

Summary of Susan Berland's Data for mileage reimbursement 2009-2015

Date	Summary	Milage	Rate	Amount Reimbursed by TOH	C	Miles Allowed by IRS Reg & used	TRUE Expense	Difference	% Difference
Jan-10				139.5					0.00%
Feb-10				105.5					0.00%
Mar-10				201	x				0.00%
Apr-10				0	x				#DIV/0!
May-10				222	x				0.00%
Jun-10				228.5	x				0.00%
Jul-10				346.5	x				0.00%
Aug-10				208.5	x				0.00%
Sep-10				117.5	x				0.00%
Oct-10				214	x				0.00%
Nov-10				104.5	x				0.00%
Dec-10				195.5	x				0.00%
Jan-11				179.52	x	179.52	172.48	7.04	3.92%
Feb-11				120.84	x	120.84	98.43	22.41	18.55%
Mar-11				186.66	x	186.66	98.84	87.82	47.05%
Apr-11				218.28	x	218.28	135	83.28	38.15%
May-11				270.81	x	270.81	161.16	109.65	40.49%
Jun-11				351.75	x	351.75	204.86	146.89	41.76%
Jul-11				340.21	x	340.21	123.37	216.84	63.74%
Aug-11				165.95	x	165.95	99.06	66.89	40.31%
Sep-11				283.78	x	283.78	153.18	130.6	46.02%
Oct-11				0	x	0		0	#DIV/0!
Nov-11				174.33	x	174.33	102.28	72.05	41.33%
Dec-11				130.98	x	130.98	71.65	59.33	45.30%
Jan-12				127.7	x	127.7	94.73	32.97	25.82%
Feb-12		association of towns		0	x	0		0	#DIV/0!
Mar-12				0	x	0		0	#DIV/0!
Apr-12				199.21	x	199.21	107.5	91.71	46.04%
May-12				328.59	x	328.59	142.35	186.24	56.68%
Jun-12				207.96	x	207.96	151.3	56.66	27.25%
Jul-12				287.5	x	287.5	117.69	169.81	59.06%
Aug-12				251.42	x	251.42	157.4	94.02	37.40%
Sep-12				177.87	x				0.00%
Oct-12				195.62	x				0.00%
Nov-12				106.56	x	106.56	38.96	67.6	63.44%
Dec-12				142	x	142	65.37	76.63	53.96%
Jan-13				141.14	x	141.14	83	58.14	41.19%
Feb-13		association of towns		0	x	0		0	#DIV/0!
Mar-13				181.16	x	181.16	125.04	56.12	30.98%
Apr-13				343.21	x	343.21	205.85	137.36	40.02%
May-13				370.16	x	370.16	173.7	196.46	53.07%
Jun-13				0	x			0	#DIV/0!
Jul-13				271.71	x	271.71	143.83	127.88	47.06%
Aug-13				\$211.59	x	\$211.59	79.213	132.377	62.56%
Sep-13				0	x	0		0	#DIV/0!
Oct-13				\$266.44	x	\$266.44	161.4205	105.0195	39.42%

Nov-13				\$197.63	x	197.63	88.9875	108.6425	54.97%
Dec-13				121.48	x	121.48	90.513	30.967	25.49%
Jan-14				162.67	x	162.67	94.1	68.57	42.15%
Feb-14		association of towns		107.5	x				0.00%
Mar-14				125.76	x	125.76	81.88	43.88	34.89%
Apr-14				155.73	x	155.73	119.37	36.36	23.35%
May-14				253.37	x	253.37	152.6	100.77	39.77%
Jun-14				180.33	x	180.33	106.96	73.37	40.69%
Jul-14				\$198.26	x	198.26	68.13	130.13	65.64%
Aug-14				161.19	x	161.19	51.21	109.98	68.23%
Sep-14				159.72	x	159.72	86.36	73.36	45.93%
Oct-14				145.91	x	145.91	82.97	62.94	43.14%
Nov-14				147.94	x	147.94	83.41	64.53	43.62%
Dec-14								0	#DIV/0!
Jan-15				154.8	x	154.8	98.87	55.93	36.13%
Feb-15				95.24	x	95.24	51.75	43.49	45.66%
Mar-15								0	#DIV/0!
Apr-15								0	#DIV/0!
May-15								0	#DIV/0!
Jun-15								0	#DIV/0!
Jul-15								0	#DIV/0!
Aug-15								0	#DIV/0!
Sep-15								0	#DIV/0!
Oct-15							40		#DIV/0!

10205.45	7641.46	4564.774	3594.716	60.9273898
59	Actual Diff	3076.686	60.9273898	
			60	0.98333333

60 months difference	\$ 3,655.64
% average over 40 months	40.26%
Applying this average error rate to her time in office	\$ 10,966.93
Possible taxes due based on top rate of 38% not declared	\$ 4,167.43

We FIOA'd years 2009 to 2015 (2 months in 2015) we scanned in the documents for comparison statistically we have analyzed 40 months in depth out of the 60 months. Some months were not scanned and or recreated due to time and that they were either written by hand or used a completely done on a unofficial form to submit for reimbursement. Police states forms to be used and to be signed. So we are using a 40 month sampling and we apply it to the remainder of the data which we believe is accurate and fair for this analysis report to the taxpayers of Huntington.

40.27% on average her reimbursement forms are incorrect and paying her 40.27% more than she is allowed by IRS and Town policy.