

Woodbridge Board of Education						
Combining Balance Sheets as of 03/18/16 (Unaudited)						
	Total	Special Revenue				Agency
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 277,625	\$ 73,458	\$ 158,691	\$ 1,941	\$ 37,792	\$ 5,743
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	7,027	595	1,130	\$ 2,034	\$ 3,268	\$ -
Intergovt Receivable	10,125	10,125	-	-	-	-
Inventory	5,357	5,357	-	-	-	-
<b>Total Assets</b>	<b>300,134</b>	<b>89,535</b>	<b>159,821</b>	<b>3,975</b>	<b>41,060</b>	<b>5,743</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	7,874	-	4,895	-	2,979	-
Accounts payable	50,490	16,648	33,842	-	-	-
Deferred revenue	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>58,364</b>	<b>16,648</b>	<b>38,737</b>	<b>-</b>	<b>2,979</b>	<b>-</b>
<b>Fund Balance</b>	<b>241,770</b>	<b>72,887</b>	<b>121,084</b>	<b>3,975</b>	<b>38,081</b>	<b>5,743</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 300,134</b>	<b>\$ 89,535</b>	<b>\$ 159,821</b>	<b>\$ 3,975</b>	<b>\$ 41,060</b>	<b>\$ 5,743</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 72,887	\$ 121,084	\$ 21,475
Baseline - Minimum Fund Balance (30 Day Expenses Average)				\$ 22,375	\$ 34,000	\$ 30,000
Operating Reserve Fund Balance (90 Day Expenses Average)				\$ 67,125	\$ 102,000	\$ 90,000
# of Days Expenses in Fund Balance				\$ 98	\$ 107	\$ 21
Fund Balance Excess				\$ 5,762	\$ 19,084	\$ -

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
YTD through 3/18/16 (Unaudited)

	Special Revenue						Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
<b>Revenues:</b>							
Charges for services	534,879	147,027	291,696	27,416	64,240	4,500	-
Intergovernmental	29,363	29,363	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	24	24	-	-	-	-	-
<b>Total revenues/additions</b>	<b>\$ 564,266</b>	<b>\$ 176,414</b>	<b>\$ 291,696</b>	<b>\$ 27,416</b>	<b>\$ 64,240</b>	<b>\$ 4,500</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	364,054	77,235	225,240	-	57,442	4,137	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	80,960	80,960	-	-	-	-	-
Equipment / Repairs	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	90,433	4,554	50,479	24,224	7,832	3,344	-
<b>Total expenditures/deductions</b>	<b>\$ 535,447</b>	<b>\$ 162,749</b>	<b>\$ 275,719</b>	<b>\$ 24,224</b>	<b>\$ 65,274</b>	<b>\$ 7,481</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	28,819	13,665	15,977	3,192	(1,034)	(2,981)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	28,819	13,665	15,977	3,192	(1,034)	(2,981)	
<b>Fund Balance, ending</b>	<b>\$ 236,027</b>	<b>\$ 72,887</b>	<b>\$ 121,084</b>	<b>\$ 3,975</b>	<b>\$ 21,475</b>	<b>\$ 16,606</b>	
BOE Year to Date Cost of Health Insurance		\$ 7,930					