

Santora CPA Group

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

Fiscal Years Ended June 30, 2016 and 2015

Report Issued: December 21, 2016

Background

Municipal Street Aid Fund (MSAF)¹

The State Legislature annually appropriates a portion of the Delaware Transportation Trust Fund, within the Capital Improvement Program, in an amount as appropriated in the annual Bond and Capital Improvement Act, currently \$5 million, to be distributed by the State Treasurer to each of the 57 municipalities. The money is to be used for the maintenance of municipality-maintained streets as prescribed in 30 Del. C. §5165, or as amended by epilogue language. 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 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 (CPR) and automated external defibrillator (AED). 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 that 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 who are 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. Funds awarded in one fiscal year can be expended beyond the year of award; however, the SALLE Administrator must be notified of unexpended balances carried over to subsequent years.

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

² *SALLE Manual, Chapter I and Chapter V*

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. Funds awarded in one fiscal year can be expended beyond the year of award; however, the EIDE Administrator must be notified of unexpended balances carried over to subsequent years.

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 EIDE Manual have been incorporated into the agreed-upon procedures performed during this engagement.

Municipal Grants Received

See Appendix A for a summary of municipal grants received by the Town of Townsend from the State of Delaware for the Fiscal Years Ended June 30, 2015 (Fiscal Year 2015) and June 30, 2016 (Fiscal Year 2016).

³ *EIDE Manual, Chapter I and Chapter V*

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Rudolph Sutton, Jr.
Mayor
Town of Townsend
141 Main Street
Townsend, Delaware 19734

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 the Town of Townsend (the Town) and the State of Delaware, Office of the Auditor of Accounts (AOA) 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 Fiscal Years Ended June 30, 2015 and 2016 (Fiscal Years 2015 and 2016, respectively).

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 noninterest-bearing checking account that is 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: This procedure is not applicable. The Town Charter does not require any municipal employees to be bonded.

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 2015 and 2016 that were submitted to the Office of the State Treasurer by the Town. The reports for both fiscal years were submitted prior to October 1. The annual expenditure report for Fiscal Year 2015 reported \$33,765 in total MSAF expenditures; total MSAF expenditures for the period based on review of supporting MSAF bank statements were \$25,335. The correct MSAF expenditures for the period are reflected in the *Municipal Street Aid Fund Expenditures as of June 30, 2015* schedule on page 9. The annual expenditure report submitted for Fiscal Year 2016 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 described in a. above [30 Del. C. §5165(a)(1)].**

Results: We obtained a schedule prepared by the municipality of all MSAF expenditures for Fiscal Years 2015 and 2016. The Town did not expend MSAF for any of the above categories during Fiscal Years 2015 and 2016.

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 three expenditures (two cancelled checks and one electronic withdrawal) for \$1,591 from a population of 23 transactions totaling \$25,335 for Fiscal Year 2015. We reviewed two expenditures (one cancelled check and one electronic withdrawal) for \$2,359 from a population of 14 transactions totaling \$27,982 for Fiscal Year 2016. We traced the expenditures 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 is 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 2015 and 2016.

- 7. Request the MSAF bank statement to determine if any excess funds were invested in short-term investments, such as 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 MSAF bank statements for Fiscal Years 2015 and 2016. We noted that the MSAF bank account was a noninterest bearing account; therefore, no interest was earned during Fiscal Years 2015 or 2016. No excess funds invested in short-term investments, such as government securities, or deposited in a bank or savings and loan, interest-bearing account, or agency of the U.S. government.

- 8. Obtain from the Department of Transportation (DOT) a copy of the affidavit signed by the Mayor, City Manager, or President of the Council and ensure the affidavit is submitted to the DOT 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: We obtained copies of the affidavits signed by the Town from the DOT for Fiscal Years 2015 and 2016. The affidavits for Fiscal Years 2015 and 2016 were submitted to the DOT prior to May 15th. The Town did not maintain supporting documentation for population and street data reported.

- 9. Obtain the DOT's allocation of 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 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 2015 and 2016.

State Aid to Local Law Enforcement (SALLE) Funds

- 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.**

Results: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 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 school certified by the Council on Police Training [11 Del. C. §8405].**

Results: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 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 were provided by a school certified by the Council on Police Training [11 Del. C. §8405].**

Results: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 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: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 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: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 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: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 7. Verify that all SALLE grants fully expended during the two fiscal years under review submitted a “Final Report Form” to the Department of Safety and Homeland Security (DSHS) [SALLE Manual, Chapter III, 9].**

Results: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

- 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 is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

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: This procedure is not applicable. The Town did not receive or expend SALLE funds for Fiscal Years 2015 and 2016.

