**

**Schedule of Outstanding Bail Deposits**

**December 31, 2009**

**Town Justice Robert Sillars:**

<u>Date Received</u>	<u>Amount Outstanding</u>
10/14/2004	\$ 250
1/2/2007	100
8/27/2009	500
9/14/2009	2,500
11/12/2009	100
11/13/2009	1,000
12/24/2009	250
12/31/2009	180
	<u>\$ 4,880</u>

**TOWN OF CLARENCE, NEW YORK**

**MUNICIPAL COURT**

**Schedule of Outstanding Bail Deposits  
December 31, 2010**

**Town Justice Michael Powers:**

<u>Date Received</u>	<u>Amount Outstanding</u>
9/16/2008	\$ 500
1/28/2009	250
8/14/2009	250
11/12/2009	250
2/3/2010	250
3/11/2010	250
5/13/2010	250
6/7/2010	250
6/18/2010	500
7/1/2010	100
9/16/2010	250
10/21/2010	250
10/21/2010	250
11/8/2010	500
11/12/2010	600
	<u>\$ 4,700</u>

**TOWN OF CLARENCE, NEW YORK**

**MUNICIPAL COURT**

**Schedule of Outstanding Bail Deposits  
December 31, 2009**

**Town Justice Michael Powers:**

<u>Date Received</u>	<u>Amount Outstanding</u>
9/16/2008	\$ 500
11/21/2008	1,000
11/26/2008	1,000
12/12/2008	500
1/12/2009	250
1/28/2009	250
4/15/2009	100
4/16/2009	250
8/14/2009	250
10/5/2009	250
11/12/2009	100
11/12/2009	100
11/12/2009	250
12/10/2009	5,000
12/14/2009	2,500
12/14/2009	3,000
12/24/2009	100
12/31/2009	100
	<u>\$ 15,500</u>