

Woodbridge Board of Education
Combining Balance Sheets as of 9/30/14 (Unaudited)

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP Activity Fund	
Assets:						
Cash	\$ 195,739	\$ 65,078	\$ 84,907	\$ 1,989	\$ 42,006	\$ 1,759
Prepaid expenses	272	\$ -	-	\$ -	272	
Accounts receivable	7,120	2,736	1,475	\$ 2,909	\$ -	
Intergovt Receivable	4,799	4,799	-	-	-	
Inventory	5,152	5,152	-	-	-	
Total Assets	213,082	77,765	86,382	4,898	42,278	1,759
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	2,764	862	1,902			
Accounts payable	28,104	14,169	13,935			
Deferred revenue	7,285	-	7,285			
Wages payable	-	-				
Total Liabilities	38,153	15,031	23,122	-	-	-
Fund Balance	174,929	62,734	63,260	4,898	42,278	1,759
Total Liabilities and Fund Balance	\$ 213,082	\$ 77,765	\$ 86,382	\$ 4,898	\$ 42,278	\$ 1,759
				Café	Extended Day	SEP
Current Fund Balance				\$ 62,734	\$ 63,260	\$ 22,696
Baseline - Minimum Fund Bal (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Bala (90 Day Expenses Average)				\$ 105,000	\$ 213,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 111	\$ 68	\$ 68

Woodbridge Board of Education
 Combining Statement of Revenues & Expenditures
 for the 3 Months Ended 9/30/14 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 178,510	\$ 35,085	\$ 71,043	\$ 5,140	\$ 62,354	\$ 4,888	
Intergovernmental	4,730	4,730	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	7	7	-	-	-	-	
Additions	-	-	-	-	-	-	
Total revenues/additions	183,247	39,822	71,043	5,140	62,354	4,888	-
Expenditures:							
Wages, FICA, MERF	133,012	14,602	57,288	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	14,214	14,214	-	-	-	-	
Equipment	-	-	-	-	-	-	
Repairs	2,183	2,183	-	-	-	-	
Other Expenses	26,293	3,735	13,732	2,134	6,527	165	
Total expenditures/deductions	175,702	34,734	71,020	2,134	64,999	2,815	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	7,545	5,088	23	3,006	(2,645)	2,073	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	7,545	5,088	23	3,006	(2,645)	2,073	
Fund Balance, ending	\$ 173,170	\$ 62,734	\$ 63,260	\$ 4,898	\$ 22,696	\$ 19,582	
BOE Year to Date Cost of Health Insurance		\$ 5,906					