

Town of Yorktown
 Analysis of Deficit Fund Balance- Fund 442

	Beg <u>Balance</u>	<u>Receipts</u>	<u>Disburse</u>	End <u>Balance</u>
2011	0.00	4,460.80	4,460.80	0.00
2012	0.00	55,148.80	48,734.40	6,414.40
2013	6,414.40	2,788.00	9,202.40	0.00
2014	0.00	93,182.40	126,000.40	-32,818.00
2015	-32,818.00	86,822.12	368,613.39	-314,609.27
2016	-314,609.27	269,141.56	95,622.09	-141,089.80
2017	-141,089.80	74,429.76	74,186.50	-140,846.54
2018	-140,846.54	<u>10,100.00</u>	<u>0.00</u>	-130,746.54
		<u>596,073.44</u>	<u>726,819.98</u>	

Town of Yorktown

	Date	Amount	Description	Ck #	Vendor	Note	Effect on Fund Balance
A	5/6/2014	6,400.00	RIVER RD TRAIL-DES# 0900596		2826 BUTLER, FAIRMAN & SEUFERT	Appears to be overpymt to vendor	-6,400.00
B	1/17/2017 6/5/2017	2,272.41 9,089.64	CLAIM 06 RIVER RD TRAIL 11/1 - 11/30 45390	7713	BUTLER, FAIRMAN & SEUFERT CLAIM 6 RR TRAIL	80% of pymt charged to 204 not 442	6,817.23
C	9/12/2016	223,331.25 178,665.00	Total of Disbursements included on LPA Claim #12 ROW 44002		RIVER RD TRAIL REIMBURSEMENT	100% of costs charged to 442	-44,666.25
D	12/14/2015 9/29/2016	4,459.41 4,459.09	CLAIM 9 ROW -BIKE PEDESTRIAN ENG SERV 44093		5739 BUTLER, FAIRMAN & SEUFERT Reimbursement	INDOT claim for incorrect amount	-0.32
E	12/16/2014 3/6/2015	8,370.00 6,696.00	CLAIM 21 RIVER RD TRAIL 40673		3942 BUTLER, FAIRMAN & SEUFERT REC# 3369		-1,674.00
F	2/24/2016 3/16/2016 4/13/2016 5/16/2017 5/16/2017 5/16/2017 5/16/2017 5/16/2017	10,100.00 4,320.00 1,288.00 1,798.00 29,032.24 16,363.61 20,000.00 2,433.35	PARCEL 5 & 5A REISSUE OF CK 5431& 5430 - RO 6108 GEN SERV -RIVER RD TRAIL TREE CLEARING GRACE BAPTIST FIANL PYMT 1.5 HR @ \$215.00 COURT APPEARANCE - 11.0 HR BAL FOR SERVICES RE: DRAGOO JUDGEMENT JUDGEMENT DRAGOO CASE ATTORNEY FEES/EXPENSES MCKINNEY PRE JUDGEMENT INTEREST -MALAPIT	6108 6326 8328 8330 8329 8333 8333	AARON & JACQUELYN STREET 6134 BUTLER, FAIRMAN & SEUFERT DELAWARE COUNTY CLERK AMERICAN UNITED APPRAISAL CO., DEFUR VORAN LLP DELAWARE COUNTY CLERK DELAWARE COUNTY CLERK DELAWARE COUNTY CLERK	Amounts not claimed for reimbursement	-85,335.20
G	5/12/2017	512.00	45242		CLAIM # 23 RIVER RD TRAIL		512.00
Fund 442 Deficit Balance							-130,746.54

Town of Yorktown
Analysis of Fund 442 Deficit Balance

Matched as many INDOT reimbursements to payments as possible from 2014 to 2017.
Also reviewed receipt listing for all years for any Auditor of State receipts which may have been misapplied.
List below comprises payments and reimbursements which don't match.

