

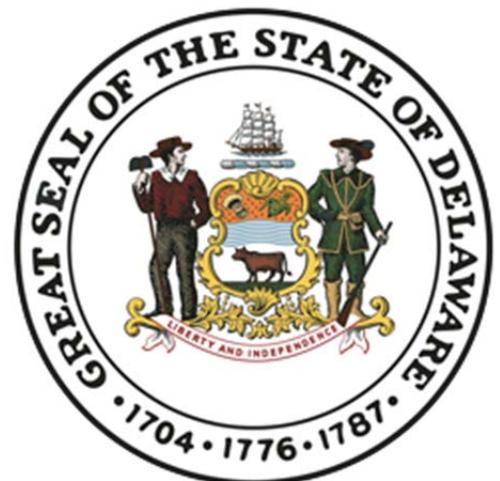
**State of Delaware
Office of Auditor of Accounts**

**Town of Milton Municipal Grants
Agreed-Upon Procedures Engagement**

**Fiscal Years Ended June 30, 2010 and
June 30, 2011**

**Fieldwork End Date: February 12, 2013
Issuance Date: February 25, 2013**

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts



Background

The Town of Milton (the Town) is located in Sussex County, Delaware at the head of the Broadkill River. The population, according to the 2010 census, was 2,576¹. As designated by its charter, the Town operates under a Town Council form of government and provides various services, some of which are partially funded by the State through various municipal grants as detailed below. These services include public safety (police), streets, sanitation, sewer and water, recreation, public improvements, planning and zoning, and general administrative services².

Municipal Street Aid Fund (MSAF)³

The State Legislature annually appropriates a portion of the Delaware Transportation Trust Fund to be distributed by the State Treasurer to each of the 57 municipalities. The money is to be used for the maintenance of city maintained streets as prescribed in 30 Del. C. §5165. Distribution is based on two factors:

- Population certified by the U.S. Bureau of Census, Delaware Population Consortium or a prescribed enumeration (40% of distribution)
- Mileage as verified by the Data Collection Unit (60% of distribution)

30 Del. C. §5165 also requires annual reporting by the municipalities to the State Treasurer and the Department of Transportation. The annual reporting requirements have been incorporated into the agreed-upon procedures performed during this engagement.

State Aid to Local Law Enforcement (SALLE) Grant Fund⁴

Since 1969, the Delaware Legislature has allocated funds through the Grant-in-Aid Bill annually to aid local law enforcement agencies and improve their effectiveness. This program has been named the State Aid to Local Law Enforcement Program, otherwise known as SALLE.

All related SALLE funds are appropriated to the Department of Safety and Homeland Security, which is then responsible for tracking the funds in the State's accounting system and distributing the funds to the municipalities.

A SALLE Manual has been developed, which promulgates the various requirements and the application process a municipality must follow in order to qualify for SALLE funding. In addition, the SALLE Manual requires the development of an eight person committee, which is responsible for the review and approval of all applications for SALLE funds by the individual municipalities. A program administrator is also responsible for collecting various information from the municipalities to ensure they are meeting certain criteria. The various requirements contained within the SALLE Manual have been incorporated into the agreed-upon procedures performed during this engagement.

¹ http://en.wikipedia.org/wiki/Milton,_Delaware

² From the Summary of Significant Accounting Policies in the Notes to the Town of Milton's Financial Statements at <http://auditor.delaware.gov/Audits/FY2013/Audits/Town%20of%20Milton%20Financial%20Statements.pdf>

³ <http://www.deldot.gov/information/projects/msa/index.shtml>

⁴ SALLE Manual, Chapter I

Emergency Illegal Drug Enforcement (EIDE) Grant Fund⁵

Through the Grant-in-Aid Bill, the Delaware Legislature has also allocated funds to the SALLE Committee to be used for EIDE programs. Funds may be used for drug related enforcement or the purchase of drug enforcement equipment.

All EIDE funds are approved and distributed in the same manner as SALLE funds. Additionally, an EIDE Manual has been developed similar to that of the SALLE Manual. The various requirements contained within the EIDE Manual have been incorporated into the agreed-upon procedures performed during this engagement.

Municipal Grants Received

The table below summarizes the municipal grants received by the Town for the State Fiscal Years Ended June 30, 2010 (Fiscal Year 2010) and June 30, 2011 (Fiscal Year 2011).

