

Village of Muttontown Warrants November 2024

Resolution 24-	Amount	PO #	# of Lines
ACCUDATA PAYROLL#, 250, 251 & 252	\$ 375,552.30		
A-K & M Auto	\$ 1,305.98	25-00270	1
Angelo Amante	\$ 78.66	25-00277	1
Cheyenne Rosenzweig	\$ 250.00	25-00236	2
Chica Landscaping	\$ 2,571.00	25-00255	3
Chris Gomoka	\$ 900.00	25-00235	2
Connor Young	\$ 31.10	25-00281	1
Daniel Finley Allen	\$ 54.00	25-00253	1
East Norwich Fire Company	\$ 81,750.76	25-00254	4
Eastern Horizon Services Inc	\$ 300.00	25-00237	2
Edmunds Gov Tech	\$ 12,616.35	25-00274	1
Elan Financial Services (Flushing CC)	\$ 2,788.18	25-00246	9
Flexible Systems	\$ 1,516.27	25-00271	1
Flock	\$ 2,850.00	25-00282	2
Forchelli Deegan Terrana LLP	\$ 15,000.00	25-00284	1
Garth Wallace	\$ 133.90	25-00246	1
Global Commercial Cleaning	\$ 680.00	25-00259	1
Harris Beach, PLLC (Retainer)	\$ 7,500.00	25-00240	2
Harris Beach, PLLC (Crown Castle)	\$ 10,000.00	25-00287	1
Home Depot	\$ 105.04	25-00245	2
Jared Lambert	\$ 220.98	25-00280	1
John Micahel Farrell	\$ 500.00	25-00232	2
Language Line Services	\$ 5.94	25-00242	1
Matthew Wolland	\$ 85.14	25-00279	1
Michael Ingargiola	\$ 144.46	25-00278	1
Minuiteman Press	\$ 155.94	25-00250	1
Newsday	\$ 372.00	25-00275	2
NYS DEFERRED COMPENSATION PLAN #250, 251, 252	\$ 13,780.00	25-00261	6
NYS EMPLOYEE'S HEALTH INS. PENDING ACCT.	\$ 54,367.56	25-00263	4
NYS Local Retirement System (Annual)	\$ 864,618.00	25-00248	2
NYS Local Retirement System (Oct contributions)	\$ 3,672.63	25-00262	2
Office of State Comptroller	\$ 1,936.00	25-00252	1
Onsolve	\$ 2,187.91	25-00285	
Optimum 2019	\$ 174.45	25-00260	1
Optimum 4016	\$ 15.00	25-00259	1
PSEG 59-9	\$ 518.31	25-00286	1
PSEGLI 01-2	\$ 560.08	25-00257	1
PSEGLI 02-0	\$ 17.66	25-00258	1
Quench	\$ 72.00	25-00239	1
Robert McLaughlin	\$ 450.00	25-00265	1
Ronald Koenig	\$ 400.00	25-00233	2
Rynkar Vail & Barrett	\$ 4,900.00	25-00256	1
Supervisor Town of Oyster Bay	\$ 2,787.09	25-00251	2
The Little Reporting Company	\$ 1,142.00	25-00272	2
Travel Expenses	\$ 1,050.74	25-00266	1
Ultimate Pest Control	\$ 450.00	25-00238	2
UNUM	\$ 1,761.18	25-00264	4
Verizon Wireless- Village TT & EI 6394 Modems	\$ 314.54	25-00249	3
VERIZON-VH 0149	\$ 269.00	25-00244	1
Verizon-Voice 0199	\$ 35.00	25-00247	1
Walden	\$ 3,491.00	25-00267	4
WB Mason	\$ 274.63	25-00273	3
WEX	\$ 53.22	25-00241	1
William Chimeri	\$ 450.00	25-00234	1

**Village of Muttontown
Warrants November 2024**

Resolution 24-	Amount	PO #	# of Lines
William Penn Life Insurance	\$ 1,177.99	25-00268	4
Zitan Bilt	\$ 1,984.00	25-00243	1
TOTAL	\$ 1,484,386.99		102

Subject to Approval

INCORPORATED VILLAGE OF MUTTONTOWN

INDEPENDENT ACCOUNTANT'S REPORT ON

APPLYING AGREED-UPON PROCEDURES

MAY 31, 2024

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, 2024. 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, 2023 through May 31, 2024.
- Summarized the activity in the Village's fines and ordinances accounts from June 1, 2023 through May 31, 2024.
- Summarized the Village Justice reports filed with New York State from June 1, 2023 through May 31, 2024.
- 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, 2024.
- Determined what the Village Justice cash balances consist of at May 31, 2024.

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, 2024.

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.

For the month ending, May 31, 2024, the Village Justice collected \$23,465 of fines but the Village did not record this revenue until June 21, 2024, which is revenue of the Village's 2024/2025 fiscal year, instead of the 2023/2024 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, 2024. 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

Jericho, New York
October 31, 2024

Justice Court of the Incorporated Village of Muttontown
Schedule of Village Justice Court Cash Balance
As of May 31, 2024

Bank Reconciliation	<u>Balance</u>
Flushing Account Balances at May 31, 2024	\$ 23,465.00
	<hr/>
Total Village Justice Cash at May 31, 2024	<u><u>\$ 23,465.00</u></u>
Consisting of:	
May 2024 Fines	\$ 23,465.00
Total Village Justice Cash at May 31, 2024	<u><u>\$ 23,465.00</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, 2024

