

**Woodbridge Board of Education**  
**Combining Balance Sheets as of 12/31/14 (Unaudited)**

	Total	Special Revenue			Agency	
		Café	Extended Day	Field Trips	Expendable Trust/SEP Activity Fund	
<b>Assets:</b>						
Cash	\$ 184,610	\$ 69,266	\$ 71,632	\$ 822	\$ 41,602	\$ 1,289
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	4,402	1,967	1,130	\$ 1,033	\$ 272	\$ -
Intergovt Receivable	9,551	9,551	-	-	-	-
Inventory	5,152	5,152	-	-	-	-
<b>Total Assets</b>	<b>203,716</b>	<b>85,936</b>	<b>72,762</b>	<b>1,855</b>	<b>41,874</b>	<b>1,289</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	-	-	-	-	-	-
Accounts payable	22,327	20,788	1,539	-	-	-
Deferred revenue	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>22,327</b>	<b>20,788</b>	<b>1,539</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>	<b>181,388</b>	<b>65,147</b>	<b>71,223</b>	<b>1,855</b>	<b>41,874</b>	<b>1,289</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 203,716</b>	<b>\$ 85,936</b>	<b>\$ 72,762</b>	<b>\$ 1,855</b>	<b>\$ 41,874</b>	<b>\$ 1,289</b>
				Café	Extended Day	SEP
Current Fund Balance				\$ 65,147	\$ 71,223	\$ 22,696
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				\$ 115	\$ 76	\$ 68
Fund Balance Excess				\$ 14,147	\$ -	\$ -

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 6 Months Ended 12/31/14 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 359,189	\$ 98,199	\$ 174,692	\$ 19,057	\$ 62,354	\$ 4,888	\$ -
Intergovernmental	14,280	14,280	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	16.17	16.17	-	-	-	-	-
Additions	-	-	-	-	-	-	-
<b>Total revenues/additions</b>	<b>373,486</b>	<b>112,495</b>	<b>174,692</b>	<b>19,057</b>	<b>62,354</b>	<b>4,888</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	249,225	48,411	139,692	-	58,472	2,650	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold		50,106	-	-	-	-	-
Equipment		-	-	-	-	-	-
Repairs		2,183	-	-	-	-	-
Other Expenses	57,399	4,295	27,014	19,094	6,527	469	-
<b>Total expenditures/deductions</b>	<b>306,624</b>	<b>104,994</b>	<b>166,706</b>	<b>19,094</b>	<b>64,999</b>	<b>3,119</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	14,574	7,501	7,986	(37)	(2,645)	1,769	
Operating transfer in	-		-		-		
Excess (deficiency) of revenues over expenditures after operating transfer in	14,574	7,501	7,986	(37)	(2,645)	1,769	
<b>Fund Balance, ending</b>	<b>\$ 180,199</b>	<b>\$ 65,147</b>	<b>\$ 71,223</b>	<b>\$ 1,855</b>	<b>\$ 22,696</b>	<b>\$ 19,278</b>	
BOE Year to Date Cost of Health Insurance		\$ 11,812					