

Town of Dewey Beach
Balance Sheet
As of January 31, 2022

	Apr 30, 21	May 31, 21	Jun 30, 21	Jul 31, 21	Aug 31, 21	Sep 30, 21	Oct 31, 21	Nov 30, 21	Dec 31, 21	Jan 31, 22
ASSETS										
Current Assets										
Checking/Savings	10,042,957.17	10,421,725.29	10,723,427.21	10,589,440.85	10,825,422.12	10,938,101.26	12,109,380.58	12,244,648.62	12,614,092.24	12,550,023.05
Accounts Receivable	20,000.00	24,365.00	19,365.00	10,185.00	0.00	0.00	0.00	0.00	59,813.03	14,638.29
Other Current Assets										
1200000 · General Receivables	-2,618.69	3,379.86	4,519.86	4,519.86	5,327.36	5,327.36	11,692.36	11,692.36	14,779.86	22,854.86
1200050 · Prepaid Beach Taxes	0.00	0.00	0.00	0.00	0.00	-441.60	-441.60	0.00	0.00	0.00
1200100 · Prepaid Insurance	70,568.55	54,636.86	85,782.81	166,019.90	198,007.74	178,380.58	152,187.61	124,732.38	108,343.65	91,954.92
1200200 · Prepaid Expenses	-35,136.80	-35,136.80	-35,136.80	-35,136.80	-35,136.80	-35,136.80	0.00	0.00	0.00	0.00
13700 · Payroll Service Customer Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	391.75
Total Other Current Assets	<u>32,813.06</u>	<u>22,879.92</u>	<u>55,165.87</u>	<u>135,402.96</u>	<u>168,198.30</u>	<u>148,129.54</u>	<u>163,438.37</u>	<u>136,424.74</u>	<u>123,123.51</u>	<u>115,201.53</u>
Total Current Assets	<u>10,095,770.23</u>	<u>10,468,970.21</u>	<u>10,797,958.08</u>	<u>10,735,028.81</u>	<u>10,993,620.42</u>	<u>11,086,230.80</u>	<u>12,272,818.95</u>	<u>12,381,073.36</u>	<u>12,797,028.78</u>	<u>12,679,862.87</u>
Fixed Assets										
1600000 · Land	555,822.49	555,822.49	555,822.49	555,822.49	555,822.49	555,822.49	555,822.49	555,822.49	555,822.49	555,822.49
1600010 · Building & Improvements	2,875,238.01	2,875,238.01	2,875,238.01	2,890,218.01	2,890,218.01	2,890,218.01	2,897,818.01	2,897,818.01	2,897,818.01	2,897,818.01
1600030 · Beach Improv - Mats	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26
1600040 · Equipment	987,076.15	987,076.15	1,001,670.65	1,004,195.65	1,004,195.65	1,004,195.65	1,004,195.65	1,004,195.65	1,004,195.65	1,004,195.65
1600050 · Vehicles	509,193.81	509,193.81	519,865.01	519,865.01	519,865.01	519,865.01	561,424.01	566,550.76	566,550.76	566,550.76
1600099 · Accumulated Depreciation	-3,164,340.24	-3,183,355.28	-3,202,370.32	-3,221,385.36	-3,240,400.40	-3,259,415.44	-3,275,448.84	-3,291,482.24	-3,307,518.11	-3,319,492.42
Total Fixed Assets	<u>1,861,335.48</u>	<u>1,842,320.44</u>	<u>1,848,571.10</u>	<u>1,847,061.06</u>	<u>1,828,046.02</u>	<u>1,809,030.98</u>	<u>1,842,156.58</u>	<u>1,831,249.93</u>	<u>1,815,214.06</u>	<u>1,803,239.75</u>
TOTAL ASSETS	<u>11,957,105.71</u>	<u>12,311,290.65</u>	<u>12,646,529.18</u>	<u>12,582,089.87</u>	<u>12,821,666.44</u>	<u>12,895,261.78</u>	<u>14,114,975.53</u>	<u>14,212,323.29</u>	<u>14,612,242.84</u>	<u>14,483,102.62</u>
