

**Village of Muttontown  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Muttontown  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

**Certification Statement**

I, Joe Russo (LG280463403310A), hereby certify that I am the Chief Financial Officer of the Village of Muttontown, and that the information provided in the Annual Financial Report of the Village of Muttontown for the fiscal year ended 05/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- TE - Private Purpose Trust
- K - General Fixed Assets
- W - General Long Term Debt

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$6,571,949.00	\$4,766,638.00	\$3,996,468.00
210 - Petty Cash	\$150.00	\$150.00	\$150.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$6,572,099.00</b>	<b>\$4,766,788.00</b>	<b>\$3,996,618.00</b>
<b>Net Taxes Receivable</b>			
260 - Taxes Receivable Overdue	\$66,595.00	\$78,651.00	\$127,304.00
<b>Total for Net Taxes Receivable</b>	<b>\$66,595.00</b>	<b>\$78,651.00</b>	<b>\$127,304.00</b>
<b>Total for Assets</b>	<b>\$6,638,694.00</b>	<b>\$4,845,439.00</b>	<b>\$4,123,922.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$6,638,694.00</b>	<b>\$4,845,439.00</b>	<b>\$4,123,922.00</b>

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For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$725,794.00	\$545,413.00	\$44,870.00
730 - Guaranty & Bid Deposits	\$796,305.00	\$724,968.00	\$845,186.00
<b>Total for Payables</b>	<b>\$1,522,099.00</b>	<b>\$1,270,381.00</b>	<b>\$890,056.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Other Liabilities</i>	\$376,204.00	\$188,102.00	-
<b>Total for Other Liabilities</b>	<b>\$376,204.00</b>	<b>\$188,102.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$1,898,303.00</b>	<b>\$1,458,483.00</b>	<b>\$890,056.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
694 - Deferred Taxes	\$66,595.00	\$78,651.00	\$127,304.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$66,595.00</b>	<b>\$78,651.00</b>	<b>\$127,304.00</b>
<b>Total for Deferred Inflows</b>	<b>\$66,595.00</b>	<b>\$78,651.00</b>	<b>\$127,304.00</b>

Village of Muttontown  
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For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$591,179.00	\$98,810.00	\$374,879.00
915 - Assigned Unappropriated Fund Balance	\$882,939.00	\$868,018.00	\$867,978.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,474,118.00</b>	<b>\$966,828.00</b>	<b>\$1,242,857.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$3,199,677.00	\$2,341,477.00	\$1,863,705.00
<b>Total for Unassigned Fund Balance</b>	<b>\$3,199,677.00</b>	<b>\$2,341,477.00</b>	<b>\$1,863,705.00</b>
<b>Total for Fund Balance</b>	<b>\$4,673,795.00</b>	<b>\$3,308,305.00</b>	<b>\$3,106,562.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$6,638,693.00</b>	<b>\$4,845,439.00</b>	<b>\$4,123,922.00</b>

Village of Muttontown  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,593,261.00	\$3,696,993.00	\$3,415,897.00
<b>Total for Property Taxes</b>	<b>\$3,593,261.00</b>	<b>\$3,696,993.00</b>	<b>\$3,415,897.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$19,917.00	\$20,550.00	\$20,314.00
1090 - Interest and Penalties on Real Prop Taxes	\$38,409.00	\$44,503.00	\$44,616.00
<b>Total for Property Tax Items</b>	<b>\$58,326.00</b>	<b>\$65,053.00</b>	<b>\$64,930.00</b>
<b>Non-Property Tax Items</b>			
1130 - Utilities Gross Receipts Tax	\$116,026.00	\$124,589.00	\$97,147.00
1170 - Franchise Tax	\$48,403.00	\$24,754.00	\$50,037.00
<b>Total for Non-Property Tax Items</b>	<b>\$164,429.00</b>	<b>\$149,343.00</b>	<b>\$147,184.00</b>
<b>Departmental Income</b>			
1289 - Other General Departmental Income	-	\$0.00	\$140,000.00
1520 - Police Fees	\$1,311,038.00	-	-
1560 - Safety Inspection Fees	\$860,257.00	\$772,165.00	\$819,818.00
2110 - Zoning Fees	\$46,625.00	\$51,500.00	\$41,000.00
2115 - Planning Board Fees	\$22,000.00	\$38,000.00	\$4,500.00
<b>Total for Departmental Income</b>	<b>\$2,239,920.00</b>	<b>\$861,665.00</b>	<b>\$1,005,318.00</b>



