

Woodbridge Board of Education  
Combining Balance Sheets as of 11/30/19 (Unaudited)

	Total	Special Revenue			Agency
		Café	Extended Day	Field Trips	Expendable Trust/SEP Activity Fund
<b>Assets:</b>					
Cash		\$ 83,801	\$ 143,712	\$ 10,383	\$ 39,306 \$ 7,659
Prepaid expenses		\$ -	-		\$ -
Accounts receivable		3,500	-	\$ 2,887	
Intergovt Receivable		17,995	-		
Inventory		3,663	-		-
<b>Total Assets</b>	<b>-</b>	<b>108,959</b>	<b>143,712</b>	<b>13,270</b>	<b>39,306 7,659</b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities:</b>					
Amounts held as agent			2,887	-	
Accounts payable			740	3,490	
Deferred revenue		28,098	3,294	-	
Wages payable					
<b>Total Liabilities</b>	<b>-</b>	<b>28,098</b>	<b>6,921</b>	<b>3,490</b>	<b>- -</b>
Fund Balance	-	80,861	136,792	9,780	39,306 7,659
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ 108,959</b>	<b>\$ 143,712</b>	<b>\$ 13,270</b>	<b>\$ 39,306 \$ 7,659</b>
<b>Potential Use(s) of Fund Balance Excess:</b>					
				Café	Extended Day SEP
Current Fund Balance				\$ 80,861	\$ 136,792 \$ 26,306
Baseline - Minimum Fund Balance	(30 Day Expenses Average)			\$ 28,900	\$ 36,971 \$ 32,749
Operating Reserve Fund Balance	(90 Day Expenses Average)			\$ 86,700	\$ 110,913 \$ 98,247
# of Days Expenses in Fund Balance				\$ 84	\$ 111 \$ 24
Fund Balance Excess				\$ -	\$ 25,879 \$ -
Potential Use(s) of Fund Balance Excess:				Café	Extended Day SEP
Stage Curtains					\$ 19,456
Replenish Poured Rubber Surfaces N&S Playgrounds					\$ 27,000
<b>Total Use(s)</b>				<b>\$ -</b>	<b>\$ 46,456 \$ -</b>

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 5 Months Ended 11/30/19 (Unaudited)

	Total	Special Revenue					Agency Activity Fund
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 370,307	\$ 76,085	\$ 198,635	\$ 14,805	\$ 75,332	\$ 5,450	
Intergovernmental	17,995	17,995	-	-			
Donations	-	-	-	-			
Other income	-	-	-	-			
Additions	-	-	-	-			
<b>Total revenues/additions</b>	<b>388,302</b>	<b>94,080</b>	<b>198,635</b>	<b>14,805</b>	<b>75,332</b>	<b>5,450</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	260,989	44,033	146,014	-	65,767	5,174	
Medical Insurance	-	-	-	-	-		
Cost of food sold	44,997	44,997	-	-	-		
Equipment	-		-	-	-		
Repairs	-		-	-	-		
Other Expenses	63,318	4,719	32,768	12,071	8,783	4,976	
<b>Total expenditures/deductions</b>	<b>369,304</b>	<b>93,750</b>	<b>178,783</b>	<b>12,071</b>	<b>74,550</b>	<b>10,150</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	18,998	331	19,853	2,734	781	(4,700)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	18,998	331	19,853	2,734	781	(4,700)	
<b>Fund Balance, ending</b>	<b>\$ 266,739</b>	<b>\$ 80,861</b>	<b>\$ 136,792</b>	<b>\$ 9,780</b>	<b>\$ 26,306</b>	<b>\$ 13,000</b>	
BOE Year to Date Cost of Health Insurance		\$ 4,530					