Summary of Municipal Grants Received by the Town⁶			
	MSAF	SALLE	EIDE
Fiscal Year 2010	\$ - ⁷	\$ 4,451.36	\$ 3,729.52
Fiscal Year 2011	\$ 42,250.81	\$ 4,264.13	\$ 3,596.29

The information above was extracted from Appendix A of this report. Please refer to Appendix A for Fiscal Year 2010 and Fiscal Year 2011 MSAF, SALLE, and EIDE amounts awarded to the various municipalities in the State of Delaware, including the Town of Milton.

⁵ EIDE Manual, Chapter I

⁶ We retrieved the data related to MSAF from the Delaware Department of Transportation – Projects webpage (<http://deldot.gov/information/projects/msa/index/.shtml>). The Department of Safety and Homeland Security provided the data related to the SALLE and EIDE funds. No additional work, outside of the following agreed-upon procedures, was performed, using this table.

⁷ MSA Funds were not appropriated during Fiscal Year 2010.

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STATE OF DELAWARE
OFFICE OF AUDITOR OF ACCOUNTS

R. THOMAS WAGNER, JR., CFE, CGFM, CICA
AUDITOR OF ACCOUNTS

PHONE: 302-739-4241
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Independent Accountant's Report
on Applying Agreed-Upon Procedures

Mayor Cliff Newlands
Town of Milton
101 Federal Street
Milton, DE 19968

We have performed the procedures enumerated below, which were agreed to by you, solely to assist the specified parties in evaluating compliance with 30 Del. C. §5165, the State Aid to Local Law Enforcement Fund Manual, and the Emergency Illegal Drug Enforcement Fund Manual. Management is responsible for their agency's compliance with those requirements for the State Fiscal Years Ended June 30, 2010 (Fiscal Year 2010) and June 30, 2011 (Fiscal Year 2011).

This agreed-upon procedures engagement was performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, the attestation standards established by the American Institute of Certified Public Accountants, and *Quality Standards for Investigations*, issued by the President's Council on Integrity and Efficiency. The sufficiency of these procedures is solely the responsibility of management of the Town of Milton. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results were as follow:

Municipal Street Aid Fund

1. Ascertained if the municipality maintains a separate bank account designated as MSAF. [30 Del. C. §5165]

Results: The Town currently has two accounts that are designated as MSAF – a checking account and a business money market account that yields interest.

2. Reviewed the 24 monthly bank statements from July 2009 through June 2011 to confirm that only MSA funds were deposited into the bank account. [30 Del. C. §5165]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

3. Compared the date on the deposit slips to the bank statements deposit date to confirm municipal street aid funds were deposited timely (note more than one business day different).

Results: MSA funds were not appropriated during Fiscal Year 2010. The Town's one deposit for the Fiscal Year 2011 appropriation was deposited timely.

4. Obtained a list from the municipality for each person authorized to expend MSAF. Verified that this listing was provided to the Office of the State Treasurer indicating they were bonded for the period under review. [30 Del. C. §5165]

Results: The Office of the State Treasurer did not require the Town to provide them with a list of individuals authorized to expend MSAF since the Town was bonded as a whole for the periods March 20, 2010 through June 30, 2011. The Office of the State Treasurer was unable, however, to provide evidence that the Town was bonded for the period July 1, 2009 through March 19, 2010.

5. Obtained from the Office of the State Treasurer evidence that the municipality submitted an annual expenditure report to the Office of the State Treasurer no later than October 1 that reflected the expenditures of the MSA funds for the period under review. [30 Del. C. §5165]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

6. Prepared a schedule, using the cancelled checks and supporting documentation for the engagement period, to ensure that an amount not exceeding 30% of the annual grant was used for the following:
 - a. Construction, installation, repair, maintenance, replacement of water and sewer systems.
 - b. Preparation or revision of comprehensive plans for urban renewal.
 - c. Payment of principal and interest on any bonds issued for purpose of subdivision.

Results: The Town did not expend MSAF for any of the above categories during either Fiscal Year 2010 or Fiscal Year 2011.

7. In addition to expenditures authorized in step above, reviewed 25 cancelled checks and traced them to the supporting documentation (or all if less than 25 expenditures were made) to determine that they were restricted to the following categories:
 - a. Street improvements.
 - b. Lighting of streets and all expenses related thereto.
 - c. Payment of principal and interest on any bonds issued for street improvements.

