

Woodbridge Board of Education
Combining Balance Sheets as of 06/30/18 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 395,542	\$ 108,491	\$ 233,584	\$ 5,381	\$ 42,284	\$ 5,802
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	38,747	454	-	\$ 257	\$ 38,036	\$ -
Intergovt Receivable	9,183	9,183	-	-	-	-
Inventory	3,679	3,679	-	-	-	-
Total Assets	447,151	121,807	233,584	5,638	80,320	5,802
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	65,131	-	65,131		-	
Accounts payable	30,224	30,124	100		-	
Deferred revenue	70,629	12,788	19,805		38,036	
Wages payable	-	-			-	
Total Liabilities	165,984	42,912	85,036	-	38,036	-
Fund Balance	281,167	78,895	148,548	5,638	42,284	5,802
Total Liabilities and Fund Balance	\$ 447,151	\$ 121,807	\$ 233,584	\$ 5,638	\$ 80,320	\$ 5,802
				Café	Extended Day	SEP
Current Fund Balance				\$ 78,895	\$ 148,548	\$ 24,898
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 28,900	\$ 36,971	\$ 32,749
Operating Reserve Fund Bal (90 Day Expenses Average)				\$ 86,700	\$ 110,914	\$ 98,246
# of Days Expenses in Fund Balance				\$ 82	\$ 121	\$ 23
Fund Balance Excess				\$ -	\$ 37,634	\$ -
Actual Use(s) of Fund Balance Excess:						
Kitchen Equipment: Stove & Oven				\$ 29,990		
Cafeteria Sec. Shades					\$ 18,000	
Playground Equipment					\$ 3,500	
Total Use(s)				\$ 29,990	\$ 21,500	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 12 Months Ended 06/30/18 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 822,366	\$ 241,715	\$ 457,021	\$ 32,325	\$ 84,292	\$ 7,013	
Intergovernmental	\$ 48,073	\$ 48,073	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues/additions	\$ 870,439	\$ 289,788	\$ 457,021	\$ 32,325	\$ 84,292	\$ 7,013	\$ -
Expenditures:							
Wages, FICA, MERF	\$ 566,900	\$ 130,531	\$ 361,570	\$ -	69,427	5,372	
Medical Insurance	\$ -	\$ -	\$ -	\$ -	-	-	
Cost of food sold	\$ 121,468	\$ 121,468	\$ -	\$ -	-	-	
Equipment	\$ 34,057	\$ 29,990	\$ 4,067	\$ -	-	-	
Repairs	\$ 1,491	\$ 1,491		\$ -	-	-	
Other Expenses	\$ 122,734	\$ 5,941	\$ 78,019	\$ 30,243	7,446	1,085	
Total expenditures/deductions	\$ 846,650	\$ 289,421	\$ 443,656	\$ 30,243	\$ 76,873	\$ 6,457	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	\$ 23,789	\$ 367	\$ 13,365	\$ 2,082	\$ 7,419	\$ 556	
Operating transfer in	\$ -	\$ -	\$ -		\$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	\$ 23,789	\$ 367	\$ 13,365	\$ 2,082	\$ 7,419	\$ 556	
Fund Balance, ending	\$ 275,679	\$ 78,895	\$ 148,548	\$ 5,638	\$ 24,898	\$ 17,700	
BOE Year to Date Cost of Health Insurance		\$ 10,054					

Woodbridge Board of Education
Combining Balance Sheets as of 7/31/18 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 358,540	\$ 107,644	\$ 196,705	\$ 5,381	\$ 48,810	
Prepaid expenses	-		-	\$ -	-	
Accounts receivable	39,333	455	-	\$ 257	\$ 38,621	
Intergovt Receivable	9,183	9,183	-	-	-	
Inventory	3,679	3,679	-	-	-	
Total Assets	410,735	120,961	196,705	5,638	87,431	-
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	46,560	-	46,560	-	-	
Accounts payable	30,191	29,990	-	-	201	
Deferred revenue	22,897	12,076	6,721	-	4,100	
Wages payable	40,077	-	-	-	40,077	
Total Liabilities	139,725	42,066	53,281	-	44,378	-
Fund Balance	271,011	78,895	143,424	5,638	43,054	-
Total Liabilities and Fund Balance	\$ 410,735	\$ 120,961	\$ 196,705	\$ 5,638	\$ 87,431	\$ -
				Café	Extended Day	SEP
Current Fund Balance				\$ 78,895	\$ 143,424	\$ 24,898
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 28,900	\$ 36,971	\$ 32,749
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 86,700	\$ 110,914	\$ 98,246
# of Days Expenses in Fund Balance				\$ 82	\$ 116	\$ 23
Fund Balance Excess				\$ -	\$ 32,510	\$ -
Potential Use of Fund Balance Excess (see below)				\$0	\$0	\$0
Adjusted Fund Balance - Projected				\$0	\$0	\$0
# of Days Exp in Projected Fund Balance				0	0	0
Potential Use(s) of Fund Balance Excess:				Café	Extended Day	SEP
Stage Curtains - Quotes TBD						
Total Potential Use(s)				\$ -	\$ -	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 1 Month Ended 7/31/18 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 116,116	\$ -	\$ 27,001	\$ -	\$ 84,015	\$ 5,100	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total revenues/additions	\$ 116,116	\$ -	\$ 27,001	\$ -	\$ 84,015	\$ 5,100	-
Expenditures:							
Wages, FICA, MERF	\$ 108,072	\$ -	\$ 27,833	\$ -	\$ 77,855	\$ 2,384	
Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cost of food sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	\$ 12,713	\$ -	\$ 4,294	\$ -	\$ 8,120	\$ 300	
Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total expenditures/deductions	\$ 120,785	\$ -	\$ 32,127	\$ -	\$ 85,975	\$ 2,684	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	\$ (4,669)	\$ -	\$ (5,125)	\$ -	\$ (1,960)	\$ 2,416	
Operating transfer in	\$ -		\$ -		\$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	\$ (4,669)	\$ -	\$ (5,125)	\$ -	\$ (1,960)	\$ 2,416	
Fund Balance, ending	\$ 271,010	\$ 78,895	\$ 143,423	\$ 5,638	\$ 22,938	\$ 20,116	