

**BETHEL TOWN COUNCIL MEETING MINUTES**  
**TUESDAY, June 7, 2016**

The meeting was called to order by President Pro Tempore Kevin Phillips at 7:00 P.M. President Pro Tempore Phillips led the meeting in the Pledge of Allegiance. Present were Council members Anna Lee Robinson, Mary McCoy and Mark Shaver. Town Council President Jeff Hastings was absent due to illness

Judy Schwartz from GMB Engineering was not present due to a prior commitment. The Bio Retention project is still waiting for some additional work to be done There is still work to be done on the landscaping punch list with the landscaper needing to provide some additional plants and mulch. Discussion of the weeds growing in the area of Sandy Williams's part of the project. Upon completion of the punch list, a final report will be submitted and the remaining funds will be released.

The minutes for the May 3, 2016 meeting were presented. There was an incomplete sentence regarding the purchase of gravel and soil for the building. That was removed since no action was taken on that item at the meeting. Motion made by Anna Lee Robinson to accept the minutes as written, seconded by Shaver. Motion passed unanimously.

Town Clerk Contract: The renewal of the contract for the Town Clerk is not yet ready. McCoy typed up the contract and it needs to be reviewed by Town Attorney, Council and the Town Clerk before the next meeting.

Town Clerk Report: Outdoor lamps have been purchased and we are waiting for the electrical work to be done outside to be installed. The changeable letter sign has been installed as well as the flagpole. The concrete work has been done and the hand rail has been installed. There was a discussion of a bench outside the Community House and in the park. We have also ordered a sign saying "Office" for the building as well as a new number sign. Miss Utility has to be extended as we are waiting for the electrical work to be done in front of the building.

A new streetlight application has been submitted to Delmarva Power for a streetlight down by the Town Dock. The application has been received and reviewed and they will be scheduling a time to meet with the Town.

The recommendations from Salisbury University for administrative procedures have been implemented with the exception of a procedure for renting the Community House.

Town Attorney Julianne Murray wasn't in attendance at the meeting but sent an update. 1) The Charter change has been sent to the legislature. 2) Talked to Tim Willard regarding the drug activity issues in Town. Mr. Willard recommended that Ms. Murray send a letter to the State Police documenting the activity that is going on. Ms. Murray recommended having town residents contact the Town Clerk with suspicious activity log, such as dates, times, license plates, and what they were doing. 3) She has not done any work on the Bill Pay ordinance, which would give vendors a deadline to submit a bill. This is in response to the issues with Mow 'n Trim not sending a bill for

cutting the grass for various town properties as well as abandoned properties. 4) She has not done anything with the survey issues discussed at the May meeting.

Phillips asked that \$500 be transferred out of the Impact Fees to help with the costs of the work on the building. Part of the impact fees assessed is for the upkeep of municipal buildings.

Town Calendar: No events for this month. There was discussion of whether July 5 is a convenient date for the meeting. It was not and the meeting will remain as scheduled.

Treasurer's Report: Bills to be paid were presented (see attached) as well as the Treasurer's Report (see attached). An additional bill for Murray Phillips (legal fees) for \$665 and for \$110 for the renewal of the Post Office box was added. Motion made by McCoy to pay the bills as presented and accepts the Treasurer's Report. Motion seconded by Phillips. Motion passed unanimously.

Salisbury University has recommended that we purchase QuickBooks. McCoy researched prices and QuickBooks 2016 Pro is approximately \$180 to \$220. Susannah Holloway said that she would have one of the students come down to help us transfer the data from Quicken. Motion made by McCoy to purchase QuickBooks (not to exceed \$220 in price) Pro 2016. Motion seconded by Phillips. Motion passed unanimously. McCoy will order and be reimbursed.

Phillips called for a vote on the address sign and office sign. Robinson made a motion to purchase and address and office sign from Ad Art for the front of building. Seconded by Phillips. Motion passed unanimously.

Phillips also asked about a vote on a bench for the front of the office building. There was a question of anchoring the bench to prevent theft. There is one from Plow and Hearth that would be under \$300.00. McCoy made a motion to purchase a bench for the front of the building. Shaver seconded, motion passed unanimously

Building Permits: No activity other than the renewal of the building permit for the Kough house on Vine Street.

