

Woodbridge Board of Education
Combining Balance Sheets as of 12/31/18 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 287,205	\$ 102,014	\$ 141,025	\$ 6,756	\$ 37,410	\$ -
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	6,007	2,736	-	\$ 2,942	\$ 329	\$ -
Intergovt Receivable	3,679	3,679	-	-	-	-
Inventory	17,441	17,441	-	-	-	-
Total Assets	314,332	125,870	141,025	9,698	37,739	-
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	137	-	137	-	-	-
Accounts payable	29,448	9,190	20,258	-	-	-
Deferred revenue	23,635	23,635	-	-	-	-
Wages payable	5,032	5,032	-	-	-	-
Total Liabilities	58,252	37,857	20,395	-	-	-
Fund Balance	256,080	88,013	120,630	9,698	37,739	-
Total Liabilities and Fund Balance	\$ 314,332	\$ 125,870	\$ 141,025	\$ 9,698	\$ 37,739	\$ -
Potential Use(s) of Fund Balance Excess:						
				Café	Extended Day	SEP
Current Fund Balance				\$ 88,013	\$ 120,630	\$ 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				\$ 91	\$ 98	\$ 23
Fund Balance Excess				\$ 1,313	\$ 9,717	\$ -
Stage Curtains - Quotes TBD						
Total Use(s)				\$ -	\$ -	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 6 Months Ended 12/31/18 (Unaudited)

	Total	Special Revenue					Agency Activity Fund
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 453,343	\$ 101,739	\$ 239,587	\$ 17,806	\$ 84,015	\$ 10,197	\$ -
Intergovernmental	24,616	24,616	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	477,959	126,355	239,587	17,806	84,015	10,197	-
Expenditures:							
Wages, FICA, MERF	340,416	56,727	201,551	-	76,102	6,036	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	-	54,779	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	103,309	5,556	65,955	14,867	7,285	9,646	-
Total expenditures/deductions	443,725	117,062	267,506	14,867	83,388	15,683	-
Excess (deficiency) of revenues over expenditures before operating transfer in	(20,545)	9,293	(27,919)	2,939	627	(5,486)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(20,545)	9,293	(27,919)	2,939	627	(5,486)	
Fund Balance, ending	\$ 255,134	\$ 88,188	\$ 120,629	\$ 8,577	\$ 25,525	\$ 12,214	
BOE Year to Date Cost of Health Insurance		\$ 5,027					