

Woodbridge Board of Education  
Combining Balance Sheets as of 05/31/15 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 254,526	\$ 46,212	\$ 161,287	\$ 369	\$ 41,258	\$ 5,400
Prepaid expenses	-	-	-	-	-	-
Accounts receivable	30,991	5,074	1,130	2,545	22,242	-
Intergovt Receivable	11,841	11,841	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
<b>Total Assets</b>	<b>302,509</b>	<b>68,279</b>	<b>162,417</b>	<b>2,913</b>	<b>63,500</b>	<b>5,400</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	54,799	-	54,799	-	-	-
Accounts payable	862	862	-	-	-	-
Deferred revenue	25,060	-	3,090	-	21,970	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>80,721</b>	<b>862</b>	<b>57,889</b>	<b>-</b>	<b>21,970</b>	<b>-</b>
<b>Fund Balance</b>	<b>221,788</b>	<b>67,417</b>	<b>104,528</b>	<b>2,913</b>	<b>41,530</b>	<b>5,400</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 302,509</b>	<b>\$ 68,279</b>	<b>\$ 162,417</b>	<b>\$ 2,913</b>	<b>\$ 63,500</b>	<b>\$ 5,400</b>
<b>Summary of Fund Balance Components</b>						
				Café	Extended Day	SEP
Current Fund Balance				\$ 67,417	\$ 104,528	\$ 22,696
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 21,000	\$ 31,500	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 63,000	\$ 94,500	\$ 30,000
# of Days Expenses in Fund Balance				\$ 96	\$ 100	\$ 68
Fund Balance Excess				\$ 4,417	\$ 10,028	\$ -
<b>Activity Fund Breakdown</b>						
Activity Fund:						
Arts Program						\$ 610
Drama / Band / Lego						18
ODAC						459
PTO						3,000
Student Council						1,310
Kids for Education						\$ 3
<b>Total</b>						<b>\$ 5,400</b>

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 10 Months Ended 05/31/15 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 675,657	\$ 197,514	\$ 370,712	\$ 39,089	\$ 62,354	\$ 5,988	\$ -
Intergovernmental	33,056	33,056	-	-			
Donations	-	-	-	-			
Other income	-	-	-	-			
Additions	32	32	-	-			-
<b>Total revenues/additions</b>	<b>708,745</b>	<b>230,602</b>	<b>370,712</b>	<b>39,089</b>	<b>62,354</b>	<b>5,988</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	437,790	103,254	273,414	-	58,472	2,650	
Medical Insurance	-	-	-	-			
Cost of food sold	108,853	108,853	-	-			
Equipment	-	-	-	-			
Repairs	3,346	3,346	-	-			-
Other Expenses	107,615	5,378	56,007	37,690	6,527	2,013	
<b>Total expenditures/deductions</b>	<b>657,604</b>	<b>220,831</b>	<b>329,421</b>	<b>37,690</b>	<b>64,999</b>	<b>4,663</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	51,141	9,771	41,291	1,399	(2,645)	1,325	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	51,141	9,771	41,291	1,399	(2,645)	1,325	
<b>Fund Balance, ending</b>	<b>\$ 216,766</b>	<b>\$ 67,417</b>	<b>\$ 104,528</b>	<b>\$ 3,291</b>	<b>\$ 22,696</b>	<b>\$ 18,834</b>	
<b>BOE Year to Date Cost of Health Insurance</b>		<b>\$ 21,642</b>					