

Woodbridge Board of Education
Combining Balance Sheets as of 01/31/15 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 221,814	\$ 65,811	\$ 110,643	\$ 1,991	\$ 41,533	\$ 1,837
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	5,426	2,513	1,130	\$ 1,411	\$ 372	\$ -
Intergovt Receivable	8,778	8,778	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
Total Assets	241,171	82,254	111,773	3,403	41,905	1,837
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	19,555	4,718	13,548	-	-	1,289
Accounts payable	8,644	6,567	2,077	-	-	-
Deferred revenue	11,575	-	11,575	-	-	-
Wages payable	-	-	-	-	-	-
Total Liabilities	39,775	11,285	27,200	-	-	1,289
Fund Balance	201,396	70,968	84,572	3,403	41,905	548
Total Liabilities and Fund Balance	\$ 241,171	\$ 82,254	\$ 111,773	\$ 3,403	\$ 41,905	\$ 1,837
				Café	Extended Day	SEP
Current Fund Balance				\$ 70,968	\$ 84,572	\$ 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				\$ 125	\$ 91	\$ 68
Fund Balance Excess				\$ 19,968	\$ 572	\$ -

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 7 Months Ended 01/31/15 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 415,066	\$ 116,451	\$ 211,147	\$ 20,227	\$ 62,354	\$ 4,888	-
Intergovernmental	20,768.66	20,768.66	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	19.64	19.64	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	435,855	137,240	211,147	20,227	62,354	4,888	-
Expenditures:							
Wages, FICA, MERF	277,007	57,853	158,032	-	58,472	2,650	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	59,164	59,164	-	-	-	-	-
Equipment	330	330	-	-	-	-	-
Repairs	2,183	2,183	-	-	-	-	-
Other Expenses	61,947	4,387	31,780	18,716	6,527	538	-
Total expenditures/deductions	400,631	123,917	189,811	18,716	64,999	3,188	-
Excess (deficiency) of revenues over expenditures before operating transfer in	35,224	13,322	21,335	1,511	(2,645)	1,700	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	35,224	13,322	21,335	1,511	(2,645)	1,700	
Fund Balance, ending	\$ 200,849	\$ 70,968	\$ 84,572	\$ 3,403	\$ 22,696	\$ 19,209	
BOE Year to Date Cost of Health Insurance		\$ 13,772					