

Santora CPA Group

**State of Delaware
Municipal Grants Agreed-Upon
Procedures Engagement
Town of Dagsboro**

Fiscal Years Ended June 30, 2011 and 2010

Issued: September 30, 2013

Background

Municipal Street Aid Fund (MSAF)¹

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 (DOT). The annual reporting requirements have been incorporated into the agreed-upon procedures performed during this engagement.

State Aid to Local Law Enforcement (SALLE) Grant Fund²

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 (DSHS), which is then responsible for tracking the funds in the State's accounting system and distributing the funds to the municipalities.

A police department receiving SALLE money must be in compliance with the Delaware Police Training Program described in 11 Del. C. Chapter 84. Annually, officers must attend 16 hours of additional training and obtain firearms recertification three times per year, including two day shoots and one night shoot. Further, all officers in the State shall successfully complete a First Responder Course every two years and be certified in cardiopulmonary resuscitation and automated external defibrillator. Upon completion of basic training, the officer receives a certificate from The Delaware Council on Police Training with a Council on Police Training number.

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 that is responsible for the review and approval of all applications for SALLE funds by the individual municipalities. Municipalities may apply for grant money between July 31 and January 31 of each fiscal year, and each grant is open for a three-year period.

¹ <http://www.deldot.gov/information/projects/msa/index.shtml>

² *SALLE Manual, Chapter I*

A program administrator is also responsible for collecting information from the municipalities to ensure that 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.

Emergency Illegal Drug Enforcement (EIDE) Grant Fund³

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.

A police department receiving EIDE money must be in compliance with the Delaware Police Training Program described in 11 Del. C. Chapter 84, as mentioned in the SALLE background section.

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. Municipalities may apply for EIDE grant money between July 31 and January 31 of each fiscal year, and each grant is open for a three-year period. 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 in Appendix A summarizes the municipal grants received by the Town of Dagsboro (the Town) for the State Fiscal Years Ended June 30, 2010 (Fiscal Year 2010) and June 30, 2011 (Fiscal Year 2011).

³ *EIDE Manual, Chapter I*

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Patti Adams
Mayor
Town of Dagsboro
33134 Main Street
Dagsboro, Delaware 19939

The Honorable R. Thomas Wagner, Jr.
State Auditor
Townsend Building, Suite 1
401 Federal Street
Dover, Delaware 19901

We have performed the procedures enumerated below, which were agreed to by you solely to assist you in evaluating compliance with the Delaware Code, the State Aid to Local Law Enforcement Fund Manual, and the Emergency Illegal Drug Enforcement Fund Manual. Management is responsible for the Town's compliance with those requirements for the State Fiscal Years ended June 30, 2011 (Fiscal Year 2011) and June 30, 2010 (Fiscal Year 2010).

This agreed-upon procedures engagement was performed in accordance with *Government Auditing Standards*, issued by the Controller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures described below is solely the responsibility of those parties specified in this report. 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 findings were as follows:

Municipal Street Aid Funds (MSAF)

- 1. Ascertain if the municipality maintains a separate bank account designated as MSAF [30 Del. C. §5165(a)].**

Results: We verified that the Town currently has one checking account and one interest-bearing savings account that are designated as MSAF. We obtained copies of the bank statements designated as MSAF without exception.

- 2. Verify that the municipality furnished evidence to the Office of the State Treasurer that the municipal employees authorized to expend MSAF are bonded in an amount as may be required by the charter of the municipality [30 Del. C. §5165(b)(1)].**

Results: We obtained copies of the public official bonds for the Town, covering individuals authorized to expend MSAF, that were furnished to the Office of the State Treasurer for Fiscal Years 2010 and 2011. The Town furnished appropriate documentation to the Office of the State Treasurer, as required by the Town charter.

3. **Obtain 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 MSAF for the period under review [30 Del. C. §5165(b)(2)].**

Results: We obtained copies of the annual expenditure reports for Fiscal Years 2010 and 2011 that were submitted to the Office of the State Treasurer by the Town. The reports for both Fiscal Years were submitted prior to October 1st of each year, and reflected the expenditures of the MSAF for the period under review.

4. **Obtain a schedule prepared by the municipality of all MSAF expenditures, including 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 [30 Del. C. §5165(a)(1)].**

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

5. **In addition to expenditures authorized in the step above, review 10% (but at minimum 1) of cancelled checks (using a random selection method) and trace them to the supporting documentation 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 [30 Del. C. §5165(a)(2)].**

Inspect the internal records maintained by the municipality and supporting documentation to determine whether expenditures out of the MSAF account were paid timely in accordance with the State of Delaware *Budget and Accounting Manual*.