Road Paving Update: No update other than we have received the paperwork from Sen. Richardson of a Notice Proceed;. They will be looking over the streets to see if there is any tree work that needs to be done. McCoy stressed that we need to keep the residents informed as to the progress, especially if we need to do any tree pruning work.

Road Signs: This project is waiting for the road project to start. Once the road paving project starts, we will work on that.

Community House: Discussion of work on the back kitchen and how to keep the office cool in the coming hot months. Shaver will talk to Wade Construction about putting a window in the back to put a window air conditioning unit. Shaver said he had one he would donate one and will talk to Wade about a window.

Drug Activity Meeting: McCoy spoke to Jim Martin about having a Town Meeting regarding the drug issues. He would like to participate. Robinson and Pat Kough went to Community Forum on drugs at Crossroads Church in Georgetown in late May. McCoy said Mr. Martin recommended getting some of the same people who were at that meeting to come to the town meeting. McCoy is trying to coordinate a date that works for everyone to come. Hopefully, will happen this month if schedules can be coordinated. Everyone is being impacted at this point, with the town being hit with activity at the Museum, the dock and Moore Street. McCoy said that Tuesdays and Thursday are good days to work for a meeting... a separate meeting from a regular Council meeting.

There was discussion of the State Police contract and its renewal. McCoy said that she would check with Mr. Lebo from Pratt Insurance regarding the status of that.

Grass Cutting: A letter has been sent to Huffman regarding the lot on Hopkins Lane. Phillips mentioned the land on School Road owned by Mark Hardesty.

Town Dock: The town dock is a mess. It needs some landscaping help. Discussion of keeping people from abusing it, including a gate. Discussion of how to keep people after sunset.

Old/New Business: Noel Justice brought up that the handrail that was installed does not meet code. Atlantic Aluminum said that it did meet code when they installed it. Need specifics as to what needs to be corrected.

Marge Waters asked for the ordinances as they stand today and if they are signed and sealed. Annie Miller will provide.

Sandy Wood asked for the copy of the recommendations by Salisbury University. McCoy will leave in the office and they will be attached to the June minutes next month per the Town Chater.

Marge Waters asked about the Chipman Property. The Chipmans have been told to clean up by June 15 or it will be removed for them and billed to them for the removal.

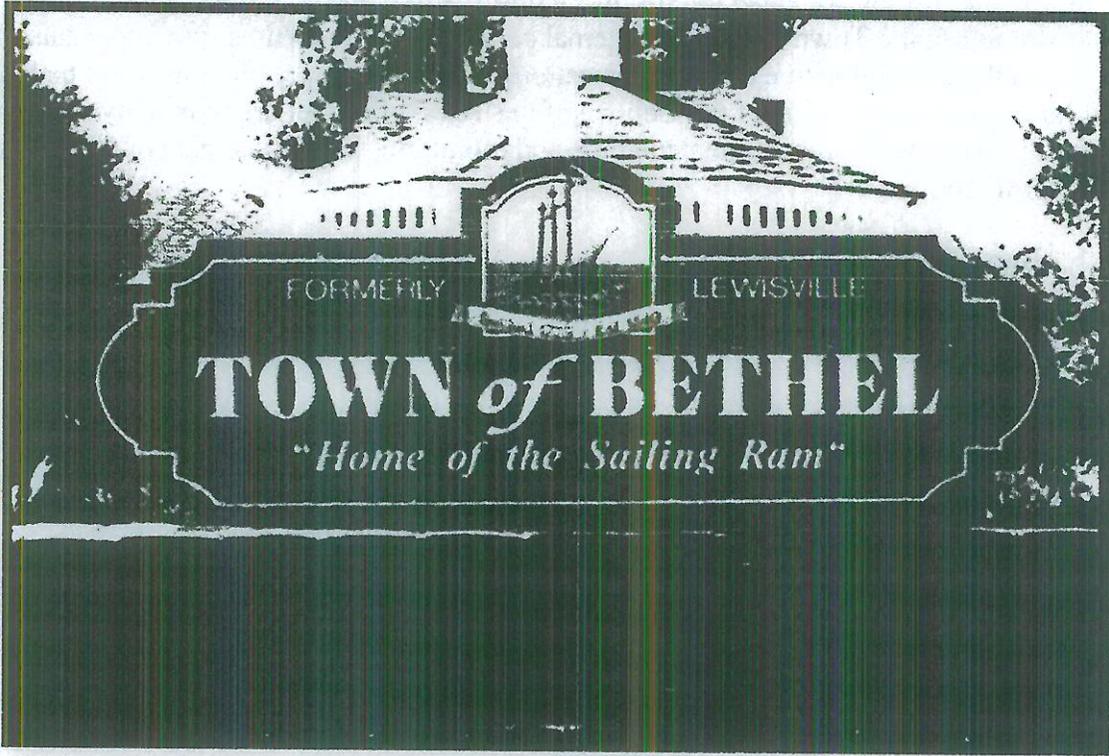
Meeting was adjourned at 8:40 P.M.

