

**Financial Statements and Supplementary Information  
and  
Reports as Required by the Comptroller  
General of the United States  
Communities In Schools of Jacksonville, Inc.**

*Years Ended June 30, 2015 and 2014*

*with Independent Auditors' Report*

## Contents

Independent Auditors' Report on Basic Financial Statements and Supplementary Information .....	2
<b>Financial Statements</b>	
Statements of Financial Position.....	5
Statement of Activities and Changes in Net Assets.....	6
Statement of Functional Expenses for 2015 .....	7
Statement of Functional Expenses for 2014 .....	8
Statements of Cash Flows.....	9
Notes to Financial Statements.....	10
<b>Other Reports</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	19
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	21
Schedule of Expenditures of Federal Awards for 2015 .....	24
Schedule of Source and Expenditure of City Grant Funds Per Ordinance Code Chapter 118.205(e).....	25
Notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.....	47
Schedule of Findings and Questioned Costs.....	48



## **Independent Auditors' Report on Basic Financial Statements and Supplementary Information**

Board of Directors  
Communities In Schools of Jacksonville, Inc.  
Jacksonville, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Communities In Schools of Jacksonville, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Communities In Schools of Jacksonville, Inc., as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the schedules of the City of Jacksonville, Public Service Grant Assistance are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2015, on our consideration of Communities In Schools of Jacksonville, Inc.'s, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial



reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Communities In Schools of Jacksonville, Inc.'s, internal control over financial reporting and compliance.

*Cornelius, Schou & Leone, LLC*

October 27, 2015

Communities In Schools of Jacksonville, Inc.  
 Statements of Financial Position  
 June 30, 2015 and 2014

<b>Assets</b>	<b>2015</b>	<b>2014</b>
Current Assets:		
Cash and cash equivalents - unrestricted		
Operating	\$ 270,172	\$ 250,035
UBS cash	10,139	4,304
Total cash and cash equivalents - unrestricted	<u>280,311</u>	<u>254,339</u>
Pledges and support receivable	415,454	277,682
Prepaid Expenses	12,264	-
Investments	<u>606,667</u>	<u>596,642</u>
Total Current Assets	<b>1,314,696</b>	1,128,663
Noncurrent Assets:		
Property and equipment, net	<u>44,179</u>	<u>51,347</u>
Total Noncurrent Assets	<u>44,179</u>	<u>51,347</u>
<b>Total Assets</b>	<b><u>\$ 1,358,875</u></b>	<b><u>\$ 1,180,010</u></b>
<b>Liabilities and Net Assets</b>		
Current Liabilities:		
Accounts payable and accrued expenses	<u>\$ 530,590</u>	<u>\$ 454,848</u>
Total Current Liabilities	<u>530,590</u>	<u>454,848</u>
Net Assets		
Unrestricted	<u>828,285</u>	<u>725,162</u>
Total Net Assets	<u>828,285</u>	<u>725,162</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 1,358,875</u></b>	<b><u>\$ 1,180,010</u></b>

*See accompanying notes to financial statements.*

Communities In Schools of Jacksonville, Inc.  
 Statements of Activities and Changes in Net Assets  
 Years Ended June 30, 2015 and 2014

	<b><u>Unrestricted</u></b>	
<b>Revenues and Other Support</b>	<b><u>2015</u></b>	<b><u>2014</u></b>
Contributions and Grants	<b>\$ 7,487,080</b>	\$ 7,873,489
Investment income	<b>22,992</b>	15,471
Gain (loss) on investments	<b>(25,208)</b>	45,679
<b>Total Revenue and Other Support</b>	<b><u>7,484,864</u></b>	<u>7,934,639</u>
<b>Expenses</b>		
Program services	<b>6,510,136</b>	7,193,604
Supporting services - management and general	<b>612,317</b>	574,417
Fund and resource development	<b>259,288</b>	278,258
<b>Total Expenses</b>	<b><u>7,381,741</u></b>	<u>8,046,279</u>
Change in Net Assets	<b>103,123</b>	(111,640)
<b>Net Assets, Beginning of Year</b>	<b><u>725,162</u></b>	<u>836,802</u>
<b>Net Assets, End of Year</b>	<b><u><u>\$ 828,285</u></u></b>	<u><u>\$ 725,162</u></u>

*See accompanying notes to financial statements.*

Communities In Schools of Jacksonville, Inc.  
Statement of Functional Expenses  
Year Ended June 30, 2015

	<b>Program Services</b>	<b>Supporting Services Management and General</b>	<b>Fund and Resource Development</b>	<b>Total</b>
Computer & Technology	\$ 7,104	\$ 316	\$ -	\$ 7,420
Conference, conventions and meetings	66,127	14,946	1,655	82,728
Contracted Services	61,458	58,048	79,350	198,856
Depreciation	-	7,167	-	7,167
Employee benefits	636,913	120,660	25,238	782,811
Events	-	-	59,082	59,082
Insurance	28,129	20,424	-	48,553
Miscellaneous	313	4,617	10,192	15,122
Occupancy	204,730	28,221	-	232,951
Postage and shipping	68	1,702	-	1,770
Printing and copying	206	5,389	1,946	7,541
Professional fees	174,312	18,427	-	192,739
Rental and maintenance of equipment	-	6,479	-	6,479
Salaries	4,527,158	269,508	76,833	4,873,499
Specific assistance to students	219,511	-	-	219,511
Supplies	181,090	21,192	2,340	204,622
Telephone	35,873	33,564	887	70,324
Travel and Transportation	367,144	1,657	1,765	370,566
<b>Total Expenses</b>	<b>\$ 6,510,136</b>	<b>\$ 612,317</b>	<b>\$ 259,288</b>	<b>\$ 7,381,741</b>

*See accompanying notes to financial statements.*



Communities In Schools of Jacksonville, Inc.  
Statement of Functional Expenses  
Year Ended June 30, 2014

	<b>Program Services</b>	<b>Supporting Services Management and General</b>	<b>Fund and Resource Development</b>	<b>Total</b>
Computer and technology	\$ 19,396	\$ 1,220	\$ 879	\$ 21,495
Conferences, conventions and meetings	51,445	1,492	7,454	60,391
Contracted services	157,327	43,628	-	200,955
Depreciation	-	10,486	-	10,486
Employee benefits	865,168	136,793	35,588	1,037,549
Events	-	-	4,923	4,923
Insurance	26,177	20,796	-	46,973
Miscellaneous	-	6,838	-	6,838
Occupancy	203,146	27,634	-	230,780
Postage and shipping	973	1,440	369	2,782
Printing and copying	8,874	220	1,629	10,723
Professional fees	202,871	20,242	95,297	318,410
Rental and maintenance of equipment	-	7,703	-	7,703
Salaries	4,717,856	250,395	131,554	5,099,805
Specific assistance to students	134,442	5,495	150	140,087
Supplies	462,925	34,360	1,795	499,079
Telephone	21,270	4,183	1,012	26,465
Travel and transportation	321,733	1,492	2,532	325,757
<b>Total Expenses</b>	<b><u>\$ 7,193,603</u></b>	<b><u>\$ 574,416</u></b>	<b><u>\$ 283,182</u></b>	<b><u>\$ 8,051,201</u></b>

*See accompanying notes to financial statements.*

Communities In Schools of Jacksonville, Inc.  
Statements of Cash Flows  
Years Ended June 30, 2015 and 2014

