

February 12, 2026

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

We are pleased to confirm our understanding of the Village Justice services we are to provide to the Incorporated Village of Muttontown (the "Village").

We will apply the agreed-upon procedures listed in the attached schedule. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to prepare a document that summarizes the financial records of the Justice Court from June 1, 2025 through May 31, 2026 on the cash basis of accounting. We understand this engagement is not required pursuant to law, regulation, or contract. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgement that those procedures are appropriate for the intended purpose of the engagement, as described in the attached schedule. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on this matter. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to The Village Board of Trustees. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the report is intended solely for the information and use for the Village and Village Justice and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

As agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the financial information submitted, we will disclose those matters in our report.

You are responsible for the Justice Court document that summarizes its activity from June 1, 2025 thru May 31, 2026 on the cash basis of accounting and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the financial information provided. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of

performing the agreed-upon procedures, and (3)unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At conclusion of our engagement, we will require certain written representation in the form of a representation letter from management that, among other things, will confirm management's responsibility for the Justice Court document that summarizes its activity from June 1, 2025 thru May 31, 2026 on the cash basis of accounting in accordance with the agreed-upon procedures.

William A. Barrett, CPA is the engagement partner and is responsible for supervising the engagement and signing the report.

We propose to render these services at the following hourly rates:

Partner	(Bill)	\$230/Hour
Manager	(James)	\$185/Hour
Staff Accountant	(Yolanda)	\$15/Hour

We estimate this fee to be between \$4,000 to \$6,000. However, if the fee is less, we will, of course, only invoice for the lower amount. Should unforeseen circumstances occur and the time to complete this engagement is more than our estimate, we will contact you at that time to discuss the matter and come to a mutual agreement.

You agree to hold us harmless and to release, indemnify, and defend us from any liability for costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

Very Truly Yours,


Rynkar, Vail & Barrett, LLP

Signature

Title

Date

Addendum to Rynkar, Vail & Barrett, LLP's Engagement Letter
Dated February 12, 2026

Rynkar, Vail & Barrett, LLP and The Village Board agree to the following agreed-upon procedures concerning the Village Justice's accounting procedures and document that summarizes its activity from June 1, 2025 thru May 31, 2026 on the cash basis of accounting.

- 1) Select two months during the fiscal year and reconcile deposits per the bank statement and the monthly report filed with the Office of the State Comptroller.
- 2) Reconcile monthly reports filed with the Office of State Comptroller for the twelve-month period ended May 31, 2025 with the Village's general ledger.
- 3) Review Village Justice's bank reconciliations for the month ending May 31, 2026.
- 4) Prepare the Village Justice document that summarizes its activity from June 1, 2025 thru May 31, 2026 on the cash basis of accounting.

Subject to Approval

**RYNKAR
VAIL & BARRETT** LLP
CERTIFIED PUBLIC ACCOUNTANTS | TAX & ADVISORY SERVICES

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Jericho, NY 11753-2140
516.747.0110

February 12, 2026

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

445 Park Avenue, 9th Floor
New York, NY 10022

cpa@rynkarc.com
www.rynkarc.com

Dear Mr. Russo,

We are pleased to confirm our understanding of the year-end services we are to provide to the Incorporated Village of Muttontown (the "Village").

You have requested that we assist you with adjusting your general ledger for the year ended May 31, 2026. This service includes adjusting your ledger for subsequent cash receipts and cash disbursements that should be recorded at May 31, 2026. Once your general ledger has been adjusted you have asked us to prepare your annual update document.

We propose to render these services at the same hourly rates below:

Partner	(Bill)	\$230/Hour
Manager	(James)	\$180/Hour
Staff Accountant	(Yolanda)	\$150/Hour

Based upon our previous experience, we estimate this fee to be the same amount as the previous year's estimate which is \$9,200. However, if the fee is less we will, of course, only invoice for the lower amount. Should unforeseen circumstances occur and the time to complete this engagement is more than our estimate, we will contact you at that time to discuss the matter and come to a mutual agreement.

William A. Barrett, CPA is the engagement partner responsible for this service.

We wish to thank you for the opportunity to continue to serve the Village and believe that this letter accurately summarizes the significant terms of our engagement. Should you desire any further information, please do not hesitate to contact us. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us in the envelope provided.

Very truly yours,


Rynkar, Vail & Barrett, LLP

Signature

Title

Date