

**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, 2016 and 2015*

*with Independent Auditors' Report*

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## **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, 2016 and 2015, 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.

### **Auditors' 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, 2016 and 2015, 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.

## **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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 September 2, 2016, 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*

September 2, 2016

Communities In Schools of Jacksonville, Inc.  
 Statements of Financial Position  
 June 30, 2016 and 2015

<b>Assets</b>	<b>2016</b>	<b>2015</b>
Current Assets:		
Cash and cash equivalents - unrestricted		
Operating	\$ 5,022	\$ 270,172
UBS cash	2,200	10,139
Total cash and cash equivalents - unrestricted	7,222	280,311
Pledges and support receivable	1,060,343	415,454
Prepaid Expenses	-	12,264
Investments	622,960	606,667
Total Current Assets	1,690,525	1,314,696
Noncurrent Assets:		
Property and equipment, net	38,065	44,179
Total Noncurrent Assets	38,065	44,179
<b>Total Assets</b>	<b>\$ 1,728,590</b>	<b>\$ 1,358,875</b>
<b>Liabilities and Net Assets</b>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 756,139	\$ 530,590
Line of credit	200,409	-
Total Current Liabilities	956,548	530,590
Net Assets		
Unrestricted	772,042	828,285
Total Net Assets	772,042	828,285
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,728,590</b>	<b>\$ 1,358,875</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, 2016 and 2015

	<u>Unrestricted</u>	
<b>Revenues and Other Support</b>	<u>2016</u>	<u>2015</u>
Contributions and Grants	\$ 7,468,664	\$ 7,487,080
Investment income	20,805	22,992
Gain (loss) on investments	<u>(5,997)</u>	<u>(25,208)</u>
 Total Revenue and Other Support	 <u>7,483,472</u>	 <u>7,484,864</u>
 <b>Expenses</b>		
Program services	6,721,910	6,510,136
Supporting services - management and general	625,343	612,317
Fund and resource development	<u>192,462</u>	<u>259,288</u>
 Total Expenses	 <u>7,539,715</u>	 <u>7,381,741</u>
 Change in Net Assets	 (56,243)	 103,123
 <b>Net Assets, Beginning of Year</b>	 <u>828,285</u>	 <u>725,162</u>
 <b>Net Assets, End of Year</b>	 <u>\$ 772,042</u>	 <u>\$ 828,285</u>

*See accompanying notes to financial statements.*

Communities In Schools of Jacksonville, Inc.  
Statement of Functional Expenses  
Year Ended June 30, 2016

	<b>Program Services</b>	<b>Supporting Services Management and General</b>	<b>Fund and Resource Development</b>	<b>Total</b>
Computer & Technology	\$ 8,275	\$ 368	\$ -	\$ 8,643
Conference, conventions and meetings	54,905	12,369	1,443	68,717
Contracted Services	36,304	34,289	46,873	117,466
Depreciation	-	6,115	-	6,115
Employee benefits	742,359	140,446	29,184	911,989
Events	-	-	18,572	18,572
Insurance	21,744	15,788	-	37,532
Miscellaneous	322	4,750	10,485	15,557
Occupancy	244,251	33,669	-	277,920
Postage and shipping	61	1,538	-	1,599
Printing and copying	204	5,342	1,929	7,475
Professional fees	249,152	26,459	-	275,611
Rental and maintenance of equipment	-	5,822	-	5,822
Salaries	4,609,430	274,403	78,252	4,962,085
Specific assistance to students	196,290	-	-	196,290
Supplies	225,771	26,306	3,320	255,397
Telephone	38,867	36,352	991	76,210
Travel and Transportation	293,975	1,327	1,413	296,715
<b>Total Expenses</b>	<b>\$ 6,721,910</b>	<b>\$ 625,343</b>	<b>\$ 192,462</b>	<b>\$ 7,539,715</b>

*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.  
Statements of Cash Flows  
Years Ended June 30, 2016 and 2015

