

Woodbridge Board of Education
Combining Balance Sheets as of 02/28/17 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 299,035	\$ 97,918	\$ 159,342	\$ 3,776	\$ 34,163	\$ 3,836
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,263	2,379	1,035	\$ 560	\$ 289	\$ -
Intergovt Receivable	11,529	11,529	-	-	-	-
Inventory	4,700	4,700	-	-	-	-
Total Assets	319,527	116,526	160,377	4,336	34,451	3,836
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	13,322	9,486	-	-	-	3,836
Accounts payable	11,818	11,226	560	-	32	-
Deferred revenue	32,760	22,865	9,895	-	-	-
Wages payable	4,208	4,208	-	-	-	-
Total Liabilities	62,108	47,785	10,455	-	32	3,836
Fund Balance	257,419	68,741	149,922	4,336	34,420	-
Total Liabilities and Fund Balance	\$ 319,527	\$ 116,526	\$ 160,377	\$ 4,336	\$ 34,451	\$ 3,836
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 68,741	\$ 149,922	\$ 17,739
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 18,263	\$ 29,988	\$ 35,442
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 54,788	\$ 89,964	\$ 106,325
# of Days Expenses in Fund Balance				\$ 113	\$ 150	\$ 15
Fund Balance Excess				\$ 13,953	\$ 59,958	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 8 Months Ended 02/28/17 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 516,791	\$ 129,208	\$ 288,596	\$ 26,782	\$ 67,615	\$ 4,590	\$ -
Intergovernmental	27,549	27,549	-	-			-
Donations	1,000	-	-	-			1,000
Other income	-	-	-	-			-
Additions	5	5	-	-			-
Total revenues/additions	545,345	156,762	288,596	26,782	67,615	4,590	1,000
Expenditures:							
Wages, FICA, MERF	338,885	71,517	202,575	-	62,503	2,290	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	73,108	73,108	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	75,972	4,512	37,329	25,576	8,380	(215)	390
Total expenditures/deductions	487,965	149,137	239,904	25,576	70,883	2,076	390
Excess (deficiency) of revenues over expenditures before operating transfer in	56,770	7,625	48,692	1,206	(3,268)	2,514	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	56,770	7,625	48,692	1,206	(3,268)	2,514	
Fund Balance, ending	\$ 257,419	\$ 68,741	\$ 149,922	\$ 4,336	\$ 17,739	\$ 16,680	
BOE Year to Date Cost of Health Insurance		\$ 6,702					