

Woodbridge Board of Education
Combining Balance Sheets as of 10/31/19 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 306,080	\$ 80,808	\$ 166,064	\$ 12,243	\$ 39,306	\$ 7,659
Prepaid expenses	-		-	\$ -	\$ -	
Accounts receivable	6,465	4,134	-	\$ 2,331		
Intergovt Receivable	13,064	13,064	-			
Inventory	3,663	3,663	-	-	-	
Total Assets	329,272	101,669	166,064	14,574	39,306	7,659
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	2,331	-	2,331	-		
Accounts payable	18,066		18,066	-		
Deferred revenue	43,530	25,864	17,666	-		
Wages payable	-	-	-	-	-	
Total Liabilities	63,927	25,864	38,063	-	-	-
Fund Balance	265,345	75,805	128,001	14,574	39,306	7,659
Total Liabilities and Fund Balance	\$ 329,272	\$ 101,669	\$ 166,064	\$ 14,574	\$ 39,306	\$ 7,659
Activity Fund:						
Arts / Band / Choir						\$ 641
DARE						180
Student Council						3,982
Kiducation						2,856
Total						\$ 7,659
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 75,805	\$ 128,001	\$ 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				\$ 79	\$ 104	\$ 24
Fund Balance Excess				\$ -	\$ 17,088	\$ -
Potential Use(s) of Fund Balance Excess:						
				Café	Extended Day	SEP
Replenish Poured Rubber Surfaces N&S Playgrounds					\$ 27,000	
Total Use(s)				\$ -	\$ 27,000	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 4 Months Ended 10/31/19 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 290,601	\$ 52,438	\$ 147,265	\$ 10,116	\$ 75,332	\$ 5,450	\$ -
Intergovernmental	13,064	13,064	-	-			
Donations	-	-	-	-			
Other income	-	-	-	-			
Additions	-	-	-	-			
Total revenues/additions	303,665	65,502	147,265	10,116	75,332	5,450	-
Expenditures:							
Wages, FICA, MERF	214,697	33,437	110,319	-	65,767	5,174	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	32,648	32,648	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	46,375	4,143	25,884	2,588	8,783	4,976	-
Total expenditures/deductions	293,720	70,228	136,203	2,588	74,550	10,150	-
Excess (deficiency) of revenues over expenditures before operating transfer in	9,945	(4,726)	11,062	7,528	781	(4,700)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	9,945	(4,726)	11,062	7,528	781	(4,700)	
Fund Balance, ending	\$ 257,686	\$ 75,805	\$ 128,001	\$ 14,574	\$ 26,306	\$ 13,000	
BOE Year to Date Cost of Health Insurance		\$ 3,958					