LIABILITIES & EQUITY										
Liabilities										
Current Liabilities										
Accounts Payable										
2000000 · Accounts Payable	86,747.32	56,316.74	96,289.05	27,352.34	44,953.94	38,855.57	49,177.95	80,758.05	66,760.69	35,673.25
Total Accounts Payable	<u>86,747.32</u>	<u>56,316.74</u>	<u>96,289.05</u>	<u>27,352.34</u>	<u>44,953.94</u>	<u>38,855.57</u>	<u>49,177.95</u>	<u>80,758.05</u>	<u>66,760.69</u>	<u>35,673.25</u>
Other Current Liabilities										
2100000 · Accrued Payroll & Related	192,345.05	192,519.58	178,875.56	184,936.29	188,755.18	200,418.46	216,963.73	217,339.91	217,506.48	239,000.55
2100015 · Unearned Revenue	0.00	0.00	107,976.35	107,976.35	107,976.35	107,976.35	483,118.35	483,118.35	404,623.35	404,623.35
2110 · Direct Deposit Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,129.61
2300000 · Restricted Grants & Donations										
2300200 · Police Grants	4,920.66	4,920.66	4,920.66	4,920.66	4,920.66	58,992.26	58,992.26	58,992.26	58,992.26	62,948.66
2300300 · Street & Highway Grants	42,427.85	42,428.93	42,429.98	42,431.06	14,561.15	84,959.63	84,959.93	84,960.22	84,960.52	84,935.52
Total 2300000 · Restricted Grants & Donations	<u>47,348.51</u>	<u>47,349.59</u>	<u>47,350.64</u>	<u>47,351.72</u>	<u>19,481.81</u>	<u>143,951.89</u>	<u>143,952.19</u>	<u>143,952.48</u>	<u>143,952.78</u>	<u>147,884.18</u>
Total Other Current Liabilities	<u>239,693.56</u>	<u>239,869.17</u>	<u>334,202.55</u>	<u>340,264.36</u>	<u>316,213.34</u>	<u>452,346.70</u>	<u>844,034.27</u>	<u>844,410.74</u>	<u>766,082.61</u>	<u>788,378.47</u>
Total Current Liabilities	<u>326,440.88</u>	<u>296,185.91</u>	<u>430,491.60</u>	<u>367,616.70</u>	<u>361,167.28</u>	<u>491,202.27</u>	<u>893,212.22</u>	<u>925,168.79</u>	<u>832,843.30</u>	<u>824,051.72</u>
Long Term Liabilities	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>	<u>6,008.00</u>
Total Liabilities	<u>332,448.88</u>	<u>302,193.91</u>	<u>436,499.60</u>	<u>373,624.70</u>	<u>367,175.28</u>	<u>497,210.27</u>	<u>899,220.22</u>	<u>931,176.79</u>	<u>838,851.30</u>	<u>830,059.72</u>
Equity										
3000000 · Non-Spendable										
3000100 · Prepaid Expenses	70,568.55	54,636.86	85,782.81	166,019.90	198,007.74	178,380.58	152,187.61	124,732.38	108,343.65	91,954.92
3900000 · Fixed Asset Investments	1,861,335.48	1,842,320.44	1,848,571.10	1,847,061.06	1,828,046.02	1,809,030.98	1,842,152.31	1,831,245.66	1,815,214.06	1,815,214.06
Total 3000000 · Non-Spendable	<u>1,931,904.03</u>	<u>1,896,957.30</u>	<u>1,934,353.91</u>	<u>2,013,080.96</u>	<u>2,026,053.76</u>	<u>1,987,411.56</u>	<u>1,994,339.92</u>	<u>1,955,978.04</u>	<u>1,923,557.71</u>	<u>1,907,168.98</u>

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3100000 · Restricted Funds										
