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
Assets:						
Cash	$ 248,675	$ 70,392	$ 131,488	$ 3,117	$ 37,935	$ 5,743
Prepaid expenses	-	$ -	-	$ -	-	$ -
Accounts receivable	6,019	4,282	1,130	$ 318	$ 289	$ -
Intergovt Receivable	10,694	10,694	-	-	-	-
Inventory	4,289	4,289	-	-	-	-
Total Assets	269,677	89,657	132,618	3,435	38,224	5,743
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	-	-	-	-		-
Accounts payable	43,052	12,489	29,463	1,100		
Deferred revenue	3,078	-	3,078	-	-	-
Wages payable	9,609	9,609	-	-	-	-
Total Liabilities	55,739	22,098	32,541	1,100	-	-
Fund Balance	213,938	67,559	100,077	2,335	38,224	5,743
Total Liabilities and Fund Balance	$ 269,677	$ 89,657	$ 132,618	$ 3,435	$ 38,224	$ 5,743

		Café	Extended Day	SEP
Current Fund Balance		$ 67,559	$ 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		$ 119	$ 107	$ 115
Fund Balance Excess		$ 16,559	$ 16,077	$ 8,224

Activity Fund:	
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
Revenues:							
Charges for services	$ 358,939	$ 94,222	$ 172,376	$ 23,601	$ 64,240	$ 4,500	$ -
Intergovernmental	15,890	15,890	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	17.00	17.00	-	-	-	-	-
Total revenues/additions	374,846	110,129	172,376	23,601	64,240	4,500	-
Expenditures:							
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	73,151	2,429	37,640	22,049	7,690	3,343	
Total expenditures/deductions	321,907	100,724	177,406	22,049	65,132	7,480	-
Excess (deficiency) of revenues over expenditures before operating transfer in	2,055	9,405	(5,030)	1,552	(892)	(2,980)	
Operating transfer in	-		-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	2,055	9,405	(5,030)	1,552	(892)	(2,980)	
Fund Balance, ending	$ 208,195	$ 67,559	$ 100,077	$ 2,335	$ 21,617	$ 16,607	
BOE Year to Date Cost of Health Insurance		$ 12,256					