

Woodbridge Board of Education						
Combining Balance Sheets as of 06/30/19 (Unaudited)						
	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 378,698	\$ 119,766	\$ 201,400	\$ 10,587	\$ 38,536	\$ 8,409
Prepaid expenses	-					\$ -
Accounts receivable	76,418	9,857		\$ -	\$ 66,561	\$ -
Intergovt Receivable	-	-				-
Inventory	3,663	3,663				-
Total Assets	458,780	133,286	201,400	10,587	105,097	8,409
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	62,140		62,106	34		
Accounts payable	41,990	38,483		3,507		
Deferred revenue	98,282	14,054	22,355	-	61,872	
Wages payable	-			-		
Total Liabilities	202,411	52,537	84,461	3,541	61,872	-
Fund Balance	256,368	80,749	116,939	7,046	43,225	8,409
Total Liabilities and Fund Balance	\$ 458,780	\$ 133,286	\$ 201,400	\$ 10,587	\$ 105,097	\$ 8,409
				Café	Extended Day	SEP
Current Fund Balance				\$80,749	\$116,939	\$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				84	95	23
Fund Balance Excess				\$0	\$6,026	\$0
Potential Use of Fund Balance Excess (see detail below)				\$38,184	\$19,456	\$0
Adjusted Fund Balance - Projected				\$42,565	\$97,483	\$25,525
# of Days Exp in Projected Fund Balance				46	82	24
				Café	Extended Day	SEP
Potential Use(s) of Fund Balance Excess:						
Stage Curtains - Quotes					\$ 19,456	
Dishwasher (Ordered 6/2019)				\$ 38,184		
Total Potential Use(s)				\$ 38,184	\$ 19,456	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 12 Months Ended 06/30/19 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 895,688	\$ 241,145	\$ 517,182	\$ 35,556	\$ 84,015	\$ 17,791	
Intergovernmental	\$ 63,845	\$ 63,845	\$ -				
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues/additions	\$ 959,533	\$ 304,989	\$ 517,182	\$ 35,556	\$ 84,015	\$ 17,791	\$ -
Expenditures:							
Wages, FICA, MERF	\$ 652,487	\$ 129,808	\$ 440,541	\$ -	76,102	6,036	
Medical Insurance	\$ -	\$ -	\$ -	\$ -	-	-	
Cost of food sold	\$ 127,207	\$ 127,207	\$ -	\$ -	-	-	
Equipment	\$ 39,305	\$ 39,305	\$ -	\$ -	-	-	
Repairs	\$ -	\$ -	\$ -	\$ -	-	-	
Other Expenses	\$ 168,254	\$ 6,815	\$ 108,250	\$ 34,147	7,286	11,755	
Total expenditures/deductions	\$ 987,253	\$ 303,135	\$ 548,791	\$ 34,147	\$ 83,388	\$ 17,791	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	\$ (27,720)	\$ 1,854	\$ (31,609)	\$ 1,408	\$ 627	\$ -	
Operating transfer in	\$ -	\$ -	\$ -		\$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	\$ (27,720)	\$ 1,854	\$ (31,609)	\$ 1,408	\$ 627	\$ -	
Fund Balance, ending	\$ 247,959	\$ 80,749	\$ 116,939	\$ 7,046	\$ 25,525	\$ 17,700	
BOE Year to Date Cost of Health Insurance		\$ 10,054					