3100100 · Beach Fund	5,868,230.06	5,886,163.83	5,910,593.32	5,925,287.84	5,938,964.39	5,822,681.99	5,904,874.63	5,888,693.62	6,106,330.69	6,106,330.69
3100200 · Review Fund	3,040.92	3,040.92	3,040.92	3,040.92	3,040.92	3,040.92	3,040.92	3,040.92	2,975.60	2,975.60
Total 3100000 · Restricted Funds	<u>5,871,270.98</u>	<u>5,889,204.75</u>	<u>5,913,634.24</u>	<u>5,928,328.76</u>	<u>5,942,005.31</u>	<u>5,825,722.91</u>	<u>5,907,915.55</u>	<u>5,891,734.54</u>	<u>6,109,306.29</u>	<u>6,109,306.29</u>
3200000 · Assigned Funds										
3200100 · Street & Infrastructure	666,739.97	701,159.18	716,797.22	523,473.76	538,692.11	554,841.35	574,224.06	597,852.43	656,913.47	665,372.24
3200200 · Broadband Infrastructure	40,000.00	40,000.00	32,000.00	32,000.00	32,000.00	32,000.00	30,833.75	30,833.75	25,115.00	23,143.75
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
3200400 · Legal & Litigation	36,303.57	36,303.57	36,303.57	36,303.57	36,303.57	36,303.57	36,303.57	36,303.57	36,303.57	36,303.57
3200500 · Public Safety	212,592.00	212,592.00	195,235.06	195,235.06	174,836.75	174,836.75	174,836.75	174,836.75	174,836.75	170,860.35
3200600 · Beach Safety	39,115.00	39,115.00	39,115.00	39,115.00	39,115.00	39,115.00	39,115.00	39,115.00	39,115.00	39,115.00
3200700 · Capital Improvements	643,978.00	643,978.00	643,978.00	643,978.00	666,110.22	694,419.72	728,842.30	736,176.46	739,630.53	741,270.64
3200800 · Rainy Day Fund	1,800,000.00	1,812,466.21	1,824,751.14	1,833,786.16	1,840,342.59	1,843,391.34	1,853,286.64	1,862,363.89	1,869,351.73	1,879,237.57
Total 3200000 · Assigned Funds	<u>3,458,728.54</u>	<u>3,505,613.96</u>	<u>3,508,179.99</u>	<u>3,323,891.55</u>	<u>3,347,400.24</u>	<u>3,394,907.73</u>	<u>3,457,442.07</u>	<u>3,497,481.85</u>	<u>3,561,266.05</u>	<u>3,575,303.12</u>
3300000 · Unassigned Fund	<u>246,220.22</u>	<u>263,372.31</u>	<u>229,938.05</u>	<u>353,902.71</u>	<u>381,712.92</u>	<u>524,322.34</u>	<u>437,996.39</u>	<u>492,705.75</u>	<u>313,286.36</u>	<u>331,691.34</u>
Net Income	<u>116,533.06</u>	<u>453,948.42</u>	<u>623,923.39</u>	<u>589,261.19</u>	<u>757,318.93</u>	<u>665,686.97</u>	<u>1,418,061.38</u>	<u>1,443,246.32</u>	<u>1,865,975.13</u>	<u>1,729,573.17</u>
Total Equity	<u>11,624,656.83</u>	<u>12,009,096.74</u>	<u>12,210,029.58</u>	<u>12,208,465.17</u>	<u>12,454,491.16</u>	<u>12,398,051.51</u>	<u>13,215,755.31</u>	<u>13,281,146.50</u>	<u>13,773,391.54</u>	<u>13,653,042.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,957,105.71</u></u>	<u><u>12,311,290.65</u></u>	<u><u>12,646,529.18</u></u>	<u><u>12,582,089.87</u></u>	<u><u>12,821,666.44</u></u>	<u><u>12,895,261.78</u></u>	<u><u>14,114,975.53</u></u>	<u><u>14,212,323.29</u></u>	<u><u>14,612,242.84</u></u>	<u><u>14,483,102.62</u></u>