

**Town of Dewey Beach**  
**Balance Sheet**  
 As of April 30, 2019

Apr 30, 19

**ASSETS**

**Current Assets**

**Checking/Savings**

**1000000 · General Fund**

1000010 · Operating Gen'l Funds - Fulton 1,133,754

1000030 · Fulton Bank-TransferTaxAcct 27,354

1000040 · Payroll Account-Fulton Bank 50,023

**Total 1000000 · General Fund 1,211,132**

1000500 · Petty Cash 1,400

**Total Checking/Savings 1,212,532**

**Accounts Receivable**

1002500 · DBE Receivable 260,000

1002501 · Provision for DBE Receivables (260,000)

**Total Accounts Receivable -**

**Other Current Assets**

**1200000 · General Receivables**

1200001 · RuddertownEngineering-Due DBE 19,642

**Total 1200000 · General Receivables 19,642**

1200100 · Prepaid Insurance 66,413

**Total Other Current Assets 86,055**

**Total Current Assets 1,298,587**

**Fixed Assets**

1600001 · Land - Town Hall 1,126,117

1600002 · Land - Police 22,716

1600003 · Land - LSS 6,499

1600004 · Land - Street & Infra 1,336,915

1600011 · Building - Town Hall (107,029)

1600012 · Building - LSS 142,162

1600013 · Building - Street & Infra 619,078

1600021 · Building Improv - Town Hall 215,562

1600022 · Building Improv - Town Hall Aux 6,345

1600023 · Building Improv - Police 22,535

1600024 · Building Improv - LSS 11,947

1600025 · Building Improv - Street & Infr 70,659

1600031 · Equipment - Town Hall 219,216

1600032 · Equipment - Police 365,716

1600034 · Equipment - Code Enforcement 213,421

1600035 · Equipment - LSS 24,843

1600036 · Equipment - Street & Infra 73,724

1600041 · Vehicles - Police 394,487

1600042 · Vehicles - Street & Infra 58,904

1600099 · Accumulated Depreciation (2,696,446)

**Total Fixed Assets 2,127,371**

**Other Assets**

1000100 · Self-Committed Funds

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1000110 · Legal & Litigation - Fulton	269,755
1000120 · Street Infrastr 20% Bldg Permit	369,674
1000130 · Comp. Plan -3%TransferTax	68,032
1000140 · Technology Improvement Funds	5,651
1000150 · Rainy Day Surplus Acct	164,850
1000170 · Brown Advisors - Combined	1,081,760
<b>Total 1000100 · Self-Committed Funds</b>	<b>1,959,723</b>
<b>1000200 · Restricted</b>	
1000210 · Fulton Bank-Municipal St. Aid	31,962
1000220 · Fulton Bank- Police SALLE Grant	510
1000230 · Fulton Bank-Police EIDE Grant	16,656
1000240 · Police Dep't.Acc't.-Fulton Bank	43,900
1000260 · Fulton Bank-Dewey Beach Patrol	13,392
1000270 · Fulton Review Fund Escrow Acct	22,857
1000280 · DB Patrol Competition	22,327
<b>Total 1000200 · Restricted</b>	<b>151,604</b>
<b>Total Other Assets</b>	<b>2,111,327</b>
<b>TOTAL ASSETS</b>	<b>5,537,285</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000000 · Accounts Payable	48,827
<b>Total Accounts Payable</b>	<b>48,827</b>
<b>Other Current Liabilities</b>	
2100000 · General Obligations	
941 Payable	(69)
SIT Payable	(0)
SUTA Payable	(1,737)
2100003 · Accrued Payroll Taxes - UC8 DE	2,807
2100004 · Accrued Payroll Taxes - Local	143
2100006 · Life Insurance Payable	221
2100009 · Adm Pension Payable	0
2100010 · Police Pension Payable	7,690
2100012 · Accrued wages	44,684
2100013 · Compensated Absences	154,585
2100014 · Provision Compensated Absences	(154,585)
2120003 · Due to State of Delaware	
2120005 · DELJIS Surcharge	22
2120008 · Police Fund	255
2120009 · Vic Comp Assessment	186
2120010 · Video Surcharge	17
<b>Total 2120003 · Due to State of Delaware</b>	<b>480</b>
<b>Total 2100000 · General Obligations</b>	<b>54,220</b>
2300000 · Restricted Grants & Donations	

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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
<b>Total 2300200 · Police Grants</b>	<b>28,331</b>
2300300 · Street & Highway Grants	
2300301 · Municipal Street Aid Grant	16,845
<b>Total 2300300 · Street &amp; Highway Grants</b>	<b>16,845</b>
<b>Total 2300000 · Restricted Grants &amp; Donations</b>	<b>45,176</b>
<b>Total Other Current Liabilities</b>	<b>99,396</b>
<b>Total Current Liabilities</b>	<b>148,223</b>
<b>Long Term Liabilities</b>	
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
<b>Total Long Term Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>148,223</b>
<b>Equity</b>	
3000100 · General Fund Balance	1,210,698
3000200 · Legal & Litigation	269,344
3000300 · GFB-Committed St 20% Bldg Perm	295,196
3000400 · GFB- Comp Plan 3% Tran Tax	70,618
3000500 · GFB-5%TTax to TTax Recoup Acct	129,684
3000600 · GFB-5%ParkPrmit-signs,striping	119,145
3000700 · Technology	
3000710 · Technology - Current	5,624
<b>Total 3000700 · Technology</b>	<b>5,624</b>
3000900 · GFB-Rainy Day Self Comm Funds	164,712
32000 · Unrestricted Net Assets	1,025,662
3900000 · Fixed Asset Investments	2,127,371
<b>Net Income</b>	<b>(28,993)</b>
<b>Total Equity</b>	<b>5,389,062</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,537,285</b>