

**Town of Dewey Beach**  
**Balance Sheet**  
 As of September 30, 2018

	Sep 30, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000000 · General Funds</b>	
1000010 · Operating Gen'l Funds - Fulton	1,062,666
1000030 · Fulton Bank-TransferTaxAcct	152,343
1000040 · Payroll Account-Fulton Bank	167
<b>Total 1000000 · General Funds</b>	1,215,176
<b>1000100 · Self-Committed Funds</b>	
1000110 · Legal & Litigation - Fulton	268,429
1000120 · Street Infrastr 20% Bldg Permit	267,933
1000130 · Comp. Plan -3%TransferTax	67,894
1000140 · Technology Improvement Funds	5,624
1000150 · Rainy Day Surplus Acct	164,076
1000170 · Brown Advisors - Combined	573,869
<b>Total 1000100 · Self-Committed Funds</b>	1,347,826
<b>1000200 · Restricted</b>	
1000210 · Fulton Bank-Municipal St. Aid	14,084
1000220 · Fulton Bank- Police SALLE Grant	510
1000230 · Fulton Bank-Police EIDE Grant	16,651
1000240 · Police Dep't.Acc't.-Fulton Bank	19,797
1000260 · Fulton Bank-Dewey Beach Patrol	12,037
1000270 · Fulton Review Fund Escrow Acct	33,047
1000280 · DB Patrol Competition	25,374
<b>Total 1000200 · Restricted</b>	121,500
<b>1000500 · Petty Cash</b>	1,400
<b>Total Checking/Savings</b>	2,685,902
<b>Accounts Receivable</b>	
1002500 · DBE Receivable	347,500
1002501 · Provision for DBE Receivables	(310,000)
<b>Total Accounts Receivable</b>	37,500
<b>Other Current Assets</b>	
<b>1200000 · General Receivables</b>	
1200001 · RuddertownEngineering-Due DBE	19,642
<b>Total 1200000 · General Receivables</b>	19,642
<b>1200100 · Prepaid Insurance</b>	140,253
<b>Total Other Current Assets</b>	159,895
<b>Total Current Assets</b>	2,883,297
<b>Fixed Assets</b>	
1500110 · Land - Town Hall	1,126,117
1500120 · Buildings - Town Hall	(107,029)
1500130 · Building Improvements-Town Hall	215,562
1500140 · Construction in Progress - TH	6,345
1500150 · Equipment - Town Hall	219,216

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1500210 · Land - Police	22,716
1500220 · Building Improvements - Police	22,535
1500230 · Equipment - Police	365,716
1500240 · Vehicles - Police	394,487
1500310 · Land - LSS	6,499
1500320 · Buildings - LSS	142,162
1500330 · Building Improvements - LSS	11,947
1500340 · Equipment - LSS	24,843
1500410 · Land - Streets & Infrastructure	1,336,915
1500420 · Buildings - Streets & Infra	619,078
1500430 · Building Improvements - S & I	70,659
1500440 · Equipment - Streets & Infra	73,724
1500450 · Vehicles - Streets & Infra	58,904
1500510 · Equipment - Code Enforcement	213,421
1500999 · Accumulated Depreciation	(2,538,320)
<b>Total Fixed Assets</b>	<b>2,285,497</b>
<b>TOTAL ASSETS</b>	<b>5,168,794</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000000 · Accounts Payable	(12,996)
<b>Total Accounts Payable</b>	<b>(12,996)</b>
<b>Other Current Liabilities</b>	
<b>2100000 · General Obligations</b>	
2100001 · 941 Payable	130
2100002 · SIT Payable	12
2100003 · SUTA Payable	6,159
2100004 · Local Tax Payable	185
2100006 · Life Insurance Payable	1,231
2100009 · Adm Pension Payable	1,180
2100010 · Police Pension Payable	2,407
2100011 · Accrued Bonus's	0
2100012 · Accrued wages	42,218
2100013 · Compensated Absences	154,585
2100014 · Provision Compensated Absences	(154,585)
2120001 · Due to Beach Replenishment Fund	0
2120003 · Due to State of Delaware	
2120005 · DELJIS Surcharge	(2)
2120008 · Police Fund	(30)
2120009 · Vic Comp Assessment	(20)
2120010 · Video Surcharge	(2)
<b>Total 2120003 · Due to State of Delaware</b>	<b>(54)</b>
2100000 · General Obligations - Other	7