	<b>2015</b>	<b>2014</b>
<b>Cash Flows from Operating Activities</b>		
Change in net assets	<b>\$ 103,123</b>	\$ (111,639)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	7,167	10,486
Changes in operating assets and liabilities:		
Unrealized (gain) loss on investments	63,837	(45,492)
Gain on sale of investments	<b>(38,628)</b>	(94)
Increase in pledges receivable	<b>(137,772)</b>	(88,737)
Increase in accounts payable	<b>75,742</b>	115,945
Net Cash Provided by (Used in) Operating Activities	<b>73,470</b>	(119,531)
<b>Cash Flows from Investing Activities</b>		
Proceeds from sale of investments	638,025	65,673
(Purchase) of investments	<b>(685,523)</b>	(427,435)
Net Cash Provided by (Used in) Investing Activities	<b>(47,498)</b>	(361,762)
<b>Cash Flows from Financing Activities</b>		
Increase in line of credit	280,000	-
Decrease in line of credit	<b>(280,000)</b>	-
Net Cash from Financing Activities	-	-
Net Increase in Cash and Cash Equivalents	<b>25,972</b>	(481,293)
<b>Cash - Beginning of Year</b>	<b>254,339</b>	735,632
<b>Cash - End of Year</b>	<b>\$ 280,311</b>	\$ 254,339

*See accompanying notes to financial statements.*

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements  
June 30, 2015 and 2014

**Note A - Organization**

Communities In Schools of Jacksonville, Inc. (the “Corporation”), a nonprofit corporation, was incorporated under the laws of the State of Florida on December 26, 1989. The Corporation is dedicated to coordinating human services and delivering them to at-risk youth in Jacksonville, Florida, and to their families through the supportive environment of the public schools or alternate education sites. The Corporation endeavors to enable such youth and their families to have access to a broad range of needed social and educational services by establishing a coordinated delivery system of resources within an educational setting. The objective of the Corporation is to reduce the number of school dropouts in Jacksonville, Florida.

**Note B - Summary of Significant Accounting Policies**

**Basis of Accounting**

The financial statements of the Corporation have been prepared on the accrual basis of accounting. Assets expendable only for purposes specified by the grantor are reported as restricted. The accounting and reporting policies of the Corporation conform to generally accepted accounting principles and to general practices of not-for-profit organizations.

**Cash and Cash Equivalents**

The Corporation considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Cash consists of cash on hand and deposits in bank. Cash equivalents consist of money market funds.

**Investments**

Investments are carried at their fair market value with realized and unrealized gains and losses reflected in the statement of activities.

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note B - Summary of Significant Accounting Policies (continued)**

**Fair Value Measurements**

The Organization follows professional standards for financial assets and liabilities. The standards establish a fair-value hierarchy that prioritizes inputs to valuation techniques used to measure fair values. The hierarchy consists of three broad levels:

1. Level 1 is comprised of inputs from unadjusted quoted prices in active markets for identical assets and liabilities and has the highest priority.
2. Level 2 is based upon observable inputs other than quoted market prices.
3. Level 3 is based upon speculation from unobservable inputs.

**Pledges and Support Receivable**

The Corporation records pledge and support commitments at their estimated net realizable value.

**Property and Equipment**

Property and equipment are recorded at cost or, in the case of donated property and equipment, at estimated fair market value at the date of donation. Property and equipment with a cost in excess of \$1,000 is considered for capitalization. Depreciation is recorded using the straight-line method over estimated useful lives of the respective assets. Maintenance and repairs are expensed as incurred.

**Income Taxes**

The Corporation is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax is required.

**Support and Revenue Recognition**

The Corporation recognizes contributions received, including unconditional promises to give, as assets and revenue in the period received at their fair values. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted support that increases that net asset class. When donor restrictions expire, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Corporation reports the support as unrestricted.

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note B - Summary of Significant Accounting Policies (continued)**

**Support and Revenue Recognition**

The Corporation recognizes contributions received, including unconditional promises to give, as assets and revenue in the period received at their fair values. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted support that increases that net asset class. When donor restrictions expire, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Corporation reports the support as unrestricted.

**Contributions**

Donated supplies, equipment, facilities space and professional services are reflected in the accompanying financial statements at their estimated values at the date of receipt. Such contributions in-kind totaled \$206,910 and \$203,929, respectively, for the years ended June 30, 2015 and 2014. In addition, certain volunteer workers have donated periodic services to the Corporation. No amounts have been reflected in the financial statements for these volunteer services as no objective basis is available to measure the value of such services.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Date of Management's Review**

Subsequent events have been evaluated through October 27, 2015, which is the date the financial statements were available to be issued.

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note C - Pledges and Support Receivable**

Pledges and support receivable at June 30, 2015 and 2014 are expected to be received by the Corporation within the following time periods:

	<b>2015</b>	<b>2014</b>
Less than one year	<b>\$ 415,454</b>	<b>\$ 277,682</b>
One to five years	-	-
	<b>\$ 415,454</b>	<b>\$ 277,682</b>

**Note D – Property and Equipment**

Depreciation expense for the years ended June 30, 2015 and 2014 was \$7,167 and \$10,486, respectively. The estimated carrying value of property and equipment as of June 30, 2015 and 2014 is as follows:

	<b>2015</b>	<b>2014</b>
Furniture and equipment	<b>\$ 230,790</b>	<b>\$ 230,789</b>
Less accumulated depreciation	<b>186,611</b>	<b>179,442</b>
	<b>\$ 44,179</b>	<b>\$ 51,347</b>

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note E - Contributions and Grants**

Unrestricted contributions and grants in the accompanying statement of activities for 2015 and 2014 consist of the following:

	<u>2015</u>	<u>2014</u>
Aetna	\$ -	\$ 2,589
Arthur Vining Davis Foundation	10,000	
Assessment Technologies Group	1,000	
Athena Mann	1,175	
B.S.F., Inc.	-	2,000
BAE Systems	10,000	25,000
Bank of America	8,204	37,429
Bank of America Foundation	37,250	-
Barbara Bush Foundation for Family Literacy	3,567	568,762
Bonnie Smith, Robert Mills, David Peek	35,000	30,000
Brightway Insurance	1,000	
C Herman Terry Foundation	20,000	
Carmax Foundation	10,000	-
Carl S Swisher Foundation	5,000	5,000
Cascone Family Foundation	1,000	10,000
City of Jacksonville, Jacksonville Children's Commission	4,450,350	4,412,225
Coach	1,967	-
Coach Foundation	65,000	65,046
Comcast Foundation	7,500	15,000
Cornelius, Schou, Leone & Matteson	1,000	
Community Foundation in Jacksonville - Grants	31,962	34,001
Communities in Schools - Florida	16,666	10,423
Communities in Schools - National	22,915	15,040
CSX Corporation	8,067	5,570
Deerwood Rotary Charities	3,500	
Dollar General Literacy Foundation	-	1,500
Dorothy Silber Foundation	5,000	5,000
Dianne T and Charles E Rice Fdn Inc	45,000	45,000
Dubow Family Foundation	50,000	50,000
Duval County Public Schools - Student Enrichment	874,725	935,656
Duval County Public School - in-kind contribution	204,729	204,730
Ed Pratt-Dannals	3,000	2,100
Edna Sproull Williams Foundation	10,000	10,000
Elizabeth Schart	2,000	-
Ernst & Young	1,000	-
Florida Blue Foundation	8,500	-
Hands on Jacksonville Hope Fund	-	2,229
Hazel Partners, LLC	1,000	-
I'm A Star Foundation	1,000	-

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note E - Contributions and Grants (continued)**

