

Woodbridge Board of Education						
Combining Balance Sheets as of 04/30/16 (Unaudited)						
		Special Revenue				Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 267,497	\$ 75,059	\$ 149,966	\$ 2,815	\$ 37,024	\$ 2,633
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	15,276	2,045	1,130	\$ 2,359	\$ 9,742	\$ -
Intergovt Receivable	7,735	7,735	-	-	-	-
Inventory	5,357	5,357	-	-	-	-
Total Assets	295,865	90,196	151,096	5,174	46,766	2,633
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	-	-			-	-
Accounts payable	49,487	15,091	33,964		-	432
Deferred revenue	21,147	-	11,694		9,453	-
Wages payable	-	-	-		-	-
Total Liabilities	70,634	15,091	45,658	-	9,453	432
Fund Balance	225,231	75,105	105,438	5,174	37,313	2,201
Total Liabilities and Fund Balance	\$ 295,865	\$ 90,196	\$ 151,096	\$ 5,174	\$ 46,766	\$ 2,633
				Café	Extended Day	SEP
Current Fund Balance				\$ 75,105	\$ 105,438	\$ 21,327
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 133	\$ 113	\$ 64
Fund Balance Excess				\$ 24,105	\$ 21,438	\$ -
Activity Fund:						
Arts Program						\$ 610
Drama / Band / Lego						\$ 26
ODAC						459
PTO						13
Student Council						1,090
Kids for Education						3
Total						\$ 2,201

Woodbridge Board of Education							
Combining Statement of Revenues & Expenditures							
for the 10 Months Ended 04/30/16 (Unaudited)							
		Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	\$ 613,789	\$ 175,695	\$ 335,272	\$ 34,082	\$ 64,240	\$ 4,500	\$ -
Intergovernmental	34,467	34,467	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	31	31	-	-	-	-	
Additions	-	-	-	-	-	-	-
Total revenues/additions	648,287	210,193	335,272	34,082	64,240	4,500	-
Expenditures:							
Wages, FICA, MERF	424,386	91,886	270,921	-	57,442	4,137	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	97,064	97,064	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	2,019	2,019	-	-	-	-	-
Other Expenses	108,997	3,341	64,020	29,691	7,980	3,965	
Total expenditures/deductions	632,466	194,310	334,941	29,691	65,422	8,102	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	15,821	15,883	331	4,391	(1,182)	(3,602)	
Operating transfer in	-	-	-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	15,821	15,883	331	4,391	(1,182)	(3,602)	
Fund Balance, ending	\$ 223,029	\$ 75,105	\$ 105,438	\$ 5,174	\$ 21,327	\$ 15,985	
BOE Year to Date Cost of Health Insurance		\$ 8,811					