

**Woodbridge Board of Education**  
**Combining Balance Sheets as of 12/31/15 (Unaudited)**

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 247,549	\$ 69,266	\$ 131,488	\$ 3,117	\$ 37,935	\$ 5,743
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	3,704	1,967	1,130	\$ 318	\$ 289	\$ -
Intergovt Receivable	9,551	9,551	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
<b>Total Assets</b>	<b>265,956</b>	<b>85,936</b>	<b>132,618</b>	<b>3,435</b>	<b>38,224</b>	<b>5,743</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	-	-	-	-	-	-
Accounts payable	99,189	20,788	29,463	1,100	42,096	5,741
Deferred revenue	3,078	-	3,078	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>102,267</b>	<b>20,788</b>	<b>32,541</b>	<b>1,100</b>	<b>42,096</b>	<b>5,741</b>
<b>Fund Balance</b>	<b>163,689</b>	<b>65,147</b>	<b>100,077</b>	<b>2,335</b>	<b>(3,872)</b>	<b>2</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 265,956</b>	<b>\$ 85,936</b>	<b>\$ 132,618</b>	<b>\$ 3,435</b>	<b>\$ 38,224</b>	<b>\$ 5,743</b>
				Café	Extended Day	SEP
Current Fund Balance				\$ 68,626	\$ 100,077	\$ 38,224
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				\$ 121	\$ 107	\$ 115
Fund Balance Excess				\$ 17,626	\$ 16,077	\$ 8,224
<b>Activity Fund:</b>						
Drama / Band / Lego						\$ 633
ODAC						\$ 459
PTO						\$ 3,000
Student Council						\$ 1,649
Technology						\$ 2
						\$ 5,743

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 6 Months Ended 12/31/15 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
<b>Revenues:</b>							
Charges for services	\$ 358,939	\$ 94,222	\$ 172,376	\$ 23,601	\$ 64,240	\$ 4,500	\$ -
Intergovernmental	15,890	15,890	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	16.17	16.17	-	-	-	-	-
Additions	17.00	17.00	-	-	-	-	-
<b>Total revenues/additions</b>	<b>374,862</b>	<b>110,145</b>	<b>172,376</b>	<b>23,601</b>	<b>64,240</b>	<b>4,500</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	248,756	47,411	139,766	-	57,442	4,137	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold		48,985	-	-	-	-	
Equipment		-	-	-	-	-	
Repairs		1,899	-	-	-	-	-
Other Expenses	70,277	2,429	37,640	22,049	7,690	469	
<b>Total expenditures/deductions</b>	<b>319,033</b>	<b>100,724</b>	<b>177,406</b>	<b>22,049</b>	<b>65,132</b>	<b>4,606</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	4,945	9,421	(5,030)	1,552	(892)	(106)	
Operating transfer in	-		-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	4,945	9,421	(5,030)	1,552	(892)	(106)	
<b>Fund Balance, ending</b>	<b>\$ 220,462</b>	<b>\$ 68,626</b>	<b>\$ 105,107</b>	<b>\$ 4,633</b>	<b>\$ 22,509</b>	<b>\$ 19,587</b>	
BOE Year to Date Cost of Health Insurance		\$ 11,812					