

Woodbridge Board of Education  
Combining Balance Sheets as of 02/28/15 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 220,795	\$ 61,345	\$ 116,895	\$ 1,090	\$ 41,464	
Prepaid expenses	-	\$ -	-	\$ -	-	
Accounts receivable	4,984	2,133	1,130	\$ 1,449	\$ 272	
Intergovt Receivable	11,391	11,391	-	-		
Inventory	5,152	5,152	-	-		
<b>Total Assets</b>	<b>242,322</b>	<b>80,022</b>	<b>118,025</b>	<b>2,539</b>	<b>41,736</b>	<b>-</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	5,899	4,765	1,134	-		
Accounts payable	15,589	3,485	12,104	-		
Deferred revenue	3,600	-	3,600	-		
Wages payable	-	-	-			
<b>Total Liabilities</b>	<b>25,088</b>	<b>8,250</b>	<b>16,838</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>217,234</b>	<b>71,772</b>	<b>101,187</b>	<b>2,539</b>	<b>41,736</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 242,322</b>	<b>\$ 80,022</b>	<b>\$ 118,025</b>	<b>\$ 2,539</b>	<b>\$ 41,736</b>	<b>\$ -</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 71,772	\$ 101,187	\$ 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				\$ 127	\$ 108	\$ 68
Fund Balance Excess				\$ 20,772	\$ 17,187	\$ -

Woodbridge Board of Education  
 Combining Statement of Revenues & Expenditures  
 for the 8 Months Ended 02/28/15 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 475,103	\$ 134,240	\$ 251,837	\$ 21,783	\$ 62,354	\$ 4,888	
Intergovernmental	23,382	23,382	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	23	23	-	-	-	-	
Additions	-	-	-	-	-	-	
<b>Total revenues/additions</b>	<b>498,508</b>	<b>157,645</b>	<b>251,837</b>	<b>21,783</b>	<b>62,354</b>	<b>4,888</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	306,697	67,736	177,839	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	68,803	68,803	-	-	-	-	
Equipment	330	330	-	-	-	-	
Repairs	-	-	-	-	-	-	
Other Expenses	70,967	6,649	36,049	21,136	6,527	606	
<b>Total expenditures/deductions</b>	<b>446,798</b>	<b>143,519</b>	<b>213,888</b>	<b>21,136</b>	<b>64,999</b>	<b>3,256</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	51,710	14,126	37,950	647	(2,645)	1,632	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	51,710	14,126	37,950	647	(2,645)	1,632	
<b>Fund Balance, ending</b>	<b>\$ 217,335</b>	<b>\$ 71,772</b>	<b>\$ 101,187</b>	<b>\$ 2,539</b>	<b>\$ 22,696</b>	<b>\$ 19,141</b>	
<b>BOE Year to Date Cost of Health Insurance</b>		<b>\$ 15,739</b>					