

Woodbridge Board of Education
Combining Balance Sheets as of 11/30/14 (Unaudited)

	Total	Café	Special Revenue			Agency Activity Fund
			Extended Day	Field Trips	Expendable Trust/SEP	
Assets:						
Cash	\$ 189,342	\$ 59,623	\$ 83,406	\$ 3,325	\$ 41,860	\$ 1,128
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	7,353	2,940	1,130	\$ 3,012	\$ 272	\$ -
Intergovt Receivable	9,757	9,757	-	-	-	-
Inventory	4,290	4,290	-	-	-	-
Total Assets	210,742	76,610	84,536	6,337	42,132	1,128
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	23,729	9,863	13,866	-	-	-
Accounts payable	6,473	4,747	1,725	-	-	-
Deferred revenue	5,415	-	5,415	-	-	-
Wages payable	-	-	-	-	-	-
Total Liabilities	35,616	14,611	21,006	-	-	-
Fund Balance	175,126	61,999	63,530	6,337	42,132	1,128
Total Liabilities and Fund Balance	\$ 210,742	\$ 76,610	\$ 84,536	\$ 6,337	\$ 42,132	\$ 1,128
				Café	Extended Day	SEP
Current Fund Balance				\$ 61,999	\$ 63,530	\$ 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				\$ 109	\$ 68	\$ 68
Fund Balance Excess				\$ 10,999	\$ -	\$ -

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 5 Months Ended 11/30/14 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 304,777	\$ 77,992	\$ 141,249	\$ 18,295	\$ 62,354	\$ 4,888	
Intergovernmental	11,413	11,413	-	-	-	-	
Donations	-	-	-	-	-	-	
Other income	13	13	-	-	-	-	
Additions	-	-	-	-	-	-	
Total revenues/additions	316,203	89,418	141,249	18,295	62,354	4,888	-
Expenditures:							
Wages, FICA, MERF	218,058	38,851	118,085	-	58,472	2,650	
Medical Insurance	-	-	-	-	-	-	
Cost of food sold	39,740	39,740	-	-	-	-	
Equipment	330	330	-	-	-	-	
Repairs	2,183	2,183	-	-	-	-	
Other Expenses	47,520	3,961	22,872	13,850	6,601	237	
Total expenditures/deductions	307,831	85,065	140,956	13,850	65,073	2,887	\$ -
Excess (deficiency) of revenues over expenditures before operating transfer in	8,373	4,353	293	4,445	(2,719)	2,001	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	8,373	4,353	293	4,445	(2,719)	2,001	
Fund Balance, ending	\$ 173,998	\$ 61,999	\$ 63,530	\$ 6,337	\$ 22,622	\$ 19,510	
BOE Year to Date Cost of Health Insurance		\$ 9,843					