

Woodbridge Board of Education						
Combining Balance Sheets as of 02/28/18 (Unaudited)						
		Special Revenue				Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 332,579	\$ 107,007	\$ 174,131	\$ 3,704	\$ 42,078	\$ 5,659
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,631	2,561	-	\$ 1,741	\$ 329	\$ -
Intergovt Receivable	10,735	10,735	-	-	-	-
Inventory	4,463	4,463	-	-	-	-
Total Assets	352,408	124,766	174,131	5,445	42,407	5,659
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	5,659	-	-	-	-	5,659
Accounts payable	8,588	4,356	4,232	-	-	-
Deferred revenue	38,424	20,499	17,925	-	-	-
Wages payable	6,517	6,517	-	-	-	-
Total Liabilities	59,188	31,372	22,157	-	-	5,659
Fund Balance	293,220	93,394	151,974	5,445	42,407	-
Total Liabilities and Fund Balance	\$ 352,408	\$ 124,766	\$ 174,131	\$ 5,445	\$ 42,407	\$ 5,659
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 93,394	\$ 151,974	\$ 24,898
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 18,263	\$ 33,316	\$ 38,437
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 54,788	\$ 99,948	\$ 115,310
# of Days Expenses in Fund Balance				\$ 153	\$ 137	\$ 19
Fund Balance Excess				\$ 38,606	\$ 52,026	\$ -

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 8 Months Ended 02/28/18 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	\$ 543,961	\$ 149,540	\$ 283,319	\$ 20,947	\$ 84,292	\$ 5,863	\$ -
Intergovernmental	27,649	27,649	-	-			-
Donations	-	-	-	-			-
Other income	-	-	-	-			-
Additions	-	-	-	-			-
Total revenues/additions	571,610	177,189	283,319	20,947	84,292	5,863	-
Expenditures:							
Wages, FICA, MERF	366,636	77,732	214,105	-	69,427	5,372	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	78,531	78,531	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	85,299	6,232	52,422	19,058	7,446	141	-
Total expenditures/deductions	530,466	162,495	266,527	19,058	76,873	5,513	-
Excess (deficiency) of revenues over expenditures before operating transfer in	41,143	14,694	16,791	1,889	7,419	350	
Operating transfer in	-	-	-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	41,143	14,694	16,791	1,889	7,419	350	
Fund Balance, ending	\$ 293,033	\$ 93,222	\$ 151,974	\$ 5,445	\$ 24,898	\$ 17,494	
BOE Year to Date Cost of Health Insurance		\$ 6,702					