

Village of Muttontown Warrants September 2025

Resolution 25-	Amount	PO #	# of Lines
			1
ACCUDATA PAYROLL#,273 274	\$312,814.89		
Angelo Amante	\$33.05	26-00148	1
Atlantic Blueprint	\$163.00	26-00126	1
Campos	\$5,925.00	26-00124	2
Cheyenne Rosenzweig	\$300.00	26-00113	2
Chica Landscaping & Construction Corp	\$1,785.00	26-00134	5
Chris Gomoka	\$900.00	26-00114	2
Daniel Finley Allen	\$60.00	26-00149	1
Eastern Horizons Services (Hansy)	\$180.00	26-00111	1
Elan Financial Services (Flushing CC)	\$1,004.85	26-00131	6
Evette Aguirre	\$150.00	26-00112	1
Ferrari's Auto repair	\$2,869.68	26-00117	14
Flexible Systems	\$2,045.39	26-00123	3
Global Commercial Cleaning	\$2,894.00	26-00108	3
Goodyear	\$1,025.28	26-00121	1
Harris Beach, PLLC (Retainer)	\$7,500.00	26-00138	2
Home Depot	\$5.26	26-00132	1
Joe's Underground Utities (escrow)	\$2,000.00	26-00128	1
Leifang Hu	\$150.00	26-00147	1
Newsday	\$28.00	26-00119	1
NYS DEFERRED COMPENSATION PLAN #273, 274	\$12,668.38	26-00140	4
NYS EMPLOYEE'S HEALTH INS. PENDING ACCT.	\$34,546.85	26-00142	4
NYS Local Retirement System	\$4,497.88	26-00141	2
Office of State Comptroller	\$3,742.00	26-00152	1
Optimum 2019	\$174.45	26-00125	1
Optimum 4016	\$15.00	26-00139	1
PSEG 59-9	\$834.41	26-00143	2
PSEGLI 01-2	\$475.50	26-00137	1
PSEGLI 02-0	\$17.66	26-00136	1
Quench	\$72.00	26-00144	1
Robert McLaughlin	\$1,350.00	26-00109	3
Ronald Koenig	\$425.00	26-00110	2
Supervisor Town of Oyster Bay	\$3,499.68	26-00122	3
TGI	\$75.00	26-00150	1
The Little Reporting Company	\$871.00	26-00118	1
Travel Expenses	\$1,609.18	26-00133	4
Ultimate Pest Control	\$225.00	26-00127	1
UNUM	\$1,884.45	26-00145	4
Verizon VH (0149)	\$289.00	26-00129	1
Verizon Voice (0199)	\$38.00	26-00130	1
Verizon Wireless- Village TT & EI 6394 Modems	\$314.25	26-00151	3
Walden	\$2,825.00	26-00115	2
Welsbach	\$206.40	26-00116	1
WB Mason	\$223.80	26-00146	4
William Penn	\$608.99	26-00120	2
Woodbury Car Wash	\$421.60	26-00135	1
TOTAL	\$434,663.88		102

INCORPORATED VILLAGE OF MUTTONTOWN

INDEPENDENT ACCOUNTANT'S REPORT ON

APPLYING AGREED-UPON PROCEDURES

MAY 31, 2025

Subject to Approval

DRAFT

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, 2025. 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, 2024 through May 31, 2025.
- Summarized the activity in the Village's fines and ordinances accounts from June 1, 2024 through May 31, 2025.
- Summarized the Village Justice reports filed with New York State from June 1, 2024 through May 31, 2025.
- 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, 2025.
- Determined what the Village Justice cash balances consist of at May 31, 2025.

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, 2025.

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, 2025. 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.

