

Woodbridge Board of Education  
Combining Balance Sheets as of 11/30/15 (Unaudited)

	Total	Special Revenue			Agency Activity Fund	
		Café	Extended Day	Field Trips		Expendable Trust/SEP
<b>Assets:</b>						
Cash	\$ 189,342	\$ 59,623	\$ 83,406	\$ 3,325	\$ 41,860	\$ 1,128
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	7,353	2,940	1,130	\$ 3,012	\$ 272	\$ -
Intergovt Receivable	9,757	9,757	-	-	-	-
Inventory	4,290	4,290	-	-	-	-
<b>Total Assets</b>	<b>210,742</b>	<b>76,610</b>	<b>84,536</b>	<b>6,337</b>	<b>42,132</b>	<b>1,128</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	23,729	9,863	13,866	-	-	-
Accounts payable	6,473	4,747	1,725	-	-	-
Deferred revenue	5,415	-	5,415	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>35,616</b>	<b>14,611</b>	<b>21,006</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>175,126</b>	<b>61,999</b>	<b>63,530</b>	<b>6,337</b>	<b>42,132</b>	<b>1,128</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 210,742</b>	<b>\$ 76,610</b>	<b>\$ 84,536</b>	<b>\$ 6,337</b>	<b>\$ 42,132</b>	<b>\$ 1,128</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 61,999	\$ 63,530	\$ 19,790
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				\$ 109	\$ 68	\$ 59
Fund Balance Excess				\$ 10,999	\$ -	\$ -

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 5 Months Ended 11/30/15 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 303,320	\$ 76,535	\$ 141,249	\$ 18,295	\$ 62,354	\$ 4,888	
Intergovernmental	12,443	12,443	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	13	13	-	-	-	-	
Additions	-	-	-	-	-	-	
<b>Total revenues/additions</b>	<b>315,776</b>	<b>88,991</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	217,009	37,802	118,085	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	37,076	37,076	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	1,849	1,849	-	-	-	-	
Other Expenses	46,174	2,615	22,872	13,850	6,601	237	
<b>Total expenditures/deductions</b>	<b>302,108</b>	<b>79,342</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	13,669	9,649	293	4,445	(2,719)	2,001	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	13,669	9,649	293	4,445	(2,719)	2,001	
<b>Fund Balance, ending</b>	<b>\$ 220,877</b>	<b>\$ 68,871</b>	<b>\$ 105,400</b>	<b>\$ 5,227</b>	<b>\$ 19,790</b>	<b>\$ 21,588</b>	
<b>BOE Year to Date Cost of Health Insurance</b>		<b>\$ 9,843</b>					