

EAST QUOGUE UNION FREE SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2017

	<u>General</u>	<u>Special Aid</u>	<u>School Lunch</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<u>Assets</u>					
Cash:					
Unrestricted	\$ 3,103,666	3,679	6,181	28,669	3,142,195
Restricted	1,994,613	-	-	-	1,994,613
Receivables:					
Accounts receivable	-	-	340	-	340
Due from other funds	871,598	-	478	-	872,076
State and Federal aid	43,814	449,917	4,642	-	498,373
Due from other governments	134,305	-	20	-	134,325
Inventory	-	-	163	-	163
Total assets	<u>\$ 6,147,996</u>	<u>453,596</u>	<u>11,824</u>	<u>28,669</u>	<u>6,642,085</u>
<u>Liabilities, Deferred inflows of Resources and Fund Balances</u>					
Liabilities:					
Accounts payable	766,008	877	8,684	-	775,569
Accrued liabilities	180,804	-	-	-	180,804
Due to other funds	478	417,172	-	28,669	446,319
Due to other governments	75	-	-	-	75
Due to teachers' retirement system	520,755	-	-	-	520,755
Due to employees' retirement system	35,194	-	-	-	35,194
Unearned credits - collections in advance	100	35,547	2,977	-	38,624
Total liabilities	<u>1,503,414</u>	<u>453,596</u>	<u>11,661</u>	<u>28,669</u>	<u>1,997,340</u>
Deferred inflows of resources - unavailable revenues	<u>26,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,828</u>
Fund balances:					
Nonspendable	-	-	163	-	163
Restricted:					
Workers' compensation	641,674	-	-	-	641,674
Retirement contribution	547,901	-	-	-	547,901
Employee benefit accrued liability	555,038	-	-	-	555,038
Capital	150,000	-	-	-	150,000
Unemployment	100,000	-	-	-	100,000
Assigned:					
Appropriated fund balance	600,000	-	-	-	600,000
Unappropriated fund balance	9,612	-	-	-	9,612
• Unassigned fund balance	<u>2,013,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,013,529</u>
Total fund balances	<u>4,617,754</u>	<u>-</u>	<u>163</u>	<u>-</u>	<u>4,617,917</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,147,996</u>	<u>453,596</u>	<u>11,824</u>	<u>28,669</u>	<u>6,642,085</u>

See accompanying notes to financial statements.