- A - This appears to relate to LPA Claim #18. The state reimbursed \$6440. Butler Fairman was pd \$6400 on ck 2826 dated 5/6/14 & \$6440 on ck #3942 dated 12/16/14. Appears to be duplicate pymt.
- B - The match portion of pymt to Butler Fairman charged to 442 instead of 204.
Fund 204 was charged for \$9089.64 portion of pymt.-diff of \$6817.23
- C -Gross amt of the claim was \$223,331.25 and only 80 % of the costs should have been charged to 442 since that is all that would be reimbursed.
- D- INDOT reimbursement filed for incorrect amount \$4,459.09; not \$4,459.41- difference of \$0.32
- E- Match portion of pymt to Butler Fairman wasn't charged to 204. Instead, entire pymt charged to 442. Error of \$1674.
- F- Not able to find that these costs were ever claimed for reimbursement.
- G- Not able to find any reimbursement claim to match this amount.

Payments Unmatched to INDOT Reimbursement

Engineering Fees

A	5/6/2014	6,400.00	RIVER RD TRAIL-DES# 0900596	2826 BUTLER, FAIRMAN & SEUFERT
E	12/16/2014	8,370.00	CLAIM 21 RIVER RD TRAIL	3942 BUTLER, FAIRMAN & SEUFERT
D	12/14/2015	4,459.41	CLAIM 9 ROW -BIKE PEDESTRIAN ENG SERV	5739 BUTLER, FAIRMAN & SEUFERT
F	3/16/2016	4,320.00	GEN SERV -RIVER RD TRAIL TREE CLEARING	6134 BUTLER, FAIRMAN & SEUFERT
B	1/17/2017	<u>2,272.41</u>	CLAIM 06 RIVER RD TRAIL 11/1 - 11/30	7713 BUTLER, FAIRMAN & SEUFERT

25,821.82

Property Purchases

4/14/2015	500.00	RR TRAIL PARCEL 6 & 6A	4579 JAMES NATHAN HOWARD
5/7/2015	6,700.00	RIVER RD TRAIL-0900596-PARCEL 18	4736 DAVID &/OR JANICE CAMPBELL
5/7/2015	3,200.00	RIVER RD TRAIL DES 0900596	4738 DAVID C. &/OR VICKY L SHEWARD
5/7/2015	5,300.00	RIVER RD TRAIL DES 0900596	4737 TERRY &/OR DANA RICHARDSON
5/7/2015	4,900.00	RIVER RD TRAIL 0900596	4739 WARREN K. &/OR KATHRYN P ESTES
6/17/2015	7,400.00	RIVER RD TRAIL PARCEL 12 & 12A	4925 BRUCE & COLLEEN KAY WOLOWSKI
6/17/2015	12,100.00	RIVER RD TRAIL DES 0900596-PARCEL 20 & 21	4860 CARLOTTA BLAIR
6/17/2015	12,300.00	RIVER RD TRAIL DES # 0900596 PARCEL 16	4861 DONALD R STETSON AND RAMONA G. STETSON
6/17/2015	8,200.00	RIVER RD TRAIL DES # 0900596 PARCEL 14 & 14A	4862 HOWARD E. SCHROEDER & JUDITH E. SCHROEDER REVOCAB
6/17/2015	6,100.00	RIVER RD TRAIL PARCEL 7	4927 JAMES AND KARYL DELK
6/17/2015	3,600.00	RIVER RD TRAIL PARCEL 6 & 6A	4928 JAMES NATHAN HOWARD
6/17/2015	7,040.00	RIVER RD TRAIL PARCEL 9 & 9A	4926 RANDAL AND KATHLEEN SCHMIDT