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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$105,329.00	\$248.00	\$2,819.00
2410 - Rental of Real Property	\$79,679.00	\$78,001.00	\$68,224.00
<b>Total for Use of Money and Property</b>	<b>\$185,008.00</b>	<b>\$78,249.00</b>	<b>\$71,043.00</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$31,575.00	\$49,448.00	\$133,692.00
<b>Total for Licenses and Permits</b>	<b>\$31,575.00</b>	<b>\$49,448.00</b>	<b>\$133,692.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$80,495.00	\$95,097.00	\$95,258.00
<b>Total for Fines and Forfeitures</b>	<b>\$80,495.00</b>	<b>\$95,097.00</b>	<b>\$95,258.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$7,337.00	\$2,978.00	\$1,570.00
2680 - Insurance Recoveries	\$5,509.00	\$4,932.00	\$1,532.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$12,846.00</b>	<b>\$7,910.00</b>	<b>\$3,102.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$345.00	-	\$0.00
2750 - AIM Related Payments	-	\$9,971.00	\$9,971.00
<b>Total for Other Revenues</b>	<b>\$345.00</b>	<b>\$9,971.00</b>	<b>\$9,971.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$9,971.00	-	\$0.00

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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
3005 - State Aid Mortgage Tax	\$250,550.00	\$312,882.00	\$233,408.00
3089 - State Aid Other	-	\$21,224.00	\$9,717.00
3501 - State Aid Consolidated Highway Aid	\$556,915.00	-	\$0.00
3589 - State Aid Other Transportation	\$33,813.00	\$52,980.00	\$19,099.00
3960 - State Aid Emergency Disaster Assistance	\$10,465.00	\$73,257.00	-
<b>Total for State Aid</b>	<b>\$861,714.00</b>	<b>\$460,343.00</b>	<b>\$262,224.00</b>
<b>Total for Revenues</b>	<b>\$7,227,919.00</b>	<b>\$5,474,072.00</b>	<b>\$5,208,619.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$866,119.00	-	-
<b>Total for Operating Transfers</b>	<b>\$866,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$866,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$8,094,038.00</b>	<b>\$5,474,072.00</b>	<b>\$5,208,619.00</b>

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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$62,898.00	\$63,953.00	\$52,769.00
11104 - Municipal Court - Contractual	\$93,638.00	\$55,016.00	\$60,126.00
<b>Total for Judicial</b>	<b>\$156,536.00</b>	<b>\$118,969.00</b>	<b>\$112,895.00</b>
<b>Executive</b>			
12104 - Mayor - Contractual	\$4,106.00	\$1,697.00	\$1,414.00
<b>Total for Executive</b>	<b>\$4,106.00</b>	<b>\$1,697.00</b>	<b>\$1,414.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$6,520.00	\$5,620.00	\$9,290.00
13251 - Treasurer - Personal Services	\$113,189.00	\$96,094.00	\$87,003.00
13254 - Treasurer - Contractual	\$66,509.00	\$71,633.00	\$47,521.00
13554 - Assessment - Contractual	\$18,160.00	\$15,835.00	\$14,100.00
<b>Total for Finance</b>	<b>\$204,378.00</b>	<b>\$189,182.00</b>	<b>\$157,914.00</b>
<b>Municipal Staff</b>			
14204 - Law - Contractual	\$277,981.00	\$92,155.00	\$206,364.00
14404 - Engineer - Contractual	\$2,603.00	\$11,924.00	\$6,359.00
14504 - Elections - Contractual	\$1,406.00	\$0.00	\$3,512.00

