

Woodbridge Board of Education
Combining Balance Sheets as of 11/30/16 (Unaudited)

	Total	Café	Special Revenue			Agency
			Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 249,180	\$ 74,213	\$ 135,908	\$ 4,744	\$ 34,315	\$ -
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	8,991	2,960	1,035	\$ 2,213	\$ 2,784	\$ -
Intergovt Receivable	7,174	7,174	-	-	-	-
Inventory	4,700	4,700	-	-	-	-
Total Assets	270,046	89,047	136,943	6,957	37,099	-
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	411	411	-	-	-	-
Accounts payable	10,242	7,688	2,265	-	289	-
Deferred revenue	37,027	19,702	17,325	-	-	-
Wages payable	-	-	-	-	-	-
Total Liabilities	47,679	27,800	19,590	-	289	-
Fund Balance	222,367	61,247	117,353	6,957	36,810	-
Total Liabilities and Fund Balance	\$ 270,046	\$ 89,047	\$ 136,943	\$ 6,957	\$ 37,099	\$ -
Summary of Fund Balance Components						
				Café	Extended Day	SEP
Current Fund Balance				\$ 61,247	\$ 117,268	\$ 32,223
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				\$ 108	\$ 126	\$ 97
Fund Balance Excess				\$ 10,247	\$ 33,268	\$ 2,223

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 5 Months Ended 11/30/16 (Unaudited)

	Total	Special Revenue					Agency Activity Fund
		Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 326,170	\$ 68,334	\$ 162,388	\$ 23,270	\$ 67,615	\$ 4,562	
Intergovernmental	13,863	13,863	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	
Additions	5	5	-	-	-	-	
Total revenues/additions	340,039	82,203	162,388	23,270	67,615	4,562	-
Expenditures:							
Wages, FICA, MERF	231,198	39,312	127,092	-	62,503	2,290	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	39,792	39,792	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	50,049	2,968	19,258	19,443	8,380		
Total expenditures/deductions	321,038	82,071	146,350	19,443	70,883	2,290	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	19,000	131	16,038	3,827	(3,268)	2,272	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	19,000	131	16,038	3,827	(3,268)	2,272	
Fund Balance, ending	\$ 222,282	\$ 61,247	\$ 117,268	\$ 6,957	\$ 32,223	\$ 4,587	
BOE Year to Date Cost of Health Insurance		\$ 4,189					