Inspected the internal records maintained by the municipality and supporting documentation to determine whether expenditures out of the MSAF account were recorded and paid within 30 days. [30 Del. C. §5165]

Results: During Fiscal Year 2010, the Town paid all 12 expenditures within 30 days of receipt of the invoice; however the Town paid unallowable late fees totaling \$59.47 from the MSAF account. During Fiscal Year 2011, the Town did not pay 4 out of 25 expenditures within 30 days of receipt of the invoice. They also paid unallowable late fees totaling \$221.90 from the MSAF account and a \$35.00 bank overdraft fee.

The Town incurred the late fees on four different accounts with one utility company. Although each account has a different monthly due date, the Town pays these accounts with one check. As

a result, some accounts incur late fees. In addition, the due dates do not give the Town a 30 day period for payment.

We were unable to determine whether MSAF expenditures were recorded within 30 days since the Town does not maintain documentation to indicate when the invoices were received or transactions were recorded.

8. Reviewed the bid process to determine if street improvement contracts were awarded in accordance with 29 Del. C. §6923 and 30 Del. C. §5165.

Results: This procedure was not applicable. The Town did not award any MSA-funded street improvement contracts during Fiscal Year 2010 or Fiscal Year 2011.

9. Inspected sidewalk/curbing construction or re-construction projects (ten percent or a minimum of one) to determine if they were handicap accessible. [29 Del. C. §7302]

Results: This procedure was not applicable. The Town did not award any MSA-funded sidewalk/curbing construction or re-construction projects during Fiscal Year 2010 or Fiscal Year 2011.

10. Requested the MSAF bank statement to determine if any excess funds were invested in short term, government securities, or deposited in a bank or savings and loan, interest bearing account, or agency of the U.S. Government. If so, determine that the interest earned was expended in an approved program category. [30 Del. C. §5165]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

11. Obtained a copy of the affidavit signed by the municipality. Ensure the affidavit is submitted to the Department of Transportation no later than May 15. Review supporting documentation and agree to the population and street data reported. [30 Del. C. §5165]

Results: MSA Funds were not appropriated during Fiscal Year 2010; therefore, an affidavit was not required. We found no exceptions as a result of applying this procedure for Fiscal Year 2011.

State Aid to Local Law Enforcement Fund

1. Inspected ten percent, or a minimum of five, of the personnel records of all police officers employed during Fiscal Year 2010 and Fiscal Year 2011 to determine if the officers had successfully completed a police training and education course at an approved school. [11 Del. C. §8405]

Results: Of the nine Town police officers employed during our review, we selected five personnel records for each fiscal year. All officers reviewed successfully completed an approved police training and education course.

2. Reviewed appropriate payroll records to determine if all police salaries paid during Fiscal Year 2010 and Fiscal Year 2011 were equal to or above the minimum required salary. [SALLE Manual, Chapter II, 3]

Results: The payroll records provided by the Town were on a calendar year basis. The "Statement of Sworn Officers" provided each officer's salary on a fiscal year basis and indicated that each officer was paid at least the minimum salary of \$28,000. However, we could not substantiate the salaries listed since the Town was unable to provide support for the reported salaries.

3. Interviewed key employees to determine if the police department was in operation for three consecutive years prior to applying for SALLE funds. [SALLE Manual, Chapter II, 4] EXCEPTION – The three year requirement is lifted if the town signs a written agreement regarding repayment if disbanding occurs. [SALLE Manual, Chapter II, 4]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

4. Obtained and reviewed the police department's SALLE participation application. Verify that all required information was included and the form contained all appropriate signatures. [SALLE Manual, Chapter II, 1, 2, & 5]

Results: This document does not apply to the Town of Milton. The Application for Participation was created years ago for municipalities that were not participating in the grant programs, but wished to do so. The Department of Safety and Homeland Security (DSHS) reported that Milton has been participating in the program since the 1970s.