	<b>2016</b>	<b>2015</b>
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ (56,243)	\$ 103,123
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	6,115	7,167
Changes in operating assets and liabilities:		
Unrealized (gain) loss on investments	(10,681)	63,837
(Gain) loss on sale of investments	16,678	(38,628)
(Increase) decrease in pledges receivable	(644,889)	(137,772)
Increase (decrease) in accounts payable	225,549	75,742
Net Cash Provided by (Used in) Operating Activities	<b>(463,471)</b>	73,470
<b>Cash Flows from Investing Activities</b>		
Proceeds from sale of investments	556,078	638,025
(Purchase) of investments	<b>(565,696)</b>	(685,523)
Net Cash Provided by (Used in) Investing Activities	<b>(9,618)</b>	(47,498)
<b>Cash Flows from Financing Activities</b>		
Increase in line of credit	375,000	280,000
Decrease in line of credit	<b>(175,000)</b>	(280,000)
Net Cash from Financing Activities	<b>200,000</b>	-
Net Increase in Cash and Cash Equivalents	<b>(273,089)</b>	25,972
<b>Cash - Beginning of Year</b>	<b>280,311</b>	254,339
<b>Cash - End of Year</b>	<b>\$ 7,222</b>	<b>\$ 280,311</b>

*See accompanying notes to financial statements.*

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements  
June 30, 2016 and 2015

**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, 2016 and 2015

**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, 2016 and 2015

**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 \$253,666 and \$206,910, respectively, for the years ended June 30, 2016 and 2015. 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 September 2, 2016, 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, 2016 and 2015

**Note C - Pledges and Support Receivable**

Pledges and support receivable at June 30, 2016 and 2015 are expected to be received by the Corporation within the following time periods:

	<b>2016</b>	<b>2015</b>
Less than one year	<b>\$1,060,343</b>	\$ 415,454
One to five years	-	-
	<b>\$1,060,343</b>	\$ 415,454

The Corporation receives a concentration of its funding by various grant programs through the City of Jacksonville, Florida, Public Service Grant Assistance Program. During the years ended June 30, 2016 and 2015, this funding represented 58.6% and 59.4%, respectively, of the overall contributions and grants received by the Corporation. Additionally, the Jacksonville Public Service Grant Assistance funding represented 94.2% and 69.6% of the pledges and support receivable as of June 30, 2016 and 2015, respectively.

**Note D – Property and Equipment**

Depreciation expense for the years ended June 30, 2016 and 2015 was \$6,115 and \$7,167, respectively. The estimated carrying value of property and equipment as of June 30, 2016 and 2015 is as follows:

	<b>2016</b>	<b>2015</b>
Furniture and equipment	\$ 230,790	\$ 230,790
Less accumulated depreciation	192,725	186,611
	<b>\$ 38,065</b>	\$ 44,179

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2016 and 2015

**Note E - Contributions and Grants**

Unrestricted contributions and grants in the accompanying statement of activities for 2016 and 2015 consist of the following:

	<u>2016</u>	<u>2015</u>
Alan Gleit	\$ 1,000	\$ -
Arthur Vining Davis Foundation	20,000	10,000
Assessment Technologies Group	-	1,000
Athena Mann	-	1,175
B.S.F., Inc.	-	-
BAE Systems	20,000	10,000
Bank of America	1,774	8,204
Bank of America Foundation	41,250	37,250
Barbara Bush Foundation for Family Literacy	6,500	3,567
Bonnie Smith, Robert Mills, David Peek	-	35,000
Brightway Insurance	-	1,000
C Herman Terry Foundation	-	20,000
Carmax Foundation	-	10,000
Carl S Swisher Foundation	-	5,000
Cascone Family Foundation	-	1,000
City of Jacksonville, Jacksonville Children's Commission	4,373,371	4,446,320
Coach	-	1,967
Coach Foundation	25,000	65,000
Comcast Foundation	-	7,500
Cornelius, Schou, Leone & Matteson	-	1,000
Community Foundation in Jacksonville - Grants	-	31,962
Communities in Schools - Florida	-	16,666
Communities in Schools - National	-	22,915
CSX Corporation	2,000	8,067
Deerwood Rotary Charities	3,500	3,500
Dollar General Literacy Foundation	-	-
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	1,070,575	874,725
Duval County Public School - in-kind contribution	235,666	204,729
Ed Pratt-Dannals	1,000	3,000
Edna Sproull Williams Foundation	10,000	10,000
Elizabeth Schart	-	2,000
Ernst & Young	-	1,000