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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Municipal Staff</b>	<b>\$281,990.00</b>	<b>\$104,079.00</b>	<b>\$216,235.00</b>
<b>Shared Services</b>			
16204 - Operation of Plant - Contractual	\$55,779.00	\$59,936.00	\$40,880.00
<b>Total for Shared Services</b>	<b>\$55,779.00</b>	<b>\$59,936.00</b>	<b>\$40,880.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$62,431.00	\$58,829.00	\$52,393.00
19204 - Municipal Association Dues - Contractual	\$6,826.00	\$4,666.00	\$4,013.00
19304 - Judgements and Claims - Contractual	\$4,401.00	\$52,403.00	\$27,310.00
<b>Total for Special Items</b>	<b>\$73,658.00</b>	<b>\$115,898.00</b>	<b>\$83,716.00</b>
<b>Total for General Government Support</b>	<b>\$776,447.00</b>	<b>\$589,761.00</b>	<b>\$613,054.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$2,950,047.00	\$2,197,123.00	\$1,885,226.00
31204 - Police - Contractual	\$266,754.00	\$169,060.00	\$293,458.00
31208 - Police - Employee Benefits	\$305,992.00	\$219,970.00	\$194,686.00
<b>Total for Law Enforcement</b>	<b>\$3,522,793.00</b>	<b>\$2,586,153.00</b>	<b>\$2,373,370.00</b>
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$310,133.00	\$376,432.00	\$308,286.00
<b>Total for Fire Protection</b>	<b>\$310,133.00</b>	<b>\$376,432.00</b>	<b>\$308,286.00</b>

Village of Muttontown  
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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$73,187.00	\$69,711.00	\$64,474.00
36204 - Safety Inspection - Contractual	\$1,736.00	\$2,398.00	\$49,075.00
<b>Total for Other Public Safety</b>	<b>\$74,923.00</b>	<b>\$72,109.00</b>	<b>\$113,549.00</b>
<b>Total for Public Safety</b>	<b>\$3,907,849.00</b>	<b>\$3,034,694.00</b>	<b>\$2,795,205.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$101,871.00	\$101,574.00	\$92,374.00
51104 - Maintenance of Roads - Contractual	\$736,484.00	\$127,826.00	\$157,138.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$193,083.00	\$556,914.00	-
51424 - Snow Removal - Contractual	\$10,273.00	\$92,743.00	\$126,590.00
51824 - Street Lighting - Contractual	\$11,155.00	\$8,077.00	\$4,904.00
<b>Total for Highway</b>	<b>\$1,052,866.00</b>	<b>\$887,134.00</b>	<b>\$381,006.00</b>
<b>Total for Transportation</b>	<b>\$1,052,866.00</b>	<b>\$887,134.00</b>	<b>\$381,006.00</b>
<b>Culture and Recreation</b>			
<b>Culture</b>			
79892 - Culture And Recreation, Other - Equipment and Capital Outlay <i>Beautification-Contractual</i>	\$45,960.00	-	\$0.00
<b>Total for Culture</b>	<b>\$45,960.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Muttontown  
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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Culture and Recreation</b>	<b>\$45,960.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80104 - Zoning - Contractual	\$8,209.00	\$10,053.00	\$8,625.00
80204 - Planning and Surveys - Contractual	\$4,609.00	\$4,538.00	\$9,868.00
<b>Total for General Environment</b>	<b>\$12,818.00</b>	<b>\$14,591.00</b>	<b>\$18,493.00</b>
<b>Total for Home and Community Services</b>	<b>\$12,818.00</b>	<b>\$14,591.00</b>	<b>\$18,493.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$31,452.00	\$43,974.00	\$40,809.00
90158 - Police Retirement - Employee Benefits	\$523,904.00	\$463,001.00	\$380,541.00
90308 - Social Security - Employee Benefits	\$212,088.00	\$180,456.00	\$153,015.00
90408 - Workers' Compensation - Employee Benefits	\$36,485.00	\$35,717.00	\$37,436.00
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$3,051.00
90558 - Disability Insurance - Employee Benefits	\$1,280.00	\$637.00	\$756.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$89,626.00	\$72,477.00	\$48,875.00
<b>Total for Employee Benefits</b>	<b>\$894,835.00</b>	<b>\$796,262.00</b>	<b>\$664,483.00</b>
<b>Total for Employee Benefits</b>	<b>\$894,835.00</b>	<b>\$796,262.00</b>	<b>\$664,483.00</b>
<b>Total for Expenditures</b>	<b>\$6,690,775.00</b>	<b>\$5,322,442.00</b>	<b>\$4,472,241.00</b>

Village of Muttontown  
Annual Financial Report  
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**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Expenditures and Other Uses</b>	<b>\$6,690,775.00</b>	<b>\$5,322,442.00</b>	<b>\$4,472,241.00</b>

