

**Town of Dewey Beach**  
**Balance Sheet**  
 As of September 30, 2023

Sep 30, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

<b>1000000 · Cash &amp; Equivalents</b>	
1000010 · Operating Gen'l Funds	4,924,168.35
1000040 · Payroll Account	27,518.91
<b>Total 1000000 · Cash &amp; Equivalents</b>	4,951,687.26
<b>1000100 · Self-Committed Funds</b>	
1000120 · Street Infrastr 20% Bldg Permit	1,076,056.24
1000170 · Brown Advisors - General Fund	1,343,794.55
<b>Total 1000100 · Self-Committed Funds</b>	2,419,850.79
<b>1000200 · Restricted Bank Accounts</b>	
1000202 · State of Delaware Town Hall Gra	3,056,478.00
1000210 · Municipal St. Aid	19,696.92
1000220 · Police SALLE Grant	9,799.40
1000230 · Police EIDE Grant	11,627.30
1000240 · Police Dep't.Acc't.	9,784.37
1000245 · Police Violent Crimes Grant	5,805.34
<b>Total 1000200 · Restricted Bank Accounts</b>	3,113,191.33
<b>1000500 · Petty Cash</b>	1,100.00
<b>Total Checking/Savings</b>	10,485,829.38

**Accounts Receivable**

1100000 · Accounts Receivable	11,045.00
<b>Total Accounts Receivable</b>	11,045.00

**Other Current Assets**

1200100 · Prepaid Insurance	171,548.16
13700 · Payroll Service Customer Asset	-0.01
<b>Total Other Current Assets</b>	171,548.15

**Total Current Assets**

10,668,422.53

**Fixed Assets**

**1600000 · Land**

1600001 · Land - Town Hall	22,716.33
1600002 · Land - Police	22,716.00
1600003 · Land - LSS	6,499.00
1600004 · Land - Street & Infra	221,959.00
1600005 · Land - Town Hall Aux	256,931.49
1600000 · Land - Other	25,000.00

**Total 1600000 · Land**

555,821.82

**1600010 · Building & Improvements**

1600011 · Building - Town Hall	1,307,082.97
1600012 · Building - LSS	142,162.00
1600013 · Building - Street & Infra	619,077.57
1600014 · Building - Town Hall Aux	599,509.19
1600021 · Building Improv - Town Hall	87,449.76
1600022 · Building Improv - Town Hall Aux	38,232.00

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1600023 · Building Improv - Police	47,247.28
1600031 · Building & Improvements -Town H	25,992.60
1600032 · Building & Improvements - Polic	404,803.00
1600034 · Building & Improvement - Street	221,865.63
1600035 · Building & Improve - Town Prop	26,109.00
<b>Total 1600010 · Building &amp; Improvements</b>	<b>3,519,531.00</b>
1600030 · Beach Improv - Mats	98,345.26
1600040 · Equipment	
1600041 · Equipment - Town Hall	451,639.43
1600042 · Equipment - Police	184,611.94
1600045 · Equipment - LSS	19,745.00
1600046 · Equipment - Street & Infra	141,717.38
1600047 · Equipment - Uncatagorized	36,048.66
<b>Total 1600040 · Equipment</b>	<b>833,762.41</b>
1600050 · Vehicles	
1600051 · Vehicles - Police	108,201.59
1600052 · Vehicles - Street & Infra	33,999.00
<b>Total 1600050 · Vehicles</b>	<b>142,200.59</b>
1600060 · Infrastructure	
1600062 · Infrastrucuture - Streets	461,899.00
<b>Total 1600060 · Infrastructure</b>	<b>461,899.00</b>
1600099 · Accumulated Depreciation	-3,563,664.26
<b>Total Fixed Assets</b>	<b>2,047,895.82</b>
<b>TOTAL ASSETS</b>	<b>12,716,318.35</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000000 · Accounts Payable	75,382.54
<b>Total Accounts Payable</b>	<b>75,382.54</b>
<b>Other Current Liabilities</b>	
2100000 · Accrued Payroll & Related	
2100001 · Accrued Payroll Taxes - 941	-26.94
2100003 · Accrued Payroll Taxes - UC8 DE	-0.01
2100010 · Police Pension Payable	10,628.73
2100012 · Accrued Wages	28,876.09
2100013 · Compensated Absences	217,748.19
2100014 · Provision Compensated Absences	-217,748.18
2120003 · Due to State of Delaware	
2120005 · DELJIS Surcharge	207.00
2120006 · Ambulance Fund	1,070.00
2120007 · Trans Fund	1,505.50
2120008 · Police Fund	2,790.00
2120009 · Vic Comp Assessment	2,130.15
2120010 · Video Surcharge	172.00

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Total 2120003 · Due to State of Delaware	7,874.65
Total 2100000 · Accrued Payroll & Related	47,352.53
2100015 · Unearned Revenue	337,968.37
2110 · Direct Deposit Liabilities	-162.54
2300000 · Restricted Grants & Donations	
2300100 · Administrative	
2300102 · State of Delaware Town Hall Gra	3,000,000.00
Total 2300100 · Administrative	3,000,000.00
2300200 · Police Grants	
2300202 · EIDE Grant	11,627.30
2300209 · SALLE Grant	9,799.40
2300211 · Violent Crimes Grant	9,759.10
Total 2300200 · Police Grants	31,185.80
2300300 · Street & Highway Grants	
2300301 · Municipal Street Aid Grant	19,694.37
2300305 · 5G Building Permit Deposits	16,005.00
Total 2300300 · Street & Highway Grants	35,699.37
Total 2300000 · Restricted Grants & Donations	3,066,885.17
Total Other Current Liabilities	3,452,043.53
Total Current Liabilities	3,527,426.07
Long Term Liabilities	
2700001 · Deferred Outflows - GASB 68	-217,114.00
2700002 · Deferred Inflows - GASB 68	-12,435.00
2700003 · NPL - GASB 68	-60,940.00
2700004 · GASB 68 - Contra	290,489.00
Total Long Term Liabilities	0.00
Total Liabilities	3,527,426.07
Equity	
3000000 · Non-Spendable	
3000100 · Prepaid Expenses	59,195.11
3900000 · Fixed Asset Investments	2,209,949.96
Total 3000000 · Non-Spendable	2,269,145.07
32000 · Unrestricted Net Assets	119,974.01
3200000 · Assigned Funds	
3200100 · Street & Infrastructure	814,451.97
3200500 · Public Safety	223,392.91
3200600 · Beach Safety	50,038.92
3200700 · Capital Improvements	158,555.07
3200750 · Capital Improvement - Town Hall	2,315,486.72
3200800 · Rainy Day Fund	2,323,900.76
Total 3200000 · Assigned Funds	5,885,826.35
3300000 · Unassigned Fund	593,836.13
Net Income	320,110.72
Total Equity	9,188,892.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,716,318.35</b>