

Town of Dewey Beach
Balance Sheet
 As of November 30, 2018

	<u>Nov 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1000000 · General Funds	
1000010 · Operating Gen'l Funds - Fulton	1,575,509.70
1000030 · Fulton Bank-TransferTaxAcct	65,583.70
1000040 · Payroll Account-Fulton Bank	5,702.13
Total 1000000 · General Funds	<u>1,646,795.53</u>
1000100 · Self-Committed Funds	
1000110 · Legal & Litigation - Fulton	268,563.64
1000120 · Street Infrastr 20% Bldg Permit	268,070.20
1000130 · Comp. Plan -3%TransferTax	67,913.18
1000140 · Technology Improvement Funds	5,625.73
1000150 · Rainy Day Surplus Acct	164,122.07
1000170 · Brown Advisors - Combined	573,978.16
Total 1000100 · Self-Committed Funds	<u>1,348,272.98</u>
1000200 · Restricted	
1000210 · Fulton Bank-Municipal St. Aid	33,543.73
1000220 · Fulton Bank- Police SALLE Grant	510.04
1000230 · Fulton Bank-Police EIDE Grant	16,652.72
1000240 · Police Dep't.Acc't.-Fulton Bank	19,798.79
1000260 · Fulton Bank-Dewey Beach Patrol	12,036.74
1000270 · Fulton Review Fund Escrow Acct	27,489.12
1000280 · DB Patrol Competition	22,418.19
Total 1000200 · Restricted	<u>132,449.33</u>
1000500 · Petty Cash	1,400.00
Total Checking/Savings	<u>3,128,917.84</u>
Accounts Receivable	
1002500 · DBE Receivable	347,500.00
1002501 · Provision for DBE Receivables	-310,000.00
Total Accounts Receivable	<u>37,500.00</u>
Other Current Assets	
1200000 · General Receivables	
1200001 · RuddertownEngineering-Due DBE	19,642.03
Total 1200000 · General Receivables	<u>19,642.03</u>
1200100 · Prepaid Insurance	107,238.90
Total Other Current Assets	<u>126,880.93</u>
Total Current Assets	<u>3,293,298.77</u>
Fixed Assets	
1500110 · Land - Town Hall	1,126,116.68
1500120 · Buildings - Town Hall	-107,028.52
1500130 · Building Improvements-Town Hall	215,562.02
1500140 · Construction in Progress - TH	6,345.33

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1500150 · Equipment - Town Hall	219,216.32
1500210 · Land - Police	22,716.00
1500220 · Building Improvements - Police	22,535.00
1500230 · Equipment - Police	365,716.02
1500240 · Vehicles - Police	394,487.11
1500310 · Land - LSS	6,499.00
1500320 · Buildings - LSS	142,162.00
1500330 · Building Improvements - LSS	11,947.00
1500340 · Equipment - LSS	24,843.00
1500410 · Land - Streets & Infrastructure	1,336,914.90
1500420 · Buildings - Streets & Infra	619,077.57
1500430 · Building Improvements - S & I	70,659.19
1500440 · Equipment - Streets & Infra	73,723.58
1500450 · Vehicles - Streets & Infra	58,904.00
1500510 · Equipment - Code Enforcement	213,421.21
1500999 · Accumulated Depreciation	-2,583,498.96
Total Fixed Assets	2,240,318.45
TOTAL ASSETS	5,533,617.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000000 · Accounts Payable	-806.20
Total Accounts Payable	-806.20
Other Current Liabilities	
2100000 · General Obligations	
2100003 · SUTA Payable	907.18
2100004 · Local Tax Payable	136.35
2100006 · Life Insurance Payable	1,414.66
2100009 · Adm Pension Payable	0.14
2100010 · Police Pension Payable	12,053.88
2100011 · Accrued Bonus's	0.08
2100012 · Accrued wages	42,218.27
2100013 · Compensated Absences	154,584.95
2100014 · Provision Compensated Absences	-154,584.95
2120001 · Due to Beach Replenishment Fund	1,345.21
2120003 · Due to State of Delaware	
2120005 · DELJIS Surcharge	86.20
2120007 · Trans Fund	817.50
2120008 · Police Fund	570.00
2120009 · Vic Comp Assessment	316.00
2120010 · Video Surcharge	30.00
Total 2120003 · Due to State of Delaware	1,819.70

