

Waterville Public Library

Fiscal Years Ended June 30 - Modified Accrual Basis - Unaudited

	30-Jun-17				28-Feb-18			
	Operating Fund	Special Revenue Fund*	Capital Projects Fund**	Total (Memo)	Operating Fund	Special Revenue Fund*	Capital Projects Fund**	Total (Memo)
Current Assets:								
Cash-								
Checking, KeyBank	\$ 68,427	\$ -	\$ -	\$ 68,427	\$ 139,167	\$ -	\$ -	\$ 139,167
Savings-								
CDs		147,267		147,267		148,371		148,371
MM, Bank of Utica	-	78,009	37,248	115,257	-	71,175	17,815	88,990
Petty cash	150			150	150			150
Less- restricted cash		-		-		-		-
Net cash	<u>68,577</u>	<u>225,276</u>	<u>37,248</u>	<u>331,101</u>	<u>139,317</u>	<u>219,546</u>	<u>17,815</u>	<u>376,678</u>
Interfund, due to (from)	33	(33)	-	-	514	-	(514)	-
Deposits	-			-	-			-
Grants receivable	7,500		-	7,500	-		8,894	8,894
Accrued interest income	-	327		327	-	-		-
Accounts receivable	233	-		233	208	-		208
Total current	<u>76,343</u>	<u>225,570</u>	<u>37,248</u>	<u>339,161</u>	<u>140,039</u>	<u>219,546</u>	<u>26,195</u>	<u>385,780</u>
Restricted Cash*	-	-	-	-	-	-	-	-
Investments, long-term	-	-	-	-	-	-	-	-
Property & Equipment	-	-	-	-	-	-	-	-
	<u>\$ 76,343</u>	<u>\$ 225,570</u>	<u>\$ 37,248</u>	<u>\$ 339,161</u>	<u>\$ 140,039</u>	<u>\$ 219,546</u>	<u>\$ 26,195</u>	<u>\$ 385,780</u>
Current Liabilities:								
Deferred grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,894	\$ 8,894
Accounts payable	1,659			1,659	142	-		142
Accrued expenses	2,345			2,345	2,577	-		2,577
	<u>5,304</u>	<u>-</u>	<u>-</u>	<u>5,304</u>	<u>2,719</u>	<u>-</u>	<u>8,894</u>	<u>11,613</u>
Bonds and interest payable	-	-	-	-	-	-	-	-
Total liabilities	<u>5,304</u>	<u>-</u>	<u>-</u>	<u>5,304</u>	<u>2,719</u>	<u>-</u>	<u>8,894</u>	<u>11,613</u>
Fund Balance:								
Beginning of period	62,206	231,056	37,736	330,998	71,039	225,570	37,248	333,857
Net activity	10,133	(5,486)	(488)	4,159	66,281	(6,024)	(19,947)	40,310
End of period	<u>71,039</u>	<u>225,570</u>	<u>37,248</u>	<u>333,857</u>	<u>137,320</u>	<u>219,546</u>	<u>17,301</u>	<u>374,167</u>
	<u>\$ 76,343</u>	<u>\$ 225,570</u>	<u>\$ 37,248</u>	<u>\$ 339,161</u>	<u>\$ 140,039</u>	<u>\$ 219,546</u>	<u>\$ 26,195</u>	<u>\$ 385,780</u>

* Comprises Lally Memorial Gift and Bequest for Landscape maintenance and improvements.

** Used to manage capital projects spanning more than one fiscal year in execution.