

Woodbridge Board of Education
Combining Balance Sheets as of 03/31/15 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	
Assets:						
Cash	\$ 229,029	\$ 60,496	\$ 120,957	\$ 1,524	\$ 41,395	\$ 4,657
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	5,664	3,229	1,130	\$ 1,033	\$ 272	\$ -
Intergovt Receivable	8,938	8,938	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
Total Assets	248,783	77,815	122,087	2,557	41,667	4,657
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	478	-	478	-	-	-
Accounts payable	2,917	862	2,055	-	-	-
Deferred revenue	9,740	-	9,740	-	-	-
Wages payable	-	-	-	-	-	-
Total Liabilities	13,135	862	12,273	-	-	-
Fund Balance	235,648	76,953	109,814	2,557	41,667	4,657
Total Liabilities and Fund Balance	\$ 248,783	\$ 77,815	\$ 122,087	\$ 2,557	\$ 41,667	\$ 4,657
Summary of Fund Balance						
				Café	Extended Day	SEP
Current Fund Balance				\$ 76,953	\$ 109,814	\$ 22,696
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 21,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 63,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 110	\$ 118	\$ 68
Fund Balance Excess				\$ 13,953	\$ 25,814	\$ -
Activity Fund:						
Arts Program						\$ 610
Drama / Band / Lego						18
ODAC						459
PTO						3,000
Student Council						567
Kids for Education						4
Total						\$ 4,657

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 9 Months Ended 3/31/15 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	544,620	157,535	294,733	25,110	62,354	4,888	-
Intergovernmental	26,688	26,688	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Additions	27	27	-	-	-	-	-
Total revenues/additions	\$ 571,335	\$ 184,250	\$ 294,733	\$ 25,110	\$ 62,354	\$ 4,888	\$ -
Expenditures:							
Wages, FICA, MERF	341,966	77,446	203,398	-	58,472	2,650	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	80,378	80,378	-	-	-	-	-
Equipment / Repairs	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-
Other Expenses	83,625	7,119	44,758	24,444	6,527	776	-
Total expenditures/deductions	\$ 505,968	\$ 164,943	\$ 248,156	\$ 24,444	\$ 64,999	\$ 3,426	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	65,366	19,307	46,577	665	(2,645)	1,462	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	65,366	19,307	46,577	665	(2,645)	1,462	
Fund Balance, ending	\$ 230,991	\$ 76,953	\$ 109,814	\$ 2,557	\$ 22,696	\$ 18,971	
BOE Year to Date Cost of Health Insurance		\$ 17,707					