Respectfully submitted.

  
Mary McCoy  
Secretary



Town of Bethel, Delaware  
Recommendations  
For the Year  
Ended June 30, 2015



May 16, 2016

The Town Council  
The Town of Bethel, DE  
P.O. Box 310 Bethel, DE 19931

Dear Town Council,

We performed tests of your accounting records, review of policies, and inquiries made to volunteers, and/or Council members for the year ending June 30, 2015, for educational purposes only. During our engagement, we did not conduct an audit or any other asset engagement and accordingly we do not express an opinion. Consequently, we will make no representation regarding the sufficiency of the procedures we performed. However, during our testing, we noted the following observations and offer these recommendations to strengthen the Town of Bethel's internal controls and procedures. We understand that due to the size and nature of the organization, some of these practices may not be feasible. Management and leaders of the Council of the Town of Bethel are ultimately responsible for the effective design, implementation, and monitoring of the internal control system accordingly.

#### **1. Bank Reconciliations**

*Observation:*

We did not receive bank reconciliations for any of the Town's bank accounts.

*Recommendations:*

- Bank statements should be mailed directly to a member of the Council for review and reconciliation. Alternatively, bank statements could be mailed to the Town and presented to another Council member unopened to review for irregularities.
- Once a member of the Council has prepared monthly bank reconciliations for every bank account, the Treasurer should review and sign off on the completed reconciliations to ensure that checks are clearing and deposits are made promptly.
- In addition, the Treasurer should review to ensure that the reconciled balance and transactions agree to the ledger of the accounting system and that the reconciliations are free from errors, omissions and are complete.

#### **2. Online Bank Account Access**

*Observation:*

The Secretary has access to online banking for the primary accounts of the Town. We were told that this access is for viewing purposes only and she is unable to transfer funds or perform online banking. For the period of our engagement, we did not locate any transactions that were performed through online banking.

*Recommendations:*

- It would be beneficial for the Treasurer to have full access to the online bank accounts as the Treasurer retains custody of the cash accounts. If necessary, access for the Secretary could remain for viewing purposes only, and it should be verified that any one individual cannot perform transfers and payments online. It is important that each user have separate login information.
- Setting up remote deposit capture would ensure that scanned images of checks are available for future review and removes the process of holding checks until they can be taken to the bank.

**3. Documentation**

**a. Document retention**

*Observation:*

From the information provided to us, we noted that there were missing (paid) invoices, validated deposit slips, detail of deposit items and bank statements. In addition, the Town does not make copies of checks received.

*Recommendations:*

- We recommend the Town maintains bank statements, deposits, and invoices in different folders for each month. An organized filing system would be very beneficial to the Town to ensure that all documents can be located in a timely fashion.
- All of the checks received should be copied and securely stored before being deposited into the bank. Copies and deposit slip retention are important to validate the record of each transaction in the event of potential discrepancies.
- We recommend that the validated deposit slip is stapled to the copies of the checks that were deposited.