Village of Muttontown  
Annual Financial Report  
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**A - General**  
**Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,308,305.00	\$3,106,562.00	\$2,370,184.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$50,113.00	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>adjustment not made at end of prior period</i>	\$37,772.00	-	-
8022 - Restated Fund Balance - Beginning of Year	\$3,270,533.00	\$3,156,675.00	\$2,370,184.00
Add Revenues and Other Sources	\$8,094,038.00	\$5,474,072.00	\$5,208,619.00
Deduct Expenditures and Other Uses	\$6,690,775.00	\$5,322,442.00	\$4,472,241.00
8029 - Fund Balance - End of Year	\$4,673,796.00	\$3,308,305.00	\$3,106,562.00



Village of Muttontown  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$3,861,232.00	\$3,606,453.00	\$3,664,123.00
1099 - Est Rev - Property Tax Items	\$55,000.00	\$30,000.00	\$35,000.00
1199 - Est Rev - Non-Property Tax Items	\$164,000.00	\$149,000.00	\$145,000.00
1299 - Est Rev - Departmental Income	-	\$669,000.00	\$632,500.00
2199 - Est Rev - Departmental Income	\$688,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$123,100.00	\$74,300.00	\$72,500.00
2599 - Est Rev - Licenses and Permits	\$28,200.00	\$35,600.00	\$73,500.00
2649 - Est Rev - Fines and Forfeitures	\$80,000.00	\$92,000.00	\$132,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,700.00	\$1,200.00	\$1,050.00
2799 - Est Rev - Other Revenues	\$1,567,387.00	\$1,311,038.00	-
3099 - Est Rev - State Aid	\$340,717.00	\$325,717.00	\$308,400.00
<b>Total for Estimated Revenue</b>	<b>\$6,910,836.00</b>	<b>\$6,294,308.00</b>	<b>\$5,064,073.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$591,179.00	\$98,810.00	\$374,879.00
<b>Total for Estimated Other Sources</b>	<b>\$591,179.00</b>	<b>\$98,810.00</b>	<b>\$374,879.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$7,502,015.00</b>	<b>\$6,393,118.00</b>	<b>\$5,438,952.00</b>

Village of Muttontown  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$912,652.00	\$877,401.00	\$824,091.00
3999 - App - Public Safety	\$4,122,780.00	\$3,579,513.00	\$2,984,059.00
5999 - App - Transportation	\$1,029,926.00	\$597,571.00	\$547,652.00
8999 - App - Home and Community Services	\$34,850.00	\$29,200.00	\$32,450.00
9199 - App - Employee Benefits	\$1,401,807.00	\$1,309,433.00	\$1,050,700.00
<b>Total for Estimated Appropriations</b>	<b>\$7,502,015.00</b>	<b>\$6,393,118.00</b>	<b>\$5,438,952.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$7,502,015.00</b>	<b>\$6,393,118.00</b>	<b>\$5,438,952.00</b>

Village of Muttontown  
 Annual Financial Report  
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**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$580,330.00	\$1,430,435.00	\$1,430,369.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$580,330.00</b>	<b>\$1,430,435.00</b>	<b>\$1,430,369.00</b>
<b>Total for Assets</b>	<b>\$580,330.00</b>	<b>\$1,430,435.00</b>	<b>\$1,430,369.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$580,330.00</b>	<b>\$1,430,435.00</b>	<b>\$1,430,369.00</b>

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**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$580,330.00	\$1,430,435.00	\$1,430,369.00
<b>Total for Assigned Fund Balance</b>	<b>\$580,330.00</b>	<b>\$1,430,435.00</b>	<b>\$1,430,369.00</b>
<b>Total for Fund Balance</b>	<b>\$580,330.00</b>	<b>\$1,430,435.00</b>	<b>\$1,430,369.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$580,330.00</b>	<b>\$1,430,435.00</b>	<b>\$1,430,369.00</b>

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**CM - Miscellaneous Special Revenue  
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$16,014.00	\$66.00	\$822.00
<b>Total for Use of Money and Property</b>	<b>\$16,014.00</b>	<b>\$66.00</b>	<b>\$822.00</b>
<b>Total for Revenues</b>	<b>\$16,014.00</b>	<b>\$66.00</b>	<b>\$822.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$16,014.00</b>	<b>\$66.00</b>	<b>\$822.00</b>

