

Woodbridge Board of Education
Combining Balance Sheets as of 03/31/17 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP Activity Fund	
Assets:						
Cash	\$ 291,055	\$ 86,573	\$ 165,836	\$ 4,446	\$ 34,201	
Prepaid expenses	-	\$ -	-	\$ -	-	
Accounts receivable	4,816	3,492	1,035	\$ -	\$ 289	
Intergovt Receivable	11,261	11,261	-	-	-	
Inventory	4,700	4,700	-	-	-	
Total Assets	311,832	106,026	166,871	4,446	34,489	-
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	3,170	411	2,759			
Accounts payable	8,926	8,926	-			
Deferred revenue	41,032	21,047	19,985			
Wages payable	7,594	7,594	-			
Total Liabilities	60,722	37,978	22,744	-	-	-
Fund Balance	251,110	68,048	144,127	4,446	34,489	-
Total Liabilities and Fund Balance	\$ 311,832	\$ 106,026	\$ 166,871	\$ 4,446	\$ 34,489	\$ -
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 68,048	\$ 144,127	\$ 17,739
Baseline - Minimum Fund Balance (30 Day Expenses Average)				\$ 22,375	\$ 34,000	\$ 30,000
Operating Reserve Fund Balance (90 Day Expenses Average)				\$ 67,125	\$ 102,000	\$ 90,000
# of Days Expenses in Fund Balance				\$ 91	\$ 127	\$ 18
Fund Balance Excess				\$ 923	\$ 42,127	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
YTD through 3/31/17 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	590,876	155,160	333,765	28,975	67,615	5,361	-
Intergovernmental	31,333	31,333	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	5	5	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	\$ 622,214	\$ 186,498	\$ 333,765	\$ 28,975	\$ 67,615	\$ 5,361	\$ -
Expenditures:							
Wages, FICA, MERF	398,697	90,016	243,887	-	62,503	2,290	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	84,459	84,459	-	-	-	-	-
Equipment / Repairs	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	88,682	5,091	47,066	27,658	8,380	486	-
Total expenditures/deductions	\$ 571,838	\$ 179,566	\$ 290,954	\$ 27,658	\$ 70,883	\$ 2,776	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	50,376	6,932	42,812	1,316	(3,268)	2,584	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	50,376	6,932	42,812	1,316	(3,268)	2,584	
Fund Balance, ending	\$ 251,025	\$ 68,048	\$ 144,042	\$ 4,446	\$ 17,739	\$ 16,750	
BOE Year to Date Cost of Health Insurance		\$ 7,540					