

**Town of Dewey Beach**  
**Balance Sheet**  
**As of August 31, 2022**

	Apr 30, 22	May 31, 22	Jun 30, 22	Jul 31, 22	Aug 31, 22
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings	6,505,511.83	6,707,621.90	6,889,553.96	6,989,408.43	10,020,802.06
Accounts Receivable	1,440.00	7,040.00	1,440.00	720.00	8,500.00
Other Current Assets	158,174.30	145,202.97	124,368.64	239,606.34	273,616.56
<b>Total Current Assets</b>	<u>6,665,126.13</u>	<u>6,859,864.87</u>	<u>7,015,362.60</u>	<u>7,229,734.77</u>	<u>10,302,918.62</u>
<b>Fixed Assets</b>	<u>2,061,633.28</u>	<u>2,054,199.28</u>	<u>2,056,600.44</u>	<u>2,043,964.90</u>	<u>2,027,948.62</u>
<b>TOTAL ASSETS</b>	<u><b>8,726,759.41</b></u>	<u><b>8,914,064.15</b></u>	<u><b>9,071,963.04</b></u>	<u><b>9,273,699.67</b></u>	<u><b>12,330,867.24</b></u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Accounts Payable</b>					
2000000 · Accounts Payable	266,192.81	53,955.92	81,376.14	138,831.07	68,544.36
<b>Total Accounts Payable</b>	<u>266,192.81</u>	<u>53,955.92</u>	<u>81,376.14</u>	<u>138,831.07</u>	<u>68,544.36</u>
<b>Other Current Liabilities</b>					
2100000 · Accrued Payroll & Related	62,778.43	68,138.88	38,373.70	51,168.25	48,050.75
2100015 · Unearned Revenue	375,142.35	375,142.35	509,894.75	509,894.75	509,894.75
2110 · Direct Deposit Liabilities	-5,456.88	-5,456.88	0.00	0.00	0.00
2300000 · Restricted Grants & Donations					
2300100 · Administrative					
230102 · State of Delaware Town Hall Gra	0.00	0.00	0.00	0.00	3,000,000.00
<b>Total 2300100 · Administrative</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000,000.00</u>
2300200 · Police Grants					
2300202 · EIDE Grant	4,146.15	15,326.03	15,326.03	15,326.03	15,326.03
2300204 · Local Government Grant Police	30,000.00	30,000.00	30,000.00	30,000.00	60,000.00
2300209 · SALLE Grant	482.31	5,349.20	5,349.20	5,349.20	5,349.20
<b>Total 2300200 · Police Grants</b>	<u>34,628.46</u>	<u>50,675.23</u>	<u>50,675.23</u>	<u>50,675.23</u>	<u>80,675.23</u>
2300300 · Street & Highway Grants					
2300301 · Municipal Street Aid Grant	34,910.52	34,910.52	34,910.52	34,910.52	34,910.52
2300302 · Community Transportation Funds	-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
<b>Total 2300300 · Street &amp; Highway Grants</b>	<u>30,536.52</u>	<u>173,528.52</u>	<u>173,528.52</u>	<u>173,528.52</u>	<u>119,098.82</u>
<b>Total 2300000 · Restricted Grants &amp; Donations</b>	<u>65,164.98</u>	<u>224,203.75</u>	<u>224,203.75</u>	<u>224,203.75</u>	<u>3,199,774.05</u>
24000 · Payroll Liabilities	0.00	0.00	0.00	0.00	-269.54

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Total Other Current Liabilities	497,628.88	662,028.10	772,472.20	785,266.75	3,757,450.01
Total Current Liabilities	763,821.69	715,984.02	853,848.34	924,097.82	3,825,994.37
Long Term Liabilities	0.00	0.00	0.00	0.00	0.00
Total Liabilities	763,821.69	715,984.02	853,848.34	924,097.82	3,825,994.37
Equity					
3000000 · Non-Spendable					
3000100 · Prepaid Expenses	72,268.43	59,297.10	38,462.77	151,033.44	175,688.56
3900000 · Fixed Asset Investments	2,294,051.12	2,286,617.12	2,289,018.26	2,276,382.72	2,027,948.62
Total 3000000 · Non-Spendable	2,366,319.55	2,345,914.22	2,327,481.03	2,427,416.16	2,203,637.18
3100000 · Restricted Funds					
3100200 · Review Fund	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18
Total 3100000 · Restricted Funds	10,893.18	10,893.18	10,893.18	10,893.18	10,893.18
32000 · Unrestricted Net Assets	21,063.17	21,063.17	21,063.17	21,063.17	21,063.17
3200000 · Assigned Funds					
3200100 · Street & Infrastructure	558,250.47	586,124.02	531,162.53	557,285.97	582,178.93
3200200 · Broadband Infrastructure	20,531.25	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
3200400 · Legal & Litigation	2,533.07	1,783.07	-1,256.93	-9,810.39	-3,946.89
3200500 · Public Safety	165,213.28	181,005.25	187,562.19	193,354.78	193,354.78
3200600 · Beach Safety	38,317.76	38,452.76	50,812.76	52,317.86	50,038.92
3200700 · Capital Improvements	747,796.23	251,563.18	272,780.52	297,070.64	343,070.93
3200750 · Capital Improvement - Town Hall	0.00	2,150,000.00	2,136,000.00	1,843,239.64	2,135,235.00
3200800 · Rainy Day Fund	1,978,221.96	1,981,061.46	1,989,828.75	1,992,852.38	1,995,954.31
Total 3200000 · Assigned Funds	3,530,864.02	5,238,733.49	5,215,633.57	4,975,054.63	5,344,629.73
3300000 · Unassigned Fund	2,139,350.03	486,365.89	588,090.14	782,171.14	698,693.65
Net Income	-105,552.23	95,110.18	54,953.61	133,003.57	225,955.96
Total Equity	7,962,937.72	8,198,080.13	8,218,114.70	8,349,601.85	8,504,872.87
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,726,759.41</b>	<b>8,914,064.15</b>	<b>9,071,963.04</b>	<b>9,273,699.67</b>	<b>12,330,867.24</b>