

Woodbridge Board of Education
Combining Balance Sheets as of 11/30/18 (Unaudited)

	Total	Special Revenue				Agency
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 285,431	\$ 101,086	\$ 140,179	\$ 6,756	\$ 37,410	\$ -
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	6,657	3,386	-	\$ 2,942	\$ 329	\$ -
Intergovt Receivable	13,795	13,795	-	-	-	-
Inventory	3,679	3,679	-	-	-	-
Total Assets	309,562	121,946	140,179	9,698	37,739	-
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	2,942	-	2,942	-	-	-
Accounts payable	13,559	11,598	1,961	-	-	-
Deferred revenue	39,800	24,034	15,766	-	-	-
Wages payable	6,616	6,616	-	-	-	-
Total Liabilities	62,917	42,248	20,669	-	-	-
Fund Balance	246,645	79,698	119,510	9,698	37,739	-
Total Liabilities and Fund Balance	\$ 309,562	\$ 121,946	\$ 140,179	\$ 9,698	\$ 37,739	\$ -
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 79,698	\$ 119,510	\$ 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				\$ 83	\$ 97	\$ 23
Fund Balance Excess				\$ -	\$ 8,597	\$ -
Potential Use(s) of Fund Balance Excess:						
				Café	Extended Day	SEP
Stage Curtains - Quotes TBD						
Total Use(s)				\$ -	\$ -	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 5 Months Ended 11/30/18 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 383,886	\$ 79,147	\$ 193,541	\$ 16,987	\$ 84,015	\$ 10,197	
Intergovernmental	19,709	19,709	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	-	-	-	-	-	-	
Total revenues/additions	403,595	98,856	193,541	16,987	84,015	10,197	-
Expenditures:							
Wages, FICA, MERF	293,724	48,250	163,336	-	76,102	6,036	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	44,976	44,976	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	93,929	4,827	59,244	12,927	7,285	9,646	
Total expenditures/deductions	432,629	98,053	222,579	12,927	83,388	15,683	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	(29,034)	803	(29,038)	4,060	627	(5,486)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(29,034)	803	(29,038)	4,060	627	(5,486)	
Fund Balance, ending	\$ 246,645	\$ 79,698	\$ 119,510	\$ 9,698	\$ 25,525	\$ 12,214	
BOE Year to Date Cost of Health Insurance		\$ 4,189					