Woodbridge Board of Education

Combining Balance Sheets as of 06/30/15 (Unaudited)

		Special Revenue				Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	$ 268,467	$ 47,245	$ 172,425	$ 342	$ 43,436	$ 5,018
Prepaid expenses	-	$ -	-	$ -	-	$ -
Accounts receivable	59,783	5,004	1,130	$ 441	$ 53,208	$ -
Intergovt Receivable	5,767	5,767	-	-	-	-
Inventory	5,357	5,357	-	-	-	-
Total Assets	339,374	63,374	173,555	783	96,644	5,018
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	53,050	-	53,050	-	-	
Accounts payable	1,068	1,068	-	-	-	
Deferred revenue	74,098	4,152	15,399	-	54,548	
Wages payable	-	-	-			
Total Liabilities	128,215	5,219	68,448	-	54,548	-
Fund Balance	211,158	58,154	105,107	783	42,096	5,018
Total Liabilities and Fund Balance	$ 339,374	$ 63,374	$ 173,555	$ 783	$ 96,644	$ 5,018

		Café	Extended Day	SEP
Current Fund Balance		$ 58,154	$ 105,107	$ 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		$ 103	$ 113	$ 68
Fund Balance Excess		$ 7,154	$ 21,107	$ -

Activity Fund:	
Arts Program	$ 610
Drama / Band / Lego	18
ODAC	459
PTO	3,000
Student Council	928
Kids for Education	$ 3
Total	$ 5,018

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 12 Months Ended 06/30/15 (Unaudited)

		Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	Activity Fund
Revenues:							
Charges for services	$ 746,109	$ 209,070	$ 404,096	$ 40,671	$ 62,354	$ 7,776	$ 22,141
Intergovernmental	$ 36,579	$ 36,579	$ -	$ -			$ -
Donations	$ -	$ -	$ -	$ -			$ -
Other income	$ 35	$ 35	$ -	$ -			$ -
Additions	$ -	$ -	$ -	$ -			$ -
Total revenues/additions	$ 782,723	$ 245,684	$ 404,096	$ 40,671	$ 62,354	$ 7,776	$ 22,141
Expenditures:							
Wages, FICA, MERF	$ 479,579	$ 119,055	$ 299,402	$ -	$ 58,472	$ 2,650	$ -
Medical Insurance	$ -	$ -	$ -	$ -			$ -
Cost of food sold	$ 121,545	$ 121,545	$ -	$ -			$ -
Equipment	$ -	$ -	$ -	$ -			$ -
Repairs	$ -	$ -	$ -	$ -			$ -
Other Expenses	$ 136,186	$ 4,576	$ 62,042	$ 41,355	$ 6,527	$ 3,235	$ 18,451
Total expenditures/deductions	$ 737,310	$ 245,176	$ 361,444	$ 41,355	$ 64,999	$ 5,885	$ 18,451
Excess (deficiency) of revenues over expenditures before operating transfer in	$ 41,723	$ 508	$ 42,652	$ (684)	$ (2,645)	$ 1,891	
Operating transfer in	$ -	$ -	$ -		$ -		
Excess (deficiency) of revenues over expenditures after operating transfer in	$ 41,723	$ 508	$ 42,652	$ (684)	$ (2,645)	$ 1,891	
Fund Balance, ending	$ 206,140	$ 58,154	$ 105,107	$ 783	$ 22,696	$ 19,400	
BOE Year to Date Cost of Health Insurance		$ 23,609					