Emergency Illegal Drug Enforcement (EIDE) Funds

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: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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 school certified by the Council on Police Training [11 Del. C. §8405].**

Results: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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 were provided by a school certified by the Council on Police Training [11 Del. C. §8405].**

Results: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

7. Verify that all EIDE grants fully expended during the two fiscal years under review submitted a “Final Report Form” to DSHS [EIDE Manual, Chapter III, 10].

Results: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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].

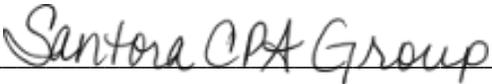
Results: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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: This procedure is not applicable. The Town did not receive or expend EIDE funds for Fiscal Years 2015 and 2016.

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 in the first paragraph. 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, the Department of Transportation, 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.



October 31, 2016
Newark, Delaware

Municipal Street Aid Fund Expenditures as of June 30, 2016

Date	Vendor	Amount	Description of Expenditure
07/01/15	PNC Bank	\$ 3	Service Charges
07/28/15	Delmarva Power	2,137	Street Lights
08/13/15	Delmarva Power	2,136	Street Lights
09/09/15	Delmarva Power	2,139	Street Lights
10/13/15	Delmarva Power	2,139	Street Lights
11/10/15	Delmarva Power	2,146	Street Lights
12/08/15	Delmarva Power	2,147	Street Lights
01/12/16	Delmarva Power	2,150	Street Lights
02/05/16	Austin & Bednash	2,048	Snow Removal
02/09/16	Delmarva Power	2,149	Street Lights
03/08/16	Delmarva Power	2,150	Street Lights
04/12/16	Delmarva Power	2,145	Street Lights
05/11/16	Delmarva Power	2,137	Street Lights
06/22/16	Delmarva Power	2,356	Street Lights

TOTAL MSAF \$ 27,982

Municipal Street Aid Fund Expenditures as of June 30, 2015

Date	Vendor	Amount	Description of Expenditure
07/08/14	Delmarva Power	\$ 1,570	Street Lights
08/12/14	Delmarva Power	1,576	Street Lights
09/16/14	Delmarva Power	1,575	Street Lights
10/01/14	PNC Bank	40	Service Charge
10/07/14	Delmarva Power	764	Street Lights
11/03/14	PNC Bank	20	Service Charge
11/12/14	Delmarva Power	1,587	Street Lights
12/10/14	Delmarva Power	960	Street Lights
01/13/15	Delmarva Power	2,156	Street Lights
02/23/15	DelDOT	797	Signage
02/26/15	Delmarva Power	3,336	Street Lights
03/02/15	PNC Bank	3	Service Charge
03/27/15	Delmarva Power	2,138	Street Lights
04/01/15	Austin & Bednash	788	Snow Removal
04/01/15	PNC Bank	3	Service Charge
04/08/15	Delmarva Power	2,110	Street Lights
04/20/15	Austin & Bednash	1,432	Snow Removal
04/23/15	Delmarva Power	28	Street Lights
05/01/15	PNC Bank	3	Service Charge
05/12/15	Delmarva Power	2,137	Street Lights
06/01/15	PNC Bank	3	Service Charge
06/03/15	DelDOT	168	Signage
06/10/15	Delmarva Power	2,141	Street Lights

