

Woodbridge Board of Education
Combining Balance Sheets as of 10/31/16 (Unaudited)

	Total	Café	Special Revenue			Agency
			Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 236,174	\$ 69,535	\$ 123,907	\$ 5,419	\$ 34,315	\$ 2,998
Prepaid expenses	-	\$ -	-	\$ -	-	-
Accounts receivable	6,133	2,110	1,285	\$ 2,449	\$ 289	-
Intergovt Receivable	8,314	8,314	-	-	-	-
Inventory	4,700	4,700	-	-	-	-
Total Assets	255,321	84,659	125,192	7,868	34,604	2,998
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	7,211	4,710	2,501	-	-	-
Accounts payable	1,730	-	1,730	-	-	-
Deferred revenue	29,023	20,988	8,035	-	-	-
Wages payable	-	-	-	-	-	-
Total Liabilities	37,964	25,698	12,266	-	-	-
Fund Balance	217,357	58,961	112,926	7,868	34,604	2,998
Total Liabilities and Fund Balance	\$ 255,321	\$ 84,659	\$ 125,192	\$ 7,868	\$ 34,604	\$ 2,998
Activity Fund:						
Arts / Band / Choir						\$ 628
Drama Club						50
ODAC						459
PTO						13
Student Council						1,596
Grade 3 Fundraiser						252
Total						\$ 2,998
Balances yes/off by	-	Yes	Yes	Yes	Yes	Yes
						Yes
Summary of Fund Balances						
				Café	Extended Day	SEP
Current Fund Balance				\$ 58,961	\$ 112,926	\$ 32,710
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				\$ 104	\$ 121	\$ 98
Fund Balance Excess				\$ 7,961	\$ 28,926	\$ 2,710

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 4 Months Ended 10/31/16 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 273,760	\$ 45,524	\$ 126,825	\$ 18,736	\$ 67,615	\$ 4,562	\$ 10,497
Intergovernmental	10,260	10,260	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	5	5	-	-	-	-	-
Total revenues/additions	284,024	55,789	126,825	18,736	67,615	4,562	10,497
Expenditures:							
Wages, FICA, MERF	192,607	29,777	98,037	-	62,503	2,290	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	26,484	26,484	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	49,790	1,683	17,092	13,998	7,893	60	9,064
Total expenditures/deductions	268,881	57,944	115,129	13,998	70,397	2,350	9,064
Excess (deficiency) of revenues over expenditures before operating transfer in	13,710	(2,155)	11,696	4,739	(2,781)	2,212	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	13,710	(2,155)	11,696	4,739	(2,781)	2,212	
Fund Balance, ending	\$ 216,992	\$ 58,961	\$ 112,926	\$ 7,869	\$ 32,710	\$ 4,527	
BOE Year to Date Cost of Health Insurance		\$ 3,351					