**b. Reporting**

*Observation:*

We did not receive a copy of the Municipal Street Aid report for fiscal year 2015.

*Recommendations:*

- We recommend the Town files this report in a timely manner and retains a copy for their records to ensure that funds are appropriately used and recorded.

**c. Grant Documentation**

*Observation:*

Grant Funds are deposited in combination with other revenues without proper documentation being maintained. The Quicken file does not have any records regarding the available balances remaining.

*Recommendations:*

- We recommend the Town maintains a separate file for each grant to track all relevant grant requirements and grant expenses.

#### **d. Impact fees documentation**

*Observation:*

Impact fees are assessed based on new construction in the Town. Amounts are assessed to cover future costs for 1) street construction and/or improvements, 2) storm water run-off control, and 3) construction and/or maintenance of Town buildings and other property. However, the Town does not track the accumulated impact fees separately by purpose, as assessed.

*Recommendations:*

- We noted that a Town Council member documents the issuance of the new building construction permit number, applicant and the amounts assessed by type which enhances internal control procedures.
- The Town may want to consider recording these amounts separately by type for future reference. This would involve researching historical amounts received to determine the amount collected by category.

#### **e. New bank accounts**

*Observation:*

We noticed there was a motion in the monthly minutes to open a new bank account for a specific grant. However, we did not receive any information to verify if this account was opened.

*Recommendations:*

- If the account was not opened, it should be noted in the Town Council minutes and the Council should approve the decision not to open the account.
- For some grants funds, it would be helpful to open a separate bank account for each of the major restricted funds. Deposits and disbursements related to specific funds should be isolated in the applicable bank accounts. This would allow for more simplistic tracking of remaining balances from year to year.

#### **4. Certificates of Deposit**

*Observation:*

We were told that the Town has two Certificate of Deposit accounts. However, we were not provided with bank statements, account numbers or balances for these accounts during fiscal year 2015. However, we did locate several statements related to fiscal year 2016. In addition, we noticed uncashed, undeposited interest payments attached to the statements.

*Recommendations:*

- We recommend that bank statements for these accounts be mailed to the Town and retained.
- The balances and interest earned on the certificate of deposit accounts should be tracked in the accounting system as well.
- Certificate of Deposits should be stored in the Town's safe to ensure security.
- Dual signatures should be required for all transfers or withdraws from the accounts.
- We recommend that the Town request that interest payments are automatically deposited to the certificate of deposit account.

## 5. Building Permits

### *Observation:*

The Town of Bethel documents when building permits are granted in the Council's minutes. However, we were not provided with any other documentation for building permit transactions.

### *Recommendations:*

- We recommend that the Council Member collecting the payments keeps a detailed record of the date, resident name, check number and amount for all building permits granted.
- We recommend using pre-numbered building permit application forms to document this information and provide prenumbered receipts for any cash payments received. Although, we strongly recommend that all amounts are paid by check.
- These payments and reports should be forwarded to the Treasurer on a weekly basis. Building permit income should be recorded in the accounting system by payee.

## 6. Accounting system

### a. Accounts

#### *Observation:*

Quicken software is used to record the Town's financial activities. All revenues are recorded to the same income account. We noted that the interest income for Municipal Street Aid, Impact Fee, and Transfer Fee accounts were recorded in one income category.

#### *Recommendation:*

- The Quicken file should be updated with multiple, specific revenue accounts (grant revenue, property taxes revenue, impact fees revenue, transfer fees revenue, Municipal Street Aid revenue, building permits, and Community House rentals) instead of grouping them into one category. This will provide more accurate and transparent reporting to the constituents of the Town.
- Interest should be recorded in an interest revenue account and should be recorded regularly based on monthly bank statements.

### b. Separation of transactions

#### *Observation:*

The Secretary uses Quicken to record transactions for the Town. In addition, other unrelated company accounts are also tracked in the same file.

#### *Recommendation:*

- We recommend separating the Town of Bethel information from transactions from other businesses and personal information.