	<u>2015</u>	<u>2014</u>
Jacksonville Airport Authority	1,000	-
Jacksonville Aviation Authority	1,000	-
James&Anne Kufeldt Foundation	-	2,000
Jerry Gilbert	5,000	-
Jewish Community Foundation	-	10,000
Jim Moran Foundation	232,000	174,000
Joe Sissine	1,000	-
John Grant-Dooley	1,000	-
JP Morgan Chase	27,550	30,300
Kenneth Sanders	1,000	-
Lillie Evans	1,500	-
Lockheed Martin	1,500	-
Morgan Stanley	2,000	-
Morris Publishing Group	1,000	-
Nancy Dreicer	1,200	-
Newton, Russell	5,000	10,000
Nimmicht Chevrolet	5,000	-
Norfolk Southern Foundation	-	2,000
PGA Tour	10,250	13,375
Purcell, Flanagan, Hay & Greene	1,000	-
Rayonier Foundation	-	1,500
Republic Services	1,000	-
Rogers Towers	1,555	-
Rotary Club of South Jacksonville	2,000	-
Southpoint Community Church	1,500	-
State of Florida	25,852	-
Stein Mart	1,000	-
TD Charitable Trust Foundation	10,500	-
Tom Cavanaugh	1,000	-
Tracy Arthur	1,000	-
Trés Aguilas Management	1,000	-
United Way of Northeast Florida - Achievers for Life	713,000	803,184
United Way - Unrestricted Contributions	46,749	-
Volunteer Florida Foundation	379,830	320,546
Worldwide Communications	1,000	-
Other (\$1,000 or less)	44,017	11,952
	<u>7,487,080</u>	<u>7,873,157</u>
<b>Total Unrestricted Contributions and Grants</b>	<b>7,487,080</b>	<b>7,873,157</b>
	<u><b>\$ 7,487,080</b></u>	<u><b>\$ 7,873,157</b></u>
<b>Total Contributions and Grants</b>	<b>\$ 7,487,080</b>	<b>\$ 7,873,157</b>



Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note F - Retirement Plan**

The Corporation has adopted a discretionary 403(b) Retirement & Thrift Plan effective October 1, 1991 (the “Plan”). Eligible employees include all salaried full-time employees having completed one year of service or more. The Corporation makes base contributions to the Plan equal to 3% of participating employees’ base salary. Also, the Corporation matches 100% of each employee’s voluntary contribution up to 2% of the employee’s base salary. Employer contributions are at the discretion of the Board of Directors and may be changed annually.

Employee contributions are always 100% vested. The Employer’s contributions become vested as follows: 20% after two years of service, 40% after three years of service, 60% after four years of service, and 100% after five years of service. The Plan is administered by Variable Annuity Life Insurance Company. Total employer contributions for the years ended June 30, 2015 and 2014 were approximately \$110,882 and \$88,587, respectively.

**Note G – Fair Value Measurements**

Fair market measurements of net assets as of June 30, 2015 and 2014 were as follows:

	<b>2015</b>			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Managed Investment in Equity Securities	<u>\$ 606,667</u>	<u>\$ 606,667</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>2014</b>			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Managed Investment in Equity Securities	<u>\$ 596,642</u>	<u>\$ 596,642</u>	<u>\$ -</u>	<u>\$ -</u>

Level 1 is quoted prices in active markets and is principally comprised of certificates of deposits, money market deposits and traded securities.

Level 2 is significant other observable inputs and is principally comprised of mutual funds.

Level 3 is significant other inputs such as sales of similar or comparable assets.

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note H - Commitments**

The Corporation is obligated under certain noncancelable operating leases for office equipment. Total rental expense related to noncancelable leases for the years ended June 30, 2015 and 2014 was \$4,971 in each year. The following is a schedule of future minimum lease payments on noncancelable leases at June 30, 2015 and 2014:

	<b>2015</b>	<b>2014</b>
Year ending June 30, 2015	\$ -	\$ 4,971
Year ending June 30, 2016	4,971	4,971
Year ending June 30, 2017	4,971	4,971
Year ending June 30, 2018	4,971	4,971
Year ending June 30, 2019	4,557	4,557
	<b>\$ 19,470</b>	<b>\$ 24,441</b>

**Note I – Line of Credit**

During the year ended June 30, 2015, the Corporation utilized a line of credit obtained through UBS Financial Services, Inc. (UBS), which manages the investments of the Corporation. The line of credit is secured by the investments of the Corporation that are managed by UBS, and is due on demand. The line of credit bears an interest rate that varies from 5.50% to 1.75% in excess of the LIBOR rate. The percentage excess over the LIBOR rate is determined by the balance of the line of credit. As of June 30, 2015, the Corporation's balance on the line of credit was \$0. In August of 2015 the line of credit was accessed for a total of \$280,000. The total was repaid on September 10, 2015. Interest in the amount of \$583 was paid for year end June 30, 2015.

**Note J – Remaining Tax Years Subject to Examination**

The Corporation is no longer subject to tax examinations by the Internal Revenue Service for years before year end June 30, 2012.

**Note K – Cash in Excess of Insurance**

The Corporation uses financial institutions in which it maintains cash balances, which at times may exceed federally insured limits. The Corporation has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk on cash. The Corporation had uninsured cash balances of \$30,311 and \$4,339 as of June 30, 2015 and 2014, respectively.

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2015 and 2014

**Note L - Change in Accounting Principle**

During the year ended June 30, 2014, the Corporation revised its method of allocating functional expenses among the categories of Program Services, Supporting Services Management and General and Fund and Resource Development. The method that was adopted is more of a “specific identification” method than the previously used allocation method.



**Independent Auditors' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

To the Board of Directors  
Communities In Schools of Jacksonville, Inc.  
Jacksonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Communities In Schools of Jacksonville, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Communities In Schools of Jacksonville, Inc.'s, internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Communities In Schools of Jacksonville, Inc.'s, internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Communities In Schools of Jacksonville, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or City of Jacksonville, Florida, Ordinance Section 118.301.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cornelius, Schou & Leone, LLC*

October 27, 2015



**Independent Auditors' Report on Compliance with Requirements  
Applicable to Each Major Program and on Internal Control  
Over Compliance in Accordance with OMB Circular A-133**

To the Board of Directors  
Communities In Schools of Jacksonville, Inc.  
Jacksonville, Florida

**Report on Compliance for Each Major Federal Program**

We have audited Communities In Schools of Jacksonville, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Communities In Schools of Jacksonville, Inc.'s major federal programs for the year ended June 30, 2015. Communities In Schools of Jacksonville, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Communities In Schools of Jacksonville, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Communities In Schools of Jacksonville, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Communities In Schools of Jacksonville, Inc.'s compliance.



## **Opinion on Each Major Federal Program**

In our opinion, Communities In Schools of Jacksonville, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

## **Report on Internal Control Over Compliance**

Management of Communities In Schools of Jacksonville, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Communities In Schools of Jacksonville, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Communities In Schools of Jacksonville, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be



material weaknesses. However, material weaknesses may exist that have not been identified. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Cornelius, Schou & Leone, LLC*

October 27, 2015



Communities In Schools of Jacksonville, Inc.  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

Federal Grantor / Pass - Through Grantor / Program or Cluster Title	<u>Federal CFDA Number</u>	<u>Federal Program Receipts</u>	<u>Federal Program Receivable June 30, 2014</u>	<u>Federal Program Expenditures</u>	<u>Federal Program Receivable June 30, 2015</u>
<b>Corporation for National and Community Service Americorps Program</b>					
Pass through programs from:					
Volunteer Florida Foundation - VetSuccess	94.006	\$ -	\$ -	\$ 13,125	\$ -
Volunteer Florida Foundation - Duval Reads	94.006	<u>380,952</u>	<u>93,282</u>	<u>344,738</u>	<u>100,042</u>
Program Total		<u>380,952</u>	<u>93,282</u>	<u>357,863</u>	<u>100,042</u>
 <b>Department of Education - Office of Elementary and Secondary Education</b>					
21st Century Community Learning Centers Program					
Pass through from Jacksonville Children's Commission	84.287	<u>259,730</u>	<u>51,541</u>	<u>-</u>	<u>-</u>
 <b>Department of Justice - School based Mentoring Programs</b>					
Pass through programs from:					
Department of Justice	16.726	<u>27,192</u>	<u>3,469</u>	<u>14,164</u>	<u>-</u>
Total Federal Awards		<u>\$ 667,874</u>	<u>\$ 148,292</u>	<u>\$ 372,027</u>	<u>\$ 100,042</u>

