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Accrual Basis

Town of Dewey Beach
Balance Sheet
As of September 30, 2022

	Apr 30, 22	May 31, 22	Jun 30, 22	Jul 31, 22	Aug 31, 22	Sep 30, 22
ASSETS						
Current Assets						
Checking/Savings						
1000000 · Cash & Equivalents						
1000010 · Operating Gen'l Funds	4,367,928.71	4,522,169.69	4,704,902.77	4,758,765.78	4,585,132.06	4,687,367.55
1000040 · Payroll Account	19,536.61	13,289.60	-1,730.11	4,617.38	232,757.45	110,837.11
Total 1000000 · Cash & Equivalents	4,387,465.32	4,535,459.29	4,703,172.66	4,763,383.16	4,817,889.51	4,798,204.66
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	824,161.66
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
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	2,140,768.81
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
1000210 · Municipal St. Aid	34,910.76	34,911.06	34,911.35	34,911.65	-17.67	20,038.30
1000220 · Police SALLE Grant	482.31	10,164.72	5,349.20	5,349.20	5,349.20	5,349.20
1000230 · Police EIDE Grant	4,146.15	19,302.03	15,326.03	15,326.03	13,226.03	13,226.03
1000240 · Police Dep't.Acc't.	498.64	498.64	498.64	888.64	32,388.64	2,388.64
1000245 · Police Violent Crimes Grant	15,048.19	15,048.19	15,048.19	15,048.19	0.01	28,257.81
1000270 · Fund Escrow Acct	10,893.18	10,893.18	10,893.18	10,893.18	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
1000500 · Petty Cash	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
Total Checking/Savings	6,505,511.83	6,707,621.90	6,889,553.96	6,989,408.43	10,020,802.06	10,009,333.45
Accounts Receivable						
1100000 · Accounts Receivable	1,440.00	7,040.00	1,440.00	720.00	7,800.00	2,000.00
Total Accounts Receivable	1,440.00	7,040.00	1,440.00	720.00	7,800.00	2,000.00
Other Current Assets						
1200000 · General Receivables						
1200001 · RuddertownEngineering-Due DBE	20,072.87	20,072.87	20,072.87	24,330.41	32,095.00	32,095.00
1200000 · General Receivables - Other	65,833.00	65,833.00	65,833.00	65,833.00	65,833.00	65,833.00
Total 1200000 · General Receivables	85,905.87	85,905.87	85,905.87	90,163.41	97,928.00	97,928.00
1200100 · Prepaid Insurance	72,268.43	59,297.10	38,462.77	149,442.93	175,688.56	183,641.73
Total Other Current Assets	158,174.30	145,202.97	124,368.64	239,606.34	273,616.56	281,569.73
Total Current Assets	6,665,126.13	6,859,864.87	7,015,362.60	7,229,734.77	10,302,218.62	10,292,903.18
Fixed Assets						
1600000 · Land						
1600001 · Land - Town Hall	22,716.33	22,716.33	22,716.33	22,716.33	22,716.33	22,716.33

