

Waterville Public Library  
BALANCE SHEETS  
Modified Accrual Basis - Unaudited

	30-Jun-20				30-Jun-21			
	Operating Fund	Special Revenue Fund*	Capital Projects Fund**	Total (Memo)	Operating Fund	Special Revenue Fund*	Capital Projects Fund**	Total (Memo)
<b>Current Assets:</b>								
Cash-								
Checking, KeyBank	\$ 95,172	\$ -	\$ -	\$ 95,172	\$ 101,227	\$ -	\$ -	\$ 101,227
Savings-								
CDs		154,372		154,372		156,426		156,426
MM, Bank of Utica	-	18,954	73,484	92,438	-	7,017	67,576	74,593
PayPal	-			-	2,284			2,284
Less- restricted cash								
Net cash	<u>95,172</u>	<u>173,326</u>	<u>73,484</u>	<u>341,982</u>	<u>103,511</u>	<u>163,443</u>	<u>67,576</u>	<u>334,530</u>
Interfund, due to (from)	-	-	-	-	-	-	-	-
Deposits & prepaid	550	-	-	550	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-
Accrued interest income		682		682		429		429
Accounts receivable	236	-		236		-		-
Total current	<u>95,957</u>	<u>174,008</u>	<u>73,484</u>	<u>343,449</u>	<u>103,511</u>	<u>163,872</u>	<u>67,576</u>	<u>334,959</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>\$ 103,511</u>	<u>\$ 163,872</u>	<u>\$ 67,576</u>	<u>\$ 334,959</u>
<b>Current Liabilities:</b>								
Deferred grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	6,046	-	-	6,046	934	-	-	934
Accrued expenses	2,591	-	-	2,591	465	-	-	465
	<u>8,637</u>	<u>-</u>	<u>-</u>	<u>8,637</u>	<u>1,399</u>	<u>-</u>	<u>-</u>	<u>1,399</u>
Bonds and interest payable	-	-	-	-	-	-	-	-
Total liabilities	<u>8,637</u>	<u>-</u>	<u>-</u>	<u>8,637</u>	<u>1,399</u>	<u>-</u>	<u>-</u>	<u>1,399</u>
<b>Fund Balance:</b>								
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	14,905	(10,136)	(5,908)	(1,139)
End of period	<u>87,207</u>	<u>174,008</u>	<u>73,484</u>	<u>334,813</u>	<u>102,112</u>	<u>163,872</u>	<u>67,576</u>	<u>333,560</u>
	<u>\$ 95,957</u>	<u>\$ 174,008</u>	<u>\$ 73,484</u>	<u>\$ 343,449</u>	<u>103,511</u>	<u>\$ 163,872</u>	<u>\$ 67,576</u>	<u>\$ 334,959</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.