

| Check # | Date | Payee | Cash Account | Amount | Desc. | A11-2015(a) |
|---------|---------|-----------------------------------|--------------|----------|----------------------------------|-------------|
| 12808 | 4/17/15 | SUSAN ALEVAS | A200 | 51.97 | reimbursment | |
| 12809 | 4/17/15 | All Island Equipment Corp | A200 | 458.76 | parts and repair | |
| 12810 | 4/17/15 | All Island Fuel | A200 | 1,243.35 | oil for Village hall | |
| 12811 | 4/17/15 | All Island Tree and Fence | A200 | 3,225.00 | tree service | |
| 12812 | 4/17/15 | Bay Gas Service, Inc | A200 | 136.50 | propane DPW | |
| 12813 | 4/17/15 | Black Gold Industries, Inc. | A200 | 585.39 | dumpsters DPW | |
| 12814 | 4/17/15 | Beatrice Blankenship | A200 | 125.00 | election inspector | |
| 12815 | 4/17/15 | Board of Elections County of Su | A200 | 1,249.50 | board od elections | |
| 12816 | 4/17/15 | Cablevision-300 | A200 | 179.57 | Internet and phones DPW | |
| 12817 | 4/17/15 | Cablevision | A200 | 787.05 | Internet and phones Village hall | |
| 12818 | 4/17/15 | HOUSE OF CARPETS INC. | A200 | 725.00 | Cleaning service Village Hall | |
| 12819 | 4/17/15 | Chase Card Services | A200 | 1,403.43 | supplies and fees | |
| 12820 | 4/17/15 | Dan Colapinto | A200 | 200.00 | court officer | |
| 12821 | 4/17/15 | Daniel G. Coyle | A200 | 200.00 | court officer | |
| 12822 | 4/17/15 | David Laughlin | A200 | 100.00 | elections worker | |
| 12823 | 4/17/15 | Deer Park Direct | A200 | 5.98 | bottled water | |
| 12824 | 4/17/15 | Darlene M Devlin | A200 | 200.00 | court intrepter | |
| 12825 | 4/17/15 | Michael Donahue | A200 | 100.00 | elections worker | |
| 12826 | 4/17/15 | EGAN & GOLDEN LLP | A200 | 6,170.00 | legal fees | |
| 12827 | 4/17/15 | Electronic Displays, Inc. | A200 | 168.05 | supplies | |
| 12828 | 4/17/15 | Empire National Bank | A200 | 3,697.00 | sweeper loan | |
| 12829 | 4/17/15 | Law Offices of Feuer & Feuer | A200 | 3,700.00 | legal fees | |
| 12830 | 4/17/15 | First Nationwide Title Agency, LI | A200 | 923.32 | property search | |
| 12831 | 4/17/15 | Fundamental Business Service | A200 | 112.50 | contract service | |
| 12832 | 4/17/15 | Gabe's Auto Repair | A200 | 3,429.40 | auto repairs | |
| 12833 | 4/17/15 | Gerard Gawlowski | A200 | 378.53 | snow plowing | |
| 12834 | 4/17/15 | Grainger | A200 | 240.30 | office supplies | |
| 12835 | 4/17/15 | Hinck Electric Contractor, Inc. | A200 | 966.00 | traffic signals | |
| 12836 | 4/17/15 | The Home Depot | A200 | 839.04 | supplies | |
| 12837 | 4/17/15 | Ideal Bottle Gas, Inc. | A200 | 398.84 | propane DPW | |
| 12838 | 4/17/15 | Barbara Laughlin | A200 | 100.00 | elections worker | |
| 12839 | 4/17/15 | Lydel Brookhaven Corp | A200 | 797.04 | asphalt | |
| 12840 | 4/17/15 | Dawn McNeil | A200 | 399.42 | reimbursement albany | |
| 12841 | 4/17/15 | Vincent Nasta | A200 | 100.00 | elections worker | |
| 12842 | 4/17/15 | Nawrocki Smith LLP | A200 | 5,000.00 | Auditors fees | |
| 12843 | 4/17/15 | NYS UNEMPLOYMENT | A200 | 8,990.64 | unemployment charges | |
| 12844 | 4/17/15 | Office Sign Company | A200 | 96.70 | trustees name plates | |
| 12845 | 4/17/15 | Joann Petrozza | A200 | 100.00 | elections worker | |
| 12846 | 4/17/15 | Yolanda Player-Artis | A200 | 100.00 | elections worker | |
| 12847 | 4/17/15 | PSEG Long Island | A200 | 3,144.18 | combined eletric fees | |