TOTAL MSAF**\$ 25,335**

Appendix A – Schedule of State of Delaware Municipal Grants Awarded

Fiscal Year 2015 and Fiscal Year 2016 State of Delaware Municipal Grants Awarded ⁴						
Municipality	Fiscal Year 2015 MSAF	Fiscal Year 2015 SALLE	Fiscal Year 2015 EIDE	Fiscal Year 2016 MSAF	Fiscal Year 2016 SALLE	Fiscal Year 2016 EIDE
Arden	\$ 16,735	\$ -	\$ -	\$ 16,586	\$ -	\$ -
Ardencroft	5,457	-	-	5,406	-	-
Ardentown	10,202	-	-	10,111	-	-
Bellefonte	8,779	-	-	8,669	-	-
Bethany Beach	109,056	4,863	3,954	108,023	4,645	3,842
Bethel	7,918	-	-	7,848	-	-
Blades	28,701	3,186	5,275	28,430	3,548	3,281
Bowers Beach	9,794	-	-	9,704	-	-
Bridgeville	49,335	4,490	3,763	55,809	4,462	3,749
Camden	65,893	4,304	3,668	65,250	4,279	3,655
Cheswold	11,829	3,559	3,286	11,689	3,548	3,281
Clayton	41,116	4,490	3,763	41,554	4,462	3,749
Dagsboro	19,429	3,559	3,286	19,246	3,548	3,281
Delaware City	43,389	3,373	3,191	42,984	3,366	3,187
Delmar	35,860	6,102	4,240	35,519	5,193	4,123
Dewey Beach	16,928	4,490	3,763	16,726	4,462	3,749
Dover	664,193	20,138	11,776	673,128	19,267	11,330
Ellendale	16,904	3,373	3,191	16,755	3,183	3,094
Elsmere	103,749	5,049	4,049	102,713	5,193	4,123
Farmington	1,591	-	-	1,574	-	-
Felton	30,734	3,745	3,382	30,444	3,731	3,374
Fenwick Island	32,438	4,118	3,572	32,131	4,097	3,562
Frankford	16,947	3,373	3,191	16,783	3,183	3,094
Frederica	13,918	-	-	13,780	-	-
Georgetown	144,060	5,422	4,240	145,127	5,559	4,310
Greenwood	26,022	4,196	3,426	25,781	3,548	3,281
Harrington	71,451	5,049	4,049	70,759	5,011	4,030
Hartly	545	-	-	538	-	-
Henlopen Acres	15,424	-	-	15,292	-	-
Houston	10,528	-	-	10,431	-	-

⁴ The schedule was prepared by AOA from information gathered from various sources. AOA 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, stating that there may be rare instances where the municipality did not apply for funds or where the funds were not disbursed in total. No additional work was performed using this table, outside of the previously stated agreed-upon procedures.

Fiscal Year 2015 and Fiscal Year 2016 State of Delaware Municipal Grants Awarded						
Municipality	Fiscal Year 2015 MSAF	Fiscal Year 2015 SALLE	Fiscal Year 2015 EIDE	Fiscal Year 2016 MSAF	Fiscal Year 2016 SALLE	Fiscal Year 2016 EIDE
Kenton	\$ 5,418	\$ -	\$ -	\$ 5,366	\$ -	\$ -
Laurel	71,037	5,794	4,431	70,381	5,742	4,404
Leipsic	4,323	-	-	4,282	-	-
Lewes	94,844	5,235	4,145	93,991	5,376	4,217
Little Creek	2,318	-	-	2,292	-	-
Magnolia	2,139	-	-	2,115	-	-
Middletown	362,616	8,030	5,576	361,808	8,483	5,808
Milford	222,763	8,588	5,862	227,148	8,483	5,808
Millsboro	67,519	5,422	4,240	66,849	5,376	4,217
Millville	4,003	-	-	3,953	-	-
Milton	64,976	4,118	3,572	64,369	4,097	3,562
New Castle	106,191	6,167	4,622	105,164	6,107	4,591
New Castle County	-	69,503	37,055	-	69,895	37,256
Newark	476,371	15,108	9,201	482,777	14,515	8,897
Newport	25,137	4,304	3,668	24,901	4,462	3,749
Ocean View	99,676	4,490	3,763	99,954	4,462	3,749
Odessa	10,305	-	-	10,210	-	-
Rehoboth Beach	113,494	5,981	4,526	112,383	6,107	4,591
Seaford	182,010	7,657	5,385	180,320	7,752	5,433
Selbyville	56,646	4,118	3,572	56,432	4,097	3,562
Slaughter Beach	9,906	-	-	9,803	-	-
Smyrna	201,437	6,912	5,003	200,873	7,021	5,059
South Bethany	50,132	4,118	3,572	49,669	4,097	3,562
Townsend	23,858	-	-	23,599	-	-
Viola	3,648	-	-	3,613	-	-
Wilmington	1,081,233	59,816	32,095	1,070,165	60,208	32,295
Woodside	2,225	-	-	2,201	-	-
Wyoming	26,850	3,559	3,286	26,592	3,731	3,374
TOTALS	\$5,000,000	\$325,799	\$222,639	\$5,000,000	\$324,296	\$220,229