

Woodbridge Board of Education  
Combining Balance Sheets as of 05/31/17 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 322,489	\$ 83,156	\$ 189,863	\$ 1,985	\$ 47,486	
Prepaid expenses	-	-	-	-	-	
Accounts receivable	33,610	4,566	1,135	1,672	26,237	
Intergovt Receivable	16,936	16,936	-	-		
Inventory	4,701	4,701	-	-		
<b>Total Assets</b>	<b>377,736</b>	<b>109,359</b>	<b>190,998</b>	<b>3,657</b>	<b>73,723</b>	<b>-</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	27,620	-	27,620	-		
Accounts payable	856	856	-	-		
Deferred revenue	68,561	16,139	12,200	-	40,222	
Wages payable	15,188	15,188	-	-		
<b>Total Liabilities</b>	<b>112,225</b>	<b>32,183</b>	<b>39,820</b>	<b>-</b>	<b>40,222</b>	<b>-</b>
<b>Fund Balance</b>	<b>265,511</b>	<b>77,176</b>	<b>151,178</b>	<b>3,657</b>	<b>33,501</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 377,736</b>	<b>\$ 109,359</b>	<b>\$ 190,998</b>	<b>\$ 3,657</b>	<b>\$ 73,723</b>	<b>\$ -</b>
				Café	Extended Day	SEP
Current Fund Balance				\$ 77,176	\$ 151,178	\$ 17,479
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 21,959	\$ 31,500	\$ 10,000
Operating Reserve Fund Bal (90 Day Expenses Average)				\$ 65,877	\$ 94,500	\$ 30,000
# of Days Expenses in Fund Balance				\$ 105	\$ 144	\$ 52
Fund Balance Excess				\$ 11,299	\$ 56,678	\$ -
<b>Activity Fund:</b>						
Arts Program						
Drama / Band / Lego						
ODAC						
PTO						
Student Council						
Kids for Education						
<b>Total</b>						<b>\$ -</b>

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 10 Months Ended 05/31/17 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 744,682	\$ 207,219	\$ 423,486	\$ 40,000	\$ 67,615	\$ 6,361	
Intergovernmental	41,604	41,604	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	5	5	-	-	-	-	
Additions	-	-	-	-	-	-	
<b>Total revenues/additions</b>	<b>786,291</b>	<b>248,828</b>	<b>423,486</b>	<b>40,000</b>	<b>67,615</b>	<b>6,361</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	491,752	117,497	309,461	-	62,503	2,290	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	110,106	110,106	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	1,658	1,658	-	-	-	-	
Other Expenses	117,997	3,507	64,162	39,473	8,640	2,215	
<b>Total expenditures/deductions</b>	<b>721,513</b>	<b>232,768</b>	<b>373,623</b>	<b>39,473</b>	<b>71,143</b>	<b>4,505</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	64,778	16,060	49,863	527	(3,528)	1,855	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	64,778	16,060	49,863	527	(3,528)	1,855	
<b>Fund Balance, ending</b>	<b>\$ 265,427</b>	<b>\$ 77,176</b>	<b>\$ 151,093</b>	<b>\$ 3,657</b>	<b>\$ 17,479</b>	<b>\$ 16,021</b>	
BOE Year to Date Cost of Health Insurance		\$ 9,216					