

**Village of Muttontown
Warrants September 2023**

Resolution 23-	Amount	PO #	# of Lines
ACCUDATA PAYROLL#215, 216	\$ 245,808.50		
2062 Crest LLC (Escrow Return)	\$ 5,505.00	24-00164	2
Atlantic Blueprint	\$ 168.00	24-00162	6
Atlantic Salt	\$ 2,294.98	24-00128	1
Campos	\$ 7,050.00	24-00149	5
Cheyenne Rosenzweig	\$ 250.00	24-00133	2
CHICA Landscaping & Construction	\$ 3,665.00	24-00147	2
Christopher Gomoka	\$ 600.00	24-00137	2
Daniel Finley	\$ 54.00	24-00158	1
Evette Aguirre	\$ 150.00	24-00136	1
Ferrari Auto Repair	\$ 7,404.83	24-00124	11
Flexible Systems	\$ 1,732.40	24-00125	2
Flock Safety	\$ 14,250.00	24-00166	2
Galls	\$ 185.78	24-00159	1
Global Commercial Cleaning	\$ 1,421.00	24-00155	2
Goodyear	\$ 505.98	24-00120	1
Harris Beach, PLLC (Retainer)	\$ 7,500.00	24-00119	2
Harris Beach Litigation (Mcroy 1, Mcroy 2, ATT)	\$ 25,680.00	24-00154	3
Home Depot	\$ 418.29	24-00151	2
HSBC Commercial Credit Card 3565	\$ 2,873.11	24-00152	16
Mary Ann Coppins	\$ 200.00	24-00138	1
Minuteman Press	\$ 65.00	24-00131	1
Nassau County Magistrates Assoc	\$ 150.00	24-00150	2
NYS Local Retirement System	\$ 2,217.82	24-00145	3
NYS DEFERRED COMPENSATION PLAN #215 216	\$ 9,710.00	24-00144	4
NYS EMPLOYEE'S HEALTH INS. PENDING ACCT.	\$ 51,570.91	24-00142	4
Office of the State Comptroller	\$ 2,453.00	24-00141	1
Optimum 4016	\$ 15.00	24-00135	1
Optimum 2019	\$ 174.45	24-00134	1
Perillo Brothers	\$ 240.00	24-00121	1
PowerDMS Inc	\$ 2,662.50	24-00132	1
Profile Protective Systems	\$ 159.00	24-00167	1
PSEGLI 01-2	\$ 393.40	24-00123	1
PSEGLI 02-0	\$ 17.67	24-00122	1
PSEGLI 59-9	\$ 892.35	24-00156	1
Quench	\$ 72.00	24-00127	1
Robert McLaughlin	\$ 600.00	24-00139	2
Ronald koenig	\$ 225.00	24-00140	2
Staples	\$ 46.22	24-00130	1
The Little Reporting Company	\$ 2,986.50	24-00126	6
Travel Expenses	\$ 1,591.27	24-00148	1
UNUM	\$ 1,708.09	24-00163	4
VERIZON-VH 0149	273.1	24-00161	1
Verizon-Voice 0199	\$ 33.06	24-00153	1
Verizon Wireless - Modems 1351	\$ 66.35	24-00129	1
Verizon Wireless- Village TT & EI 6394 Modems	\$ 412.49	24-00157	3
Welsbach	\$ 280.60	24-00160	1
WB Mason	\$ 82.70	24-00143	1
William Penn (Dutes, Ingargiola)	\$ 608.99	24-00146	2
WRIGHT EXPRESS FLEET SERVICES	\$ 4,454.43	24-00165	3
TOTAL	\$ 413,889.37		118

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September 10, 2023

Mr. Joseph Russo,
Acting Village Clerk/Treasurer
Incorporated Village of
Muttontown
One "Raz" Tafuro Way
Muttontown, New York 11791


Dear Mr. Russo:

We submit herewith one (1) copy of our "Independent Accountant's Report on Applying Agreed-Upon Procedures Year Ended May 31, 2023 for the Incorporated Village of Muttontown, New York Village Justice Accounts".

Should you or the Village Board desire further information on this report, please do not hesitate to call on us.

