

# Town of Bridgeville

## Balance Sheet

As of September 30, 2026

Accrual Basis

|                                                | Sep 30, 26           |
|------------------------------------------------|----------------------|
| <b>ASSETS</b>                                  |                      |
| <b>Current Assets</b>                          |                      |
| <b>Checking/Savings</b>                        |                      |
| 1040 · Operating-203221011                     | 3,730,618.47         |
| 1041 · Operating MMA-203227011                 | 203,888.68           |
| 1043 · American Rescue Plan-203241011          | 1,302,299.53         |
| 1044 · DOJ Eshare Funds-203240011              | 330,188.04           |
| 1045 · EIDE-203239011                          | 3,982.62             |
| 1046 · EM Fund-203238011                       | 247,640.66           |
| 1047 · Enterprise Impact-203237011             | 209,724.67           |
| 1048 · Enterprise Reserves-203236011           | 830,883.82           |
| 1049 · Library Fund-203235011                  | 8,912.42             |
| 1050 · Municipal Street Aid-203233011          | 42,604.66            |
| 1053 · VCG-203230011                           | 25,926.80            |
| 1054 · General Reserves-203229011              | 625,666.56           |
| 1055 · Bond Bill Funds-203242011               | 1,410,212.03         |
| 1056 · Municipal Park-203258011                | 8,660.71             |
| 1057 · Grants-203259011                        | 5,195.44             |
| 1058 · RTT-203263011                           | 5,260,273.72         |
| <b>Total Checking/Savings</b>                  | 14,246,678.83        |
| <b>Accounts Receivable</b>                     |                      |
| 1201 · *Accounts Receivable                    | 131,747.92           |
| <b>Total Accounts Receivable</b>               | 131,747.92           |
| <b>Other Current Assets</b>                    |                      |
| 1100 · Accounts Receivable                     |                      |
| 1101 · A/R Delinquent Property Tax             | 14,962.39            |
| 1102 · A/R Water & Sewer Fees                  |                      |
| 1102A · Overapplied Payments                   | -9,376.92            |
| 1102B · Water Use Fees                         | 10,868.72            |
| 1102C · Water Service Fees                     | 8,545.72             |
| 1102D · Reconnect / Service Calls / NSF        | 263.65               |
| 1102E · Interest                               | 2,567.77             |
| <b>Total 1102 · A/R Water &amp; Sewer Fees</b> | 12,868.94            |
| 1103 · A/R Property Tax Penalties              | 3,488.48             |
| 1105 · A/R Property Tax                        |                      |
| 1105A · PTAX Non Residential                   | 35,741.43            |
| 1105B · PTAX Residential                       | 103,982.27           |
| <b>Total 1105 · A/R Property Tax</b>           | 139,723.70           |
| <b>Total 1100 · Accounts Receivable</b>        | 171,043.51           |
| <b>Total Other Current Assets</b>              | 171,043.51           |
| <b>Total Current Assets</b>                    | 14,549,470.26        |
| <b>Fixed Assets</b>                            |                      |
| 1250 · Property & Equipment                    | 9,867,918.33         |
| <b>Total Fixed Assets</b>                      | 9,867,918.33         |
| <b>Other Assets</b>                            |                      |
| 1200 · Amount to be Provided LTD               | 444,446.10           |
| 1305 · Deferred Financing Outflow              | 368,856.00           |
| <b>Total Other Assets</b>                      | 813,302.10           |
| <b>TOTAL ASSETS</b>                            | <b>25,230,690.69</b> |