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**CM - Miscellaneous Special Revenue  
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General Fund</i>	\$866,119.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$866,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$866,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$866,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$866,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,430,435.00	\$1,430,369.00	\$1,429,547.00
8022 - Restated Fund Balance - Beginning of Year	\$1,430,435.00	\$1,430,369.00	\$1,429,547.00
Add Revenues and Other Sources	\$16,014.00	\$66.00	\$822.00
Deduct Expenditures and Other Uses	\$866,119.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$580,330.00	\$1,430,435.00	\$1,430,369.00

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**TE - Private Purpose Trust  
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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**TE - Private Purpose Trust  
Statement of Net Position**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TE - Private Purpose Trust  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Muttontown  
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**TE - Private Purpose Trust  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TE - Private Purpose Trust  
 Changes in Net Position**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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**K - General Fixed Assets**  
**Schedule of Non-Current Government Assets**

	05/31/2023	05/31/2022	05/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$1,302,513.00	\$1,302,513.00	\$1,302,513.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$1,302,513.00</b>	<b>\$1,302,513.00</b>	<b>\$1,302,513.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$145,849.00	\$145,849.00	\$145,849.00
103 - Improvements Other Than Buildings	\$57,288.00	\$57,288.00	\$57,288.00
104 - Machinery and Equipment	\$447,331.00	\$348,575.00	\$348,575.00
<b>Total for Depreciable Capital Assets</b>	<b>\$650,468.00</b>	<b>\$551,712.00</b>	<b>\$551,712.00</b>
<b>Total for Non-Current Assets</b>	<b>\$1,952,981.00</b>	<b>\$1,854,225.00</b>	<b>\$1,854,225.00</b>

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**W - General Long Term Debt**  
**Schedule of Non-Current Government Liabilities**

	05/31/2023	05/31/2022	05/31/2021
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$3,132,331.00	\$217,255.00	\$972,757.00
<b>Total for Other Long-Term Obligations</b>	<b>\$3,132,331.00</b>	<b>\$217,255.00</b>	<b>\$972,757.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$3,132,331.00</b>	<b>\$217,255.00</b>	<b>\$972,757.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Muttontown  
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**Statement of Indebtedness**

You have indicated you have no debt data to report.



Village of Muttontown  
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**Bond Repayment**

No Bonds Reported in the Statement of Indebtedness.

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1950	Checking	A	\$1,011,886.00	\$0.00	\$0.00	(\$121,192.00)	\$890,694.00
2142	Checking	A	\$1,131,857.00	\$0.00	\$0.00	\$0.00	\$1,131,857.00
1968	Checking	A	\$519,016.00	\$0.00	\$0.00	\$0.00	\$519,016.00
2168	Checking	A	\$155,219.00	\$0.00	\$0.00	\$0.00	\$155,219.00
2231	Checking	A	\$53,165.00	\$325.00	\$0.00	\$0.00	\$53,490.00
2257	Checking	A	\$8,451.00	\$0.00	\$0.00	\$0.00	\$8,451.00
2265	Checking	CM	\$580,330.00	\$0.00	\$0.00	\$0.00	\$580,330.00
2273	Checking	A	\$103,281.00	\$0.00	\$0.00	\$0.00	\$103,281.00
2299	Checking	A	\$2,905,398.00	\$0.00	\$0.00	\$0.00	\$2,905,398.00
2304	Checking	A	\$105,422.00	\$0.00	\$0.00	\$0.00	\$105,422.00
2312	Checking	A	\$664,208.00	\$0.00	\$0.00	\$0.00	\$664,208.00
1234	Checking	A	\$18,463.00	\$0.00	\$0.00	\$0.00	\$18,463.00

Village of Muttontown  
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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2281	Checking	A	\$16,450.00	\$0.00	\$0.00	\$0.00	\$16,450.00
<b>Total</b>			\$7,273,146.00	\$325.00	\$0.00	(\$121,192.00)	\$7,152,279.00
<b>Total Cash From Financials</b>							\$7,152,279.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$7,273,146.00
FDIC Insurance	\$1,210,452.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,746,373.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$7,956,825.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
19	0	0	0

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$31,452.00	4			
Police Retirement	\$523,904.00	15			
Fire Retirement					
Local Pension Fund					
Social Security	\$212,088.00	19			
Worker's Compensation	\$36,485.00	19			
Life Insurance	\$5,890.00	15			
Unemployment Insurance					
Disability Insurance	\$1,280.00	19			
Hospital, Medical and Dental Insurance	\$389,728.00	19			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$1,200,827.00</b>				