

Woodbridge Board of Education  
Combining Balance Sheets as of 11/30/2015 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 251,436	\$ 70,314	\$ 134,260	\$ 1,236	\$ 40,605	\$ 5,021
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	8,321	3,958	1,130	\$ 2,945	\$ 289	\$ -
Intergovt Receivable	7,246	7,246	-	-	-	-
Inventory	5,357	5,357	-	-	-	-
<b>Total Assets</b>	<b>272,361</b>	<b>86,875</b>	<b>135,390</b>	<b>4,181</b>	<b>40,894</b>	<b>5,021</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	14,056	10,240	3,816	-	-	-
Accounts payable	42,956	7,047	29,790	1,100	-	5,019
Deferred revenue	2,845	-	2,845	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>59,857</b>	<b>17,287</b>	<b>36,451</b>	<b>1,100</b>	<b>-</b>	<b>5,019</b>
Fund Balance	212,504	69,588	98,939	3,081	40,894	2
<b>Total Liabilities and Fund Balance</b>	<b>\$ 272,361</b>	<b>\$ 86,875</b>	<b>\$ 135,390</b>	<b>\$ 4,181</b>	<b>\$ 40,894</b>	<b>\$ 5,021</b>
<b>Activity Fund:</b>						
PTO						\$ 3,000
Drama / Band / Art						633
ODAC						459
Student Council						928
Technology						2
<b>Total</b>						<b>\$ 5,021</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 86,875	\$ 135,390	\$ 40,894
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				\$ 153	\$ 145	\$ 123
Fund Balance Excess				\$ 35,875	\$ 51,390	\$ 10,894

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 5 Months Ended 11/30/14 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 304,777	\$ 77,992	\$ 141,249	\$ 18,295	\$ 62,354	\$ 4,888	
Intergovernmental	11,413	11,413	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	13	13	-	-	-	-	
Additions	-	-	-	-	-	-	
<b>Total revenues/additions</b>	<b>316,203</b>	<b>89,418</b>	<b>141,249</b>	<b>18,295</b>	<b>62,354</b>	<b>4,888</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	218,058	38,851	118,085	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	39,740	39,740	-	-	-	-	
Equipment	330	330	-	-	-	-	
Repairs	2,183	2,183	-	-	-	-	
Other Expenses	47,520	3,961	22,872	13,850	6,601	237	
<b>Total expenditures/deductions</b>	<b>307,831</b>	<b>85,065</b>	<b>140,956</b>	<b>13,850</b>	<b>65,073</b>	<b>2,887</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	8,373	4,353	293	4,445	(2,719)	2,001	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	8,373	4,353	293	4,445	(2,719)	2,001	
<b>Fund Balance, ending</b>	<b>\$ 215,581</b>	<b>\$ 63,575</b>	<b>\$ 105,400</b>	<b>\$ 5,227</b>	<b>\$ 19,790</b>	<b>\$ 21,588</b>	
BOE Year to Date Cost of Health Insurance		\$ 9,843					