5. Obtained a copy of the Fiscal Year 2010 and Fiscal Year 2011 "SALLE Statement of Sworn Officers" document from DSHS.
 - a. Agreed the number of full-time, sworn officers who were certified and were on the municipality's payroll as of July 1, 2009 and July 1, 2010. [SALLE Manual, Chapter III, 2]
 - b. Determined whether the Mayor or chief local official, the Chief of Police or Director of Public Safety, and the Chief Fiscal Officer signed the document. [SALLE Manual, Chapter III, 2]

Results: We found no exceptions as a result of applying these procedures for Fiscal Year 2010 and Fiscal Year 2011.

6. Obtained a copy of the "SALLE Application Form" from the DSHS submitted for the Fiscal Year 2010 and Fiscal Year 2011 grants.
 - a. Obtained information from the DSHS that the application forms submitted to the DSHS were received after July 31, 2009, but no later than January 31, 2010 for Fiscal Year 2010 and received after July 31, 2010, but no later than January 31, 2011 for Fiscal Year 2011. [SALLE Manual, Chapter III, 6]
 - b. Determined whether the Police Chief, Mayor or Chief Administrator, and Chief Fiscal Officer signed the application forms.

Results: We found no exceptions as a result of applying these procedures for Fiscal Year 2010 and Fiscal Year 2011.

7. For all SALLE funds expended during Fiscal Year 2010 and Fiscal Year 2011, selected all expenditure transactions and supporting documentation for each fiscal year from the cancelled checks to determine if funds received were only expended for approved items outlined in the application, unless otherwise approved by the SALLE Committee. [SALLE Manual, Chapter V, 2] Also reviewed all expenditure transactions and supporting documentation over \$5,000. [Guidance for allowable and unallowable expenditures can be found in Chapter IV of the SALLE Manual.]

Results: We found no exceptions as a result of applying these procedures to Fiscal Year 2010 and Fiscal Year 2011.

8. Determined for the expenditure transactions selected in step above, that no purchase was made using SALLE funds prior to approval of the grant application. [SALLE Manual, Chapter III, 10]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

9. Obtained a copy of the “Final Report Form” from the DSHS for all SALLE grants fully expended during Fiscal Year 2010 and Fiscal Year 2011.
 - a. Agreed supporting documentation to award and expenditure amounts reported.
 - b. Determined whether the Police Chief, Mayor or Chief Administrator, and Chief Fiscal Officer signed the “Final Report Form.” [SALLE Manual, Chapter III, 9]

Results: We obtained the Final Report Form for the one SALLE grant that was fully expended during our review period. We found no exceptions as a result of applying these procedures.

10. Obtained support for the amount of unencumbered SALLE funds at the end of Fiscal Year 2009 and Fiscal Year 2010. If 50 percent of the previous allocations remain, the police department is not permitted to apply for funds in the next fiscal year, unless permission is granted by the SALLE Committee. Verify that funds were not received in Fiscal Year 2010 and Fiscal Year 2011 if 50 percent of the previous allocations were not spent, unless the SALLE Committee gave approval to do so. [SALLE Manual, Chapter III, 11]

Results: The Town did not report the remaining SALLE funds to the SALLE Committee annually as required by the SALLE manual; concurrently, DSHS did not require them to adhere to this policy. DSHS relied on the assertion of the municipality that they have met the requirements to apply for funds in the next fiscal year.

The Town did not maintain separate accounts for current and prior fiscal year grant funds. They reportedly used their accounting system to track expenditures for each fiscal year and grant period; however, the reports provided did not present balances that coincided with those listed on the SALLE bank statements. As a result of the limited documentation provided, we were unable to determine if the Town expended the required 50% of prior year SALLE funds.

11. Ascertained if the police department maintained a separate grant account for each SALLE award. The grants cannot be deposited into accounts with previous years’ SALLE funds, general funds, or federal funds. [SALLE Manual, Chapter V, 3]

Results: The Town has a separate SALLE account apart from general or federal funds, but there are not separate accounts for each fiscal year or grant period. All SALLE funds received, regardless of fiscal year or grant period, are deposited into this one account. The Town reportedly used their accounting system to track expenditures for each fiscal year and grant period; however, we were unable to substantiate this information with the reports provided.

12. Ascertained that, if the SALLE funds were used to match federal funds, the federal funds to be matched were identified at the time the SALLE grant was submitted. A letter must be submitted to the SALLE Administrator requesting permission to match a federal program prior to the SALLE funds being used. [SALLE Manual, Chapter V, 6]

Results: The Town did not request SALLE funds be used to match federal funds. We found no exceptions as a result of applying this procedure.

