

Town of Dewey Beach
Balance Sheet
As of March 31, 2023

	Apr 30, 22	May 31, 22	Jun 30, 22	Jul 31, 22	Aug 31, 22	Sep 30, 22	Oct 31, 22	Nov 30, 22	Dec 31, 22	Jan 31, 23	Feb 28, 23	Mar 31, 23
ASSETS												
Current Assets												
Checking/Savings												
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	5,110,116.42	4,952,391.35
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	937,177.65
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	1,335,660.47	1,353,531.19
Total 1000100 · Self-Committed Funds	2,050,967.28	2,080,244.79	2,103,254.71	2,142,508.38	2,150,866.34	2,140,768.83	2,156,879.50	2,191,406.26	2,207,725.21	2,244,886.29	2,240,056.77	2,290,708.84
1000200 · Restricted Bank Accounts												
1000202 · State of Delaware Town Hall Gra	0.00	0.00	0.00	0.00	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	3,008,648.23
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	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	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	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	12,290.77
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	34,757.81
1000270 · Fund Escrow Acct	10,893.18	10,893.18	10,893.18	10,893.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 1000200 · Restricted Bank Accounts	65,979.23	90,817.82	82,026.59	82,416.89	3,050,946.21	3,069,259.98	3,068,879.33	3,068,906.34	3,069,314.31	3,070,061.31	3,078,878.68	3,097,161.81
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	1,100.00
Total Checking/Savings	6,504,606.19	6,703,277.51	6,882,648.08	6,986,071.47	10,015,805.38	10,005,868.57	10,564,242.52	10,672,194.10	10,560,447.34	10,586,681.53	10,430,151.87	10,341,362.00
Accounts Receivable	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	0.00	0.00	0.00
Other Current Assets	158,174.30	145,202.97	124,368.64	239,606.34	273,616.56	281,569.73	259,321.08	241,292.43	184,013.78	161,765.13	144,693.48	125,028.11
Total Current Assets	6,664,220.49	6,855,520.48	7,008,456.72	7,226,397.81	10,297,221.94	10,289,438.30	10,839,623.60	10,916,586.53	10,750,291.12	10,748,446.66	10,574,845.35	10,466,390.11
Fixed Assets	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	1,954,259.96
TOTAL ASSETS	<u>8,725,853.77</u>	<u>8,909,719.76</u>	<u>9,065,057.16</u>	<u>9,270,362.71</u>	<u>12,325,170.56</u>	<u>12,331,416.89</u>	<u>12,862,905.66</u>	<u>12,917,740.81</u>	<u>12,768,629.75</u>	<u>12,745,024.18</u>	<u>12,550,882.99</u>	<u>12,420,650.07</u>
LIABILITIES & EQUITY												
Liabilities												
Current Liabilities												
Accounts Payable	266,192.81	53,955.92	81,376.34	138,831.27	67,534.56	18,351.77	860.13	29,307.12	30,010.65	57,128.10	37,711.93	88,167.82
Other Current Liabilities												
2100000 · Accrued Payroll & Related	62,778.43	68,138.88	38,373.70	51,168.25	48,050.75	45,832.18	56,128.35	48,187.95	55,353.90	50,542.67	50,202.20	60,818.53
2100015 · Unearned Revenue	375,142.35	375,142.35	509,894.75	509,894.75	509,894.75	537,512.75	513,505.30	513,505.30	513,505.30	514,585.30	504,651.12	493,955.20
2110 · Direct Deposit Liabilities	-5,456.88	-5,456.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2300000 · Restricted Grants & Donations												
2300100 · Administrative												
2300102 · State of Delaware Town Hall Gra	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
Total 2300100 · Administrative	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
2300200 · Police Grants												
2300202 · EIDE Grant	4,146.15	15,326.03	15,326.03	15,326.03	15,326.03	15,326.03	15,326.03	15,326.03	7,616.30	11,627.30	11,627.30	11,627.30
2300204 · Local Government Grant Police	30,000.00	30,000.00	30,000.00	30,000.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00
2300209 · SALLE Grant	482.31	5,349.20	5,349.20	5,349.20	5,349.20	5,349.20	5,349.20	5,349.20	4,866.90	9,799.40	9,799.40	9,799.40
2300211 · Violent Crimes Grant	0.00	0.00	0.00	0.00	0.00	28,257.80	28,257.80	28,257.80	34,757.80	34,757.80	34,757.80	34,757.80
Total 2300200 · Police Grants	34,628.46	50,675.23	50,675.23	50,675.23	80,675.23	108,933.03	108,933.03	108,933.03	47,241.00	56,184.50	56,184.50	56,184.50
2300300 · Street & Highway Grants												
2300301 · Municipal Street Aid Grant	34,910.52	34,910.52	34,910.52	34,910.52	34,910.52	20,035.75	20,035.75	20,035.75	20,035.75	20,035.75	20,035.75	20,035.75
2300302 · Community Transportation Funds	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00
2300304 · RTT Funds	0.00	142,992.00	142,992.00	142,992.00	88,562.30	88,562.30	88,562.30	88,562.30	88,562.30	88,562.30	88,562.30	88,562.30
Total 2300300 · Street & Highway Grants	30,536.52	173,528.52	173,528.52	173,528.52	119,098.82	104,224.05	104,224.05	104,224.05	104,224.05	104,224.05	104,224.05	104,224.05
Total 2300000 · Restricted Grants & Donations	65,164.98	224,203.75	224,203.75	224,203.75	3,199,774.05	3,213,157.08	3,213,157.08	3,213,157.08	3,151,465.05	3,160,408.55	3,160,408.55	3,160,408.55

