

Woodbridge Board of Education
Combining Balance Sheets as of 04/30/15 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 245,103	\$ 62,158	\$ 133,148	\$ 3,011	\$ 40,995	\$ 5,791
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	10,932	3,193	1,130	\$ 1,033	\$ 5,576	\$ -
Intergovt Receivable	9,053	9,053	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
Total Assets	270,240	79,556	134,278	4,044	46,571	5,791
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	6,552	-	6,552		-	-
Accounts payable	29,757	13,335	16,422		-	-
Deferred revenue	11,029	-	5,725		5,304	-
Wages payable	-	-	-		-	-
Total Liabilities	47,338	13,335	28,699	-	5,304	-
Fund Balance	222,902	66,221	105,579	4,044	41,267	5,791
Total Liabilities and Fund Balance	\$ 270,240	\$ 79,556	\$ 134,278	\$ 4,044	\$ 46,571	\$ 5,791
				Café	Extended Day	SEP
Current Fund Balance				\$ 66,221	\$ 105,579	\$ 22,696
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 117	\$ 113	\$ 68
Fund Balance Excess				\$ 15,221	\$ 21,579	\$ -
Activity Fund:						
Arts Program						\$ 610
Drama / Band / Lego						\$ 409
ODAC						459
PTO						3,000
Student Council						1,310
Kids for Education						3
Total						\$ 5,791

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 10 Months Ended 04/30/15 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 610,263	\$ 174,721	\$ 337,500	\$ 30,800	\$ 62,354	\$ 4,888	\$ -
Intergovernmental	29,757	29,757	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	29	29	-	-	-	-	
Additions	-	-	-	-	-	-	-
Total revenues/additions	640,049	204,507	337,500	30,800	62,354	4,888	-
Expenditures:							
Wages, FICA, MERF	398,895	91,887	245,886	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	95,573	95,573	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	3,346	3,346	-	-	-	-	
Other Expenses	90,750	5,126	49,272	28,649	6,527	1,176	-
Total expenditures/deductions	588,564	195,932	295,158	28,649	64,999	3,826	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	51,486	8,575	42,342	2,152	(2,645)	1,062	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	51,486	8,575	42,342	2,152	(2,645)	1,062	
Fund Balance, ending	\$ 217,111	\$ 66,221	\$ 105,579	\$ 4,044	\$ 22,696	\$ 18,571	
BOE Year to Date Cost of Health Insurance		\$ 19,674					