

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 12 Months Ended 06/30/17 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 786,278	\$ 221,345	\$ 446,168	\$ 40,659	\$ 67,615	\$ 7,498	\$ 2,992
Intergovernmental	\$ 43,765	\$ 43,765	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additions	\$ 5	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues/additions	\$ 830,048	\$ 265,115	\$ 446,168	\$ 40,659	\$ 67,615	\$ 7,498	\$ 2,992
Expenditures:							
Wages, FICA, MERF	\$ 530,063	\$ 126,198	\$ 339,072	\$ -	62,503	2,290	
Medical Insurance	\$ -	\$ -	\$ -	\$ -	-	-	
Cost of food sold	\$ 114,700	\$ 114,700	\$ -	\$ -	-	-	
Equipment	\$ -	\$ -	\$ -	\$ -	-	-	
Repairs	\$ -	\$ -	\$ -	\$ -	-	-	-
Other Expenses	\$ 128,598	\$ 6,805	\$ 70,690	\$ 40,233	8,640	2,230	
Total expenditures/deductions	\$ 773,361	\$ 247,703	\$ 409,761	\$ 40,233	\$ 71,143	\$ 4,520	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	\$ 53,695	\$ 17,412	\$ 36,407	\$ 426	\$ (3,528)	\$ 2,978	
Operating transfer in	\$ -	\$ -	\$ -		\$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	\$ 53,695	\$ 17,412	\$ 36,407	\$ 426	\$ (3,528)	\$ 2,978	
Fund Balance, ending	\$ 254,344	\$ 78,528	\$ 137,637	\$ 3,556	\$ 17,479	\$ 17,144	
BOE Year to Date Cost of Health Insurance		\$ 10,054					

Woodbridge Board of Education						
Combining Balance Sheets as of 06/30/17 (Unaudited)						
	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 374,178	\$ 84,297	\$ 231,163	\$ 3,556	\$ 48,602	\$ 6,560
Prepaid expenses	295		-	\$ -	295	\$ -
Accounts receivable	50,755	350	1,135	\$ -	\$ 49,270	\$ -
Intergovt Receivable	6,598	6,598	-	-	-	-
Inventory	4,463	4,463	-	-	-	-
Total Assets	436,289	95,708	232,298	3,556	98,167	6,560
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	49,270	-	49,270	-	-	-
Accounts payable	33,847	1,291	32,556	-	-	-
Deferred revenue	92,183	15,889	12,750	-	63,544	-
Wages payable	-	-				
Total Liabilities	175,300	17,180	94,576	-	63,544	-
Fund Balance	260,989	78,528	137,722	3,556	34,623	6,560
Total Liabilities and Fund Balance	\$ 436,289	\$ 95,708	\$ 232,298	\$ 3,556	\$ 98,167	\$ 6,560
				Café	Extended Day	SEP
Current Fund Balance				\$ 78,528	\$ 137,722	\$ 17,479
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 20,000	\$ 33,595	\$ 32,749
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 60,000	\$ 100,785	\$ 98,246
# of Days Expenses in Fund Balance				\$ 118	\$ 123	\$ 16
Fund Balance Excess				\$ 18,528	\$ 36,937	\$ -