Very truly yours,


RYNKAR, VAIL & BARRETT, LLP

WAB:pv
Encl.

Subject to Approval

INCORPORATED VILLAGE OF MUTTONTOWN

INDEPENDENT ACCOUNTANT'S REPORT ON

APPLYING AGREED-UPON PROCEDURES

MAY 31, 2023

Subject to Approval

INCORPORATED VILLAGE OF MUTTONTOWN

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES

Mayor and Board of Trustees
Incorporated Village of Muttontown
One "Raz" Tafuro Way
Muttontown, New York, 11791

We have performed the procedures enumerated below on the Village Justice Court cash balance and its activity of the Incorporated Village of Muttontown ("Village") as of May 31, 2023. The Incorporated Village of Muttontown's management is responsible for the Village Justice Court cash balance and its activity.

The Village of Muttontown has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting in determining the Incorporated Village of Muttontown Village Justice cash balance. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We performed the following agreed-upon procedures:

- Summarized all the Village Justice bank accounts cash receipts, and cash disbursements, from June 1, 2022 through May 31, 2023.
- Summarized the activity in the Village's fines and ordinances accounts from June 1, 2022 through May 31, 2023.
- Summarized the Village Justice reports filed with New York State from June 1, 2022 through May 31, 2023.
- Reconciled all Village Justice Deposits in the Village Justice cash accounts to the Village's general ledger and with reports filed with New York State for the year ended May 31, 2023.
- Determined what the Village Justice cash balances consist of at May 31, 2023.

We noted the following findings:

The Village Justice cash accounts should be reported in the General Fund. Presently, the Village reports the Justice Court revenue when the previous month's report is filed with New York State and the money is transferred to the operating cash account.

The Village Justice fines reported to New York State should be the amount transferred to the Village's operating cash account. The cash disbursements paid to the Village do not always agree to the prior month's fines filed with New York State but the total fines paid to New York State and the Village agree for the year ended May 31, 2023.

For the month ending, May 31, 2022, the Village Justice collected \$7,545 of fines but the Village did not record this revenue until June 9, 2022, which is revenue of the Village's 2022/2023 fiscal year, instead of the 2021/2022 fiscal year.

For the month ending, May 31, 2023, the Village Justice collected \$9,373 of fines but the Village did not record this revenue until June 23, 2023, which is revenue of the Village's 2023/2024 fiscal year, instead of the 2022/2023 fiscal year.

We were engaged by the Village of Muttontown to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Schedule of Village Justice Court Cash Balance and Schedule of Village Justice Cash Accounts and Activity for the twelve months ended May 31, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village of Muttontown and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Incorporated Village of Muttontown and is not intended to be and should not be used by anyone other than this specific party.


RYNKAR, VAIL & BARRETT, LLP

Mineola, New York
September 10, 2023

Justice Court of the Incorporated Village of Muttontown
 Schedule of Village Justice Court Cash Balance
 As of May 31, 2023

	<u>Balance</u>
Bank Reconciliation	
Flushing Account Balances at May 31, 2023	\$ 8,948.00
Deposit in Transit	425.00

Total Village Justice Cash at May 31, 2023	<u><u>\$ 9,373.00</u></u>
Consisting of:	
<u>Flushing</u>	
May 2023 Fines	\$ 9,373.00

Total Village Justice Cash at May 31, 2023	<u><u>\$ 9,373.00</u></u>

Subject to Approval

See Independent Accountant's Report on Agreed-Upon Procedures

Justice Court of the Incorporated Village of Muttontown
 Schedule of Village Justice Cash Accounts and Activity
 For the Twelve Months Ended May 31, 2023

