

**Town of Dewey Beach**  
**Balance Sheet**  
As of February 28, 2023

	<u>Apr 30, 22</u>	<u>May 31, 22</u>	<u>Jun 30, 22</u>	<u>Jul 31, 22</u>	<u>Aug 31, 22</u>	<u>Sep 30, 22</u>	<u>Oct 31, 22</u>	<u>Nov 30, 22</u>	<u>Dec 31, 22</u>	<u>Jan 31, 23</u>	<u>Feb 28, 23</u>
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Checking/Savings</b>											
1000000 · Cash & Equivalents	4,386,559.68	4,531,114.90	4,696,266.78	4,760,046.20	4,812,892.83	4,794,739.76	5,337,383.69	5,410,781.50	5,282,307.82	5,270,633.93	5,109,062.89
1000100 · Self-Committed Funds											
1000120 · Street Infrastr 20% Bldg Permit	701,195.24	729,068.59	759,275.10	785,398.54	810,291.50	824,161.68	848,377.23	863,472.86	875,012.54	895,864.60	904,396.30
1000170 · Brown Advisors - General Fund	1,349,772.04	1,351,176.20	1,343,979.61	1,357,109.84	1,340,574.84	1,316,607.15	1,308,502.27	1,327,933.40	1,332,712.67	1,349,021.69	1,349,021.69
<b>Total 1000100 · Self-Committed Funds</b>	<u>2,050,967.28</u>	<u>2,080,244.79</u>	<u>2,103,254.71</u>	<u>2,142,508.38</u>	<u>2,150,866.34</u>	<u>2,140,768.83</u>	<u>2,156,879.50</u>	<u>2,191,406.26</u>	<u>2,207,725.21</u>	<u>2,244,886.29</u>	<u>2,253,417.99</u>
1000200 · Restricted Bank Accounts											
1000202 · State of Delaware Town Hall Gra	-	-	-	-	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,620.55
1000210 · Municipal St. Aid	34,910.76	34,911.06	34,911.35	34,911.65	(17.67)	20,038.30	20,011.29	20,038.30	20,038.30	20,038.30	20,038.30
1000220 · Police SALLE Grant	482.31	10,164.72	5,349.20	5,349.20	5,349.20	5,349.20	5,349.20	5,349.20	4,866.90	4,866.90	9,799.40
1000230 · Police EIDE Grant	4,146.15	19,302.03	15,326.03	15,326.03	13,226.03	13,226.03	13,226.03	13,226.03	7,616.30	7,616.30	11,627.30
1000240 · Police Dep't. Acc't.	498.64	498.64	498.64	888.64	32,388.64	2,388.64	2,035.00	2,035.00	2,035.00	2,782.00	2,035.32
1000245 · Police Violent Crimes Grant	15,048.19	15,048.19	15,048.19	15,048.19	0.01	28,257.81	28,257.81	28,257.81	34,757.81	34,757.81	34,757.81
1000270 · Fund Escrow Acct	10,893.18	10,893.18	10,893.18	10,893.18	-	-	-	-	-	-	-
<b>Total 1000200 · Restricted Bank Accounts</b>	<u>65,979.23</u>	<u>90,817.82</u>	<u>82,026.59</u>	<u>82,416.89</u>	<u>3,050,946.21</u>	<u>3,069,259.98</u>	<u>3,068,879.33</u>	<u>3,068,906.34</u>	<u>3,069,314.31</u>	<u>3,070,061.31</u>	<u>3,078,878.68</u>
1000500 · Petty Cash	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
<b>Total Checking/Savings</b>	<u>6,504,606.19</u>	<u>6,703,277.51</u>	<u>6,882,648.08</u>	<u>6,986,071.47</u>	<u>10,015,805.38</u>	<u>10,005,868.57</u>	<u>10,564,242.52</u>	<u>10,672,194.10</u>	<u>10,560,447.34</u>	<u>10,586,681.53</u>	<u>10,442,459.56</u>
<b>Accounts Receivable</b>	1,440.00	7,040.00	1,440.00	720.00	7,800.00	2,000.00	16,060.00	3,100.00	5,830.00	-	-
<b>Other Current Assets</b>	<u>158,174.30</u>	<u>145,202.97</u>	<u>124,368.64</u>	<u>239,606.34</u>	<u>273,616.56</u>	<u>281,569.73</u>	<u>259,321.08</u>	<u>241,292.43</u>	<u>184,013.78</u>	<u>161,765.13</u>	<u>144,693.48</u>
<b>Total Current Assets</b>	<u>6,664,220.49</u>	<u>6,855,520.48</u>	<u>7,008,456.72</u>	<u>7,226,397.81</u>	<u>10,297,221.94</u>	<u>10,289,438.30</u>	<u>10,839,623.60</u>	<u>10,916,586.53</u>	<u>10,750,291.12</u>	<u>10,748,446.66</u>	<u>10,587,153.04</u>
<b>Fixed Assets</b>	2,061,633.28	2,054,199.28	2,056,600.44	2,043,964.90	2,027,948.62	2,041,978.59	2,023,282.06	2,001,154.28	2,018,338.63	1,996,577.52	1,976,037.64
<b>TOTAL ASSETS</b>	<u><b>8,725,853.77</b></u>	<u><b>8,909,719.76</b></u>	<u><b>9,065,057.16</b></u>	<u><b>9,270,362.71</b></u>	<u><b>12,325,170.56</b></u>	<u><b>12,331,416.89</b></u>	<u><b>12,862,905.66</b></u>	<u><b>12,917,740.81</b></u>	<u><b>12,768,629.75</b></u>	<u><b>12,745,024.18</b></u>	<u><b>12,563,190.68</b></u>
<b>LIABILITIES &amp; EQUITY</b>											
<b>Liabilities</b>											
<b>Current Liabilities</b>	763,821.69	715,984.02	853,848.54	924,098.02	3,824,984.57	3,815,258.09	3,784,055.17	3,804,561.76	3,750,334.90	3,782,664.32	3,752,973.50
<b>Long Term Liabilities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>763,821.69</u>	<u>715,984.02</u>	<u>853,848.54</u>	<u>924,098.02</u>	<u>3,824,984.57</u>	<u>3,815,258.09</u>	<u>3,784,055.17</u>	<u>3,804,561.76</u>	<u>3,750,334.90</u>	<u>3,782,664.32</u>	<u>3,752,973.50</u>
<b>Equity</b>											
3000000 · Non-Spendable	2,366,319.55	2,345,914.22	2,327,481.03	2,427,416.16	2,203,637.18	2,225,620.32	2,169,626.95	2,140,298.71	2,136,517.41	2,114,268.76	2,054,898.12
3100000 · Restricted Funds											
3100200 · Review Fund	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	-	-	-
<b>Total 3100000 · Restricted Funds</b>	<u>10,893.18</u>	<u>10,893.18</u>	<u>10,893.18</u>	<u>10,893.18</u>	<u>10,893.18</u>	<u>10,893.18</u>	<u>10,893.18</u>	<u>10,893.18</u>	<u>-</u>	<u>-</u>	<u>-</u>
3200000 · Assigned Funds											
3200100 · Street & Infrastructure	558,250.47	586,124.02	531,162.53	557,285.97	582,178.93	581,174.94	605,390.48	620,486.11	632,025.79	652,877.85	661,104.79
3200200 · Broadband Infrastrcuture	20,531.25	28,743.75	28,743.75	28,743.75	28,743.75	28,743.75	28,743.75	28,743.75	28,743.75	28,743.75	28,743.75
3200300 · Comprehensive Plan	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
3200400 · Legal & Litigation	2,533.07	1,783.07	(1,256.93)	(9,810.39)	(15,673.89)	(23,160.89)	-	-	-	-	-
3200500 · Public Safety	165,213.28	181,005.25	187,562.19	193,354.78	193,354.78	257,676.58	257,676.58	257,676.58	248,698.15	257,641.65	257,641.65
3200600 · Beach Safety	38,317.76	38,452.76	50,812.76	52,317.86	50,038.92	50,038.92	50,038.92	50,038.92	50,038.92	50,038.92	50,038.92
3200700 · Capital Improvements	747,796.23	251,563.18	272,780.52	297,070.64	343,070.93	375,620.96	404,168.10	412,813.06	418,583.26	420,507.30	421,348.23
3200750 · Capital Improvement - Town Hall	-	2,150,000.00	2,136,000.00	1,843,239.64	2,135,235.00	2,135,235.00	2,135,235.00	2,134,920.00	2,126,744.80	2,113,032.90	2,117,638.66