MONTHLY SUMMARY FROM BANK STATEMENTS

<u>Flushing</u>	Beginning Balance	C/R	C/D	Ending Balance
June	\$ 9,373.00	\$ 8,736.00	\$ (9,373.00)	\$ 8,736.00
July	8,736.00	8,473.00	(9,236.00)	7,973.00
August	7,973.00	11,862.00	-0-	19,835.00
September	19,835.00	9,508.00	(19,835.00)	9,508.00
October	9,508.00	15,239.00	(12,207.00)	12,540.00
November	12,540.00	6,394.00	(12,740.00)	6,194.00
December	6,194.00	10,785.00	(8,694.00)	8,285.00
January	8,285.00	10,499.00	(8,285.00)	10,499.00
February	10,499.00	14,509.00	(11,092.00)	13,916.00
March	13,916.00	21,122.00	(14,234.00)	20,804.00
April	20,804.00	24,352.00	(24,110.00)	21,046.00
May	21,046.00	24,826.00	(22,407.00)	23,465.00
Bank Totals	\$ 9,373.00	\$ 166,305.00	\$ (152,213.00)	\$ 23,465.00

GENERAL LEDGER

<u>A/C #</u>	<u>2610</u>	<u>2620</u>	<u>Total</u>	<u>State Report</u>	<u>Diff</u>	
June	\$ 18,609.00	\$ -0-	\$ 18,609.00	\$ 9,373.00	9,373.00	From May 2023
July	7,973.00	-0-	7,973.00	7,973.00	-	
August	11,862.00	-0-	11,862.00	11,862.00	-	
September	12,207.00	-0-	12,207.00	12,207.00	-	
October	12,740.00	-0-	12,740.00	12,740.00	-	
November	8,694.00	-0-	8,694.00	8,694.00	-	
December	8,285.00	-0-	8,285.00	8,285.00	-	
January	11,092.00	-0-	11,092.00	11,092.00	-	
February	14,234.00	-0-	14,234.00	14,234.00	-	
March	24,110.00	-0-	24,110.00	24,110.00	-	
April	22,407.00	-0-	22,407.00	22,407.00	-	
May	-0-	-0-	-0-	23,465.00	(23,465.00)	Recorded as Revenue in June 2024
Fines on Village General Ledger	\$ 152,213.00	\$ -	\$ 152,213.00		\$ (14,092.00)	See page 5 for reconciliation
Deposits on Bank Statements			166,305.00			
Diff between Bank Statement & G/L			\$ (14,092.00)			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, 2024

REPORTS FILED WITH NEW YORK STATE

<u>Flushing</u>	Fines Reported To NYS	Deposits This Period	Reportable Money Received	Bail Other	Date Filed
June	\$ 9,236.00	\$ 9,236.00	\$ 9,236.00	\$ -0-	7/6/2023
July	7,973.00	7,973.00	7,973.00	-0-	8/3/2023
August	11,862.00	11,862.00	11,862.00	-0-	9/7/2023
September	12,207.00	12,207.00	12,207.00	-0-	10/3/2023
October	12,740.00	12,740.00	12,740.00	-0-	11/3/2023
November	8,694.00	8,694.00	8,694.00	-0-	12/6/2023
December	8,285.00	8,285.00	8,285.00	-0-	1/3/2024
January	11,092.00	11,092.00	11,092.00	-0-	2/5/2024
February	14,234.00	14,234.00	14,234.00	-0-	3/6/2024
March	24,110.00	24,110.00	24,110.00	-0-	4/4/2024
April	22,407.00	22,407.00	22,407.00	-0-	5/7/2024
May	23,465.00	23,465.00	23,465.00	-0-	6/10/2024
Citibank Totals	\$ 166,305.00	\$ 166,305.00	\$ 166,305.00	\$ -0-	

Agrees with
Monthly
Summary
From Bank
Statements

Reconciliation of Fines Reported to New York State with General Ledger

Fines Reported to NYS	166,305.00
May 2023 Activity from report not recored as revenue	\$ 9,373.00
May 2024 Activity from report not recored as revenue until June 2024	(23,465.00)
Balance Per General Ledger	<u>\$ 152,213.00</u>

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See Independent Accountant's Report on Agreed-Upon Procedures

2025
Muttontown Closed

Description	Date
Martin Luther King Jr. Day	Mon, Jan 20th
President's Day/Washington's Birthday	Mon, Feb 17
Memorial Day	Mon, May 26
Juneteenth	Thurs, June 19th
Independence Day	Fri, Jul 4th
Labor Day	Mon, Sep 1
Columbus Day	Mon, Oct 13
Election Day	Tuesday, Nov 4th
Veterans Day	Tuesday, Nov 11th
Thanksgiving	Thu, Nov 27
Friday after Thanksgivng (In Lieu of Lincoln's Birthday)	Fri, Nov 28
Christmas Day	Thurs, Dec 25
New Year's Day 2026	Thurs, Jan 1, 2026

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MUTTONTOWN COURT CALENDAR

2025

COURT CONVENES 2ND and 4TH THURSDAY OF EACH MONTH BARRING
ANY HOLIDAYS

JANUARY 9- 2025	ARR./ CONFERENCES/TRIALS	7:00PM
JANUARY 23 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
FEBRUARY 13 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
FEBRUARY 27 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
MARCH 13 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
MARCH 27 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
APRIL 10 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
APRIL 24 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
MAY 8 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
MAY 22 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
JUNE 12- 2025	ARR./ CONFERENCES/TRIALS	7:00PM
JUNE 26 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
JULY 10 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
JULY 24 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
AUGUST 14 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
AUGUST 28 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
SEPTEMBER 11- 2025	ARR./ CONFERENCES/TRIALS	7:00PM
SEPTEMBER 25 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
OCTOBER 9 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
OCTOBER 23 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
NOVEMBER 13 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
NOVEMBER 27 - 2025	CANCELLED	7:00PM
DECEMBER 11 - 2025	ARR./ CONFERENCES/TRIALS	7:00PM
DECEMBER 25- 2025	CANCELLED	7:00PM