13. If SALLE funds from the prior fiscal year were not expended, ascertained if the SALLE Administrator was notified that the funds would be carried over to the next fiscal year(s). [SALLE Manual, Chapter V, 7]

Results: Neither the Fiscal Year 2010 nor the Fiscal Year 2011 grants were fully expended during each fiscal year. Since the Town does not maintain separate accounts for each grant by fiscal year, it is not readily determinable how much of each grant was remaining. The remaining amounts were not provided to the SALLE Administrator. The SALLE Administrator indicated that municipalities only notify her if they are carrying over funds from one grant period to the next.

Emergency Illegal Drug Enforcement Fund

1. Inspected ten percent, or a minimum of five, of the personnel records of all police officers employed during Fiscal Year 2010 and Fiscal Year 2011 to determine if the officers had successfully completed a police training and education course at an approved school. [11 Del. C. §8405]

Results: Of the nine Town police officers employed during our review, we selected five personnel records for each fiscal year. All officers reviewed successfully completed an approved police training and education course.

2. Reviewed appropriate payroll records to determine if all police salaries paid during Fiscal Year 2010 and Fiscal Year 2011 were equal to or above the minimum required salary. [EIDE Manual, Chapter II, 3]

Results: The payroll records provided by the Town were on a calendar year basis. The "Statement of Sworn Officers" provided each officer's salary on a fiscal year basis and indicated that each officer was paid at least the minimum salary of \$28,000. However, we could not substantiate the salaries listed since the Town was unable to provide support for the reported salaries.

3. Interviewed key employees to determine if the police department was in operation for three consecutive years prior to applying for EIDE funds. [EIDE Manual, Chapter II, 4] EXCEPTION – The three year requirement is lifted if the town signs a written agreement regarding repayment if disbanding occurs. [EIDE Manual, Chapter II, 4]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

4. Obtained and reviewed the police department's EIDE participation application. Verify that all required information was included and the form contained all appropriate signatures. [EIDE Manual, Chapter II, 1, 2, & 5]

Results: This document does not apply to the Town of Milton. The Application for Participation was created years ago for municipalities that were not participating in the grant programs, but wished to do so. DSHS reported that Milton has been participating in the program since the 1970s.

5. Obtained a copy of the Fiscal Year 2010 and Fiscal Year 2011 “EIDE Statement of Sworn Officers” document from the DSHS.
 - a. Agreed the number of full-time, sworn officers who were certified and were on the municipality’s payroll as of July 1, 2009 and July 1, 2010. [EIDE Manual, Chapter III, 2]
 - b. Determined whether the Mayor or chief local official, the Chief of Police or Director of Public Safety, and the Chief Fiscal Officer signed the document. [EIDE Manual, Chapter III, 2]

Results: We found no exceptions as a result of applying these procedures for Fiscal Year 2010 and Fiscal Year 2011.

6. Obtained a copy of the “EIDE Application Form” from the DSHS submitted for the Fiscal Year 2010 and Fiscal Year 2011 grants.
 - a. Obtained information from the DSHS that the application forms submitted to the DSHS were received after July 31, 2009 but no later than January 31, 2010 for Fiscal Year 2010 and received after July 31, 2010 but no later than January 31, 2011 for Fiscal Year 2011. [EIDE Manual, Chapter III, 6]
 - b. Determined whether the Police Chief, Mayor or Chief Administrator, and Chief Fiscal Officer signed the application forms.

Results: We found no exceptions as a result of applying these procedures for Fiscal Year 2010 and Fiscal Year 2011.

7. For all EIDE funds expended during Fiscal Year 2010 and Fiscal Year 2011, selected all expenditure transactions and supporting documentation for each fiscal year from the cancelled checks to determine if funds received were only expended for approved items outlined in the application, unless otherwise approved by the SALLE Committee. [EIDE Manual, Chapter V, 2] Also review all expenditure transactions and supporting documentation over \$1,000. [Guidance for allowable and unallowable expenditures can be found in Chapter IV of the EIDE Manual.]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

8. Determined for the expenditure transactions selected in step above, that no purchase was made using EIDE funds prior to approval of the grant application. [EIDE Manual, Chapter III, 9]

Results: We found no exceptions as a result of applying this procedure for Fiscal Year 2010 and Fiscal Year 2011.