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Total 2100000 · General Obligations	53,475
2300000 · Restricted Grants & Donations	
2300200 · Police Grants	
2300202 · EIDE Grant	16,650
2300203 · Highway Safety Grant	6,575
2300204 · Local Government Grant Police	561
2300205 · Federal Confiscated Funds	2,172
2300207 · Vehicle Grants	1,862
2300209 · SALLE Grant	510
Total 2300200 · Police Grants	28,331
2300300 · Street & Highway Grants	
2300301 · Municipal Street Aid Grant	16,845
Total 2300300 · Street & Highway Grants	16,845
2300400 · Lifeguard Grants	
2300401 · Contributions to Lifeguards	1,410
2300402 · Donations LGYouth Rec.Prog.	2,173
Total 2300400 · Lifeguard Grants	3,583
Total 2300000 · Restricted Grants & Donations	48,759
Total Other Current Liabilities	102,234
Total Current Liabilities	89,238
Long Term Liabilities	
2500000 · Loan Payable - DNREC	175,721
2600000 · Provision for Notes Payable	(175,721)
2700001 · Deferred Outflows - GASB 68	(133,547)
2700002 · Deferred Inflows - GASB 68	57,995
2700003 · NPL - GASB 68	52,097
2700004 · GASB 68 - Contra	23,455
Total Long Term Liabilities	-
Total Liabilities	89,238
Equity	
3000100 · General Fund Balance	1,243,637
3000110 · General Fund Balance - Current	(30,197)
3000200 · Legal & Litigation	
3000210 · Legal & Litigation - Current	938
3000200 · Legal & Litigation - Other	267,492
Total 3000200 · Legal & Litigation	268,429
3000300 · GFB-Committed St 20% Bldg Perm	
3000310 · GFB-St 20% Bldg Perm - Current	(102,837)
3000300 · GFB-Committed St 20% Bldg Perm - Other	396,923
Total 3000300 · GFB-Committed St 20% Bldg Perm	294,086
3000400 · GFB- Comp Plan 3% Tran Tax	
3000410 · GFB-Comp Plan 3% Tran - Current	8,987
3000400 · GFB- Comp Plan 3% Tran Tax - Other	61,551
Total 3000400 · GFB- Comp Plan 3% Tran Tax	70,537

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3000500 · GFB-5%TTax to TTax Recoup Acct	
3000510 · GFB-5% TTax to Recoup - Current	35,372
3000500 · GFB-5%TTax to TTax Recoup Acct - Other	94,312
	129,684
<b>Total 3000500 · GFB-5%TTax to TTax Recoup Acct</b>	<b>129,684</b>
3000600 · GFB-5%ParkPrmit-signs,striping	
3000610 · GFB-5% PP signs, strip- Current	32,283
3000600 · GFB-5%ParkPrmit-signs,striping - Other	86,862
	119,145
<b>Total 3000600 · GFB-5%ParkPrmit-signs,striping</b>	<b>119,145</b>
3000700 · Technology	
3000710 · Technology - Current	5,624
	5,624
<b>Total 3000700 · Technology</b>	<b>5,624</b>
3000900 · GFB-Rainy Day Self Comm Funds	
3000910 · GFB-Rainy Day - Current	50,122
3000900 · GFB-Rainy Day Self Comm Funds - Other	113,954
	164,076
<b>Total 3000900 · GFB-Rainy Day Self Comm Funds</b>	<b>164,076</b>
32000 · Unrestricted Net Assets	479,685
3900000 · Fixed Asset Investments	2,285,497
Net Income	49,352
	49,352
<b>Total Equity</b>	<b>5,079,556</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,168,794</b>