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2100000 · General Obligations - Other	7.11
Total 2100000 · General Obligations	59,902.58
2300000 · Restricted Grants & Donations	
2300200 · Police Grants	
2300202 · EIDE Grant	16,650.44
2300203 · Highway Safety Grant	6,575.10
2300204 · Local Government Grant Police	560.81
2300205 · Federal Confiscated Funds	2,172.49
2300207 · Vehicle Grants	1,862.35
2300209 · SALLE Grant	509.98
Total 2300200 · Police Grants	28,331.17
2300300 · Street & Highway Grants	
2300301 · Municipal Street Aid Grant	16,845.14
Total 2300300 · Street & Highway Grants	16,845.14
2300400 · Lifeguard Grants	
2300401 · Contributions to Lifeguards	1,410.01
2300402 · Donations LGYouth Rec.Prog.	2,172.76
Total 2300400 · Lifeguard Grants	3,582.77
Total 2300000 · Restricted Grants & Donations	48,759.08
Total Other Current Liabilities	108,661.66
Total Current Liabilities	107,855.46
Long Term Liabilities	
2500000 · Loan Payable - DNREC	175,721.12
2600000 · Provision for Notes Payable	-175,721.12
2700001 · Deferred Outflows - GASB 68	-133,547.00
2700002 · Deferred Inflows - GASB 68	57,995.00
2700003 · NPL - GASB 68	52,097.00
2700004 · GASB 68 - Contra	23,455.00
Total Long Term Liabilities	0.00
Total Liabilities	107,855.46
Equity	
3000100 · General Fund Balance	1,243,300.26
3000110 · General Fund Balance - Current	-30,197.04
3000200 · Legal & Litigation	
3000210 · Legal & Litigation - Current	937.61
3000200 · Legal & Litigation - Other	267,626.30
Total 3000200 · Legal & Litigation	268,563.91
3000300 · GFB-Committed St 20% Bldg Perm	
3000310 · GFB-St 20% Bldg Perm - Current	-102,837.12
3000300 · GFB-Committed St 20% Bldg Perm - Other	397,060.60
Total 3000300 · GFB-Committed St 20% Bldg Perm	294,223.48
3000400 · GFB- Comp Plan 3% Tran Tax	

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3000410 · GFB-Comp Plan 3% Tran - Current	8,986.57
3000400 · GFB- Comp Plan 3% Tran Tax - Other	61,569.61
Total 3000400 · GFB- Comp Plan 3% Tran Tax	70,556.18
3000500 · GFB-5%TTax to TTax Recoup Acct	
3000510 · GFB-5% TTax to Recoup - Current	35,372.21
3000500 · GFB-5%TTax to TTax Recoup Acct - Other	94,312.21
Total 3000500 · GFB-5%TTax to TTax Recoup Acct	129,684.42
3000600 · GFB-5%ParkPrmit-signs,striping	
3000610 · GFB-5% PP signs, strip- Current	32,282.52
3000600 · GFB-5%ParkPrmit-signs,striping - Other	86,862.35
Total 3000600 · GFB-5%ParkPrmit-signs,striping	119,144.87
3000700 · Technology	
3000710 · Technology - Current	5,623.96
Total 3000700 · Technology	5,623.96
3000900 · GFB-Rainy Day Self Comm Funds	
3000910 · GFB-Rainy Day - Current	50,121.90
3000900 · GFB-Rainy Day Self Comm Funds - Other	114,000.17
Total 3000900 · GFB-Rainy Day Self Comm Funds	164,122.07
32000 · Unrestricted Net Assets	496,785.57
3900000 · Fixed Asset Investments	2,240,318.45
Net Income	423,635.63
Total Equity	5,425,761.76
TOTAL LIABILITIES & EQUITY	5,533,617.22