

Woodbridge Board of Education
Combining Balance Sheets as of 10/31/18 (Unaudited)

	Total	Special Revenue				Agency
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 280,048	\$ 82,502	\$ 149,665	\$ 6,136	\$ 35,929	\$ 5,816
Prepaid expenses	-	\$ -	-	\$ -	-	
Accounts receivable	6,994	3,827	-	\$ 2,838	\$ 329	
Intergovt Receivable	12,665	12,665		-	-	
Inventory	3,679	3,679	-	-	-	
Total Assets	303,386	102,673	149,665	8,973	36,259	5,816
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	3,112	275	2,837	-	-	
Accounts payable	2,557	-	2,557	-	-	
Deferred revenue	50,147	25,271	24,876	-	-	
Wages payable	-	-	-	-	-	
Total Liabilities	55,816	25,546	30,270	-	-	-
Fund Balance	247,570	77,127	119,395	8,973	36,259	5,816
Total Liabilities and Fund Balance	\$ 303,386	\$ 102,673	\$ 149,665	\$ 8,973	\$ 36,259	\$ 5,816
				Café	Extended Day	SEP
Current Fund Balance				\$ 77,127	\$ 119,394	\$ 25,525
Baseline - Minimum Fund Balance (30 Day Expenses Average)				\$ 28,900	\$ 36,971	\$ 32,749
Operating Reserve Fund Balance (90 Day Expenses Average)				\$ 86,700	\$ 110,913	\$ 98,247
# of Days Expenses in Fund Balance				\$ 80	\$ 97	\$ 23
Fund Balance Excess				\$ -	\$ 8,481	\$ -
Potential Use(s) of Fund Balance Excess:				Café	Extended Day	SEP
Stage Curtains - Quotes TBD						
South Assembly A/V System					\$ 15,500	
Total Use(s)				\$ -	\$ 15,500	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 4 Months Ended 10/31/18 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 311,168	\$ 54,709	\$ 141,361	\$ 11,870	\$ 84,015	\$ 8,716	\$ 10,497
Intergovernmental	12,665	12,665	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	-	-	-	-	-	-	-
Total revenues/additions	323,833	67,374	141,361	11,870	84,015	8,716	10,497
Expenditures:							
Wages, FICA, MERF	234,490	31,254	121,098	-	76,102	6,036	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	33,230	33,230	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	95,354	4,658	49,418	8,534	7,285	16,394	9,064
Total expenditures/deductions	363,074	69,142	170,516	8,534	83,388	22,431	9,064
Excess (deficiency) of revenues over expenditures before operating transfer in	(40,674)	(1,768)	(29,154)	3,336	627	(13,715)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(40,674)	(1,768)	(29,154)	3,336	627	(13,715)	
Fund Balance, ending	\$ 235,005	\$ 77,127	\$ 119,394	\$ 8,974	\$ 25,525	\$ 3,985	
BOE Year to Date Cost of Health Insurance		\$ 3,958					