6/17/2015	10,100.00	RIVER RD TRAIL PARCEL 3 & 3A	4929 ROBERT D. AND SHARON MEECE
7/15/2015	6,600.00	RR TRAIL-DES # 0900596 PARCEL 22 & 22 A	5093 FLORENCE LAPIN
7/15/2015	11,800.00	RR TRAIL DES# 0900596 PARCEL 23	5094 FLORENCE LAPIN
7/15/2015	810.00	RIVER RD TR - DES # 0900596	5049 JOSEPH C WHITAKER & SCOTT C WHITAKER
7/31/2015	10,100.00	PARCEL 13 & 13 A-B	5113 ROBERT A & SUE ELLEN GUILLAUD
8/17/2015	1,200.00	RIVER RD TRAIL DES # 0900596	5249 A. ALAN HOLBROOK
8/17/2015	1,200.00	RIVER RD TRAIL DES # 0900596	5248 H. ANDREW HOLBROOK
8/17/2015	11,200.00	RIVER RD TRAIL DES # 0900596	5250 PATRICK & CATHY MURRAY
8/18/2015	11,900.00	DAVID B. & BETH A EDWARDS SETTLEMENT - RIVER RD	5252 DELAWARE COUNTY CLERK
8/18/2015	6,000.00	JEFFREY R. & CARLA C CROSSLAND SETTLEMENT RIVER RD	5251 DELAWARE COUNTY CLERK
8/27/2015	7,290.00	RIVER RD TRAIL DES 0900596	5276 JOSEPH C WHITAKER & SCOTT C WHITAKER
11/12/2015	24,212.00	GRACE BAPTIST SETTLEMENT - RIVER RD	5585 DELAWARE COUNTY CLERK
11/12/2015	36,198.00	GARY DRAGOO SETTLEMENT - RIVER RD	5586 DELAWARE COUNTY CLERK
11/12/2015	750.00	RIVER RD PROJECT - APPRAISAL GRACE BAPTIST	5583 ACCESS VALUATION
11/12/2015	450.00	RIVER RD PROJECT APPRAISAL	5580 ALEXANDER, CHIP
11/12/2015	2,203.75	RIVER ROAD PROJECT - GARY DRAGOO	5579 AMERICAN UNITED APPRAISAL CO.,
11/12/2015	1,827.50	RIVER RD PROJECT - GRACE BAPTIST	5581 AMERICAN UNITED APPRAISAL CO.,
11/12/2015	450.00	RIVER RD PROJECT - GRACE BAPTIST APPRAISAL	5582 BALES & ALEXANDER
11/12/2015	1,700.00	RIVER RD PROJECT	5584 NEOPOTE, MATT

Appraisal Fees

C 223,331.25 Total of Disbursements included on LPA Claim #12 ROW

Additional Property Purchases not Claimed for Reimbursement

F	2/24/2016	10,100.00	PARCEL 5 & 5A REISSUE OF CK 5431& 5430 - ROW EASEMENT	6108 AARON & JACQUELYN STREET
F	4/13/2016	1,288.00	GRACE BAPTIST FIANL PYMT	6326 DELAWARE COUNTY CLERK

11,388.00

Legal Fees

F	5/16/2017	1,798.00	1.5 HR @ \$215.00 COURT APPERANCE - 11.0 HR @ \$175.00 HR NON COURT	8328 AMERICAN UNITED APPRAISAL CO.,
F	5/16/2017	29,032.24	BAL FOR SERVICES RE: DRAGOO JUDGEMENT	8330 DEFUR VORAN LLP
F	5/16/2017	16,363.61	JUDGEMENT DRAGOO CASE	8329 DELAWARE COUNTY CLERK
F	5/16/2017	20,000.00	\$25,000. ATTORNEY FEES/EXPENSES MCKINNEY-MALAPIT	8333 DELAWARE COUNTY CLERK
F	5/16/2017	2,433.35	PRE JUDGEMENT INTEREST -MALAPIT	8333 DELAWARE COUNTY CLERK

69,627.20

330,168.27 Total Unmatched Disbursements

INDOT Reimbursements not matched to specific expenses

E	3/6/2015	6,696.00	40673
---	----------	----------	-------

REC# 3369

C	9/12/2016	178,665.00	44002
D	9/29/2016	4,459.09	44093
G	5/12/2017	512.00	45242
B	6/5/2017	<u>9,089.64</u>	45390

199,421.73 Total Unmatched Reimbursments

130,746.54 Deficit Balance in Fund 442

RIVER RD TRAIL REIMBURSEMENT
Reimbursement
CLAIM # 23 RIVER RD TRAIL
CLAIM 6 RR TRAIL