

**Woodbridge Board of Education**  
**Combining Balance Sheets as of 10/31/14 (Unaudited)**

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 176,444	\$ 50,888	\$ 81,202	\$ 1,904	\$ 41,932	\$ 518
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	8,132	3,284	1,040	\$ 3,536	\$ 272	\$ -
Intergovt Receivable	6,802	6,802	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
<b>Total Assets</b>	<b>196,530</b>	<b>66,126</b>	<b>82,242</b>	<b>5,440</b>	<b>42,204</b>	<b>518</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	13,325	-	13,325	-	-	-
Accounts payable	7,875	5,748	2,127	-	-	-
Deferred revenue	8,710	-	8,710	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>29,910</b>	<b>5,748</b>	<b>24,162</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>166,620</b>	<b>60,378</b>	<b>58,080</b>	<b>5,440</b>	<b>42,204</b>	<b>518</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 196,530</b>	<b>\$ 66,126</b>	<b>\$ 82,242</b>	<b>\$ 5,440</b>	<b>\$ 42,204</b>	<b>\$ 518</b>
<b>Activity Fund:</b>						
N. Playground / Basketball						\$ -
Drama / Band / Lego						18
ODAC						459
Student Council						38
Technology						3
<b>Total</b>						<b>\$ 518</b>
Balances yes/off by	-	Yes	Yes	Yes	Yes	Yes
						Yes
				Café	Extended Day	SEP
Current Fund Balance				\$ 60,378	\$ 58,080	\$ 22,622
Baseline - Minimum Fund Balance	(30 Day Expenses Average)			\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Balance	(90 Day Expenses Average)			\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 107	\$ 62	\$ 68
Fund Balance Excess				\$ 9,378	\$ -	\$ -

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 4 Months Ended 10/31/14 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 245,424	\$ 58,241	\$ 107,596	\$ 12,345	\$ 62,354	\$ 4,888	\$ -
Intergovernmental	8,458	8,458	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	11	11	-	-	-	-	
Additions	-	-	-	-	-	-	-
<b>Total revenues/additions</b>	<b>253,893</b>	<b>66,710</b>	<b>107,596</b>	<b>12,345</b>	<b>62,354</b>	<b>4,888</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	184,236	28,988	94,126	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	28,903	28,903	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	2,183	2,183	-	-	-	-	
Other Expenses	38,094	3,904	18,627	8,797	6,601	165	
<b>Total expenditures/deductions</b>	<b>253,416</b>	<b>63,978</b>	<b>112,753</b>	<b>8,797</b>	<b>65,073</b>	<b>2,815</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	477	2,732	(5,157)	3,548	(2,719)	2,073	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	477	2,732	(5,157)	3,548	(2,719)	2,073	
<b>Fund Balance, ending</b>	<b>\$ 166,102</b>	<b>\$ 60,378</b>	<b>\$ 58,080</b>	<b>\$ 5,440</b>	<b>\$ 22,622</b>	<b>\$ 19,582</b>	
<b>BOE Year to Date Cost of Health Insurance</b>		<b>\$ 7,875</b>					