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
 Schedule of Source and Expenditure of  
 City Grant Funds Per Ordinance Code  
 Chapter 118.205(e)  
 Year Ended June 30, 2015

**Program** TEAM UP - Weldon Academy  
**Contract #** 9515-63

**Receipt of City Funds**

Amount of Award	40,800.00
Actual Funds Received from City this Period	<u>40,800.00</u>
Unspent Funds	<u>831.32</u>
Amount Remaining to be Distributed (Returned)	<u><u>(831.32)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	30,046.00	5,280.00	24,765.62	30,045.62	0.38
Payroll Taxes and Benefits	3,547.00	661.00	2,717.98	3,378.98	168.02
Consumable Program Supplies	3,644.00	292.00	2,690.08	2,982.08	661.92
Consultants and Contractual Services		-	-	-	-
Office Expenses - Telephone	1.00		1.00	1.00	-
Office Expenses - Copying/Printing			-	-	-
Office Expenses - Postage			-	-	-
Office Expenses - Supplies			-	-	-
Local Mileage Reimbursement	1.00		1.00	1.00	-
Staff Travel			-	-	-
Conferences and Staff Development	-		-	-	-
Direct Client Expenses			-	-	-
Other Allowable Costs	79.00	78.00	-	78.00	1.00
Allocated Management and General	3,482.00	-	3,482.00	3,482.00	-
<b>Total</b>	<b>40,800.00</b>	<b>6,311.00</b>	<b>33,657.68</b>	<b>39,968.68</b>	<b>831.32</b>

Other Allowable Costs

Student Transportation		-	-	-
Field Trips		-	-	-
Student Incentives		-	-	-
Non-Consumable Program Materials		-	-	-
Insurance		78.00	-	78.00
<b>Total</b>		<b>78.00</b>	<b>-</b>	<b>78.00</b>

*See accompanying notes to Schedules of Expenditures of Federal Awards and  
 City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Fort Caroline Middle School (Jacksonville Journey)  
**Contract #** 9515-84

**Receipt of City Funds**

Amount of Award	169,632.00
Actual Funds Received from City this Period	<u>169,632.00</u>
Unspent Funds	<u>453.39</u>
Amount Remaining to be Distributed (Returned)	<u><u>(453.39)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	89,018.00	13,476.00	75,541.10	89,017.10	0.90
Payroll Taxes and Benefits	16,817.00	3,238.00	13,572.14	16,810.14	6.86
Consumable Program Supplies	6,939.00		6,939.00	6,939.00	-
Consultants and Contractual Services	17,902.00	1,008.00	16,647.86	17,655.86	246.14
Office Expenses - Telephone	459.00	41.00	394.20	435.20	23.80
Office Expenses - Copying/Printing	1.00		-	-	1.00
Office Expenses - Postage			-	-	-
Office Expenses - Supplies			-	-	-
Office Expenses - Utilities	31.00		30.00	30.00	1.00
Local Mileage Reimbursement	910.00	156.00	720.75	876.75	33.25
Staff Travel			-	-	-
Conferences and Staff Development	1.00		-	-	1.00
Direct Client Expenses			-	-	-
Other Allowable Costs	20,878.00	324.00	20,414.56	20,738.56	139.44
Allocated Management and General	<u>16,676.00</u>	<u>1,337.00</u>	<u>15,339.00</u>	<u>16,676.00</u>	<u>-</u>
<b>Total</b>	<u><u>169,632.00</u></u>	<u><u>19,580.00</u></u>	<u><u>149,598.61</u></u>	<u><u>169,178.61</u></u>	<u><u>453.39</u></u>
Other Allowable Costs					
Student Transportation			15,200.00	15,200.00	
Field Trips			5,214.56	5,214.56	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		324.00	-	324.00	
<b>Total</b>		<u><u>324.00</u></u>	<u><u>20,414.56</u></u>	<u><u>20,738.56</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Lake Forest Elementary School (Jacksonville Journey)  
**Contract #** 9515-84

**Receipt of City Funds**

Amount of Award	136,800.00
Actual Funds Received from City this Period	<u>136,800.00</u>
Unspent Funds	<u>218.85</u>
Amount Remaining to be Distributed (Returned)	<u><u>(218.85)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	103,365.00	15,811.00	87,553.29	103,364.29	0.71
Payroll Taxes and Benefits	14,171.00	3,288.00	10,826.80	14,114.80	56.20
Consumable Program Supplies	2,197.00	32.00	2,054.88	2,086.88	110.12
Consultants and Contractual Services	772.00	300.00	472.00	772.00	-
Office Expenses - Telephone	252.00	41.00	211.00	252.00	-
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	514.00	156.00	358.00	514.00	-
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	1,503.00	261.00	1,192.18	1,453.18	49.82
Allocated Management and General	14,024.00	2,387.00	11,637.00	14,024.00	-
<b>Total</b>	<u><u>136,800.00</u></u>	<u><u>22,276.00</u></u>	<u><u>114,305.15</u></u>	<u><u>136,581.15</u></u>	<u><u>218.85</u></u>
Other Allowable Costs					
Student Transportation				-	
Field Trips			1,192.18	1,192.18	
Student Incentives				-	
Non-Consumable Program Materials				-	
Insurance		261.00		261.00	
<b>Total</b>		<u><u>261.00</u></u>	<u><u>1,192.18</u></u>	<u><u>1,453.18</u></u>	

*See accompanying notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Mayport Middle School (Jacksonville Journey)  
**Contract #** 9515-84

**Receipt of City Funds**

Amount of Award	169,632.00
Actual Funds Received from City this Period	<u>169,632.00</u>
Unspent Funds	<u>1,986.87</u>
Amount Remaining to be Distributed (Returned)	<u><u>(1,986.87)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	99,704.00	16,087.00	82,897.00	98,984.00	720.00
Payroll Taxes and Benefits	18,292.00	3,678.00	14,545.68	18,223.68	68.32
Consumable Program Supplies	2,849.00	339.00	2,482.11	2,821.11	27.89
Consultants and Contractual Services	13,683.00	949.00	11,731.50	12,680.50	1,002.50
Office Expenses - Telephone	297.00	41.00	256.00	297.00	-
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	1,123.00	200.00	923.00	1,123.00	-
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	16,508.00	324.00	16,017.84	16,341.84	166.16
Allocated Management and General	17,174.00	2,594.00	14,580.00	17,174.00	-
<b>Total</b>	<u><u>169,632.00</u></u>	<u><u>24,212.00</u></u>	<u><u>143,433.13</u></u>	<u><u>167,645.13</u></u>	<u><u>1,986.87</u></u>