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1600002 · Land - Police	22,716.00	22,716.00	22,716.00	22,716.00	22,716.00	22,716.00
1600003 · Land - LSS	6,499.00	6,499.00	6,499.00	6,499.00	6,499.00	6,499.00
1600004 · Land - Street & Infra	221,959.00	221,959.00	221,959.00	221,959.00	221,959.00	221,959.00
1600005 · Land - Town Hall Aux	256,931.49	256,931.49	256,931.49	256,931.49	256,931.49	256,931.49
1600000 · Land - Other	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Total 1600000 · Land	555,821.82	555,821.82	555,821.82	555,821.82	555,821.82	555,821.82
1600010 · Building & Improvements						
1600011 · Building - Town Hall	1,307,082.97	1,307,082.97	1,307,082.97	1,307,082.97	1,307,082.97	1,307,082.97
1600012 · Building - LSS	142,162.00	142,162.00	142,162.00	142,162.00	142,162.00	142,162.00
1600013 · Building - Street & Infra	619,077.57	619,077.57	619,077.57	619,077.57	619,077.57	619,077.57
1600014 · Building - Town Hall Aux	599,509.19	599,509.19	599,509.19	599,509.19	599,509.19	599,509.19
1600021 · Building Improv - Town Hall	87,449.76	87,449.76	87,449.76	87,449.76	87,449.76	87,449.76
1600022 · Building Improv - Town Hall Aux	38,232.00	38,232.00	38,232.00	38,232.00	38,232.00	38,232.00
1600023 · Building Improv - Police	111,975.19	111,975.19	111,975.19	111,975.19	111,975.19	111,975.19
1600031 · Building & Improvements -Town H	87,605.00	87,605.00	87,605.00	87,605.00	87,605.00	87,605.00
1600032 · Building & Improvements - Polic	426,993.00	426,993.00	426,993.00	426,993.00	426,993.00	426,993.00
1600034 · Building & Improvement - Street	258,036.63	258,036.63	258,036.63	258,036.63	258,036.63	258,036.63
1600035 · Building & Improve - Town Prop	34,509.00	34,509.00	34,509.00	34,509.00	34,509.00	34,509.00
Total 1600010 · Building & Improvements	3,712,632.31	3,712,632.31	3,712,632.31	3,712,632.31	3,712,632.31	3,712,632.31
1600030 · Beach Improv - Mats	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26	98,345.26
1600040 · Equipment						
1600041 · Equipment - Town Hall	450,289.43	451,639.43	451,639.43	451,639.43	451,639.43	451,639.43
1600042 · Equipment - Police	158,392.19	159,742.19	166,299.13	171,769.71	173,869.71	173,869.71
1600045 · Equipment - LSS	0.00	6,750.00	19,745.00	19,745.00	19,745.00	19,745.00
1600046 · Equipment - Street & Infra	141,717.38	141,717.38	141,717.38	141,717.38	141,717.38	141,717.38
1600047 · Equipment - Uncatagorized	36,048.66	36,048.66	36,048.66	36,048.66	36,048.66	36,048.66
Total 1600040 · Equipment	786,447.66	795,897.66	815,449.60	820,920.18	823,020.18	823,020.18
1600050 · Vehicles						
1600051 · Vehicles - Police	72,137.59	72,137.59	72,137.59	72,137.59	72,137.59	108,201.59
Total 1600050 · Vehicles	72,137.59	72,137.59	72,137.59	72,137.59	72,137.59	108,201.59
1600060 · Infrastructure						
1600062 · Infrastrucuture - Streets	232,437.00	232,437.00	232,437.00	232,437.00	232,437.00	232,437.00
Total 1600060 · Infrastructure	232,437.00	232,437.00	232,437.00	232,437.00	232,437.00	232,437.00
1600099 · Accumulated Depreciation	-3,396,188.36	-3,413,072.36	-3,430,223.14	-3,448,329.26	-3,466,445.54	-3,488,479.57
Total 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
TOTAL ASSETS	8,726,759.41	8,914,064.15	9,071,963.04	9,273,699.67	12,330,167.24	12,334,881.77
LIABILITIES & EQUITY						
Liabilities						

