

**TOWN OF KILLINGLY, CONNECTICUT**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2021**

	Nonmajor Special Revenue Funds					
	School Cafeteria Fund	Educational Grants Fund	Student Activities Fund	Community Development Block Grant Fund	Workplace Substance Abuse Grant Fund	Recreation Revolving Fund
<b>ASSETS</b>						
Cash and cash equivalents	\$ 338,361	\$ 1,041,607	\$ 323,072	\$ 194,534	\$ -	\$ -
Investments	-	-	22,083	-	-	-
Receivables:						
Grants and contracts	181,707	244,840	-	-	-	-
Other	2,382	18,838	-	9,576	-	-
Due from other funds	-	-	-	5,896	2,805	66,848
Inventories	51,317	-	-	-	-	-
Total assets	<u>\$ 573,767</u>	<u>\$ 1,305,285</u>	<u>\$ 345,155</u>	<u>\$ 210,006</u>	<u>\$ 2,805</u>	<u>\$ 66,848</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 60,706	\$ 110,962	\$ -	\$ -	\$ -	\$ -
Due to other funds	7,635	781,744	-	-	-	-
Unearned revenue	20,350	412,579	-	9,576	-	-
Total liabilities	<u>88,691</u>	<u>1,305,285</u>	<u>-</u>	<u>9,576</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable	51,317	-	-	-	-	-
Restricted	433,759	-	345,155	200,430	-	-
Committed	-	-	-	-	2,805	66,848
Total fund balances	<u>485,076</u>	<u>-</u>	<u>345,155</u>	<u>200,430</u>	<u>2,805</u>	<u>66,848</u>
Total liabilities and fund balances	<u>\$ 573,767</u>	<u>\$ 1,305,285</u>	<u>\$ 345,155</u>	<u>\$ 210,006</u>	<u>\$ 2,805</u>	<u>\$ 66,848</u>

(Continued)

**TOWN OF KILLINGLY, CONNECTICUT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Nonmajor Special Revenue Funds					
	School Cafeteria Fund	Educational Grants Fund	Student Activities Fund	Community Development Block Grant Fund	Workplace Substance Abuse Grant Fund	Recreation Revolving Fund
<b>REVENUES</b>						
Intergovernmental	\$ 849,478	\$ 3,836,131	\$ -	\$ -	\$ -	\$ -
Charges for services	90,999	-	206,193	-	-	3,373
Investment income	-	-	-	309	-	-
Other	-	-	-	122,192	-	-
Total revenues	940,477	3,836,131	206,193	122,501	-	3,373
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Recreation and leisure	-	-	-	-	-	14,995
Public safety	-	-	-	-	2,208	-
Community development and human services	-	-	-	39,186	-	-
Education	996,521	3,836,131	217,590	-	-	-
Capital outlays	-	-	-	-	-	-
Total expenditures	996,521	3,836,131	217,590	39,186	2,208	14,995
Excess (deficiency) of revenues over expenditures	(56,044)	-	(11,397)	83,315	(2,208)	(11,622)
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of general capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net changes in fund balances	(56,044)	-	(11,397)	83,315	(2,208)	(11,622)
Fund balances - beginning, as originally reported	541,120	-	-	117,115	5,013	78,470
Adjustments (See Note 1)	-	-	356,552	-	-	-
Fund balances - beginning, as adjusted	541,120	-	356,552	117,115	5,013	78,470
Fund balances - ending	\$ 485,076	\$ -	\$ 345,155	\$ 200,430	\$ 2,805	\$ 66,848

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