

Town of Dewey Beach
Balance Sheet Apr 30, 21
 As of April 30, 2021

ASSETS

Current Assets

Checking/Savings

1000000 · General Fund

1000010 · Operating Gen'l Funds - Fulton

1000011 · 5% TTax to Recoup Set Aside (36,370)

1000013 · LESO Funds (166,520)

1000015 · Prior Year Surplus (81,731)

1000010 · Operating Gen'l Funds - Fulton - Other 1,931,694

Total 1000010 · Operating Gen'l Funds - Fulton 1,647,072

1000040 · Payroll Account-Fulton Bank (6,339)

Total 1000000 · General Fund 1,640,734

1000100 · Self-Committed Funds

1000109 · LESO Funds 166,520

1000110 · Legal & Litigation - Fulton 36,306

1000111 · Prior Year Surplus 93,566

1000120 · Street Infrastr 20% Bldg Permit 666,716

1000130 · Comp. Plan -3%TransferTax 37,560

1000160 · Transfer Tax Recoup Account 36,370

1000170 · Brown Advisors - Combined 1,345,328

Total 1000100 · Self-Committed Funds 2,382,365

1000200 · Restricted

1000210 · Fulton Bank-Municipal St. Aid 42,428

1000220 · Fulton Bank- Police SALLE Grant 4,751

1000230 · Fulton Bank-Police EIDE Grant 170

1000240 · Police Dep't.Acc't.-Fulton Bank 55,350

1000260 · Fulton Bank-Dewey Beach Patrol 20,442

1000270 · Fulton Review Fund Escrow Acct 22,698

1000280 · Fulton DBP Competition 20,793

Total 1000200 · Restricted 166,633

1000500 · Petty Cash 1,100

Total Checking/Savings 4,190,832

Accounts Receivable

1002500 · DBE Receivable 20,000

Total Accounts Receivable 20,000

Other Current Assets

1200000 · General Receivables

1200001 · RuddertownEngineering-Due DBE (2,619)

Total 1200000 · General Receivables (2,619)

1200100 · Prepaid Insurance 74,043

Total Other Current Assets 71,424

Total Current Assets 4,282,256

Fixed Assets

1600001 · Land - Town Hall 22,716

1600002 · Land - Police 22,716

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1600003 · Land - LSS		6,499
1600004 · Land - Street & Infra		221,959
1600005 · Land - Town Hall Aux		256,932
1600011 · Building - Town Hall		1,307,083
1600012 · Building - LSS		142,162
1600013 · Building - Street & Infra		619,078
1600014 · Building - Town Hall Aux		599,509
1600021 · Building Improv - Town Hall		83,650
1600023 · Building Improv - Police		22,535
1600024 · Building Improv - LSS		26,097
1600025 · Building Improv - Street & Infr		70,659
1600030 · Beach Improv - Mats		98,345
1600031 · Equipment - Town Hall		87,605
1600032 · Equipment - Police		426,992
1600034 · Equipment - Code Enforcement		258,037
1600035 · Equipment - LSS		34,509
1600036 · Equipment - Street & Infra		129,089
1600037 · Equipment - Various		36,049
1600041 · Vehicles - Police		450,290
1600042 · Vehicles - Street & Infra		58,904
1600099 · Accumulated Depreciation		(3,108,024)
1800000 · Investment - Land		25,000
Total Fixed Assets		1,898,392
TOTAL ASSETS		6,180,647
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000000 · Accounts Payable		71,805
Total Accounts Payable		71,805
Other Current Liabilities		
2100000 · General Obligations		
2100002 · Accrued Payroll Taxes - W1 DE		1,850
2100003 · Accrued Payroll Taxes - UC8 DE		1,910
2100006 · Life Insurance Payable		86
2100009 · Adm Pension Payable		3,237
2100010 · Police Pension Payable		14,312
2100013 · Compensated Absences		208,366
2120003 · Due to State of Delaware		
2120005 · DELJIS Surcharge		52
2120006 · Ambulance Fund		10
2120007 · Trans Fund		25
2120008 · Police Fund		780
2120009 · Vic Comp Assessment		528
2120010 · Video Surcharge		46
Total 2120003 · Due to State of Delaware		1,441

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Total 2100000 · General Obligations	231,203
2300000 · Restricted Grants & Donations	
2300200 · Police Grants	
2300202 · EIDE Grant	170
2300209 · SALLE Grant	4,751
Total 2300200 · Police Grants	4,921
2300300 · Street & Highway Grants	
2300301 · Municipal Street Aid Grant	42,428
Total 2300300 · Street & Highway Grants	42,428
2300400 · Lifeguard Grants	
2300402 · Donations LGYouth Rec.Prog.	(1,053)
Total 2300400 · Lifeguard Grants	(1,053)
Total 2300000 · Restricted Grants & Donations	46,296
Total Other Current Liabilities	277,498
Total Current Liabilities	349,303
Long Term Liabilities	
2700001 · Deferred Outflows - GASB 68	(174,598)
2700002 · Deferred Inflows - GASB 68	48,755
2700003 · NPL - GASB 68	143,041
Total Long Term Liabilities	17,198
Total Liabilities	366,501
Equity	
3000100 · General Fund Balance	2,134,745
3000110 · General Fund Balance - Current	287,096
3000200 · Legal & Litigation	
3000210 · Legal & Litigation - Current	(10,325)
3000200 · Legal & Litigation - Other	36,240
Total 3000200 · Legal & Litigation	25,916
3000300 · GFB-Committed St 20% Bldg Perm	
3000310 · 20% Bldg Perm - Current	289,183
3000300 · GFB-Committed St 20% Bldg Perm - Other	371,306
Total 3000300 · GFB-Committed St 20% Bldg Perm	660,490
3000400 · GFB- Comp Plan 3% Tran Tax	
3000410 · 3% Trans Tax - Current	(72,409)
3000400 · GFB- Comp Plan 3% Tran Tax - Other	109,969
Total 3000400 · GFB- Comp Plan 3% Tran Tax	37,560
3000500 · GFB-5%TTax to TTax Recoup Acct	
3000510 · 5% TTax Recoup - Current	(161,859)
3000500 · GFB-5%TTax to TTax Recoup Acct - Other	198,229
Total 3000500 · GFB-5%TTax to TTax Recoup Acct	36,370
3000600 · GFB-5%ParkPrmit-signs,striping	
3000610 · 5% Park Perm - Current	(179,215)
3000600 · GFB-5%ParkPrmit-signs,striping - Other	179,215
Total 3000600 · GFB-5%ParkPrmit-signs,striping	-
3000800 · GFB-Rainy Day Self Comm Funds	

10:02 AM
05/07/21
Accrual Basis

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3000810 · GFB-Rainy Day - Current		(166,731)
3000800 · GFB-Rainy Day Self Comm Funds - Other		166,731
Total 3000800 · GFB-Rainy Day Self Comm Funds		-
32000 · Unrestricted Net Assets		467,923
3900000 · Fixed Asset Investments		
3900001 · Fixed Asset Investment-Current		1
3900000 · Fixed Asset Investments - Other		1,907,538
Total 3900000 · Fixed Asset Investments		1,907,539
Net Income		256,507
Total Equity		5,814,146
TOTAL LIABILITIES & EQUITY		6,180,647