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3200800 - Rainy Day Fund	1,978,221.96	1,981,061.46	1,989,828.75	1,992,852.38	1,995,954.31	1,998,330.31	2,001,679.74	2,005,603.97	2,006,312.16	2,010,442.44	2,010,913.07
Total 3200000 - Assigned Funds	3,530,864.02	5,238,733.49	5,215,633.57	4,975,054.63	5,332,902.73	5,423,659.57	5,502,932.57	5,530,282.39	5,531,146.83	5,553,284.81	5,567,429.07
3300000 - Unassigned Fund	2,160,413.20	507,429.06	609,153.31	803,234.31	731,483.82	696,278.64	716,799.33	712,505.40	776,200.76	798,693.57	854,840.25
Net Income	(106,457.87)	90,765.79	48,047.53	129,666.41	221,269.08	159,707.09	678,598.46	719,199.37	574,429.85	496,112.72	333,049.74
Total Equity	7,962,032.08	8,193,735.74	8,211,208.62	8,346,264.69	8,500,185.99	8,516,158.80	9,078,850.49	9,113,179.05	9,018,294.85	8,962,359.86	8,810,217.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>8,725,853.77</u></b>	<b><u>8,909,719.76</u></b>	<b><u>9,065,057.16</u></b>	<b><u>9,270,362.71</u></b>	<b><u>12,325,170.56</u></b>	<b><u>12,331,416.89</u></b>	<b><u>12,862,905.66</u></b>	<b><u>12,917,740.81</u></b>	<b><u>12,768,629.75</u></b>	<b><u>12,745,024.18</u></b>	<b><u>12,563,190.68</u></b>