

**Town of Bridgeville**  
**Balance Sheet**  
As of July 31, 2023

|  | Jul 31, 23           |
|--|----------------------|
| <b>ASSETS</b>                                  |                      |
| <b>Current Assets</b>                          |                      |
| <b>Checking/Savings</b>                        |                      |
| 1001 · Checking - General Fund                 | 56,402.79            |
| 1030 · Checking- Charity Golf Account          | -5.00                |
| 1040 · Operating-203221011                     | 220,447.08           |
| 1041 · Operating MMA-203227011                 | 235,571.22           |
| 1042 · Charity Fund Golf-203228011             | 500.00               |
| 1043 · American Rescue Plan-203241011          | 1,242,037.86         |
| 1044 · DOJ Eshare Funds-203240011              | 287,484.66           |
| 1046 · EM Fund-203238011                       | 386,024.64           |
| 1047 · Enterprise Impact-203237011             | 205,254.09           |
| 1048 · Enterprise Reserves-203236011           | 1,118,273.96         |
| 1049 · Library Fund-203235011                  | 20,890.50            |
| 1050 · Municipal Street Aid-203233011          | 6.77                 |
| 1053 · VCG-203230011                           | 22,887.37            |
| 1054 · General Reserves-203229011              | 753,088.54           |
| 1055 · Bond Bill Funds-203242011               | 1,755,899.22         |
| 1056 · Municipal Park-203258011                | 8,346.38             |
| 1057 · Grants-203259011                        | 5,162.62             |
| 1058 · RTT-203263011                           | 2,705,039.17         |
| <b>Total Checking/Savings</b>                  | 9,023,311.87         |
| <b>Accounts Receivable</b>                     |                      |
| 1201 · *Accounts Receivable                    | 39,714.47            |
| <b>Total Accounts Receivable</b>               | 39,714.47            |
| <b>Other Current Assets</b>                    |                      |
| 1100 · Accounts Receivable                     |                      |
| 1101 · A/R Delinquent Property Tax             | 4,856.65             |
| 1102 · A/R Water & Sewer Fees                  |                      |
| 1102A · Wastewater Use Fees                    | 4,401.84             |
| 1102B · Water Use Fees                         | -11,176.89           |
| 1102C · Water Service Fees                     | 9,325.69             |
| 1102D · Reconnect / Service Calls / NSF        | 171.22               |
| 1102E · Interest                               | 2,457.20             |
| <b>Total 1102 · A/R Water &amp; Sewer Fees</b> | 5,179.06             |
| 1103 · A/R Property Tax Penalties              | 1,709.54             |
| 1105 · A/R Property Tax                        | 1,069,747.20         |
| 1113 · A/R Supplemental Taxes                  | 387.36               |
| <b>Total 1100 · Accounts Receivable</b>        | 1,081,879.81         |
| <b>Total Other Current Assets</b>              | 1,081,879.81         |
| <b>Total Current Assets</b>                    | 10,144,906.15        |
| <b>Fixed Assets</b>                            |                      |
| 1250 · Property & Equipment                    | 9,393,318.13         |
| <b>Total Fixed Assets</b>                      | 9,393,318.13         |
| <b>Other Assets</b>                            |                      |
| 1200 · Amount to be Provided LTD               | 701,990.44           |
| 1305 · Deferred Financing Outflow              | 162,031.00           |
| <b>Total Other Assets</b>                      | 864,021.44           |
| <b>TOTAL ASSETS</b>                            | <b>20,402,245.72</b> |

**Town of Bridgeville**  
**Balance Sheet**  
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|   | Jul 31, 23   |
|---|--------------|
| <b>LIABILITIES &amp; EQUITY</b>                   |              |
| <b>Liabilities</b>                                |              |
| <b>Current Liabilities</b>                        |              |
| <b>Accounts Payable</b>                           |              |
| 2000 · Accounts Payable                           | 9,463.32     |
| <b>Total Accounts Payable</b>                     | 9,463.32     |
| <b>Credit Cards</b>                               |              |
| 6001 · Credit Card                                |              |
| 6001-AD · Admin - Visa 1381                       | 581.01       |
| 6001-BD · Admin - Visa 7590                       | 70,668.05    |
| 6001-BS · Water - Visa 7912                       | 15,744.99    |
| 6001-HP · Police - Visa 7021                      | 1,712.13     |
| 6001-MC · Admin - Visa 5975                       | 25,694.26    |
| 6001-RP · Street - Visa 7039                      | 11,342.33    |
| 6001 · Credit Card - Other                        | -125,742.77  |
| <b>Total 6001 · Credit Card</b>                   | 0.00         |
| 6002 · CB Credit Card-BD-1584                     | 1,899.89     |
| 6003 · CB Credit Card-MC-1592                     | 1,617.62     |
| 6004 · CB Credit Card-BS-1618                     | 915.87       |
| 6006 · CB-Credit Card-HBP-1626                    | 249.00       |
| <b>Total Credit Cards</b>                         | 4,682.38     |
| <b>Other Current Liabilities</b>                  |              |
| 2050 · Accrued Vacation                           | 34,991.17    |
| 2051 · Accrued Wages                              | 38,821.42    |
| 2052 · Accrued Sick Time Wages                    | 6,144.04     |
| 2100 · Payroll Liabilities                        | 959.37       |
| 2125 · Deferred Revenue                           |              |
| 2125A · Deferred Revenue- Admin Dept              |              |
| 2125A2 · Deferred Revenue Property Taxes          | -677.45      |
| 2125A · Deferred Revenue- Admin Dept - Other      | 216,712.92   |
| <b>Total 2125A · Deferred Revenue- Admin Dept</b> | 216,035.47   |
| 2125B2 · K9 Fund                                  | 5,188.23     |
| 2125B3 · National Night Out Donations             | 62.45        |
| 2125F · Emergency Services Funding                | 203,643.69   |
| 2125F2 · EM Fund- Police Dept                     | 179,417.97   |
| 2125G · Library Fund                              | 20,875.41    |
| 2125H · Deferred Revenue- Transfer Tax            | 2,805,717.05 |
| 2125 · Deferred Revenue - Other                   | -4,000.00    |
| <b>Total 2125 · Deferred Revenue</b>              | 3,426,940.27 |
| <b>Total Other Current Liabilities</b>            | 3,507,856.27 |
| <b>Total Current Liabilities</b>                  | 3,522,001.97 |
| <b>Long Term Liabilities</b>                      |              |
| 2126 · Deferred Financing Inflow                  | 601,078.83   |
| 2127 · Net Pension Liability                      | -576,396.00  |
| 2148 · GOB-DNREC/ODW- Water Loan 2014             | 701,990.44   |
| 2151 · ARPA Grant Funds                           | 1,272,380.09 |
| <b>Total Long Term Liabilities</b>                | 1,999,053.36 |
| <b>Total Liabilities</b>                          | 5,521,055.33 |

**Town of Bridgeville**  
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|                                       | <u>Jul 31, 23</u>           |
|---------------------------------------|-----------------------------|
| <b>Equity</b>                         |                             |
| 2500 · Investment - General Assets    | 9,393,318.13                |
| 2501 · General Fund - Fund Balance    | -2,413,854.79               |
| 3900 · Retained Earnings              | 6,450,746.08                |
| Net Income                            | 1,450,980.97                |
| <b>Total Equity</b>                   | <u>14,881,190.39</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>20,402,245.72</u></u> |