MONTHLY SUMMARY FROM BANK STATEMENTS

<u>Citibank/Flushing</u>	<u>Beginning Balance</u>	<u>C/R</u>	<u>C/D</u>	<u>Ending Balance</u>
June	\$ 7,545.00	\$ 9,601.00	\$ (7,545.00)	\$ 9,601.00
July	9,601.00	7,119.00	(9,601.00)	7,119.00
August	7,119.00	5,114.00	(7,570.00)	4,663.00
September	4,663.00	7,796.05	-0-	12,459.05
October	12,459.05	7,278.00	(12,459.00)	7,278.05
November	7,278.05	7,697.00	(7,359.00)	7,616.05
December	7,616.05	6,056.00	(7,616.00)	6,056.05
January	6,056.05	4,515.00	(6,056.00)	4,515.05
February	4,515.05	5,027.00	(1,361.00)	8,181.05
March	8,181.05	7,749.00	(8,476.00)	7,454.05
April	7,454.05	4,623.00	(5,329.05)	6,748.00
May	6,748.00	9,323.00	(7,123.00)	8,948.00
May DIT	8,948.00	425.00	-0-	9,373.00
Bank Totals	\$ 7,545.00	\$ 82,323.05	\$ (80,495.05)	\$ 9,373.00

GENERAL LEDGER

<u>A/C #</u>	<u>2610</u>	<u>2620</u>	<u>Total</u>	<u>State Report</u>	<u>Diff</u>
June	\$ 17,146.00	\$ -0-	\$ 17,146.00	\$ 8,601.00	7,545.00 From May 2022
July	7,570.00	-0-	7,570.00	7,570.00	-
August	5,256.00	-0-	5,256.00	5,256.00	-
September	7,203.00	-0-	7,203.00	7,203.00	-
October	7,359.00	-0-	7,359.00	7,359.00	-
November	7,616.00	-0-	7,616.00	7,616.00	-
December	6,056.00	-0-	6,056.00	6,056.00	-
January	4,515.00	-0-	4,515.00	4,515.00	-
February	5,322.00	-0-	5,322.00	5,322.00	-
March	7,454.00	-0-	7,454.00	7,454.00	-
April	4,998.00	-0-	4,998.00	4,998.00	-
May	-0-	-0-	-0-	9,373.00	(9,373.00) Recorded as Revenue in June 2023
Fines on Village Ge	\$ 80,495.00	\$ -0-	80,495.00		\$ (1,828.00) See page 5 for reconciliation
Deposits on Bank Statements			82,323.05		
Allpaid test deposits (refunded in April)			0.05		
Diff between Bank Statement & G/L			\$ (1,828.00)		See page 5 for reconciliation

See Independent Accountant's Report on Agreed-Upon Procedures

Justice Court of the Incorporated Village of Muttontown
 Schedule of Village Justice Cash Accounts and Activity
 For the Twelve Months Ended May 31, 2023

REPORTS FILED WITH NEW YORK STATE

<u>Citibank/Flushing</u>	Fines Reported To NYS	Deposits This Period	Reportable Money Received	Bail Other	Date Filed
June	\$ 9,601.00	\$ 9,601.00	\$ 9,601.00	\$ -0-	7/5/2022
July	7,570.00	7,570.00	7,570.00	-0-	8/8/2022
August	5,256.00	5,256.00	5,256.00	-0-	9/6/2022
September	7,203.00	7,203.00	7,203.00	-0-	10/6/2022
October	7,359.00	7,359.00	7,359.00	-0-	11/9/2022
November	7,616.00	7,616.00	7,616.00	-0-	12/9/2022
December	6,056.00	6,056.00	6,056.00	-0-	1/4/2023
January	4,515.00	4,515.00	4,515.00	-0-	2/7/2023
February	5,322.00	5,322.00	5,322.00	-0-	3/7/2023
March	7,454.00	7,454.00	7,454.00	-0-	4/4/2023
April	4,998.00	4,998.00	4,998.00	-0-	5/8/2023
May	9,373.00	9,373.00	9,373.00	-0-	6/5/2023
Citibank Totals	\$ 82,323.00	\$ 82,323.00	\$ 82,323.00	\$ -0-	

Agrees with
 Monthly
 Summary
 From Bank
 Statements

Reconciliation of Fines Reported to New York State with General Ledger

Fines Reported to NYS	82,323.00
May 2023 Activity from report not recorded as revenue	\$ 7,545.00
May 2022 Activity from report not recorded as revenue until June 2022	(9,373.00)
Balance Per General Ledger	<u>\$ 80,495.00</u>

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