

Woodbridge Board of Education						
Combining Balance Sheets as of 01/31/18 (Unaudited)						
		Special Revenue				Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 318,498	\$ 107,725	\$ 157,291	\$ 5,620	\$ 42,078	\$ 5,784
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	5,310	4,171	-	\$ 810	\$ 329	\$ -
Intergovt Receivable	11,280	11,280	-	-	-	-
Inventory	4,463	4,463	-	-	-	-
Total Assets	339,551	127,639	157,291	6,430	42,407	5,784
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	-	-	-	-	-	-
Accounts payable	14,466	13,656	810	-	-	-
Deferred revenue	35,159	22,874	12,285	-	-	-
Wages payable	3,258	3,258	-	-	-	-
Total Liabilities	52,883	39,788	13,095	-	-	-
Fund Balance	286,668	87,851	144,196	6,430	42,407	5,784
Total Liabilities and Fund Balance	\$ 339,551	\$ 127,639	\$ 157,291	\$ 6,430	\$ 42,407	\$ 5,784
				Café	Extended Day	SEP
Current Fund Balance				\$ 87,678	\$ 144,196	\$ 24,898
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 155	\$ 154	\$ 75
Fund Balance Excess				\$ 36,678	\$ 60,196	\$ -

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 7 Months Ended 01/31/18 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 477,519	\$ 126,419	\$ 243,022	\$ 17,923	\$ 84,292	\$ 5,863	-
Intergovernmental	21,564	21,564	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	499,083	147,983	243,022	17,923	84,292	5,863	-
Expenditures:							
Wages, FICA, MERF	326,635	64,699	187,137	-	69,427	5,372	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	68,151	68,151	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	75,472	5,983	46,872	15,049	7,446	122	-
Total expenditures/deductions	470,258	138,833	234,009	15,049	76,873	5,494	-
Excess (deficiency) of revenues over expenditures before operating transfer in	28,825	9,150	9,013	2,874	7,419	369	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	28,825	9,150	9,013	2,874	7,419	369	
Fund Balance, ending	\$ 280,715	\$ 87,678	\$ 144,196	\$ 6,430	\$ 24,898	\$ 17,513	
BOE Year to Date Cost of Health Insurance		\$ 5,865					