Other Allowable Costs

Student Transportation			15,200.00	15,200.00	
Field Trips			817.84	817.84	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		324.00	-	324.00	
<b>Total</b>		<u><u>324.00</u></u>	<u><u>16,017.84</u></u>	<u><u>16,341.84</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Carter G. Woodson Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	<u>184,680.00</u>
Unspent Funds	<u>10,865.98</u>
Amount Remaining to be Distributed (Returned)	<u><u>(10,865.98)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	126,638.00	17,251.00	102,843.84	120,094.84	6,543.16
Payroll Taxes and Benefits	21,790.00	3,996.00	17,077.85	21,073.85	716.15
Consumable Program Supplies	8,257.00	1,005.00	5,962.88	6,967.88	1,289.12
Consultants and Contractual Services	2,537.00	193.00	2,101.52	2,294.52	242.48
Office Expenses - Telephone	497.00	41.00	456.00	497.00	-
Office Expenses - Copying/Printing	1.00	-	-	-	1.00
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Local Mileage Reimbursement	989.00	156.00	721.08	877.08	111.92
Staff Travel	-	-	-	-	-
Conferences and Staff Development	1.00	-	-	-	1.00
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	4,183.00	339.00	3,046.93	3,385.93	797.07
Allocated Management and General	19,787.00	2,768.00	15,854.92	18,622.92	1,164.08
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>25,749.00</u></u>	<u><u>148,065.02</u></u>	<u><u>173,814.02</u></u>	<u><u>10,865.98</u></u>

Other Allowable Costs

Student Transportation					
Field Trips			3,046.93	3,046.93	
Student Incentives			-	-	
Non-Consumable Program Materials		-	-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<u><u>339.00</u></u>	<u><u>3,046.93</u></u>	<u><u>3,385.93</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Long Branch Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	164,160.00
Actual Funds Received from City this Period	164,160.00
Unspent Funds	109.95
Amount Remaining to be Distributed (Returned)	<u>(109.95)</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	117,371.00	18,845.00	98,517.76	117,362.76	8.24
Payroll Taxes and Benefits	21,383.00	4,626.00	16,751.73	21,377.73	5.27
Consumable Program Supplies	5,324.00	273.00	5,021.15	5,294.15	29.85
Consultants and Contractual Services	1,003.00	300.00	689.02	989.02	13.98
Office Expenses - Telephone	241.00	41.00	200.00	241.00	-
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	653.00	156.00	497.00	653.00	-
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	2,259.00	314.00	1,894.39	2,208.39	50.61
Allocated Management and General	15,924.00	2,947.00	12,977.00	15,924.00	-
<b>Total</b>	<b>164,160.00</b>	<b>27,502.00</b>	<b>136,548.05</b>	<b>164,050.05</b>	<b>109.95</b>

Other Allowable Costs

Student Transportation			-	-
Field Trips			1,894.39	1,894.39
Student Incentives			-	-
Non-Consumable Program Materials		-	-	-
Insurance		314.00	-	314.00
<b>Total</b>		<b>314.00</b>	<b>1,894.39</b>	<b>2,208.39</b>

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Pickett Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	136,800.00
ADA Reduction	<u>(26,566.56)</u>
Net Award	110,233.44
Actual Funds Received from City this Period	136,800.00
Unspent Funds	-
Amount Remaining to be Distributed (Returned)	<u><u>(26,566.56) *</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	ADA Reduction	Net Total
Regular Salaries and Wages	95,852.00	16,551.00	79,301.00	95,852.00	(12,076.30)	83,775.70
Payroll Taxes and Benefits	18,760.00	4,019.00	14,732.70	18,751.70	(2,380.64)	16,371.06
Consumable Program Supplies	1,400.00		1,400.00	1,400.00	(1,400.00)	-
Consultants and Contractual Services	4,623.00	300.00	4,322.94	4,622.94	(4,622.94)	-
Office Expenses - Telephone	252.00	41.00	211.00	252.00	(252.00)	-
Office Expenses - Copying/Printing	1.00		-	-	-	-
Office Expenses - Postage			-	-	-	-
Office Expenses - Supplies			-	-	-	-
Local Mileage Reimbursement	876.00	200.00	676.00	876.00	(876.00)	-
Staff Travel			-	-	-	-
Conferences and Staff Development	1.00		-	-	-	-
Direct Client Expenses			-	-	-	-
Other Allowable Costs	2,542.00	261.00	2,194.34	2,455.34	(2,455.34)	-
Allocated Management and General	<u>12,493.00</u>	<u>2,565.00</u>	<u>9,928.00</u>	<u>12,493.00</u>	<u>(2,406.32)</u>	<u>10,086.68</u>
<b>Total</b>	<u><u>136,800.00</u></u>	<u><u>23,937.00</u></u>	<u><u>112,765.98</u></u>	<u><u>136,702.98</u></u>	<u><u>(26,469.54)</u></u>	<u><u>110,233.44</u></u>
Other Allowable Costs	0.10	0.12	0.10	0.10		
Student Transportation				-		
Field Trips			2,194.34	2,194.34		
Student Incentives				-		
Non-Consumable Program Materials				-		
Insurance		261.00		261.00		
<b>Total</b>		<u><u>261.00</u></u>	<u><u>2,194.34</u></u>	<u><u>2,455.34</u></u>		

\* The Average Daily Attendance (ADA) fell below 89% of the contracted amount of 100 to 80.58. Due to this the Funding amount was reduced by 19.5%



Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Pinedale Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	225,720.00
Actual Funds Received from City this Period	225,720.00
Unspent Funds	10,709.28
Amount Remaining to be Distributed (Returned)	<u>(10,709.28)</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	151,730.00	14,507.00	131,267.71	145,774.71	5,955.29
Payroll Taxes and Benefits	25,824.00	3,108.00	21,033.64	24,141.64	1,682.36
Consumable Program Supplies	11,514.00	2,228.00	9,242.85	11,470.85	43.15
Consultants and Contractual Services	5,939.00	300.00	4,520.22	4,820.22	1,118.78
Office Expenses - Telephone	862.00	205.00	657.00	862.00	-
Office Expenses - Copying/Printing	39.00		-		39.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	999.00	156.00	721.10	877.10	121.90
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	4,628.00	339.00	3,688.34	4,027.34	600.66
Allocated Management and General	24,184.00	2,501.00	20,535.86	23,036.86	1,147.14
<b>Total</b>	<b>225,720.00</b>	<b>23,344.00</b>	<b>191,666.72</b>	<b>215,010.72</b>	<b>10,709.28</b>
Other Allowable Costs					
Student Transportation		-		-	
Field Trips			3,688.34	3,688.34	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<b>339.00</b>	<b>3,688.34</b>	<b>4,027.34</b>	

*See accompanying notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Reynolds Lane Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	184,680.00
Unspent Funds	354.93
Amount Remaining to be Distributed (Returned)	<u><u>(354.93)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	116,257.00	18,145.00	98,111.22	116,256.22	0.78
Payroll Taxes and Benefits	22,027.00	4,879.00	17,142.44	22,021.44	5.56
Consumable Program Supplies	5,036.00	188.00	4,848.00	5,036.00	-
Consultants and Contractual Services	17,145.00	300.00	16,729.35	17,029.35	115.65
Office Expenses - Telephone	697.00	41.00	656.00	697.00	-
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	799.00	156.00	643.00	799.00	-
Staff Travel			-		-
Conferences and Staff Development	35.00		35.00	35.00	-
Direct Client Expenses			-		-
Other Allowable Costs	3,959.00	339.00	3,388.06	3,727.06	231.94
Allocated Management and General	18,724.00	2,886.00	15,838.00	18,724.00	-
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>26,934.00</u></u>	<u><u>157,391.07</u></u>	<u><u>184,325.07</u></u>	<u><u>354.93</u></u>

Other Allowable Costs

Student Transportation			-	-
Field Trips			3,388.06	3,388.06
Student Incentives			-	-
Non-Consumable Program Materials			-	-
Insurance		339.00		339.00
<b>Total</b>		<u><u>339.00</u></u>	<u><u>3,388.06</u></u>	<u><u>3,727.06</u></u>

