

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 2 Months Ended 8/31/14 (Unaudited)

| | Special Revenue | | | | | | Agency Activity Fund |
|--|-------------------|-----------------|------------------|---------------|--------------------|---------------------|----------------------------|
| | Total | Café | Extended Day | Field Trips | Summer Programs | Expendable Trust | |
| Revenues: | | | | | | | |
| Charges for services | \$ 122,999 | \$ 4,864 | \$ 34,282 | \$ - | \$ 62,354 | \$ 4,888 | \$ 16,610 |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Donations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other income | \$ 4 | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Additions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total revenues/additions | \$ 123,003 | \$ 4,868 | \$ 34,282 | \$ - | \$ 62,354 | \$ 4,888 | \$ 16,610 |
| Expenditures: | | | | | | | |
| Wages, FICA, MERF | \$ 106,371 | \$ - | \$ 45,249 | \$ - | \$ 58,472 | \$ 2,650 | \$ - |
| Medical Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cost of food sold | \$ 120 | \$ 120 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Expenses | \$ 35,412 | \$ 2,128 | \$ 9,284 | \$ 584 | \$ 6,527 | \$ 78 | \$ 16,810 |
| Deductions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total expenditures/deductions | \$ 141,903 | \$ 2,248 | \$ 54,533 | \$ 584 | \$ 64,999 | \$ 2,728 | \$ 16,810 |
| Excess (deficiency) of revenues over expenditures before operating transfer in | \$ (18,700) | \$ 2,620 | \$ (20,251) | \$ (584) | \$ (2,645) | \$ 2,160 | |
| Operating transfer in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Excess (deficiency) of revenues over expenditures after operating transfer in | \$ (18,700) | \$ 2,620 | \$ (20,251) | \$ (584) | \$ (2,645) | \$ 2,160 | |
| Fund Balance, ending | \$ 146,925 | \$ 60,266 | \$ 42,986 | \$ 1,308 | \$ 22,696 | \$ 19,669 | |
| BOE Year to Date Cost of Health Insurance | | \$ 3,983 | | | | | |

Woodbridge Board of Education
Combining Balance Sheets as of 8/31/14 (Unaudited)

| | Total | Special Revenue | | | | Agency |
|---|-------------------|------------------|------------------|-----------------|----------------------|---------------|
| | | Café | Extended Day | Field Trips | Expendable Trust/SEP | Activity Fund |
| Assets: | | | | | | |
| Cash | \$ 132,123 | \$ 36,123 | \$ 53,088 | \$ 301 | \$ 42,093 | \$ 518 |
| Prepaid expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accounts receivable | \$ 16,814 | \$ 14,495 | \$ 1,040 | \$ 1,007 | \$ 272 | \$ - |
| Intergovt Receivable | \$ 5,359 | \$ 5,359 | \$ - | \$ - | \$ - | \$ - |
| Inventory | \$ 5,152 | \$ 5,152 | \$ - | \$ - | \$ - | \$ - |
| Total Assets | \$ 159,448 | \$ 61,129 | \$ 54,128 | \$ 1,308 | \$ 42,365 | \$ 518 |
| Liabilities and Fund Balance | | | | | | |
| Liabilities: | | | | | | |
| Amounts held as agent | \$ 2,466 | \$ - | \$ 2,466 | \$ - | \$ - | |
| Accounts payable | \$ 863 | \$ 863 | \$ - | \$ - | \$ - | |
| Deferred revenue | \$ 8,676 | \$ - | \$ 8,676 | \$ - | \$ - | |
| Wages payable | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total Liabilities | \$ 12,005 | \$ 863 | \$ 11,142 | \$ - | \$ - | \$ - |
| Fund Balance | \$ 147,443 | \$ 60,266 | \$ 42,986 | \$ 1,308 | \$ 42,365 | \$ 518 |
| Total Liabilities and Fund Balance | \$ 159,448 | \$ 61,129 | \$ 54,128 | \$ 1,308 | \$ 42,365 | \$ 518 |
| Activity Fund: | | | | | | |
| Band / Choir | | | | | | \$ 16 |
| Drama Club | | | | | | 2 |
| ODAC | | | | | | 459 |
| Student Council | | | | | | 41 |
| Total | | | | | | \$ 518 |