**Town of Bridgeville**  
**Balance Sheet**  
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Accrual Basis

|                                                   | Sep 30, 26   |
|---------------------------------------------------|--------------|
| <b>LIABILITIES &amp; EQUITY</b>                   |              |
| <b>Liabilities</b>                                |              |
| <b>Current Liabilities</b>                        |              |
| <b>Accounts Payable</b>                           |              |
| 2000 · Accounts Payable                           | 16,334.36    |
| <b>Total Accounts Payable</b>                     | 16,334.36    |
| <b>Credit Cards</b>                               |              |
| 6002 · Credit Card-Community Bank                 |              |
| 6002A · CB Credit Card-BD-1584                    | 294,317.31   |
| 6002B · CB Credit Card-MC-1592                    | 16,635.29    |
| 6002C · CB Credit Card-BS-2202                    | 82,147.79    |
| 6002E · CB Credit Card-HBP-1626                   | 14,095.34    |
| 6002F · CB Credit Card-SL-1964                    | 25,581.64    |
| 6002G · CB Credit Card-SL-2830                    | -1,973.98    |
| 6002 · Credit Card-Community Bank - Other         | -422,533.32  |
| <b>Total 6002 · Credit Card-Community Bank</b>    | 8,270.07     |
| <b>Total Credit Cards</b>                         | 8,270.07     |
| <b>Other Current Liabilities</b>                  |              |
| 2050 · Accrued Vacation                           | 58,322.70    |
| 2051 · Accrued Wages                              | 58,561.03    |
| 2052 · Accrued Sick Time Wages                    | 2,173.60     |
| 2100 · Payroll Liabilities                        | 22,017.15    |
| 2125 · Deferred Revenue                           |              |
| 2125A · Deferred Revenue- Admin Dept              |              |
| 2125A2 · Deferred Revenue Property Taxes          | 63,712.53    |
| 2125A3 · Memorial Brick Program                   | 1,209.25     |
| 2125A4 · Event Fundraising                        | 8,154.46     |
| 2125A · Deferred Revenue- Admin Dept - Other      | 216,682.92   |
| <b>Total 2125A · Deferred Revenue- Admin Dept</b> | 289,759.16   |
| 2125B · Deferred Revenue- Police Dept             | 53,903.77    |
| 2125B2 · K9 Fund                                  | 11,089.80    |
| 2125B3 · National Night Out Donations             | 62.45        |
| 2125F · Emergency Services Funding                | 120,500.01   |
| 2125F2 · EM Fund- Police Dept                     | 325,896.12   |
| 2125G · Library Fund                              | 10,242.90    |
| 2125H · Deferred Revenue- Transfer Tax            | 5,097,802.57 |
| 2125 · Deferred Revenue - Other                   | 51,190.75    |
| <b>Total 2125 · Deferred Revenue</b>              | 5,960,447.53 |
| 5000 · Split Cash Deposits                        | 6.34         |
| <b>Total Other Current Liabilities</b>            | 6,101,528.35 |
| <b>Total Current Liabilities</b>                  | 6,126,132.78 |
| <b>Long Term Liabilities</b>                      |              |
| 2126 - Def Fin Inflow AR                          | 61,761.19    |
| 2126 · Deferred Financing Inflow                  | 32,482.43    |
| 2127 · Net Pension Liability                      | 77,979.00    |
| 2148 · GOB-DNREC/ODW- Water Loan 2014             | 444,446.10   |
| 2151 · ARPA Grant Funds                           | 1,188,555.09 |
| 2152 · DE FY23 Bond Bill Funds - Park             | 1,175,000.00 |
| <b>Total Long Term Liabilities</b>                | 2,980,223.81 |
| <b>Total Liabilities</b>                          | 9,106,356.59 |

**Town of Bridgeville**  
**Balance Sheet**  
As of September 30, 2026

Accrual Basis

|                                    | Sep 30, 26    |
|------------------------------------|---------------|
| Equity                             |               |
| 2500 · Investment - General Assets | 9,867,918.33  |
| 2501 · General Fund - Fund Balance | -2,413,854.79 |
| 3900 · Retained Earnings           | 5,027,080.89  |
| Net Income                         | 3,643,189.67  |
| Total Equity                       | 16,124,334.10 |
| TOTAL LIABILITIES & EQUITY         | 25,230,690.69 |