9. Obtained a copy of the “Final Report Form” from the DSHS for all EIDE grants fully expended during Fiscal Year 2010 and Fiscal Year 2011.
 - a. Agreed supporting documentation to award and expenditure amounts reported.
 - b. Determined whether the Police Chief, Mayor or Chief Administrator, and Chief Fiscal Officer signed the “Final Report Form.” [EIDE Manual, Chapter III, 10]

Results: We obtained the Final Report Form for the one EIDE grant that was fully expended during our review period. We found no exceptions as a result of applying these procedures.

10. Obtained support for the amount of unencumbered EIDE funds at the end of Fiscal Year 2009 and Fiscal Year 2010. If 50 percent of the previous allocations remain, the police department is not permitted to apply for funds in the next fiscal year, unless permission is granted by the SALLE Committee. Verify that funds were not received in Fiscal Year 2010 and Fiscal Year 2011 if 50

percent of the previous allocations were not spent, unless the SALLE Committee gave approval to do so. [EIDE Manual, Chapter III, 11]

Results: The Town did not report the remaining EIDE funds to the SALLE Committee annually as required by the EIDE manual; concurrently, DSHS did not require them to adhere to this policy. DSHS relied on the assertion of the municipality that they have met the requirements to apply for funds in the next fiscal year.

The Town did not maintain separate accounts for current and prior fiscal year grant funds. They reportedly used their accounting system to track expenditures for each fiscal year and grant period; however, the reports provided did not present balances that coincided with those listed on the EIDE bank statements. As a result of the limited documentation provided, we were unable to determine if the Town expended the required 50% of prior year EIDE funds.

11. Ascertained if the police department maintained a separate grant account for each EIDE award. The grants cannot be deposited into account with previous years' EIDE funds, general funds, or federal funds. [EIDE Manual, Chapter V, 3]

Results: The Town has a separate EIDE account apart from general or federal funds. However, all EIDE funds received, regardless of fiscal year or grant period, are deposited into this one account; there are not separate accounts for each fiscal year or grant period. The Town reportedly used their accounting system to track expenditures for each fiscal year and grant period; however, we were unable to substantiate this information with the reports provided.

We discovered further evidence that the Town was not properly using their accounting system to track grant awards during our review of the Final Report forms for EDIE Grants. The Town reported that it used \$2,790 and \$1,259 of EIDE Grant D-36-06 and Grant D-32-09 funds, respectively, for overtime but it was not reflected in the EIDE bank statements. In addition, the accounting system reports did not provide evidence that the overtime pay disbursed from the Town's payroll account was reimbursed by the EIDE account.

12. If EIDE funds from the prior fiscal year were not expended, ascertained if the EIDE Administrator was notified that the funds would be carried over to the next fiscal year(s). [EIDE Manual, Chapter V, 4]

Results: Neither the Fiscal Year 2010 nor the Fiscal Year 2011 grants were fully expended during each fiscal year. Since the Town does not maintain separate accounts for each grant by fiscal year, it is not readily determinable how much of each grant was remaining. The remaining amounts were not provided to the Program Administrator. The Program Administrator indicated that municipalities only notify her if they are carrying over funds from one grant period to the next.

On three separate occasions, as early as January 10, 2013, we asked for a signed representation letter from management, however, the Town failed to provide one. As of February 12, 2013, we closed the engagement.

This report is intended solely for the information and use of the Town of Milton's management and council members, DSHS, and the Office of the State Treasurer and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the

Governor, Office of the Controller General, Office of the Attorney General, and Office of Management and Budget.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts

