

Woodbridge Board of Education  
Combining Balance Sheets as of 11/30/17 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 264,514	\$ 87,645	\$ 131,553	\$ 3,382	\$ 41,934	\$ -
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,584	3,112	-	\$ 1,143	\$ 329	\$ -
Intergovt Receivable	8,577	8,577	-	-	-	-
Inventory	4,463	4,463	-	-	-	-
<b>Total Assets</b>	<b>282,137</b>	<b>103,797</b>	<b>131,553</b>	<b>4,524</b>	<b>42,263</b>	<b>-</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	1,143	-	1,143	-	-	-
Accounts payable	5,344	1,076	4,268	-	-	-
Deferred revenue	28,846	21,531	7,315	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>35,333</b>	<b>22,607</b>	<b>12,726</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>246,804</b>	<b>81,190</b>	<b>118,827</b>	<b>4,524</b>	<b>42,263</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 282,137</b>	<b>\$ 103,797</b>	<b>\$ 131,553</b>	<b>\$ 4,524</b>	<b>\$ 42,263</b>	<b>\$ -</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 81,190	\$ 118,828	\$ 24,898
Baseline - Minimum Fund Balance	(30 Day Expenses Average)			\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Balance	(90 Day Expenses Average)			\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 143	\$ 127	\$ 75
Fund Balance Excess				\$ 30,190	\$ 34,828	\$ -

Woodbridge Board of Education  
 Combining Statement of Revenues & Expenditures  
 for the 5 Months Ended 11/30/17 (Unaudited)

	Total	Special Revenue					Agency
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
<b>Revenues:</b>							
Charges for services	\$ 334,070	\$ 82,428	\$ 159,224	\$ 13,080	\$ 74,776	\$ 4,562	
Intergovernmental	14,328	14,328	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	-	-	-	-	-	-	
<b>Total revenues/additions</b>	<b>348,398</b>	<b>96,756</b>	<b>159,224</b>	<b>13,080</b>	<b>84,292</b>	<b>5,700</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	254,413	41,764	137,850	-	69,427	5,372	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	46,583	46,583	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	63,156	5,747	37,729	12,112	7,446	122	
<b>Total expenditures/deductions</b>	<b>364,152</b>	<b>94,094</b>	<b>175,579</b>	<b>12,112</b>	<b>76,873</b>	<b>5,494</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	(5,100)	2,662	(16,355)	968	7,419	206	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(5,100)	2,662	(16,355)	968	7,419	206	
<b>Fund Balance, ending</b>	<b>\$ 246,790</b>	<b>\$ 81,190</b>	<b>\$ 118,828</b>	<b>\$ 4,524</b>	<b>\$ 24,898</b>	<b>\$ 17,350</b>	
BOE Year to Date Cost of Health Insurance		\$ 4,189					