

Woodbridge Board of Education
Combining Balance Sheets as of 04/30/19 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 350,610	\$ 117,086	\$ 191,971	\$ 8,518	\$ 33,034	
Prepaid expenses	9,861	\$ -	-	\$ -	9,861	
Accounts receivable	25,833	2,898	-	\$ 1,990	\$ 20,945	
Intergovt Receivable	11,175	11,175	-	-	-	
Inventory	3,679	3,679	-	-	-	
Total Assets	401,158	134,838	191,971	10,508	63,841	-
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	22,606	-	22,606	-	-	
Accounts payable	22,359	304	22,055	-	-	
Deferred revenue	60,666	21,758	18,292	-	20,616	
Wages payable	15,095	15,095	-	-	-	
Total Liabilities	120,726	37,157	62,953	-	20,616	-
Fund Balance	280,432	97,681	129,018	10,508	43,225	-
Total Liabilities and Fund Balance	\$ 401,158	\$ 134,838	\$ 191,971	\$ 10,508	\$ 63,841	\$ -
Potential Use of Fund Balance Excess						
				Café	Extended Day	SEP
Current Fund Balance				\$97,681	\$129,018	\$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				101	105	23
Fund Balance Excess				\$10,981	\$18,105	\$0
Potential Use of Fund Balance Excess (see detail below)				\$34,184	\$19,456	\$0
Adjusted Fund Balance - Projected				\$63,497	\$109,562	\$25,525
# of Days Exp in Projected Fund Balance				68	92	24
Potential Use(s) of Fund Balance Excess:						
				Café	Extended Day	SEP
Stage Curtains - Quotes					\$ 19,456	
Dishwasher				\$ 34,184		
Total Potential Use(s)				\$ 34,184	\$ 19,456	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 10 Months Ended 04/30/19 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 772,083	\$ 194,669	\$ 446,263	\$ 29,345	\$ 84,015	\$ 17,791	
Intergovernmental	51,138	51,138	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	-	-	-	-	-	-	
Total revenues/additions	823,221	245,807	446,263	29,345	84,015	17,791	-
Expenditures:							
Wages, FICA, MERF	561,167	112,012	367,017	-	76,102	6,036	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	108,124	108,124	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	149,003	6,711	98,776	24,475	7,286	11,755	
Total expenditures/deductions	818,294	226,847	465,793	24,475	83,388	17,791	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	4,927	18,960	(19,531)	4,870	627	-	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	4,927	18,960	(19,531)	4,870	627	-	
Fund Balance, ending	\$ 280,606	\$ 97,855	\$ 129,017	\$ 10,508	\$ 25,525	\$ 17,700	
BOE Year to Date Cost of Health Insurance		\$ 9,895					