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2016 and 2015

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

	<u>2016</u>	<u>2015</u>
Florida Blue Foundation	5,000	8,500
Hands on Jacksonville Hope Fund	-	-
Hazel Partners, LLC	-	1,000
I'm A Star Foundation	1,000	1,000
Jacksonville Airport Authority	-	1,000
Jacksonville Aviation Authority	-	1,000
James&Anne Kufeldt Foundation	1,500	-
Jerry Gilbert	5,000	5,000
Jewish Community Foundation	-	-
Jim Moran Foundation	224,280	232,000
Joe Sissine	-	1,000
John Grant-Dooley	-	1,000
JP Morgan Chase	-	27,550
Kenneth Sanders	-	1,000
Lillie Evans	1,500	1,500
Lockheed Martin	-	1,500
Lucy Gooding Charitable Trust	40,000	-
Michael S. Pacjic	2,500	
Morgan Stanley	-	2,000
Morris Publishing Group	-	1,000
Nancy Dreicer	-	1,200
Newton, Russell	-	5,000
Nimmicht Chevrolet	3,000	5,000
Nordstrom	5,000	-
Norfolk Southern Foundation	-	-
Pajcic & Pajcic, P.A.	2,500	-
Palmer Knight	2,000	-
PGA Tour	8,763	10,250
Publix Corporation	5,000	-
Purcell, Flanagan, Hay & Greene	-	1,000
Rick Schart	2,000	-
Republic Services	-	1,000
Rogers Towers	-	1,555
Rotary Club of South Jacksonville	3,000	2,000
Southpoint Community Church	-	1,500
State of Florida	12,926	25,852
Stein Mart	-	1,000

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2016 and 2015

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

	<b>2016</b>	<b>2015</b>
TD Charitable Trust Foundation	<b>5,000</b>	10,500
Tom Cavanaugh	-	1,000
Tracy Arthur	<b>2,500</b>	1,000
Trés Aguilas Management	-	1,000
United Way of Northeast Florida - Achievers for Life	<b>708,000</b>	713,000
United Way - Unrestricted Contributions	<b>36,705</b>	46,749
Volunteer Florida Foundation	<b>401,101</b>	379,830
Voya Foundation	<b>10,000</b>	-
Worldwide Communications	-	1,000
Other (\$1,000 or less)	<b>64,721</b>	44,017
	<b>7,468,664</b>	7,487,080
<b>Total Unrestricted Contributions and Grants</b>	<b>7,468,664</b>	7,487,080
<b>Total Contributions and Grants</b>	<b>\$ 7,468,664</b>	\$ 7,487,080

**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 \$94,603 and \$110,882, respectively.



Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2016 and 2015

**Note G – Fair Value Measurements**

Fair market measurements of net assets as of June 30, 2016 and 2015 were as follows:

	<b>2016</b>			
	Total	Level 1	Level 2	Level 3
Managed Investment in Equity Securities	\$ 622,960	\$ 622,960	\$ -	\$ -

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

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.

**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, 2016 and 2015 was \$4,971 in each year. The following is a schedule of future minimum lease payments on noncancelable leases at June 30, 2016 and 2015:

	<b>2016</b>	<b>2015</b>
Year ending June 30, 2016	\$ -	\$ 4,971
Year ending June 30, 2017	<b>4,971</b>	4,971
Year ending June 30, 2018	<b>4,971</b>	4,971
Year ending June 30, 2019	<b>4,557</b>	4,557
Year ending June 30, 2020	-	-
Year ending June 30, 2021	-	-
	<b>\$ 14,499</b>	<b>\$ 19,470</b>

Communities In Schools of Jacksonville, Inc.  
Notes to Financial Statements (continued)  
June 30, 2016 and 2015

**Note I – Line of Credit**

During the years ended June 30, 2016 and 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, 2016 and 2015, the Corporation's balance on the line of credit was \$200,409 and \$0, respectively. Interest in the amount of \$3,212 and \$583 was paid during the years ended June 30, 2016 and 2015, respectively.