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - S.A. Hull Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	191,520.00
Actual Funds Received from City this Period	191,520.00
Unspent Funds	<u>5,772.21</u>
Amount Remaining to be Distributed (Returned)	<u><u>(5,772.21)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	129,784.00	19,960.00	108,498.85	128,458.85	1,325.15
Payroll Taxes and Benefits	22,296.00	4,827.00	17,424.22	22,251.22	44.78
Consumable Program Supplies	8,937.00	1,702.00	4,903.05	6,605.05	2,331.95
Consultants and Contractual Services	3,939.00	540.00	3,399.00	3,939.00	-
Office Expenses - Telephone	474.00	41.00	433.00	474.00	-
Office Expenses - Copying/Printing	39.00		-		39.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	1,153.00	200.00	920.07	1,120.07	32.93
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Participant Education Materials			-		-
Other Allowable Costs	4,377.00	339.00	2,659.05	2,998.05	1,378.95
Allocated Management and General	<u>20,520.00</u>	<u>3,313.00</u>	<u>16,588.55</u>	<u>19,901.55</u>	<u>618.45</u>
<b>Total</b>	<u><u>191,520.00</u></u>	<u><u>30,922.00</u></u>	<u><u>154,825.79</u></u>	<u><u>185,747.79</u></u>	<u><u>5,772.21</u></u>

Other Allowable Costs

Student Transportation			-	-
Field Trips			2,659.05	2,659.05
Student Incentives				
Non-Consumable Program Materials				
Insurance		<u>339.00</u>		<u>339.00</u>
<b>Total</b>		<u><u>339.00</u></u>	<u><u>2,659.05</u></u>	<u><u>2,998.05</u></u>

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Sadie Tillis Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	164,160.00
Actual Funds Received from City this Period	164,160.00
Unspent Funds	<u>5,335.01</u>
Amount Remaining to be Distributed (Returned)	<u><u>(5,335.01)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	106,314.00	15,030.00	91,282.22	106,312.22	1.78
Payroll Taxes and Benefits	22,377.00	3,540.00	18,302.55	21,842.55	534.45
Consumable Program Supplies	5,968.00	684.00	3,719.54	4,403.54	1,564.46
Consultants and Contractual Services	1,523.00	493.00	768.37	1,261.37	261.63
Office Expenses - Telephone	668.00	26.00	642.00	668.00	-
Office Expenses - Copying/Printing	39.00	-	-	-	39.00
Office Expenses - Postage			-	-	-
Office Expenses - Supplies			-	-	-
Local Mileage Reimbursement	1,076.00	123.00	824.28	947.28	128.72
Staff Travel			-	-	-
Conferences and Staff Development	1.00		-	-	1.00
Direct Client Expenses			-	-	-
Other Allowable Costs	8,605.00	314.00	6,058.67	6,372.67	2,232.33
Allocated Management and General	17,589.00	2,425.00	14,592.36	17,017.36	571.64
<b>Total</b>	<u><u>164,160.00</u></u>	<u><u>22,635.00</u></u>	<u><u>136,189.99</u></u>	<u><u>158,824.99</u></u>	<u><u>5,335.01</u></u>
Other Allowable Costs					
Student Transportation			-	-	
Field Trips			6,058.67	6,058.67	
Student Incentives				-	
Non-Consumable Program Materials				-	
Insurance		314.00		314.00	
<b>Total</b>		<u><u>314.00</u></u>	<u><u>6,058.67</u></u>	<u><u>6,372.67</u></u>	

*See accompanying notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Sallye B. Mathis Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	184,680.00
Unspent Funds	<u>6,633.70</u>
Amount Remaining to be Distributed (Returned)	<u><u>(6,633.70)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	123,047.00	17,947.00	102,241.78	120,188.78	2,858.22
Payroll Taxes and Benefits	21,275.00	4,022.00	16,917.26	20,939.26	335.74
Consumable Program Supplies	9,000.00	1,075.00	6,068.01	7,143.01	1,856.99
Consultants and Contractual Services	3,900.00	635.00	3,190.87	3,825.87	74.13
Office Expenses - Telephone	479.00	41.00	438.00	479.00	-
Office Expenses - Copying/Printing	39.00		-		39.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	1,089.00	246.00	720.79	966.79	122.21
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	6,063.00	339.00	5,088.33	5,427.33	635.67
Allocated Management and General	19,787.00		19,076.26	19,076.26	710.74
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>24,305.00</u></u>	<u><u>153,741.30</u></u>	<u><u>178,046.30</u></u>	<u><u>6,633.70</u></u>
Other Allowable Costs					
Student Transportation			-	-	
Field Trips			5,088.33	5,088.33	
Student Incentives			-	-	
Non-Consumable Program Materials		-	-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<u><u>339.00</u></u>	<u><u>5,088.33</u></u>	<u><u>5,427.33</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Woodland Acres Elementary School  
**Contract #** 9515-85

**Receipt of City Funds**

Amount of Award	246,240.00
Actual Funds Received from City this Period	246,240.00
Unspent Funds	704.45
Amount Remaining to be Distributed (Returned)	<u>(704.45)</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	149,334.00	17,638.00	131,683.00	149,321.00	13.00
Payroll Taxes and Benefits	23,649.00	4,125.00	19,512.24	23,637.24	11.76
Consumable Program Supplies	23,431.00	3,660.00	19,771.00	23,431.00	-
Consultants and Contractual Services	22,713.00	300.00	22,413.00	22,713.00	-
Office Expenses - Telephone	739.00	26.00	690.95	716.95	22.05
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	868.00	114.00	754.00	868.00	-
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	4,390.00	339.00	3,395.36	3,734.36	655.64
Allocated Management and General	21,114.00	3,144.00	17,970.00	21,114.00	-
<b>Total</b>	<u>246,240.00</u>	<u>29,346.00</u>	<u>216,189.55</u>	<u>245,535.55</u>	<u>704.45</u>

Other Allowable Costs

Student Transportation		-	-	-
Field Trips		-	3,395.36	3,395.36
Student Incentives		-	-	-
Non-Consumable Program Materials		-	-	-
Insurance		339.00	-	339.00
<b>Total</b>		<u>339.00</u>	<u>3,395.36</u>	<u>3,734.36</u>

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Northwestern Middle School (21st Century Community Learning Center)  
**Contract #** 9515-87

**Receipt of City Funds**

Amount of Award	150,480.00
Actual Funds Received from City this Period	150,480.00
Unspent Funds	<u>304.06</u>
Amount Remaining to be Distributed (Returned)	<u><u>(304.06) *</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 8/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	97,701.00	10,017.00	87,675.00	97,692.00	9.00
Payroll Taxes and Benefits	16,491.00	2,436.00	13,911.55	16,347.55	143.45
Consumable Program Supplies	685.00	360.00	324.74	684.74	0.26
Consultants and Contractual Services	11,158.00	882.00	10,276.00	11,158.00	-
Office Expenses - Telephone	165.00	96.00	69.00	165.00	-
Office Expenses - Copying/Printing	22.00		22.00	22.00	-
Office Expenses - Postage			-	-	-
Office Expenses - Supplies			-	-	-
Local Mileage Reimbursement	616.00	68.00	548.00	616.00	-
Staff Travel			-	-	-
Conferences and Staff Development	100.00		-	-	100.00
Direct Client Expenses			-	-	-
Other Allowable Costs	23,295.00		23,243.65	23,243.65	51.35
Allocated Management and General	247.00	247.00	-	247.00	-
<b>Total</b>	<u><u>150,480.00</u></u>	<u><u>14,106.00</u></u>	<u><u>136,069.94</u></u>	<u><u>150,175.94</u></u>	<u><u>304.06</u></u>
Other Allowable Costs					
Student Transportation		-	20,500.00	20,500.00	
Field Trips		-	2,455.65	2,455.65	
Student Incentives		-	-	-	
Non-Consumable Program Materials		-	-	-	
Insurance		-	288.00	288.00	
<b>Total</b>		<u><u>-</u></u>	<u><u>23,243.65</u></u>	<u><u>23,243.65</u></u>	

