

Woodbridge Board of Education
Combining Balance Sheets as of 12/31/17 (Unaudited)

	Total	Café	Special Revenue			Agency
			Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 302,072	\$ 108,923	\$ 145,015	\$ 2,812	\$ 42,097	\$ 3,226
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	3,392	2,228	-	\$ 834	\$ 329	\$ -
Intergovt Receivable	7,387	7,387	-	-	-	-
Inventory	4,463	4,463	-	-	-	-
Total Assets	317,313	123,000	145,015	3,646	42,426	3,226
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	834	-	834	-	-	-
Accounts payable	33,302	16,567	16,735	-	-	-
Deferred revenue	20,671	20,671	-	-	-	-
Wages payable	-	-	-	-	-	-
Total Liabilities	54,807	37,238	17,569	-	-	-
Fund Balance	262,506	85,762	127,446	3,646	42,426	-
Total Liabilities and Fund Balance	\$ 317,313	\$ 123,000	\$ 145,015	\$ 3,646	\$ 42,426	\$ -
				Café	Extended Day	SEP
Current Fund Balance				\$ 85,762	\$ 127,445	\$ 24,898
Baseline - Minimum Fund Balance	(30 Day Expenses Average)			\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Balance	(90 Day Expenses Average)			\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 151	\$ 137	\$ 75
Fund Balance Excess				\$ 34,762	\$ 43,445	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 6 Months Ended 12/31/17 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	\$ 410,477	\$ 104,465	\$ 199,733	\$ 16,124	\$ 84,292	\$ 5,863	\$ -
Intergovernmental	17,671	17,671	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	-	-	-	-	-	-	
Total revenues/additions	428,148	122,136	199,733	16,124	84,292	5,863	-
Expenditures:							
Wages, FICA, MERF	291,362	51,573	164,991	-	69,427	5,372	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold		57,346	-	-	-	-	
Equipment		-	-	-	-	-	
Repairs		-	-	-	-	-	
Other Expenses	72,065	5,983	42,480	16,034	7,446	122	
Total expenditures/deductions	363,427	114,902	207,471	16,034	76,873	5,494	-
Excess (deficiency) of revenues over expenditures before operating transfer in	7,374	7,234	(7,738)	90	7,419	369	
Operating transfer in	-		-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	7,374	7,234	(7,738)	90	7,419	369	
Fund Balance, ending	\$ 259,264	\$ 85,762	\$ 127,445	\$ 3,646	\$ 24,898	\$ 17,513	
BOE Year to Date Cost of Health Insurance		\$ 5,027					