

Woodbridge Board of Education
Combining Balance Sheets as of 02/28/19 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 335,391	\$ 123,358	\$ 159,773	\$ 9,434	\$ 37,042	\$ 5,784
Prepaid expenses	-	\$ -	-	\$ -		
Accounts receivable	9,314	2,728	-	\$ 403	\$ 6,183	
Intergovt Receivable	16,682	16,682	-	-		
Inventory	3,678	3,678	-	-		
Total Assets	365,064	146,446	159,773	9,836	43,225	5,784
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	403		403	-		
Accounts payable	40,277	22,168	18,109	-		
Deferred revenue	40,816	23,491	17,325			
Wages payable	10,064	10,064				
Total Liabilities	91,560	55,723	35,837	-	-	-
Fund Balance	273,504	90,723	123,936	9,836	43,225	5,784
Total Liabilities and Fund Balance	\$ 365,064	\$ 146,446	\$ 159,773	\$ 9,836	\$ 43,225	\$ 5,784
Potential Use(s) of Fund Balance Excess:						
				Café	Extended Day	SEP
Current Fund Balance				\$ 90,723	\$ 123,936	\$ 25,525
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 28,900	\$ 36,971	\$ 32,749
Operating Reserve Fund Bal (90 Day Expenses Average)				\$ 86,700	\$ 110,913	\$ 98,247
# of Days Expenses in Fund Balance				\$ 94	\$ 101	\$ 23
Fund Balance Excess				\$ 4,023	\$ 13,023	\$ -
Potential Use(s) of Fund Balance Excess:						
				Café	Extended Day	SEP
Stage Curtains - Quotes					\$ 19,456	
Dishwasher				\$ 34,184		
Total Use(s)				\$ 34,184	\$ 19,456	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 8 Months Ended 02/28/19 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 611,568	\$ 146,645	\$ 341,005	\$ 22,112	\$ 84,015	\$ 17,791	\$ -
Intergovernmental	39,190	39,190	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	650,758	185,835	341,005	22,112	84,015	17,791	-
Expenditures:							
Wages, FICA, MERF	454,486	86,809	285,539	-	76,102	6,036	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	81,246	81,246	-	-	-	-	-
Equipment	23,947	-	23,947	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	99,038	5,952	56,131	17,914	7,286	11,755	-
Total expenditures/deductions	658,717	174,007	365,617	17,914	83,388	17,791	-
Excess (deficiency) of revenues over expenditures before operating transfer in	(7,959)	11,828	(24,612)	4,198	627	-	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	(7,959)	11,828	(24,612)	4,198	627	-	
Fund Balance, ending	\$ 267,720	\$ 90,723	\$ 123,936	\$ 9,836	\$ 25,525	\$ 17,700	
BOE Year to Date Cost of Health Insurance		\$ 7,916					