| Check # | Date | Payee | Cash Account | Amount | Desc. | A11-2015(a) |
|---------|---------|-------------------------------|--------------|------------|-------------------------|-------------|
| 12848 | 4/17/15 | Quickway Sanitation Corp | A200 | 110,997.25 | sanitation | |
| 12849 | 4/17/15 | Norma Roca-Sarmiento | A200 | 140.00 | court intrepter | |
| 12850 | 4/17/15 | David Rossavik | A200 | 556.50 | snow plowing | |
| 12851 | 4/17/15 | Dawn Rubino | A200 | 100.00 | elections worker | |
| 12852 | 4/17/15 | Salerno Brokerage Corp. | A200 | 668.80 | insurance fees | |
| 12853 | 4/17/15 | Solstice Benefits, Inc | A200 | 722.28 | employee benefits | |
| 12854 | 4/17/15 | South Shore Press | A200 | 114.95 | legal ads | |
| 12855 | 4/17/15 | Phyllis Tamburello | A200 | 100.00 | elections worker | |
| 12856 | 4/17/15 | Lina Tjondro | A200 | 100.00 | elections worker | |
| 12857 | 4/17/15 | TL Contracting Inc | A200 | 1,522.17 | snow plowing | |
| 12858 | 4/17/15 | Raymond Trezza | A200 | 200.00 | elections worker | |
| 12859 | 4/17/15 | Tri-Hamlet News | A200 | 250.00 | legal ads | |
| 12860 | 4/17/15 | Trius, Inc. | A200 | 256.33 | parts and repair | |
| 12861 | 4/17/15 | UNLOCKING | A200 | 720.00 | locksmith | |
| 12862 | 4/17/15 | USA Mobile Drug Testing of LI | A200 | 100.00 | drug testing | |
| 12863 | 4/17/15 | VEP Computer Systems, Inc. | A200 | 789.95 | computer service | |
| 12864 | 4/17/15 | Wex Bank | A200 | 2,381.01 | fuel for code cars | |
| 12865 | 4/17/15 | Adolph Wildner III | A200 | 613.00 | snow plowing | |
| 12866 | 4/17/15 | WINTERS BROS HAULING OF | A200 | 145.00 | refuse for Village hall | |
| 12867 | 4/17/15 | Zodiac Title Sevices | A200 | 175.00 | title search | |

Total

171,479.70

VOIDS none

Mayor Spery

Trustee Anderson

Trustee Manzella

Trustee Snyder

Trustee Summa

**Bank Accounts
December 2014**

| | <u>Opening Balance</u> | <u>Closing Balance</u> |
|--------------------------------|----------------------------|----------------------------|
| Direct Deposit Payroll Account | - | - |
| Payroll Paper Checks | 5,955.76 | 5,985.66 |
| Capital Budget Fund | 1,627.21 | 21,709.58 |
| Disbursements | 10,698.89 | 21,758.88 |
| General Fund | <u>2,144,468.61</u> | <u>1,994,553.76</u> |
| | 2,162,750.47 | 2,044,007.88 |

**Bank Accounts
January 2015**

| | <u>Opening Balance</u> | <u>Closing Balance</u> |
|--------------------------------|----------------------------|----------------------------|
| Direct Deposit Payroll Account | - | 826.93 |
| Payroll Paper Checks | 5,985.66 | 1,091.76 |
| Capital Budget Fund | 21,709.58 | 21,709.58 |
| Robin Hood | | |
| Disbursements | 21,758.88 | 25,188.85 |
| General Fund | <u>1,994,553.76</u> | <u>1,706,385.57</u> |
| | 2,044,007.88 | 1,755,202.69 |

**Bank Accounts
February 2015**

| | <u>Opening Balance</u> | <u>Closing Balance</u> |
|--------------------------------|----------------------------|----------------------------|
| Direct Deposit Payroll Account | 826.93 | 826.93 |
| Payroll Paper Checks | 1,091.76 | 1,117.12 |
| Capital Budget Fund | | |
| Robin Hood | | |
| Disbursements | 25,188.85 | 40,029.31 |
| General Fund | <u>1,706,385.57</u> | <u>1,421,091.63</u> |
| | 1,733,493.11 | 1,463,064.99 |

Bank Accounts
March 2015

| | <u>Opening Balance</u> | <u>Closing Balance</u> |
|--------------------------------|----------------------------|----------------------------|
| Direct Deposit Payroll Account | 826.93 | - |
| Payroll Paper Checks | 1,117.12 | 2,564.94 |
| Capital Budget Fund | 21,711.33 | 21,712.25 |
| Robin Hood | 6,029.71 | 6,029.71 |
| Disbursements | 40,029.31 | 21,196.77 |
| General Fund | <u>1,421,091.63</u> | <u>1,127,445.80</u> |
| | 1,490,806.03 | 1,178,949.47 |



Cramer CPA, P.C.

