

Woodbridge Board of Education
Combining Balance Sheets as of 9/30/17 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 301,366	\$ 100,330	\$ 146,898	\$ 5,721	\$ 41,934	\$ 6,484
Prepaid expenses	0	0	0	0		
Accounts receivable	3,615	3,286	0	0	329	
Intergovt Receivable	4,607	4,607	0	0		
Inventory	4,463	4,463	0	0		
Total Assets	314,051	112,686	146,898	5,721	42,263	6,484
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	31,126	11,170	19,956	0	0	0
Accounts payable	7,214	5,257	1,957	0	0	0
Deferred revenue	37,246	24,466	12,780	0	0	0
Wages payable	0	0	0	0	0	0
Total Liabilities	75,585	40,893	34,692	0	0	0
Fund Balance	238,466	71,793	112,205	5,721	42,263	6,484
Total Liabilities and Fund Balance	\$ 314,051	\$ 112,686	\$ 146,898	\$ 5,721	\$ 42,263	\$ 6,484
				Café	Extended Day	SEP
Current Fund Balance				\$ 71,793	\$ 112,205	\$ 24,898
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 41,000	\$ 45,000	\$ 32,500
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 123,000	\$ 135,000	\$ 97,500
# of Days Expenses in Fund Balance				\$ 53	\$ 75	\$ 23
Fund Balance Excess				\$ -	\$ -	\$ -
Activity Fund:						
Arts / Band / Choir						\$ 641
Drama Club						-
DARE / ODAC						605
Stop & Shop						2,992
Student Council						2,246
Total						\$ 6,484

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 3 Months Ended 9/30/17 (Unaudited)

	Total	Special Revenue					Agency
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	\$ 200,711	\$ 30,157	\$ 77,773	\$ 2,789	\$ 84,292	\$ 5,700	\$ -
Intergovernmental	4,607	4,607	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0
Total revenues/additions	205,318	34,764	77,773	2,789	84,292	5,700	0
Expenditures:							
Wages, FICA, MERF	173,322	21,221	77,302	0	69,427	5,372	
Medical Insurance	0	0	0	0	0	0	
Cost of food sold	15,350	15,350	0	0	0	0	
Equipment	0	0	0	0	0	0	
Repairs	1,174	1,174	0	0	0	0	
Other Expenses	35,395	3,754	23,449	624	7,446	122	0
Total expenditures/deductions	225,241	41,499	100,751	624	76,873	5,494	0
Excess (deficiency) of revenues over expenditures before operating transfer in	(19,923)	(6,735)	(22,978)	2,165	7,419	206	
Operating transfer in	0	0	0		0		
Excess (deficiency) of revenues over expenditures after operating transfer in	(19,923)	(6,735)	(22,978)	2,165	7,419	206	
Fund Balance, ending	\$ 231,967	\$ 71,793	\$ 112,205	\$ 5,721	\$ 24,898	\$ 17,350	
BOE Year to Date Cost of Health Insurance		\$ 2,513					