**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, 2013.

**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 \$0 and \$30,311 as of June 30, 2016 and 2015, respectively.

**NOTE L – Subsequent Events**

Effective July 1, 2016, the Corporation's annual leave policy was amended. Under the previous policy, vacation leave was earned at varying rates depending on length of continuous service of the employee, while sick leave was earned at a standard rate per pay period. Under this policy, unused annual vacation leave was allowed to accumulate to a maximum of 200 hours, while the annual sick leave was allowed to accumulate to a maximum of 240 hours.

Under the revised leave policy, annual vacation leave and sick leave continue to accrue under the same methods as the previous policy. However, annual vacation leave is not allowed to be carried over to future years. In order to facilitate employees with accumulated unused vacation leave, the revised policy allows for the carryover of the unused time. However, the revised policy requires the use of 40 hours of the unused time during each of the years beginning with the year ending June 30, 2017 in addition to any time that is earned in those years. Any prior accumulation of time that is not used will be forfeited on an annual basis such that the reduction in the accumulated balance of vacation leave will total 40 hours each year.



**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, 2016 and 2015, 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 September 2, 2016.

**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*.

### **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*

September 2, 2016

Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Weldon Academy  
**Contract #** 9515-100

**Receipt of City Funds**

Amount of Award	40,800.00
Actual Funds Received from City this Period	31,058.16
Unspent Funds	<u>5,715.24</u>
Amount Remaining to be Distributed (Returned)	<u><u>4,026.60</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	30,080.00	5,440.00	20,941.50	26,381.50	3,698.50
Payroll Taxes and Benefits	2,443.69	480.64	1,651.49	2,132.13	311.56
Consumable Program Supplies	795.31	-	795.31	795.31	-
Consultants and Contractual Services	640.00	-	501.75	501.75	138.25
Office Expenses - Telephone	90.00	-	90.00	90.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	300.00	142.00	158.00	300.00	-
Local Mileage Reimbursement	672.00	-	246.13	246.13	425.87
Staff Travel	-	-	-	-	-
Conferences and Staff Development	100.00	-	-	-	100.00
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	879.00	-	878.86	878.86	0.14
Allocated Management and General	<u>4,800.00</u>	<u>759.07</u>	<u>3,000.01</u>	<u>3,759.08</u>	<u>1,040.92</u>
<b>Total</b>	<u><u>40,800.00</u></u>	<u><u>6,821.71</u></u>	<u><u>28,263.05</u></u>	<u><u>35,084.76</u></u>	<u><u>5,715.24</u></u>
Other Allowable Costs					
Student Transportation	-	-	-		
Field Trips	801.00	-	800.86	800.86	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	<u>78.00</u>	-	<u>78.00</u>	<u>78.00</u>	
<b>Total</b>	<u><u>879.00</u></u>	<u><u>-</u></u>	<u><u>878.86</u></u>	<u><u>878.86</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Fort Caroline Middle School (Jacksonville Journey)  
**Contract #** 9515-99