February 12, 2013

Appendix A

Fiscal Year 2010 and Fiscal Year 2011 State of Delaware Municipal Grants Awarded ⁸						
Municipality	Fiscal Year 2010 MSAF ⁹	Fiscal Year 2010 SALLE	Fiscal Year 2010 EIDE	Fiscal Year 2011 MSAF	Fiscal Year 2011 SALLE	Fiscal Year 2011 EIDE
Arden	\$ -	\$ -	\$ -	\$ 14,116	\$ -	\$ -
Ardencroft	-	-	-	4,794	-	-
Ardentown	-	-	-	8,743	-	-
Bellefonte	-	-	-	7,565	-	-
Bethany Beach	-	4,451	3,730	86,912	4,264	3,596
Bethel	-	-	-	6,599	-	-
Blades	-	3,161	3,081	23,124	3,421	3,199
Bowers Beach	-	-	-	8,285	-	-
Bridgeville	-	4,129	3,567	39,476	3,983	3,464
Camden	-	4,935	3,973	52,749	4,686	3,795
Cheswold	-	3,484	3,243	9,338	3,421	3,199
Clayton	-	4,129	3,567	31,036	3,843	3,397
Dagsboro	-	3,323	3,162	14,287	3,281	3,132
Delaware City	-	3,484	3,243	35,558	3,421	3,199
Delmar	-	4,935	3,973	28,309	4,686	3,795
Dewey Beach	-	4,129	3,567	13,982	4,124	3,530
Dover	-	17,836	10,457	526,814	15,360	8,830
Ellendale	-	-	-	13,569	-	-
Elsmere	-	4,613	3,811	85,666	4,405	3,663
Farmington	-	-	-	1,382	-	-
Felton	-	3,645	3,324	25,475	3,562	3,265
Fenwick Island	-	3,806	3,405	26,651	3,702	3,331
Frankford	-	-	-	11,763	-	-
Frederica	-	-	-	11,366	-	-
Georgetown	-	6,064	4,540	110,672	5,528	4,193
Greenwood	-	3,323	3,162	20,238	3,140	3,066
Harrington	-	4,451	3,730	57,009	4,124	3,530
Hartly	-	-	-	651	-	-
Henlopen Acres	-	-	-	13,313	-	-
Houston	-	-	-	9,332	-	-
Kenton	-	-	-	4,276	-	-
Laurel	-	5,580	4,297	59,046	5,107	3,994
Leipsic	-	-	-	3,874	-	-

⁸ The schedule was prepared by AOA from information gathered from various sources. We retrieved the data related to MSAF from the Delaware Department of Transportation – Projects webpage (<http://deldot.gov/information/projects/msa/index.shtml>). DSHS provided the data related to the SALLE and EIDE funds. No additional work was performed, using this table, outside of the previously stated audit procedures.

⁹ MSA Funds were not appropriated during Fiscal Year 2010.

Fiscal Year 2010 and Fiscal Year 2011 State of Delaware Municipal Grants Awarded						
Municipality	Fiscal Year 2010 MSAF	Fiscal Year 2010 SALLE	Fiscal Year 2010 EIDE	Fiscal Year 2011 MSAF	Fiscal Year 2011 SALLE	Fiscal Year 2011 EIDE
Lewes	-	5,096	4,054	83,461	4,686	3,795
Lewes BPW	-	-	-	-	-	-
Little Creek	-	-	-	1,595	-	-
Magnolia	-	-	-	1,680	-	-
Middletown	-	7,354	5,189	271,283	7,073	4,921
Milford	-	7,838	5,432	183,800	6,933	4,855
Millsboro	-	5,258	4,135	46,297	4,685	3,795
Millville	-	-	-	1,655	-	-
Milton	-	4,451	3,730	42,251	4,264	3,596
New Castle	-	5,741	4,378	87,617	5,388	4,126
Newark	-	12,998	8,026	385,376	12,130	7,307
Newport	-	4,129	3,567	21,777	3,983	3,464
Ocean View	-	4,290	3,648	75,646	3,983	3,464
Odessa	-	-	-	7,987	-	-
Rehoboth Beach	-	6,064	4,540	93,314	5,247	4,060
Seaford	-	7,354	5,189	146,384	6,652	4,723
Selbyville	-	4,129	3,567	47,516	4,124	3,530
Slaughter Beach	-	-	-	6,724	-	-
Smyrna	-	6,548	4,783	157,965	6,231	4,524
South Bethany	-	3,968	3,486	41,170	3,702	3,331
Townsend	-	-	-	14,129	-	-
Viola	-	-	-	3,028	-	-
Wilmington	-	54,927	29,101	890,234	45,981	23,274
Woodside	-	-	-	2,119	-	-
Wyoming	-	3,645	3,324	21,022	3,562	3,265
TOTAL	\$ -	\$ 233,268	\$ 167,981	\$ 4,000,000	\$ 212,682	\$ 154,208