

Woodbridge Board of Education
Combining Balance Sheets as of 03/31/19 (Unaudited)

	Total	Café	Special Revenue Extended Day	Field Trips	Expendable Trust/SEP	Agency Activity Fund
Assets:						
Cash		\$ 109,144	\$ 174,093	\$ 7,381	\$ 37,042	\$ 5,784
Prepaid expenses		\$ -	-	\$ -		
Accounts receivable		4,383	-	\$ 2,168	\$ 6,183	
Intergovt Receivable		12,092	-	-		
Inventory		3,679	-	-		
Total Assets	-	129,298	174,093	9,549	43,225	5,784
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent			8,468	-		
Accounts payable		-	22,160	-		
Deferred revenue		22,121	13,794	-		
Wages payable		12,580	-	-		
Total Liabilities	-	34,701	44,422	-	-	-
Fund Balance	-	94,597	129,671	9,549	43,225	5,784
Total Liabilities and Fund Balance	\$ -	\$ 129,298	\$ 174,093	\$ 9,549	\$ 43,225	\$ 5,784

		Café	Extended Day	SEP
Current Fund Balance		\$94,597	\$129,671	\$25,525
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		98	105	23
Fund Balance Excess		\$7,897	\$18,758	\$0
Potential Use of Fund Balance Excess	(see detail below)	\$34,184	\$19,456	\$0
Adjusted Fund Balance - Projected		\$60,413	\$110,215	\$25,525
# of Days Exp in Projected Fund Balance		65	92	24

		Café	Extended Day	SEP
Potential Use(s) of Fund Balance Excess:				
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
YTD through 3/31/19 (Unaudited)

	Total	Café	Special Revenue			Summer Programs	Expendable Trust	Agency Activity Fund
			Extended Day	Field Trips				
Revenues:								
Charges for services	694,770	173,439	393,838	25,688	\$ 84,015	\$ 17,791	-	
Intergovernmental	45,896	45,896	-	-			-	
Donations	-	-	-	-			-	
Other income	-	-	-	-			-	
Additions	-	-	-	-			-	
Total revenues/additions	\$ 740,666	\$ 219,335	\$ 393,838	\$ 25,688	\$ 84,015	\$ 17,791	\$ -	
Expenditures:								
Wages, FICA, MERF	506,731	99,516	325,077	-	76,102	6,036	-	
Medical Insurance	-	-	-	-			-	
Cost of food sold	97,527	97,527	-	-			-	
Equipment / Repairs	-	-	-	-			-	
Repairs	21,777	-	-	21,777			-	
Other Expenses	113,094	6,415	87,638	-	7,286	11,755	-	
Total expenditures/deductions	\$ 739,129	\$ 203,458	\$ 412,715	\$ 21,777	\$ 83,388	\$ 17,791	\$ -	
Excess (deficiency) of revenues over expenditures before operating transfer in	1,537	15,877	(18,878)	3,911	627	-		
Operating transfer in	-	-	-		-			
Excess (deficiency) of revenues over expenditures after operating transfer in	1,537	15,877	(18,878)	3,911	627	-		
Fund Balance, ending	\$ 277,216	\$ 94,772	\$ 129,670	\$ 9,549	\$ 25,525	\$ 17,700		
BOE Year to Date Cost of Health Insurance		\$ 8,905						