Results: We reviewed four cancelled checks totaling \$1,366 from a population of 34 transactions totaling \$24,232 for Fiscal Year 2010. We reviewed three cancelled checks totaling \$1,671 from a population of 26 transactions totaling \$20,408 for Fiscal Year 2011. We traced the cancelled checks to the supporting documentation and determined that they were restricted to the categories noted above. We inspected the internal records maintained by the Town and supporting documentation noting that expenditures out of the MSAF account were made within the grant period and paid timely in accordance with the State of Delaware *Budget and Accounting Manual*.

6. **Review the bid process to determine if street improvement contracts were awarded in accordance with 29 Del. C. ch. 69 and 30 Del. C. §5165(b)(3).**

Results: This procedure was not applicable. The Town did not award any MSA-funded street improvement contracts subject to the bid process included in 29 Del. C. ch. 69 and 30 Del. C. §5165(b)(3) during Fiscal Years 2010 and 2011.

- 7. Request 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(c)].**

Results: We obtained the MSAF interest-bearing savings account bank statements for Fiscal Years 2010 and 2011. In Fiscal Years 2010 and 2011, \$36 and \$4 was earned in interest income, respectively. Interest earned was expended in approved program categories.

- 8. Obtain from the DOT a copy of the affidavit signed by the municipality and ensure the affidavit is submitted to the DOT no later than May 15. Review supporting documentation maintained by the municipality and agree to the population and street data reported [30 Del. C. §5165(b)(4)].**

Results: MSAF grants were not appropriated during Fiscal Year 2010; therefore, an affidavit was not required. The Town confirmed they did submit a Fiscal Year 2010 affidavit as part of their normal MSAF procedures. We obtained copies of the affidavits signed by the Town for Fiscal Years 2010 and 2011, and ensured that both affidavits were submitted to the DOT prior to May 15th. In addition, the Town appropriately maintained supporting documentation for population and street data reported.

- 9. Obtain the DOT's allocation of the MSAF. Recalculate the municipality's share of funds to verify the accuracy of the computation [30 Del. C. §5163].**

Results: We obtained the DOT's allocation of the MSAF. We recalculated the municipality's share of funds and verified the accuracy of the computation. We found no exceptions as a result of applying this procedure for Fiscal Years 2010 and 2011.

State Aid to Local Law Enforcement Funds (SALLE)

- 1. Obtain from the municipality a schedule of SALLE grants received or expended during the two fiscal years under review. The schedule should detail each grant by year of award and include any amounts received, expended, and remaining during each fiscal year under review, to the extent that time has passed (see example schedules).**

Results: The Town prepared a schedule of SALLE grants received or expended during Fiscal Years 2010 and 2011. However, the Town was unable to provide supporting documentation to verify that the amounts reported were completely and accurately stated. We agreed the amounts received by the Town to the information provided by the Department of Safety and Homeland Security (see Background, page ii). The funds for SALLE and EIDE grants are comingled in one account and are not identified by grant number in the general ledger detail. As a result, we were unable to obtain sufficient, appropriate supporting documentation to verify the amounts expended and remaining by SALLE grant during each fiscal year under review.

- 2. For any new police officers employed during the two fiscal years under review, inspect the personnel records and document that the officer has a certificate of completion from a police academy certified by the Council on Police Training [11 Del. C. §8405].**

Results: The Town employed one new police officer during Fiscal Years 2010 and 2011. The personnel record of the newly hired police officer maintained a certificate of completion from a police academy certified by the Council on Police Training.

3. **Inspect 10%, or a minimum of five, of the personnel records of all police officers employed during the two fiscal years under review and document the training courses attended by those officers during that period [11 Del. C. §8405].**

Results: We selected the personnel records of three Town police officers (100% of the population) employed during the two fiscal years under review. For each officer, we obtained listings of all successfully completed and approved police training and education courses. We found no exceptions as a result of applying this procedure for Fiscal Years 2010 and 2011.