\*Note: Contract dates 8/1/2014 - 6/30/2015.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Highlands Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	225,720.00
Actual Funds Received from City this Period	<u>225,720.00</u>
Unspent Funds	<u>3,177.40</u>
Amount Remaining to be Distributed (Returned)	<u><u>(3,177.40)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	131,765.00	15,976.00	115,787.70	131,763.70	1.30
Payroll Taxes and Benefits	21,856.00	3,530.00	18,316.41	21,846.41	9.59
Consumable Program Supplies	5,679.00	807.00	4,675.30	5,482.30	196.70
Consultants and Contractual Services	14,988.00	1,022.00	12,080.50	13,102.50	1,885.50
Office Expenses - Telephone	656.00	21.00	622.95	643.95	12.05
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	1,359.00	78.00	1,065.72	1,143.72	215.28
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	25,231.00	339.00	24,377.17	24,716.17	514.83
Allocated Management and General	24,184.00	2,613.00	21,230.85	23,843.85	340.15
<b>Total</b>	<u><u>225,720.00</u></u>	<u><u>24,386.00</u></u>	<u><u>198,156.60</u></u>	<u><u>222,542.60</u></u>	<u><u>3,177.40</u></u>
Other Allowable Costs					
Student Transportation			22,800.00	22,800.00	
Field Trips			1,577.17	1,577.17	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<u><u>339.00</u></u>	<u><u>24,377.17</u></u>	<u><u>24,716.17</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.



Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - J.E.B. Stuart Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	198,360.00
Actual Funds Received from City this Period	204,927.57
Unspent Funds	9,448.55
Amount Remaining to be Distributed (Returned)	<u>(16,016.12)</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	108,789.00	14,091.00	92,429.20	106,520.20	2,268.80
Payroll Taxes and Benefits	19,967.00	3,789.00	15,509.51	19,298.51	668.49
Consumable Program Supplies	5,952.00	2,095.00	412.11	2,507.11	3,444.89
Consultants and Contractual Services	13,437.00	1,117.00	12,320.00	13,437.00	-
Office Expenses - Telephone	379.00	41.00	338.00	379.00	-
Office Expenses - Copying/Printing	1.00		1.00	1.00	-
Office Expenses - Postage			-	-	-
Office Expenses - Supplies			-	-	-
Local Mileage Reimbursement	1,153.00	200.00	943.88	1,143.88	9.12
Staff Travel			-	-	-
Conferences and Staff Development	1.00		-	-	1.00
Direct Client Expenses			-	-	-
Other Allowable Costs	27,428.00	339.00	25,259.39	25,598.39	1,829.61
Allocated Management and General	21,253.00	2,601.00	17,425.36	20,026.36	1,226.64
<b>Total</b>	<u>198,360.00</u>	<u>24,273.00</u>	<u>164,638.45</u>	<u>188,911.45</u>	<u>9,448.55</u>
Other Allowable Costs					
Student Transportation			22,650.00	22,650.00	
Field Trips			2,609.39	2,609.39	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<u>339.00</u>	<u>25,259.39</u>	<u>25,598.39</u>	

*See accompanying notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Jefferson Davis Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	164,160.00
Actual Funds Received from City this Period	<u>176,519.95</u>
Unspent Funds	<u>599.88</u>
Amount Remaining to be Distributed (Returned)	<u><u>(12,959.83)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	94,733.00	14,094.00	80,637.83	94,731.83	1.17
Payroll Taxes and Benefits	16,569.00	3,231.00	13,334.90	16,565.90	3.10
Consumable Program Supplies	3,339.00	1,442.00	1,453.00	2,895.00	444.00
Consultants and Contractual Services	14,269.00	1,117.00	13,151.50	14,268.50	0.50
Office Expenses - Telephone	419.00	56.00	362.25	418.25	0.75
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	1,231.00	278.00	943.88	1,221.88	9.12
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	17,661.00	314.00	17,207.76	17,521.76	139.24
Allocated Management and General	<u>15,937.00</u>	<u>2,464.00</u>	<u>13,473.00</u>	<u>15,937.00</u>	-
<b>Total</b>	<u><u>164,160.00</u></u>	<u><u>22,996.00</u></u>	<u><u>140,564.12</u></u>	<u><u>163,560.12</u></u>	<u><u>599.88</u></u>
Other Allowable Costs					
Student Transportation			15,000.00	15,000.00	
Field Trips			2,207.76	2,207.76	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		314.00	-	314.00	
<b>Total</b>		<u><u>314.00</u></u>	<u><u>17,207.76</u></u>	<u><u>17,521.76</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Joseph Stilwell Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	184,680.00
Unspent Funds	4,700.04
Amount Remaining to be Distributed (Returned)	<u><u>(4,700.04)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	105,432.00	14,403.00	87,988.82	102,391.82	3,040.18
Payroll Taxes and Benefits	15,487.00	2,087.00	13,373.56	15,460.56	26.44
Consumable Program Supplies	5,301.00		5,055.11	5,055.11	245.89
Consultants and Contractual Services	12,486.00	938.00	11,396.00	12,334.00	152.00
Office Expenses - Telephone	784.00	41.00	625.95	666.95	117.05
Office Expenses - Copying/Printing	1.00		1.00	1.00	-
Office Expenses - Postage			-	-	-
Office Expenses - Supplies			-	-	-
Local Mileage Reimbursement	1,060.00	200.00	860.00	1,060.00	-
Staff Travel			-	-	-
Conferences and Staff Development	1.00		-	-	1.00
Direct Client Expenses			-	-	-
Other Allowable Costs	24,341.00	339.00	23,388.10	23,727.10	613.90
Allocated Management and General	19,787.00	2,161.00	17,122.42	19,283.42	503.58
<b>Total</b>	<b>184,680.00</b>	<b>20,169.00</b>	<b>159,810.96</b>	<b>179,979.96</b>	<b>4,700.04</b>

Other Allowable Costs

Student Transportation			22,800.00	22,800.00	
Field Trips			588.10	588.10	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<b>339.00</b>	<b>23,388.10</b>	<b>23,727.10</b>	

*See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Lakeshore Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	177,840.00
Actual Funds Received from City this Period	177,840.00
Unspent Funds	8,980.65
Amount Remaining to be Distributed (Returned)	<u><u>(8,980.65)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	99,675.00	12,246.00	81,776.08	94,022.08	5,652.92
Payroll Taxes and Benefits	13,464.00	2,010.00	10,487.22	12,497.22	966.78
Consumable Program Supplies	5,378.00	96.00	4,842.31	4,938.31	439.69
Consultants and Contractual Services	12,852.00	930.00	11,256.00	12,186.00	666.00
Office Expenses - Telephone	747.00	41.00	700.95	741.95	5.05
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	999.00	156.00	721.08	877.08	121.92
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	25,669.00	339.00	25,165.10	25,504.10	164.90
Allocated Management and General	19,054.00	1,898.00	16,194.61	18,092.61	961.39
<b>Total</b>	<u><u>177,840.00</u></u>	<u><u>17,716.00</u></u>	<u><u>151,143.35</u></u>	<u><u>168,859.35</u></u>	<u><u>8,980.65</u></u>
Other Allowable Costs					
Student Transportation			22,800.00	22,800.00	
Field Trips			2,365.10	2,365.10	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<u><u>339.00</u></u>	<u><u>25,165.10</u></u>	<u><u>25,504.10</u></u>	