**c. More extensive accounting system**

*Observation:*

Quicken does not have the capability to track asset and fund balances from year to year. It also lacks the capability to provide essential reports such as the Balance Sheet, Income Statement, General Ledger and Fund balances.

*Recommendation:*

- We suggest upgrading to a more extensive accounting system, such as QuickBooks. It is inexpensive and is a user-friendly solution. QuickBooks could also be used more inclusively for property tax billing and can provide enhanced reporting options.

**d. Security of accounting system**

*Observation:*

The Secretary maintains the Quicken file on the town laptop and keeps it at her private residence. She stores the backup files on the same computer hard drive, which would be difficult to recover in the event of damage to the laptop.

*Recommendations:*

- We recommend the primary file be kept at the Town office.
- We recommend password protecting the file and assigning separate users for those that will be recording transactions. This will provide an audit trail in the file.
- We recommend backing up the file on a regular basis and storing the backup files in a remote location or on an external hard drive offsite.

**7. Transfer Taxes**

*Observation:*

For the past several years, the Town has qualified for Sussex County transfer tax funding that supplements the Town's lack of collection of transfer fees. The Town did not timely apply for this funding for multiple years.

*Recommendation:*

- We recommend that once the fiscal year has ended, an assessment of the transfer taxes received should be performed. If the maximum limitation has not been reached, the Town should apply for funding within 60 days of the fiscal year end, in accordance with the government's guidelines.
- Based on a conversation with the County's finance office, the Town is still eligible to receive the funding of \$15,000 per year for fiscal years 2014, 2015 and 2016.
- We noted that the Town had retained letters from the Recorder of Deeds denoting transfer taxes received.

## 8. Property Taxes

### a. Documentation of tax information

#### *Observation:*

The Secretary provided an Excel file with property tax information. We were unable to verify if the listing is complete. We noted a few discrepancies in the calculation of the property taxes owed. In addition, it came to our attention that property taxes were sent out in October 2015 when they should have been billed in August 2015 (fiscal year 2016, not during our engagement period.)

#### *Recommendations:*

- We recommend that every property is listed on a spreadsheet by parcel number, owner's name, and address with the property assessment and taxes billed.
- All tax payments received should be noted in the spreadsheet by denoting the date paid.
- Having another Council member review the bills prior to mailing will prevent errors.
- All property taxes should be billed in a timely fashion, typically as established in August.

### b. Delinquent Property Taxes

#### *Observation:*

The Town did not provide us with a listing of delinquent property tax for the current or prior fiscal years. Therefore, the amounts outstanding cannot be determined and liens have not been recorded against the property owners for the unpaid amounts.

#### *Recommendations:*

- We recommend the Town research all of the property taxes marked as unpaid from prior tax years and attempt to collect the funds.
- The Town should maintain a list of amounts owed by residents and place liens on properties for the unpaid amounts.

## 9. Community House rentals

#### *Observation:*

The Community House is currently rented out on a daily basis for \$50, by cash or check, which is received on the day of rental. A log of rental activity is noted on a calendar kept in the Community House. The 2014 calendar was not available for review. We noted that no journal of receipts is currently maintained and no reconciliation is performed.

#### *Recommendations:*

- The Town should maintain a journal for cash receipts collected for Community House rentals to ensure that all payments are received and recorded. The journal should document the name of the payee, the date rented, and the payment amount and date. The payment journal should be reconciled to the calendar to ensure completeness of payments. This would provide higher assurance and provide a better foundation for tracking rental income over time.
- We also recommend that Council should require a check for all rental payments and should retain copies of all checks.

## 10. Segregation of Duties

### *Observation:*

We noticed a lack of segregation of duties and that some Council members are performing incompatible duties. The Secretary checks the mail, records checks written as well as deposits in the accounting system. For fiscal year 2016, the Secretary prepared and mailed the property tax invoices while also opening the mail which contained property tax payments. At times, the Secretary also writes checks. We were also told that the Secretary prepares monthly bank reconciliations, although we did not receive these. We noted that the Town Council approves all bills prior to payment and requires two signatures on checks which strengthens internal control procedures.