4. **Review appropriate payroll records to determine if all police salaries paid during the two fiscal years under review are equal to or above the minimum required salary [SALLE Manual, Chapter II, 3].**

Results: We reviewed copies of payroll checks in payroll files and compared that to the “Statement of Sworn Officers” for Fiscal Year 2010, which provided each officer’s annual salary, to determine if all police salaries paid during the fiscal year are equal to or above the minimum required salary. We reviewed copies of payroll checks in payroll files for Fiscal Year 2011, to verify each officer’s annual salary, to determine if all police salaries paid during the fiscal year under review are equal to or above the minimum required salary. It was determined that each officer was paid at least the minimum salary of \$28,000. We found no exceptions as a result of applying this procedure for Fiscal Years 2010 and 2011.

5. **Obtain a copy of the “SALLE Statement of Sworn Officers” document for the two fiscal years under review and agree the number of full-time, sworn officers who have been certified and were on the municipality’s payroll as of July 1 [SALLE Manual, Chapter III, 2].**

Results: We obtained a copy of the “Statement of Sworn Officers” document for Fiscal Year 2010 and agreed the number of full-time, sworn officers who have been certified and were on the Town’s payroll as of July 1 without exception. The Town was unable to provide a “Statement of Sworn Officers” for the Fiscal Year 2011; therefore, we were unable to agree the number of full-time, sworn officers who have been certified and were on the Town’s payroll as of July 1.

6. **For all SALLE funds expended during the two fiscal years under review, select ten (or all if less than ten) expenditure transactions and supporting documentation for each fiscal year from the cancelled checks to verify that funds expended were not used for prohibited items. Also review 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.] Determine if expenditures were made timely in accordance with the State of Delaware *Budget and Accounting Manual*.**

Results: The Town could not provide a listing of SALLE funds expended for each of the two fiscal years under review that agreed to the amounts reported in the SALLE/EIDE Schedule of Award and Expenditures as of June 30, 2010 and 2011 (the Schedules) prepared by the Town. We used the QuickBooks Transaction by Account report for Fiscal Years 2010 and 2011

provided by the Town for testing purposes. For Fiscal Year 2010, we selected nine expenditure transactions totaling \$2,880 for testing (100% of the population). For Fiscal Year 2011, we selected seven expenditure transactions totaling \$3,180 for testing (100% of the population). Total expenditures per the QuickBooks general ledger report for Fiscal Year 2010 did not agree to the Schedule as of June 30, 2011; the Schedule reported total expenditures of \$0. As a result, the Schedule was understated by \$2,880.

For Fiscal Year 2010, the Town was unable to provide supporting documentation for transactions selected. Therefore, we were unable to verify that the selected transactions were not used for prohibited items or whether the transactions were made timely in accordance with the State of Delaware *Budget and Accounting Manual*. For Fiscal Year 2011, we verified that the selected transactions were not used for prohibited items. No individual transactions over \$5,000 were noted during our procedures. All expenditure transactions tested for the Fiscal Year 2011 were made timely in accordance with the State of Delaware *Budget and Accounting Manual*.

- 7. Verify that all SALLE grants fully expended during the two fiscal years under review submitted a "Final Report Form" to the DSHS [SALLE Manual, Chapter V, 6].**

Results: We verified that a "Final Report Form" was submitted to the DSHS for all SALLE grants fully expended during the two fiscal years under review. Final Report Forms submitted in Fiscal Years 2010 and 2011 related to grant number S-51-09 and S-24-10. The Town was unable to provide documentation to detail all expenditures for each respective grant. Therefore, we were unable to confirm that the funds related to these specific grants were fully expended.

- 8. Ascertain 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 Grant Administrator requesting permission to match a federal program prior to the SALLE funds being used [SALLE Manual, Chapter V, 6].**

Results: This procedure was not applicable. The Town did not use SALLE funds to match federal funds during Fiscal Years 2010 and 2011.

- 9. If SALLE funds from the prior fiscal year were not expended, obtain support from the municipality that the Grant Administrator was notified that the funds would be carried over to the next fiscal year(s) [SALLE Manual, Chapter V, 7].**

Results: For all SALLE funds not expended from the prior fiscal year, we obtained copies of letters from the Grant Administrator at the DSHS approving the carry-over of funds to the next fiscal year. We found no exceptions as a result of applying this procedure for Fiscal Years 2010 and 2011.