Town of Dewey Beach
Balance Sheet
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	Apr 30, 22	May 31, 22	Jun 30, 22	Jul 31, 22	Aug 31, 22	Sep 30, 22
Current Liabilities						
Accounts Payable						
2000000 · Accounts Payable	266,192.81	53,955.92	81,376.14	138,831.07	66,944.36	26,439.20
Total Accounts Payable	266,192.81	53,955.92	81,376.14	138,831.07	66,944.36	26,439.20
Other Current Liabilities						
2100000 · Accrued Payroll & Related						
2100001 · Accrued Payroll Taxes - 941	11,923.44	44.10	0.00	0.00	0.06	0.00
2100002 · Accrued Payroll Taxes - W1 DE	2,432.51	2,432.51	0.00	0.00	0.00	0.00
2100003 · Accrued Payroll Taxes - UC8 DE	939.78	939.78	0.00	0.00	0.01	0.00
2100009 · Adm Pension Payable	249.97	249.97	-0.10	-0.11	-0.09	-0.07
2100010 · Police Pension Payable	17,295.85	29,029.55	17,295.86	27,880.01	18,481.62	18,731.25
2100012 · Accrued Wages	27,148.00	27,148.00	27,148.00	27,148.00	27,148.00	27,148.00
2100013 · Compensated Absences	269,555.73	275,796.97	263,485.94	264,681.15	257,879.45	265,428.21
2100014 · Provision Compensated Absences	-269,556.00	-269,556.00	-269,556.00	-269,556.00	-257,879.45	-265,428.21
2120001 · Due to Beach Replenishment Fund	1,632.40	0.00	0.00	0.00	0.00	0.00
2120003 · Due to State of Delaware						
2120005 · DELJIS Surcharge	30.00	59.00	0.00	37.00	81.00	-1.00
2120006 · Ambulance Fund	20.00	30.00	0.00	20.00	80.00	-10.00
2120007 · Trans Fund	17.50	67.50	0.00	45.00	169.50	-10.00
2120008 · Police Fund	450.00	900.00	0.00	570.00	1,201.00	-15.00
2120009 · Vic Comp Assessment	337.25	667.50	0.00	314.20	801.45	-10.00
2120010 · Video Surcharge	29.00	57.00	0.00	29.00	88.20	-1.00
Total 2120003 · Due to State of Delaware	883.75	1,781.00	0.00	1,015.20	2,421.15	-47.00
2100000 · Accrued Payroll & Related - Other	273.00	273.00	0.00	0.00	0.00	0.00
Total 2100000 · Accrued Payroll & Related	62,778.43	68,138.88	38,373.70	51,168.25	48,050.75	45,832.18
2100015 · Unearned Revenue	375,142.35	375,142.35	509,894.75	509,894.75	509,894.75	537,512.75
2110 · Direct Deposit Liabilities	-5,456.88	-5,456.88	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
Total 2300100 · Administrative	0.00	0.00	0.00	0.00	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
2300204 · Local Government Grant Police	30,000.00	30,000.00	30,000.00	30,000.00	60,000.00	60,000.00
2300209 · SALLE Grant	482.31	5,349.20	5,349.20	5,349.20	5,349.20	5,349.20
2300211 · Violent Crimes Grant	0.00	0.00	0.00	0.00	0.00	28,257.80
Total 2300200 · Police Grants	34,628.46	50,675.23	50,675.23	50,675.23	80,675.23	108,933.03
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
2300302 · Community Transportation Funds	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00	-4,374.00

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2300304 · RTT Funds	0.00	142,992.00	142,992.00	142,992.00	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
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
24000 · Payroll Liabilities	0.00	0.00	0.00	0.00	-269.54	404.31
Total Other Current Liabilities	497,628.88	662,028.10	772,472.20	785,266.75	3,757,450.01	3,796,906.32
Total Current Liabilities	763,821.69	715,984.02	853,848.34	924,097.82	3,824,394.37	3,823,345.52
Long Term Liabilities						
2700001 · Deferred Outflows - GASB 68	-98,518.00	-98,518.00	-98,518.00	-98,518.00	-98,518.00	-98,518.00
2700002 · Deferred Inflows - GASB 68	609,860.00	609,860.00	609,860.00	609,860.00	609,860.00	609,860.00
2700003 · NPL - GASB 68	-733,056.00	-733,056.00	-733,056.00	-733,056.00	-733,056.00	-733,056.00
2700004 · GASB 68 - Contra	221,714.00	221,714.00	221,714.00	221,714.00	221,714.00	221,714.00
Total Long Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	763,821.69	715,984.02	853,848.34	924,097.82	3,824,394.37	3,823,345.52
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
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
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
3100000 · Restricted Funds						
3100200 · Review Fund	10,893.18	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	10,893.18
32000 · Unrestricted Net Assets	21,063.17	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	581,174.94
3200200 · Broadband Infrastructure	20,531.25	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
3200400 · Legal & Litigation	2,533.07	1,783.07	-1,256.93	-9,810.39	-15,673.89	-23,160.89
3200500 · Public Safety	165,213.28	181,005.25	187,562.19	193,354.78	193,354.78	257,676.58
3200600 · Beach Safety	38,317.76	38,452.76	50,812.76	52,317.86	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
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
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
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
3300000 · Unassigned Fund	2,139,350.03	486,365.89	588,090.14	782,171.14	710,420.65	639,151.47
Net Income	-105,552.23	95,110.18	54,953.61	133,003.57	226,855.96	191,148.54

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Total Equity	7,962,937.72	8,198,080.13	8,218,114.70	8,349,601.85	8,505,772.87	8,511,536.25
TOTAL LIABILITIES & EQUITY	<u>8,726,759.41</u>	<u>8,914,064.15</u>	<u>9,071,963.04</u>	<u>9,273,699.67</u>	<u>12,330,167.24</u>	<u>12,334,881.77</u>