20 Spencer Way, Kings Park, New York 11754
P (631) 406-4175
F (631) 995-9185
www.cpacramer.com

Attachment 3

April 13, 2015

J. David Eldridge, Esq.
Taylor, Eldridge & Endres, P.C.
811 West Jericho Turnpike, Suite 201W
Smithtown, NY 11787

Re: Incorporated Village of Mastic Beach

Dear Mr. Eldridge:

This letter will confirm our discussions and the engagement of Cramer CPA, P.C. to assist you the Taylor, Eldridge & Endres, P.C. in the representation in the above-mentioned matter. As such, we have been retained by you, to whom all reports, communications, and work product will be submitted. We understand that the work performed by us will be confidential, constituting a portion of your work product and is to be regarded by us as being covered by the attorney-client and work product privileges.

We understand that you may also wish to engage us to assist you by providing expert witness services. Should you wish to so engage Cramer CPA, P.C., your decision will be made in light of the nature of the information previously disclosed to us. In such case, we understand that any work performed pursuant to such expert witness engagement, as well as information disclosed to us pursuant to the preceding paragraph, will be subject to the rules of discovery as appropriate for expert witnesses.

We will conduct a forensic review of the activities related to the Incorporated Village of Mastic Beach (the "Village") as discussed in the proposed procedures sent to the Village Clerk, the Village Mayor, the Village Treasurer, and the Village Attorney.(See attached)

The engagement period will include the date of incorporation, September 21, 2010 through April 6, 2015.

Upon completion, we will provide you a summary of findings and all the supporting schedules which can be in the form of an informal presentation or in a formal written report based on your needs.

All workpapers or other documents used by us during the course of this engagement will be maintained in segregated files. It is not our practice to retain superseded workpapers, notes, or data files that have been updated as we perform our engagement. At the close of this engagement, we will require your instruction for the disposition of documents that we have accumulated.

J. David Eldridge, Esq.
April 13, 2015
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Our fees for such services will be at our standard hourly billing rates which range between \$200 - \$300; (Partner rate is \$300 and professional staff rates between \$200 - \$275), plus out-of-pocket expenses. Progress billings will be rendered as our work progresses. Invoices are payable upon receipt. As we have discussed, the time required for this engagement will depend on the extent and nature of available information, as well as on the developments that occur as work progresses. However, it is our intention to work closely with you to structure our involvement as efficiently as possible. Should the account be delinquent for more than 60 days, we reserve the right to stop work until the account balance is brought current or we will withdraw from the engagement. It is our understanding that obligation to pay our fees is the direct responsibility of the Village. Taylor, Eldridge & Endres, P.C. agrees to make every effort to assist us in collecting our fees from the Village. By your signatures below, all parties acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of the Village's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

Our customary practice in litigation consulting engagements is to receive a retainer before beginning work. Accordingly, for this engagement, please remit a retainer of \$5,000 which will be applied against our current billings in this matter.

It is understood that, while we will be performing services at your request, the Village shall be solely responsible for the payment of our fees and expenses. Invoices will be sent directly to your client, the Village.

If a dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All parties agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, ALL PARTIES ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, WE ARE GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

You will advise us, with sufficient notice, of the work to be performed by us. If we receive information during the course of this engagement that would make our continued involvement inappropriate, we will inform you of this immediately and we reserve the right to withdraw from providing any additional services in this matter. It is also understood between the parties to this agreement that we may terminate this engagement upon a substitution of attorneys for any reason, or for good cause.

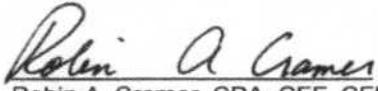
Please be advised that any written reports, analyses or other documents that we may prepare are to be used only for the purpose of this case and may not be published or used for any other purpose without our written consent.

J. David Eldridge, Esq.
April 13, 2015
Page 3

If the foregoing terms are acceptable, and the services outlined meet your understanding, please sign, and have your client sign, this letter in the space provided and return it to us, with the payment of the retainer. If you have any questions, please do not hesitate to call.

Very truly yours,

Cramer CPA, P.C.

By: 
Robin A. Cramer, CPA, CFF, CFE

The above letter confirms our understanding of the services to be performed.

Agreed to and Accepted by:

Counsel:

Client:

By: J. David Eldridge, Esq.
Taylor, Eldridge & Endres, P.C.

By: Maura Sperry, Mayor of the
Incorporated Village of Mastic Beach

Date

Date

Encl.