### *Recommendations:*

We recommend that the Town of Bethel implement the following procedures to strengthen its segregation of duties:

- We understand that the Town has limited staffing available. However, additional review by Council members will improve the Town's internal control procedures.
- The custody of cash and recording of transactions should be performed by different people.

#### Cash receipts:

- One person should check the mail on a regular basis. This person should create a log of all checks received. This log should be forwarded to the individual charged with recording activity into the accounting system into the applicable detailed revenue account. The checks received should be provided to the Treasurer to deposit the funds. In addition, copies of checks received should be made and retained with the deposit slip as mentioned above.

#### Payments:

- All checks should be written by the Treasurer and signed by two Council members after approval at the Council meeting (and noted in the minutes). The individual with access to the accounting system should then record all expenses in the appropriate expense account.
- Invoices should be stamped or defaced to show that they have been paid. This ensures that the invoice could not accidentally be paid twice.

#### Bank reconciliations

- See the above recommendations regarding segregation of duties for bank reconciliations purposes.
- We also recommend further segregation of duties regarding property tax billing. The individual preparing the billings should not receive payments. Delinquent property tax amounts should be tracked in the accounting system and monitored by the Town Council.
- Detailed reports from the accounting system showing the balances of all bank accounts and revenue and transactions from the month should be available for review and presented at Town Council meetings. This will ensure the accurate coding of revenues and expenses.

The preceding observations were not a comprehensive list, but items that we believe could be further improved upon. Incorporating these changes will improve the financial record keeping function of the Town and provide more assurance for the statements. Finally, we would like to thank you for the assistance offered to us during the course of our work. If you have any questions in relation to the above content, please contact us at any time.



**Bills to be PAID JUNE 2016**

<b>Operating Fund</b>	<b>Vendor</b>	<b>Inv #/Acct #</b>	<b>Amount</b>
	<b>DELMARVA POWER</b>	<b>55008212197</b>	<b>\$ 16.44</b>
		<b>55008211793</b>	<b>\$ 71.59</b>
		<b>55003949144</b>	<b>\$ 13.34</b>
			<b>\$ <u>101.37</u></b>
	<b>COMCAST</b>	<b>09532674919-01-1</b>	<b>\$ 160.47</b>
	<b>MILLER'S ENTERPRISES</b>	<b>2016/06</b>	<b>\$ 180.00</b>
	<b>Tucker Mechanical</b>	<b>5751</b>	<b>\$ 120.00</b>
	<b>Salisbury University</b>	<b>201606</b>	<b>\$ 500.00</b>
	<b>USPS</b>	<b>Stamps</b>	<b>\$ 47.00</b>
	<b>James Green Masonry</b>	<b>538753</b>	<b>\$ 70.00</b>
	<b>Wades Contracting</b>	<b>74271</b>	<b>\$ 800.00</b>
	<b>National Vault</b>		<b>\$ 440.00</b>
	<b>First State Flag Pole</b>	<b>Balance</b>	<b>\$ 1,437.50</b>
	<b>Ad Art</b>	<b>Balance</b>	<b>\$ 537.50</b>
	<b><u>TOTAL OPERATING FUND:</u></b>		<b><u>\$ 4,393.84</u></b>
<b>MSA</b>	<b>DELMARVA POWER</b>	<b>55007810835</b>	<b>\$518.99</b>
	<b><u>TOTAL MSA:</u></b>		<b><u>\$518.99</u></b>



