

Woodbridge Board of Education						
Combining Balance Sheets as of 02/28/16 (Unaudited)						
	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 210,229	\$ 50,233	\$ 115,364	\$ 1,096	\$ 37,792	\$ 5,743
Prepaid expenses	-	\$ -	-	\$ -	-	
Accounts receivable	6,754	4,759	1,129	\$ 577	\$ 289	
Intergovt Receivable	14,382	14,382	-	-		
Inventory	5,357	5,357	-	-		
<b>Total Assets</b>	<b>236,722</b>	<b>74,731</b>	<b>116,493</b>	<b>1,673</b>	<b>38,081</b>	<b>5,743</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	6,202	-	459	-	-	5,743
Accounts payable	-	-		-		
Deferred revenue	-	-		-		
Wages payable	-	-	-			
<b>Total Liabilities</b>	<b>6,202</b>	<b>-</b>	<b>459</b>	<b>-</b>	<b>-</b>	<b>5,743</b>
<b>Fund Balance</b>	<b>230,520</b>	<b>74,731</b>	<b>116,034</b>	<b>1,673</b>	<b>38,081</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 236,722</b>	<b>\$ 74,731</b>	<b>\$ 116,493</b>	<b>\$ 1,673</b>	<b>\$ 38,081</b>	<b>\$ 5,743</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 74,731	\$ 116,034	\$ 21,475
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 18,263	\$ 30,212	\$ 32,637
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 54,788	\$ 90,636	\$ 97,911
# of Days Expenses in Fund Balance				\$ 123	\$ 115	\$ 20
Fund Balance Excess				\$ 19,943	\$ 25,398	\$ -

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 8 Months Ended 02/28/16 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 480,343	\$ 134,854	\$ 252,623	\$ 24,126	\$ 64,240	\$ 4,500	
Intergovernmental	26,732	26,732	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	24	24	-	-	-	-	
Additions	-	-	-	-	-	-	
<b>Total revenues/additions</b>	<b>507,099</b>	<b>161,610</b>	<b>252,623</b>	<b>24,126</b>	<b>64,240</b>	<b>4,500</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	322,124	66,735	193,810	-	57,442	4,137	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	74,812	74,812	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	86,851	4,554	47,886	23,235	7,832	3,344	
<b>Total expenditures/deductions</b>	<b>483,787</b>	<b>146,101</b>	<b>241,696</b>	<b>23,235</b>	<b>65,274</b>	<b>7,481</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	23,312	15,509	10,927	891	(1,034)	(2,981)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	23,312	15,509	10,927	891	(1,034)	(2,981)	
<b>Fund Balance, ending</b>	<b>\$ 230,520</b>	<b>\$ 74,731</b>	<b>\$ 116,034</b>	<b>\$ 1,673</b>	<b>\$ 21,475</b>	<b>\$ 16,606</b>	
<b>BOE Year to Date Cost of Health Insurance</b>		<b>\$ 7,049</b>					