

Woodbridge Board of Education
Combining Balance Sheets as of 06/30/16 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 269,624	\$ 59,660	\$ 169,535	\$ 2,912	\$ 35,202	\$ 2,315
Prepaid expenses	1,068	\$ 1,068	-	\$ -	-	\$ -
Accounts receivable	26,945	1,581	1,130	\$ 218	\$ 24,016	\$ -
Intergovt Receivable	6,817	6,817	-	-	-	-
Inventory	4,700	4,700	-	-	-	-
Total Assets	309,154	73,826	170,665	3,130	59,218	2,315
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	50,685	-	50,685	-	-	-
Accounts payable	646	411	235	-	-	-
Deferred revenue	53,473	11,231	18,515	-	23,727	-
Wages payable	-	-	-	-	-	-
Total Liabilities	104,804	11,642	69,435	-	23,727	-
Fund Balance	204,350	62,184	101,230	3,130	35,491	2,315
Total Liabilities and Fund Balance	\$ 309,154	\$ 73,826	\$ 170,665	\$ 3,130	\$ 59,218	\$ 2,315
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 62,184	\$ 101,230	\$ 21,252
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 20,000	\$ 33,595	\$ 32,749
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 60,000	\$ 100,785	\$ 98,246
# of Days Expenses in Fund Balance				\$ 93	\$ 90	\$ 19
Fund Balance Excess				\$ 2,184	\$ 445	\$ -
Activity Fund Breakdown						
Activity Fund:						
Arts Program						\$ 610
Drama / Band / Lego						26
ODAC						459
PTO						13
Student Council						1,205
Kids for Education						\$ 2
Total						\$ 2,315

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 12 Months Ended 06/30/16 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 705,775	\$ 200,574	\$ 399,262	\$ 37,086	\$ 64,240	\$ 4,613	\$ -
Intergovernmental	\$ 41,765	\$ 41,765	\$ -	\$ -			
Donations	\$ -	\$ -	\$ -	\$ -			
Other income	\$ 38	\$ 38	\$ -	\$ -			
Additions	\$ -	\$ -	\$ -	\$ -			\$ -
Total revenues/additions	\$ 747,578	\$ 242,377	\$ 399,262	\$ 37,086	\$ 64,240	\$ 4,613	\$ -
Expenditures:							
Wages, FICA, MERF	\$ 505,882	\$ 118,251	\$ 326,052	\$ -	57,442	4,137	
Medical Insurance	\$ -	\$ -	\$ -	\$ -			
Cost of food sold	\$ 115,618	\$ 115,618	\$ -	\$ -			
Equipment	\$ -	\$ -	\$ -	\$ -			
Repairs	\$ -	\$ -	\$ -	\$ -			
Other Expenses	\$ 131,251	\$ 5,546	\$ 77,087	\$ 34,739	8,055	5,824	
Total expenditures/deductions	\$ 752,751	\$ 239,415	\$ 403,139	\$ 34,739	\$ 65,497	\$ 9,961	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	\$ (5,173)	\$ 2,962	\$ (3,877)	\$ 2,347	\$ (1,257)	\$ (5,348)	
Operating transfer in	\$ -	\$ -	\$ -		\$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	\$ (5,173)	\$ 2,962	\$ (3,877)	\$ 2,347	\$ (1,257)	\$ (5,348)	
Fund Balance, ending	\$ 202,035	\$ 62,184	\$ 101,230	\$ 3,130	\$ 21,252	\$ 14,239	
BOE Year to Date Cost of Health Insurance		\$ 10,573					