Town Treasurer Report OPERATING FUND1 May 2016  
5/1/2016 through 5/29/2016

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 4/30/2016</b>							<b>21,142.33</b>
5/3/2016	Town Operati...	DEP	DEPOSIT	Taxes	Property Tax I...		63.00
5/3/2016	Town Operati...	2374	Delaware Stat...	Police Grant	Public Safety		-263.25
5/3/2016	Town Operati...	2375	Mary A McCoy	Reimbursem...	Office Expens...		-36.45
5/3/2016	Town Operati...	2376	Delmarva Po...	Community ...	Utilities:Gas &...		-118.56
5/3/2016	Town Operati...	2377	Comcast	Phone Fax I...	Utilities:Internet		-160.47
5/3/2016	Town Operati...	2378	Miller's Enterp...	Clerical Wor...	Office Expens...		-255.00
5/3/2016	Town Operati...	2379	Murray Phillip...	Attorney Fees	Legal-Prof Fees		-175.00
5/3/2016	Town Operati...	2380	Bethel Post M...	Stamps	Office Expens...		-49.00
5/18/2016	Town Operati...	DEP	DEPOSIT	Taxes	Property Tax I...		167.00
5/25/2016	Town Operati...	2384	Bethel Post M...	Stamps	Office Expens...		-47.00
5/25/2016	Town Operati...	DEP	DEPOSIT	Hall Rental	Rental Income		50.00
5/25/2016	Town Operati...	2382	National Vault	Community ...	Safety Grant ...		-440.00
5/25/2016	Town Operati...	2383	Frist State Fla...	Community ...	Infrastructure ...		-1,437.50
5/25/2016	Town Operati...	2385	Tucker Mecha...	Kralle Property	Grass Cutting		-120.00
<b>5/1/2016 - 5/29/2016</b>							<b>-2,822.23</b>
<b>BALANCE 5/29/2016</b>							<b>18,320.10</b>
<b>TOTAL INFLOWS</b>							<b>280.00</b>
<b>TOTAL OUTFLOWS</b>							<b>-3,102.23</b>
<b>NET TOTAL</b>							<b>-2,822.23</b>



Treasurer's Report Municipal Street Aid Jan 2016 - May 2016

5/1/2016 through 5/31/2016

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 4/30/2016</b>							<b>21,732.15</b>
5/1/2016	Municipal Stre...	2336	Delmarva Po...	Street Aid	Street Lights		-518.57
5/18/2016	Municipal Stre...	DEP	DEPOSIT	Interest	Interest Inc		1.86
<b>5/1/2016 - 5/31/2016</b>							<b>-516.71</b>
<b>BALANCE 5/31/2016</b>							<b>21,215.44</b>
<b>TOTAL INFLOWS</b>							<b>1.86</b>
<b>TOTAL OUTFLOWS</b>							<b>-518.57</b>
<b>NET TOTAL</b>							<b>-516.71</b>



Treasurer's Report Transfer Tax Fee MAY 2016 - May 2016

5/1/2016 through 5/31/2016

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 4/30/2016</b>							<b>50,369.76</b>
5/31/2016	Transfer Tax	DEP		Interest	Interest Inc		3.42
<b>5/1/2016 - 5/31/2016</b>							<b>3.42</b>
<b>BALANCE 5/31/2016</b>							<b>50,373.18</b>
<b>TOTAL INFLOWS</b>							<b>3.42</b>
<b>TOTAL OUTFLOWS</b>							<b>0.00</b>
<b>NET TOTAL</b>							<b>3.42</b>



Treasurer's Report MSA Money Market Fund MAY 2016 - May 2016

5/1/2016 through 5/31/2016

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 4/30/2016</b>							<b>35,729.35</b>
5/31/2016	Money Market... DEP		DEPOSIT	Interest	Interest Inc		1.51
<b>5/1/2016 - 5/31/2016</b>							<b>1.51</b>
<b>BALANCE 5/31/2016</b>							<b>35,730.86</b>
<b>TOTAL INFLOWS</b>							<b>1.51</b>
<b>TOTAL OUTFLOWS</b>							<b>0.00</b>
<b>NET TOTAL</b>							<b>1.51</b>



Treasurer's Report Impact Fees May 2016 - May 2016  
5/1/2016 through 5/31/2016

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 4/30/2016</b>							<b>18,853.42</b>
5/31/2016	Impact Fees ...	DEP		Interest	Interest Inc		0.80
<b>5/1/2016 - 5/31/2016</b>							<b>0.80</b>
<b>BALANCE 5/31/2016</b>							<b>18,854.22</b>
<b>TOTAL INFLOWS</b>							<b>0.80</b>
<b>TOTAL OUTFLOWS</b>							<b>0.00</b>
<b>NET TOTAL</b>							<b>0.80</b>