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24000 · Payroll Liabilities	0.00	0.00	0.00	0.00	-269.54	404.31	404.31	404.31	0.00	0.00	0.00	0.00
Total Other Current Liabilities	497,628.88	662,028.10	772,472.20	785,266.75	3,757,450.01	3,796,906.32	3,783,195.04	3,775,254.64	3,720,324.25	3,725,536.52	3,715,261.87	3,715,182.28
Total Current Liabilities	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	3,782,664.62	3,752,973.80	3,803,350.10
Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	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	3,782,664.62	3,752,973.80	3,803,350.10
Equity												
3000000 · Non-Spendable												
3000100 · Prepaid Expenses	72,268.43	59,297.10	38,462.77	151,033.44	175,688.56	183,641.73	161,393.08	139,144.43	118,180.78	95,932.13	78,860.48	59,195.11
3900000 · Fixed Asset Investments	2,294,051.12	2,286,617.12	2,289,018.26	2,276,382.72	2,027,948.62	2,041,978.59	2,008,233.87	2,001,154.28	2,018,336.63	2,018,336.63	1,976,037.64	1,954,259.96
Total 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	2,013,455.07
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	0.00	0.00	0.00	0.00
Total 3100000 · Restricted Funds	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18	0.00	0.00	0.00	0.00
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	691,187.29
3200200 · Broadband Infrastructure	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	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	20,000.00
3200400 · Legal & Litigation	2,533.07	1,783.07	-1,256.93	-9,810.39	-15,673.89	-23,160.89	0.00	0.00	0.00	0.00	0.00	0.00
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	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	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	423,053.49
3200750 · Capital Improvement - Town Hall	0.00	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	2,107,852.74
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	2,013,362.19
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	5,591,880.03
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	883,255.16
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	496,112.42	320,741.75	128,709.71
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	8,962,359.56	8,797,909.19	8,617,299.97
TOTAL LIABILITIES & EQUITY	8,725,853.77	8,909,719.76	9,065,057.16	9,270,362.71	12,325,170.56	12,331,416.89	12,862,905.66	12,917,740.81	12,768,629.75	12,745,024.18	12,550,882.99	12,420,650.07