Emergency Illegal Drug Enforcement Funds (EIDE)

- 1. Obtain from the municipality a schedule of EIDE grants received or expended during the two fiscal years under review. The schedule should detail each grant by year of award and include any amounts received, expended, and remaining during each fiscal year under review, to the extent that time has passed (see example schedules).**

Results: The Town prepared a schedule of EIDE grants received or expended during Fiscal Years 2010 and 2011. However, the Town was unable to provide supporting documentation to verify that the amounts reported were completely and accurately stated. We agreed the amounts received by the Town to the information provided by the DSHS (see Background, page ii). The funds for SALLE and EIDE grants are comingled in one account and are not identified by grant number in the general ledger detail. As a result, we were unable to obtain sufficient, appropriate supporting documentation to verify the amounts expended and remaining by EIDE grants during each fiscal year under review.

2. **For any new police officers employed during the two fiscal years under review, inspect the personnel records and document that the officer has a certificate of completion from a police academy certified by the Council on Police Training [11 Del. C. §8405].**

Results: The Town employed one new police officer during Fiscal Years 2010 and 2011. The personnel record of the newly hired police officer maintained a certificate of completion from a police academy certified by the Council on Police Training.

3. **Inspect 10%, or a minimum of five, of the personnel records of all police officers employed during the two fiscal years under review and document the training courses attended by those officers during that period [11 Del. C. §8405].**

Results: We selected the personnel records of three Town police officers (100% of the population) employed during the two fiscal years under review. For each officer, we obtained listings of all successfully completed and approved police training and education courses. We found no exceptions as a result of applying this procedure for Fiscal Years 2010 and 2011.

4. **Review appropriate payroll records to determine if all police salaries paid during the two fiscal years under review are equal to or above the minimum required salary [EIDE Manual, Chapter II, 3].**

Results: We reviewed copies of payroll checks in payroll files and compared that to the “Statement of Sworn Officers” for Fiscal Year 2010, which provided each officer’s annual salary, to determine if all police salaries paid during the fiscal year are equal to or above the minimum required salary. We reviewed copies of payroll checks in payroll files for Fiscal Year 2011, to verify each officer’s annual salary, to determine if all police salaries paid during the fiscal year under review are equal to or above the minimum required salary. It was determined that each officer was paid at least the minimum salary of \$28,000. We found no exceptions as a result of applying this procedure for Fiscal Years 2010 and 2011.

5. **Obtain a copy of the “EIDE Statement of Sworn Officers” document for the two fiscal years under review and agree the number of full-time, sworn officers who have been certified and were on the municipality’s payroll as of July 1 [EIDE Manual, Chapter III, 2].**

Results: We obtained a copy of the “Statement of Sworn Officers” document for Fiscal Year 2010 and agreed the number of full-time, sworn officers who have been certified and were on the Town’s payroll as of July 1 without exception. The Town was unable to provide a “Statement of Sworn Officers” for the Fiscal Year 2011; therefore, we were unable to agree the number of full-time, sworn officers who have been certified and were on the Town’s payroll as of July 1.

6. **For all EIDE funds expended during the two fiscal years under review, select ten (or all if less than ten) expenditure transactions and supporting documentation for each fiscal year from the cancelled checks to verify that funds expended were not used for prohibited items. Also review all expenditure transactions and supporting documentation over \$5,000. [Guidance for allowable and unallowable expenditures can be found in Chapter IV of the EIDE Manual.] Determine if expenditures were made timely in accordance with the State of Delaware *Budget and Accounting Manual*.**

Results: The Town could not provide a listing of EIDE funds expended for each of the two fiscal years under review that agreed to the amounts reported in the SALLE/EIDE Schedule of Award and Expenditures as of June 30, 2010 and 2011 prepared by the Town. We used the QuickBooks Transaction by Account report for Fiscal Years 2010 and 2011 provided by the Town for testing purposes. For Fiscal Year 2010, we selected ten expenditure transactions totaling \$2,880 for testing from a population of 14 expenditure transactions totaling \$3,600. For Fiscal Year 2011, we selected ten expenditure transactions totaling \$1,920 for testing from a population of 20 expenditure transactions totaling \$4,740. Total expenditures per the QuickBooks general ledger report for Fiscal Years 2011 and 2010 did not agree to the Schedules as of June 30, 2011 and 2010; the Schedules reported total expenditures of \$360 and \$1,860, respectively. As a result, the Schedules were understated by \$3,240 and \$2,880 in Fiscal Year 2010 and 2011, respectively.

