

Woodbridge Board of Education
Combining Balance Sheets as of 01/31/19 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 302,860	\$ 94,314	\$ 156,847	\$ 8,872	\$ 37,042	\$ 5,784
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	10,213	2,640	-	\$ 1,390	\$ 6,183	\$ -
Intergovt Receivable	17,079	17,079	-	-	-	-
Inventory	3,679	3,679	-	-	-	-
Total Assets	333,830	117,712	156,847	10,262	43,225	5,784
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	1,389	-	1,389	-	-	-
Accounts payable	20,422	-	20,422	-	-	-
Deferred revenue	43,634	24,460	19,174	-	-	-
Wages payable	7,548	7,548	-	-	-	-
Total Liabilities	72,993	32,008	40,985	-	-	-
Fund Balance	260,837	85,704	115,862	10,262	43,225	5,784
Total Liabilities and Fund Balance	\$ 333,830	\$ 117,712	\$ 156,847	\$ 10,262	\$ 43,225	\$ 5,784
				Café	Extended Day	SEP
Current Fund Balance				\$ 85,704	\$ 115,861	\$ 25,525
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 28,900	\$ 36,971	\$ 32,749
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 86,700	\$ 110,913	\$ 98,247
# of Days Expenses in Fund Balance				\$ 89	\$ 94	\$ 23
Fund Balance Excess				\$ -	\$ 4,948	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 7 Months Ended 01/31/19 (Unaudited)

	Total	Special Revenue					Agency Activity Fund
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 537,222	\$ 125,128	\$ 289,310	\$ 20,979	\$ 84,015	\$ 17,791	-
Intergovernmental	31,004	31,004	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	568,226	156,132	289,310	20,979	84,015	17,791	-
Expenditures:							
Wages, FICA, MERF	405,296	74,229	248,929	-	76,102	6,036	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	69,141	69,141	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	114,416	5,953	73,068	16,355	7,285	11,754	-
Total expenditures/deductions	588,853	149,323	321,997	16,355	83,388	17,791	-
Excess (deficiency) of revenues over expenditures before operating transfer in	(20,627)	6,809	(32,687)	4,624	627	0	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(20,627)	6,809	(32,687)	4,624	627	0	
Fund Balance, ending	\$ 255,052	\$ 85,704	\$ 115,861	\$ 10,262	\$ 25,525	\$ 17,700	
BOE Year to Date Cost of Health Insurance		\$ 5,865					