*See accompanying notes to Schedules of Expenditures of Federal Awards and City of Jacksonville, Florida, Public Service Grant Assistance.*

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Matthew Gilbert Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	225,720.00
Actual Funds Received from City this Period	198,289.41
Unspent Funds	21,040.21
Amount Remaining to be Distributed (Returned)	6,390.38

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	121,375.00	15,992.00	92,887.27	108,879.27	12,495.73
Payroll Taxes and Benefits	20,536.00	3,764.00	15,270.80	19,034.80	1,501.20
Consumable Program Supplies	3,561.00	1,672.00	1,889.00	3,561.00	-
Consultants and Contractual Services	20,712.00	1,597.00	15,443.00	17,040.00	3,672.00
Office Expenses - Telephone	756.00	41.00	715.00	756.00	-
Office Expenses - Copying/Printing	1.00		-		1.00
Office Expenses - Postage			-		-
Office Expenses - Supplies			-		-
Local Mileage Reimbursement	916.00	156.00	720.75	876.75	39.25
Staff Travel			-		-
Conferences and Staff Development	1.00		-		1.00
Direct Client Expenses			-		-
Other Allowable Costs	33,678.00	339.00	32,218.75	32,557.75	1,120.25
Allocated Management and General	24,184.00	2,827.00	19,147.22	21,974.22	2,209.78
<b>Total</b>	<b>225,720.00</b>	<b>26,388.00</b>	<b>178,291.79</b>	<b>204,679.79</b>	<b>21,040.21</b>
Other Allowable Costs					
Student Transportation			24,000.00	24,000.00	
Field Trips			8,218.75	8,218.75	
Student Incentives			-	-	
Non-Consumable Program Materials				-	
Insurance		339.00		339.00	
<b>Total</b>		<b>339.00</b>	<b>32,218.75</b>	<b>32,557.75</b>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Ribault Middle School  
**Contract #** 9515-86

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	184,680.00
Unspent Funds	1,427.86
Amount Remaining to be Distributed (Returned)	<u><u>(1,427.86)</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 - 6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	99,235.00	14,379.00	84,852.52	99,231.52	3.48
Payroll Taxes and Benefits	18,771.00	2,857.00	15,574.51	18,431.51	339.49
Consumable Program Supplies	10,913.00	1,869.00	9,044.00	10,913.00	-
Consultants and Contractual Services	14,077.00	1,050.00	13,027.00	14,077.00	-
Office Expenses - Telephone	642.00	26.00	616.00	642.00	-
Office Expenses - Copying/Printing	1.00	-	-	-	1.00
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Local Mileage Reimbursement	999.00	100.00	777.08	877.08	121.92
Staff Travel	-	-	-	-	-
Conferences and Staff Development	1.00	-	-	-	1.00
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	20,254.00	339.00	19,107.01	19,446.01	807.99
Allocated Management and General	19,787.00	2,474.00	17,160.02	19,634.02	152.98
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>23,094.00</u></u>	<u><u>160,158.14</u></u>	<u><u>183,252.14</u></u>	<u><u>1,427.86</u></u>
Other Allowable Costs					
Student Transportation			15,200.00	15,200.00	
Field Trips			3,907.01	3,907.01	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance		339.00	-	339.00	
<b>Total</b>		<u><u>339.00</u></u>	<u><u>19,107.01</u></u>	<u><u>19,446.01</u></u>	

See accompanying notes to Schedules of Expenditures of Federal Awards and  
City of Jacksonville, Florida, Public Service Grant Assistance.

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.205(e) (continued)  
Year Ended June 30, 2015

**Program** TEAM UP - Windy Hill  
**Contract #** 9515-88

**Receipt of City Funds**

Amount of Award	89,448.00
Actual Funds Received from City this Period	<u>18,901.00</u>
Amount Remaining to be Distributed (Returned)	<u><u>70,547.00</u></u> *

**Expenditure of City Funds**

	Budgeted	Actual 7/1/14 - 9/30/14	Actual 10/1/14 -6/30/15	Actual Total	Remaining Balance
Regular Salaries and Wages	58,620.00		9,798.25	9,798.25	48,821.75
Payroll Taxes and Benefits	7,809.00		900.13	900.13	6,908.87
Consumable Program Supplies	6,000.00		604.01	604.01	5,395.99
Consultants and Contractual Services	9,251.00		-		9,251.00
Office Expenses - Telephone			-		-
Office Expenses - Copying/Printing	100.00		-		100.00
Office Expenses - Postage			-		-
Office Expenses - Supplies	2,077.00		-		2,077.00
Local Mileage Reimbursement	86.00		-		86.00
Staff Travel			-		-
Conferences and Staff Development	1,125.00		-		1,125.00
Direct Client Expenses			-		-
Other Allowable Costs	4,380.00		3,278.73	3,278.73	1,101.27
Allocated Management and General			-		-
<b>Total</b>	<b>89,448.00</b>	<b>-</b>	<b>14,581.12</b>	<b>14,581.12</b>	<b>74,866.88</b>
Other Allowable Costs					
Student Transportation			2,401.35	2,401.35	
Field Trips			877.38	877.38	
Student Incentives			-	-	
Non-Consumable Program Materials			-	-	
Insurance			-	-	
<b>Total</b>		<b>-</b>	<b>3,278.73</b>	<b>3,278.73</b>	

\*Note: Contract dates 5/1/2015 - 7/31/2015.

Communities In Schools of Jacksonville, Inc.  
Notes to Schedules of Expenditures of Federal Awards  
and City of Jacksonville, Florida Public Service Grant Assistance  
For the Years Ended June 30, 2015 and 2014

**Note A - Organization**

Communities In Schools of Jacksonville, Inc. (the “Corporation”), a nonprofit corporation, was incorporated under the laws of the State of Florida on December 26, 1989. The Corporation is dedicated to coordinating human services and delivering them to at-risk youth in Jacksonville, Florida and to their families through the supportive environment of the public schools or alternate education sites. The Corporation endeavors to enable such youth and their families to have access to a broad range of needed social and educational services by establishing a coordinated delivery system of resources within an educational setting. The objective of the Corporation is to reduce the number of school dropouts in Jacksonville, Florida.

**Note B - Summary of Significant Accounting Policies**

**Basis of Accounting**

The financial statements of the Corporation have been prepared on the accrual basis of accounting. Assets expendable only for purposes specified by the grantor are reported as restricted. The accounting and reporting policies of the Corporation conform to generally accepted accounting principles and to general practices of not-for-profit organizations.

**Support and Revenue Recognition**

The Corporation recognizes contributions received, including unconditional promises to give, as assets and revenue in the period received at their fair values. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted support that increases that net asset class. When donor restrictions expire, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Corporation reports the support as unrestricted.

**Pledges and Support Receivable**

The Corporation records pledge and support commitments at their estimated net realizable value.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.



Communities In Schools of Jacksonville, Inc.  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2015

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Communities In Schools of Jacksonville, Inc.
2. There were no significant deficiencies disclosed during the audit of the financial statements of Communities In Schools of Jacksonville, Inc.
3. No instances of noncompliance material to the financial statements of Communities In Schools of Jacksonville, Inc., which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No instances of significant deficiencies over major federal award programs were disclosed in the audit of Communities In Schools of Jacksonville, Inc.
5. The auditor's report on compliance for the major federal award programs of Communities In Schools of Jacksonville, Inc. expresses an unqualified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major federal programs included:  
    Americorps Volunteer Florida Foundation – Duval Reads – CFDA 94.006
8. The threshold used to distinguish between Type A and B programs was \$300,000 for major federal programs and major state projects.
9. Communities In Schools of Jacksonville, Inc. did qualify as a low-risk auditee.