For Fiscal Year 2010, the Town was unable to provide supporting documentation for transactions selected. Therefore, we were unable to verify that the selected transactions were not used for prohibited items or whether the transactions were made timely in accordance with the State of Delaware *Budget and Accounting Manual*. For Fiscal Year 2011, we verified that the selected transactions were not used for prohibited items. No individual transactions over \$5,000 were noted during our procedures. All expenditure transactions tested for the Fiscal Year 2011 were made timely in accordance with the State of Delaware *Budget and Accounting Manual*.

7. **Verify that all EIDE grants fully expended during the two fiscal years under review submitted a “Final Report Form” to DSHS.**

Results: We verified that a “Final Report Form” was submitted to the DSHS for all EIDE grants fully expended during the two fiscal years under review. Final Report Forms submitted in Fiscal Years 2010 and 2011 related to grant numbers D-38-09 and D-17-10. The Town was unable to provide documentation to detail all expenditures for each respective grant. Therefore, we were unable to confirm that the funds related to these specific grants were fully expended.

8. **Ascertain that, if the EIDE funds were used to match federal funds, the match did not exceed 25% of the total grant [EIDE Manual, Chapter IV, 2].**

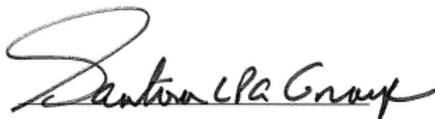
Results: This procedure was not applicable. The Town did not use EIDE funds to match federal funds during Fiscal Years 2010 and 2011.

9. **If EIDE funds from the prior fiscal year were not expended, obtain support from the municipality that the Grant Administrator was notified that the funds would be carried over to the next fiscal year(s) [EIDE Manual, Chapter V, 4].**

Results: The Town was unable to provide proper evidence of which specific EIDE grant funds were to be carried over to the next fiscal years. In addition, the Town was unable to provide copies of letters from the Grant Administrator at the DSHS approving the carry-over of funds to the next fiscal year.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance with the specified criteria. 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.

This report is intended solely for the information and use of the Town's management and council members, the Department of Safety and Homeland Security, the Office of the State Treasurer, and the Office of Auditor of Accounts, and is not intended to be, and should not be, used by anyone other than these specified parties. However, under 29 Del. C., § 10002(1), this report is a 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 the Office of Management and Budget.



August 5, 2013

MSAF Expenditures as of June 30, 2011

Date	Vendor	Amount	Description of Expenditure
7/19/10	Delaware Electric Co-Op	\$ 183	Street Lights
8/2/10	Delmarva Power	1,339	Street Lights
8/11/10	Delaware Electric Co-Op	184	Street Lights
8/17/10	Bank of Delmarva	25	Bank Service Fee
9/1/10	Delmarva Power	1,370	Street Lights
9/21/10	Delaware Electric Co-Op	181	Street Lights
9/28/10	Delmarva Power	1,247	Street Lights
10/4/10	Delmarva Power	99	Street Lights
10/12/10	Delaware Electric Co-Op	166	Street Lights
10/25/10	Delmarva Power	1,323	Street Lights
11/8/10	Delaware Electric Co-Op	179	Street Lights
11/23/10	Delmarva Power	1,318	Street Lights
12/6/10	Delaware Electric Co-Op	191	Street Lights
12/28/10	Delmarva Power	1,353	Street Lights
1/3/11	Bunting's Auto Repair	3,413	Street Maintenance
1/10/11	Delaware Electric Co-Op	166	Street Lights
1/24/11	Delmarva Power	1,409	Street Lights
2/22/11	Delaware Electric Co-Op	166	Street Lights
2/22/11	Delmarva Power	1,366	Street Lights
3/15/11	Delaware Electric Co-Op	173	Street Lights
3/21/11	Del. Dept. of Transportation	100	Street Repairs
3/28/11	Delmarva Power	1,322	Street Lights
4/25/11	Delmarva Power	1,299	Street Lights
5/9/11	Delaware Electric Co-Op	374	Street Lights
5/23/11	Delmarva Power	1,276	Street Lights
6/13/11	Delaware Electric Co-Op	186	Street Lights

