

Waterville Public Library
BALANCE SHEETS
Modified Accrual Basis - Unaudited

	30-Jun-20				28-Feb-21			
	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	\$ 95,172	\$ -	\$ -	\$ 95,172	\$ 164,621	\$ -	\$ -	\$ 164,621
Savings-								
CDs		154,372		154,372		155,998		155,998
MM, Bank of Utica	-	18,954	73,484	92,438	-	7,005	56,699	63,704
Petty cash	-	-	-	-	-	-	-	-
Less- restricted cash								
Net cash	<u>95,172</u>	<u>173,326</u>	<u>73,484</u>	<u>341,982</u>	<u>164,621</u>	<u>163,003</u>	<u>56,699</u>	<u>384,323</u>
Interfund, due to (from)	-	-	-	-	1,712	-	(1,712)	-
Deposits & prepaid	550	-	-	550	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-
Accrued interest income		682		682		-		-
Accounts receivable	236	-	-	236	31	-	-	31
Total current	<u>95,957</u>	<u>174,008</u>	<u>73,484</u>	<u>343,449</u>	<u>166,364</u>	<u>163,003</u>	<u>54,987</u>	<u>384,354</u>
Restricted Cash*	-	-	-	-	-	-	-	-
Investments, long-term	-	-	-	-	-	-	-	-
Property & Equipment	-	-	-	-	-	-	-	-
	<u>\$ 95,957</u>	<u>\$ 174,008</u>	<u>\$ 73,484</u>	<u>\$ 343,449</u>	<u>\$ 166,364</u>	<u>\$ 163,003</u>	<u>\$ 54,987</u>	<u>\$ 384,354</u>
Current Liabilities:								
Deferred grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	6,046	-	-	6,046	1,497	-	-	1,497
Accrued expenses	2,591	-	-	2,591	1,203	-	-	1,203
	<u>8,637</u>	<u>-</u>	<u>-</u>	<u>8,637</u>	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>2,700</u>
Bonds and interest payable	-	-	-	-	-	-	-	-
Total liabilities	<u>8,637</u>	<u>-</u>	<u>-</u>	<u>8,637</u>	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>2,700</u>
Fund Balance:								
Beginning of period	82,691	216,888	25,019	324,598	87,207	174,008	73,484	334,699
Net activity	4,516	(42,880)	48,465	10,215	76,457	(11,004)	(18,497)	46,956
End of period	<u>87,207</u>	<u>174,008</u>	<u>73,484</u>	<u>334,813</u>	<u>163,664</u>	<u>163,004</u>	<u>54,987</u>	<u>381,655</u>
	<u>\$ 95,957</u>	<u>\$ 174,008</u>	<u>\$ 73,484</u>	<u>\$ 343,449</u>	<u>166,364</u>	<u>\$ 163,003</u>	<u>\$ 54,987</u>	<u>\$ 384,354</u>
	87,321	174,008	73,484					

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

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