

Woodbridge Board of Education
Combining Balance Sheets as of 10/31/17 (Unaudited)

	Total	Special Revenue				Agency
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 309,928	\$ 87,580	\$ 170,416	\$ 3,514	\$ 41,934	\$ 6,484
Prepaid expenses	-	\$ -	-	\$ -	-	
Accounts receivable	4,725	2,520	-	\$ 1,876	\$ 329	
Intergovt Receivable	9,140	9,140	-	-	-	
Inventory	4,463	4,463	-	-	-	
Total Assets	328,256	103,703	170,416	5,390	42,263	6,484
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	1,876	-	1,876	-	-	
Accounts payable	35,758	1,318	34,440	-	-	
Deferred revenue	38,044	22,829	15,215	-	-	
Wages payable	-	-	-	-	-	
Total Liabilities	75,678	24,147	51,531	-	-	-
Fund Balance	252,578	79,556	118,885	5,390	42,263	6,484
Total Liabilities and Fund Balance	\$ 328,256	\$ 103,703	\$ 170,416	\$ 5,390	\$ 42,263	\$ 6,484
Activity Fund:						
Arts / Band / Choir						\$ 641
Drama Club						-
DARE / ODAC						605
Stop & Shop						2,992
Student Council						2,246
Total						\$ 6,484
Balances yes/off by	-	Yes	Yes	Yes	Yes	Yes
						Yes
				Café	Extended Day	SEP
Current Fund Balance				\$ 79,556	\$ 118,884	\$ 24,898
Baseline - Minimum Fund Balance	(30 Day Expenses Average)			\$ 41,000	\$ 45,000	\$ 32,500
Operating Reserve Fund Balance	(90 Day Expenses Average)			\$ 123,000	\$ 135,000	\$ 97,500
# of Days Expenses in Fund Balance				\$ 58	\$ 79	\$ 23
Fund Balance Excess				\$ -	\$ -	\$ -

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 4 Months Ended 10/31/17 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	\$ 287,371	\$ 58,398	\$ 119,175	\$ 9,309	\$ 84,292	\$ 5,700	\$ 10,497
Intergovernmental	10,284	10,284	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	5	5	-	-	-	-	-
Total revenues/additions	297,660	68,687	119,175	9,309	84,292	5,700	10,497
Expenditures:							
Wages, FICA, MERF	212,413	31,461	106,153	-	69,427	5,372	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	30,987	30,987	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	1,174	1,174	-	-	-	-	
Other Expenses	57,465	4,037	29,321	7,475	7,446	122	9,064
Total expenditures/deductions	302,039	67,659	135,474	7,475	76,873	5,494	9,064
Excess (deficiency) of revenues over expenditures before operating transfer in	(5,812)	1,028	(16,299)	1,834	7,419	206	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(5,812)	1,028	(16,299)	1,834	7,419	206	
Fund Balance, ending	\$ 246,078	\$ 79,556	\$ 118,884	\$ 5,390	\$ 24,898	\$ 17,350	
BOE Year to Date Cost of Health Insurance		\$ 3,351					