TOTAL MSAF**\$ 20,408**

MSAF Expenditures as of June 30, 2010

Date	Vendor	Amount	Description of Expenditure
7/7/09	Flector Technology	\$ 494	Street Maintenance
7/7/09	Shea Concrete Ltd.	175	Street Repairs
7/7/09	Delmarva Power	987	Street Lights
7/7/09	Delaware Electric Co-Op	173	Street Lights
7/27/09	Delaware Electric Co-Op	11	Street Lights
7/27/09	Delmarva Power	1,349	Street Lights
8/11/09	Delaware Electric Co-Op	173	Street Lights
9/14/09	Delaware Electric Co-Op	204	Street Lights
9/14/09	Delmarva Power	1,184	Street Lights
9/22/09	Delmarva Power	1,187	Street Lights
10/14/09	Delaware Electric Co-Op	191	Street Lights
10/28/09	Delmarva Power	1,163	Street Lights
11/16/09	Delaware Electric Co-Op	192	Street Lights
11/23/09	Delmarva Power	1,167	Street Lights
12/22/09	Delmarva Power	1,200	Street Lights
12/22/09	Delaware Electric Co-Op	186	Street Lights
1/25/10	Delmarva Power	1,291	Street Lights
1/25/10	Bunting's Auto Repair	525	Street Maintenance
1/25/10	Delaware Electric Co-Op	187	Street Lights
2/9/10	Delaware Electric Co-Op	166	Street Lights
2/25/10	Bunting's Auto Repair	4,500	Street Maintenance
2/25/10	Delaware Electric Co-Op	13	Street Lights
2/25/10	Delmarva Power	1,300	Street Lights
3/9/10	Delaware Electric Co-Op	166	Street Lights
4/7/10	Delaware Electric Co-Op	13	Street Lights
4/7/10	Delmarva Power	1,253	Street Lights
4/20/10	Delaware Electric Co-Op	177	Street Lights
5/3/10	Delmarva Power	1,407	Street Lights
5/10/10	Delaware Electric Co-Op	166	Street Lights
5/25/10	Delaware Electric Co-Op	14	Street Lights
5/25/10	Delmarva Power	1,191	Street Lights
6/15/10	Jacono Tree Service	350	Street Repairs
6/15/10	Delaware Electric Co-Op	183	Street Lights
6/29/10	Delmarva Power	1,294	Street Lights

TOTAL MSAF**\$ 24,232**

SALLE/EIDE Schedule of Awards and Expenditures as of June 30, 2011

Grant	Received	Approved Grant Transfers	Previously Expended	Expended during FY 2011	Remaining
SALLE *	\$ 3,281	\$ -	\$ -	\$ 3,180	\$ 101
TOTAL SALLE	\$ 3,281	\$ -	\$ -	\$ 3,180	\$ 101
EIDE *	\$ 3,133	\$ -	\$ 2,880	\$ 1,860	\$ 1,273 **
TOTAL EIDE	\$ 3,133	\$ -	\$ 2,880	\$ 1,860	\$ 1,273 **

* No grant numbers provided by Town; amounts reported in one lump sum by category (SALLE/EIDE).

** Amounts as reported by Town. Rollforward of EIDE is not mathematically accurate; the remaining balance calculates to \$(1,607) based on the amounts received and expended reported above.

SALLE/EIDE Schedule of Awards and Expenditures as of June 30, 2010

Grant	Received	Approved Grant Transfers	Previously Expended	Expended during FY 2010	Remaining
01- SALLE *	\$ 3,323	\$ -	\$ 2,880	\$ -	\$ 3,323 **
TOTAL SALLE	\$ 3,323	\$ -	\$ 2,880	\$ -	\$ 3,323 **
01- EIDE *	\$ 3,162	\$ -	\$ 3,240	\$ 360	\$ 2,802 **
TOTAL EIDE	\$ 3,162	\$ -	\$ 3,240	\$ 360	\$ 2,802 **

* No grant numbers provided by Town; amounts reported in one lump sum by category (SALLE/EIDE).

** Amounts as reported by Town. Rollforward of SALLE is not mathematically accurate; the remaining balance calculates to \$443 based on the amounts received and expended reported above. Rollforward of EIDE is not mathematically accurate; the remaining balance calculates to \$(438) based on the amounts received and expended reported above.

Appendix A

Fiscal Year 2010 and Fiscal Year 2011 State of Delaware Municipal Grants Awarded ⁴						
Municipality	Fiscal Year 2010 MSAF ⁵	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	-	-

⁴ 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.

⁵ 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
Laurel	\$ -	\$ 5,580	\$ 4,297	\$ 59,046	\$ 5,107	\$ 3,994
Leipsic	-	-	-	3,874	-	-
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
TOTALS	\$ -	\$233,268	\$167,981	\$4,000,000	\$212,682	\$154,208