

Woodbridge Board of Education
Combining Balance Sheets as of 1/31/2016 (Unaudited)

| | Total | Special Revenue | | | Agency | |
|---|-------------------|------------------|-------------------|-----------------|----------------------|---------------|
| | | Café | Extended Day | Field Trips | Expendable Trust/SEP | Activity Fund |
| Assets: | | | | | | |
| Cash | \$ 204,356 | \$ 50,776 | \$ 113,012 | \$ 2,702 | \$ 37,866 | |
| Prepaid expenses | - | \$ - | - | \$ - | - | \$ - |
| Accounts receivable | 5,528 | 3,991 | 1,130 | \$ 118 | \$ 289 | \$ - |
| Intergovt Receivable | 10,715 | 10,715 | - | - | - | - |
| Inventory | 5,357 | 5,357 | - | - | - | - |
| Total Assets | 225,956 | 70,839 | 114,142 | 2,820 | 38,155 | - |
| Liabilities and Fund Balance | | | | | | |
| Liabilities: | | | | | | |
| Amounts held as agent | - | - | - | - | - | - |
| Accounts payable | 3,713 | 578 | 2,035 | 1,100 | 0 | |
| Deferred revenue | 3,515 | - | 3,515 | - | - | - |
| Wages payable | - | - | - | - | - | - |
| Total Liabilities | 7,228 | 578 | 5,550 | 1,100 | - | - |
| Fund Balance | 225,956 | 70,261 | 108,592 | 1,720 | 38,155 | - |
| Total Liabilities and Fund Balance | \$ 233,185 | \$ 70,839 | \$ 114,142 | \$ 2,820 | \$ 38,155 | \$ - |
| Summary of Fund Balance Components | | | | | | |
| | | | | Café | Extended Day | SEP |
| Current Fund Balance | | | | \$ 70,261 | \$ 108,592 | \$ 38,155 |
| Baseline - Minimum Fund Balance (30 Day Expenses Average) | | | | \$ 17,000 | \$ 28,000 | \$ 10,000 |
| Operating Reserve Fund Balance (90 Day Expenses Average) | | | | \$ 51,000 | \$ 84,000 | \$ 30,000 |
| # of Days Expenses in Fund Balance | | | | \$ 124 | \$ 116 | \$ 114 |
| Fund Balance Excess | | | | \$ 19,261 | \$ 24,592 | \$ 8,155 |
| Activity Fund: | | | | | | |
| Drama / Band / Lego | | | | | | \$ 633 |
| ODAC | | | | | | \$ 459 |
| PTO | | | | | | \$ 3,000 |
| Student Council | | | | | | \$ 1,649 |
| Technology | | | | | | \$ 2 |
| 2/9/2016 10:08 | | | | | | \$ 5,743 |

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 6 Months Ended 1/31/2016 (Unaudited)

| | Special Revenue | | | | | | Agency Activity Fund |
|--|-------------------|------------------|-------------------|-----------------|--------------------|---------------------|----------------------------|
| | Total | Café | Extended Day | Field Trips | Summer Programs | Expendable Trust | |
| Revenues: | | | | | | | |
| Charges for services | \$ 421,983 | \$ 116,044 | \$ 213,533 | \$ 23,667 | \$ 64,240 | \$ 4,500 | |
| Intergovernmental | 19,769 | 19,769 | | - | - | - | - |
| Donations | - | | - | - | - | - | - |
| Other income | 20.00 | 20.00 | - | - | - | - | - |
| Additions | - | | - | - | - | - | - |
| Total revenues/additions | 441,772 | 135,833 | 213,533 | 23,667 | 64,240 | 4,500 | |
| Expenditures: | | | | | | | |
| Wages, FICA, MERF | 285,347 | 56,163 | 167,605 | - | 57,442 | 4,137 | |
| Medical Insurance | - | - | - | - | - | - | |
| Cost of food sold | | 63,110 | - | - | - | - | |
| Equipment | | - | - | - | - | - | |
| Repairs | | | - | - | - | - | - |
| Other Expenses | 80,727 | 4,453 | 42,443 | 22,729 | 7,759 | 3,343 | |
| Total expenditures/deductions | 366,074 | 123,726 | 210,048 | 22,729 | 65,201 | 7,480 | - |
| Excess (deficiency) of revenues over expenditures before operating transfer in | 12,588 | 12,107 | 3,485 | 937 | (961) | (2,980) | |
| Operating transfer in | - | | - | | - | | |
| Excess (deficiency) of revenues over expenditures after operating transfer in | 12,588 | 12,107 | 3,485 | 937 | (961) | (2,980) | |
| Fund Balance, ending | \$ 218,728 | \$ 70,261 | \$ 108,592 | \$ 1,720 | \$ 21,548 | \$ 16,607 | |
| BOE Year to Date Cost of Health Insurance | | \$ 13,081 | | | | | |