

Woodbridge Board of Education  
Combining Balance Sheets as of 9/30/16 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 241,727	\$ 72,155	\$ 129,034	\$ 5,847	\$ 33,189	\$ 1,502
Prepaid expenses	0	0	0	0		
Accounts receivable	9,693	3,705	1,130	4,569	289	
Intergovt Receivable	4,744	4,744	0	0		
Inventory	4,700	4,700	0	0		
<b>Total Assets</b>	<b>260,864</b>	<b>85,304</b>	<b>130,164</b>	<b>10,417</b>	<b>33,478</b>	<b>1,502</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	411	411	0	0	0	0
Accounts payable	37,783	10,550	21,172	6,061	0	0
Deferred revenue	35,894	21,049	14,845	0	0	0
Wages payable	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>74,088</b>	<b>32,010</b>	<b>36,017</b>	<b>6,061</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>	<b>186,776</b>	<b>53,294</b>	<b>94,147</b>	<b>4,356</b>	<b>33,478</b>	<b>1,502</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 260,864</b>	<b>\$ 85,304</b>	<b>\$ 130,164</b>	<b>\$ 10,417</b>	<b>\$ 33,478</b>	<b>\$ 1,502</b>
<b>Summary of Fund Balances</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 53,294	\$ 94,147	\$ 32,377
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 20,833	\$ 30,083	\$ 32,500
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 62,500	\$ 90,250	\$ 97,500
# of Days Expenses in Fund Balance				\$ 77	\$ 94	\$ 30
Fund Balance Excess				\$ -	\$ 3,897	\$ -
<b>Activity Fund:</b>						
Arts / Band / Choir						\$ 630
Drama Club						9
ODAC						459
PTO						13
Student Council						391
<b>Total</b>						<b>\$ 1,502</b>

Woodbridge Board of Education  
 Combining Statement of Revenues & Expenditures  
 for the 3 Months Ended 9/30/16 (Unaudited)

	Total	Special Revenue					Agency
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
<b>Revenues:</b>							
Charges for services	\$ 186,694	\$ 23,996	\$ 75,924	\$ 7,658	\$ 67,615	\$ 4,562	\$ 6,938
Intergovernmental	6,196	6,196	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Other income	8	8	0	0	0	0	0
Additions	0	0	0	0	0	0	0
<b>Total revenues/additions</b>	<b>192,898</b>	<b>30,200</b>	<b>75,924</b>	<b>7,658</b>	<b>67,615</b>	<b>4,562</b>	<b>6,938</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	157,338	20,433	72,111	0	62,503	2,290	
Medical Insurance	0	0	0	0	0	0	
Cost of food sold	15,916	15,916	0	0	0	0	
Equipment	0	0	0	0	0	0	
Repairs	1,175	1,175	0	0	0	0	
Other Expenses	33,907	498	10,896	6,431	8,226	853	7,002
<b>Total expenditures/deductions</b>	<b>208,336</b>	<b>38,022</b>	<b>83,007</b>	<b>6,431</b>	<b>70,729</b>	<b>3,143</b>	<b>7,002</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	(15,374)	(7,822)	(7,083)	1,227	(3,114)	1,419	
Operating transfer in	0	0	0		0		
Excess (deficiency) of revenues over expenditures after operating transfer in	(15,374)	(7,822)	(7,083)	1,227	(3,114)	1,419	
<b>Fund Balance, ending</b>	<b>\$ 187,908</b>	<b>\$ 53,294</b>	<b>\$ 94,147</b>	<b>\$ 4,357</b>	<b>\$ 32,377</b>	<b>\$ 3,734</b>	
BOE Year to Date Cost of Health Insurance		\$ 2,513					