DRAFT

RYNKAR, VAIL & BARRETT, LLP

Jericho, New York

_____, 2025

Justice Court of the Incorporated Village of Muttontown
Schedule of Village Justice Court Cash Balance
As of May 31, 2025

Bank Reconciliation	<u>Balance</u>
Flushing Account Balances at May 31, 2025	\$ 14,429.00
Deposit in Transit	<u>225.00</u>
Total Village Justice Cash at May 31, 2025	<u><u>\$ 14,654.00</u></u>
Consisting of:	
May 2025 Fines	\$ 14,654.00
Total Village Justice Cash at May 31, 2025	<u><u>\$ 14,654.00</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, 2025

MONTHLY SUMMARY FROM BANK STATEMENTS

<u>Flushing</u>	Beginning Balance	C/R	C/D	Ending Balance
June	\$ 23,465.00	\$ 10,460.00	\$ (23,465.00)	\$ 10,460.00
July	10,460.00	10,651.00	(14,378.00)	6,733.00
August	6,733.00	18,444.00	(7,551.00)	17,626.00
September	17,626.00	10,983.00	(10,555.00)	18,054.00
October	18,054.00	21,386.00	(18,447.00)	20,993.00
November	20,993.00	7,192.00	(21,218.00)	6,967.00
December	6,967.00	9,028.00	(6,967.00)	9,028.00
January	9,028.00	13,019.00	(9,028.00)	13,019.00
February	13,019.00	8,277.00	(13,019.00)	8,277.00
March	8,277.00	8,582.00	(8,602.00)	8,257.00
April	8,257.00	21,524.00	(11,486.00)	18,295.00
May	18,295.00	14,429.00	(18,295.00)	14,429.00
May DIT	14,429.00	225.00	-0-	14,654.00
Bank Totals	\$ 23,465.00	\$ 154,200.00	\$ (163,011.00)	\$ 14,654.00

GENERAL LEDGER

<u>A/C #</u>	<u>2610</u>	<u>2620</u>	<u>Total</u>	<u>State Report</u>	<u>Diff</u>	
June	\$ 37,843.00	\$ -0-	\$ 37,843.00	\$ 14,378.00	\$ 23,465.00	From May 2024
July	7,551.00	-0-	7,551.00	7,551.00	-0-	
August	17,626.00	-0-	17,626.00	17,626.00	-0-	
September	11,376.00	-0-	11,376.00	11,376.00	-0-	
October	21,218.00	-0-	21,218.00	21,218.00	-0-	
November	6,967.00	-0-	6,967.00	6,967.00	-0-	
December	9,028.00	-0-	9,028.00	9,028.00	-0-	
January	13,019.00	-0-	13,019.00	13,019.00	-0-	
February	8,602.00	-0-	8,602.00	8,602.00	-0-	
March	11,486.00	-0-	11,486.00	11,486.00	-0-	
April	18,295.00	-0-	18,295.00	18,295.00	-0-	
May	14,654.00	-0-	14,654.00	14,654.00	-0-	
Fines on Village General Ledger	\$ 177,665.00	\$ -0-	\$ 177,665.00		\$ 23,465.00	See page 5 for reconciliation
Deposits on Bank Statements			154,200.00			
Diff between Bank Statement & G/L			\$ 23,465.00			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, 2025

REPORTS FILED WITH NEW YORK STATE

<u>Flushing</u>	Fines Reported To NYS	Deposits <u>This Period</u>	Reportable Money Received	Bail Other	Date Filed
June	\$ 14,378.00	\$ 14,378.00	\$ 14,378.00	\$ -0-	7/2/2024
July	7,551.00	7,551.00	7,551.00	-0-	8/7/2024
August	17,626.00	17,626.00	17,626.00	-0-	9/10/2024
September	11,376.00	11,376.00	11,376.00	-0-	10/8/2024
October	21,218.00	21,218.00	21,218.00	-0-	11/6/2024
November	6,967.00	6,967.00	6,967.00	-0-	12/3/2025
December	9,028.00	9,028.00	9,028.00	-0-	1/3/2025
January	13,019.00	13,019.00	13,019.00	-0-	2/4/2025
February	8,602.00	8,602.00	8,602.00	-0-	3/4/2025
March	11,486.00	11,486.00	11,486.00	-0-	4/8/2025
April	18,295.00	18,295.00	18,295.00	-0-	5/7/2025
May	14,654.00	14,654.00	14,654.00	-0-	6/9/2025
Citibank Totals	\$ 154,200.00	\$ 154,200.00	\$ 154,200.00	\$ -0-	

Agrees with
Monthly
Summary
From Bank
Statements

Reconciliation of Fines Reported to New York State with General Ledger

Fines Reported to NYS	\$ 154,200.00
May 2024 Activity from report not recored as revenue	23,465.00
Balance Per General Ledger	<u>\$ 177,665.00</u>

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