**Receipt of City Funds**

Amount of Award	169,632.00
Actual Funds Received from City this Period	132,951.87
Unspent Funds	4,203.54
Amount Remaining to be Distributed (Returned)	<u>32,476.59</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	97,169.43	14,846.97	79,889.96	94,736.93	2,432.50
Payroll Taxes and Benefits	17,377.00	3,285.15	13,378.13	16,663.28	713.72
Consumable Program Supplies	7,286.08	-	7,013.52	7,013.52	272.56
Consultants and Contractual Services	14,181.60	672.00	13,509.60	14,181.60	-
Office Expenses - Telephone	240.00	45.00	195.00	240.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	672.00	-	672.00	672.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	21,608.89	-	20,824.13	20,824.13	784.76
Allocated Management and General	11,097.00	2,261.89	8,835.11	11,097.00	-
<b>Total</b>	<u>169,632.00</u>	<u>21,111.01</u>	<u>144,317.45</u>	<u>165,428.46</u>	<u>4,203.54</u>
Other Allowable Costs					
Student Transportation	16,500.00	-	16,500.00	16,500.00	
Field Trips	4,784.89	-	4,000.13	4,000.13	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	324.00	-	324.00	324.00	
<b>Total</b>	<u>21,608.89</u>	<u>-</u>	<u>20,824.13</u>	<u>20,824.13</u>	

*See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Lake Forest Elementary School (Jacksonville Journey)  
**Contract #** 9515-96

**Receipt of City Funds**

Amount of Award	136,800.00
Actual Funds Received from City this Period	116,165.70
Unspent Funds	5,214.60
Amount Remaining to be Distributed (Returned)	<u>15,419.70</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	95,569.00	12,582.38	80,597.36	93,179.74	2,389.26
Payroll Taxes and Benefits	17,222.00	3,083.65	13,493.33	16,576.98	645.02
Consumable Program Supplies	3,544.00	-	3,471.90	3,471.90	72.10
Consultants and Contractual Services	900.00	108.00	589.98	697.98	202.02
Office Expenses - Telephone	312.00	51.33	206.23	257.56	54.44
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	110.00	424.66	534.66	173.34
Local Mileage Reimbursement	672.00	-	672.00	672.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	3,216.00	-	2,096.16	2,096.16	1,119.84
Allocated Management and General	14,657.00	1,912.24	12,186.18	14,098.42	558.58
<b>Total</b>	<u>136,800.00</u>	<u>17,847.60</u>	<u>113,737.80</u>	<u>131,585.40</u>	<u>5,214.60</u>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	2,955.00	-	1,835.16	1,835.16	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	261.00	-	261.00	261.00	
<b>Total</b>	<u>3,216.00</u>	<u>-</u>	<u>2,096.16</u>	<u>2,096.16</u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Mayport Middle School (Jacksonville Journey)  
**Contract #** 9515-92

**Receipt of City Funds**

Amount of Award	169,632.00
Actual Funds Received from City this Period	119,577.16
Unspent Funds	<u>20,612.32</u>
Amount Remaining to be Distributed (Returned)	<u><u>29,442.52</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	105,209.00	9,930.95	84,453.63	94,384.58	10,824.42
Payroll Taxes and Benefits	11,945.00	882.67	7,853.29	8,735.96	3,209.04
Consumable Program Supplies	3,175.00	-	3,088.91	3,088.91	86.09
Consultants and Contractual Services	10,176.00	588.00	9,588.00	10,176.00	-
Office Expenses - Telephone	240.00	21.33	218.59	239.92	0.08
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Local Mileage Reimbursement	1,201.00	-	972.67	972.67	228.33
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	19,511.00	-	15,417.35	15,417.35	4,093.65
Allocated Management and General	18,175.00	1,370.75	14,633.54	16,004.29	2,170.71
<b>Total</b>	<u>169,632.00</u>	<u>12,793.70</u>	<u>136,225.98</u>	<u>149,019.68</u>	<u>20,612.32</u>
Other Allowable Costs					
Student Transportation	15,800.00	-	14,258.55	14,258.55	
Field Trips	3,387.00	-	834.80	834.80	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	324.00	-	324.00	324.00	
<b>Total</b>	<u>19,511.00</u>	<u>-</u>	<u>15,417.35</u>	<u>15,417.35</u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
 Year Ended June 30, 2016

**Program** TEAM UP - Carter G. Woodson Elementary School  
**Contract #** 9515-91

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	166,422.19
Unspent Funds	<u>2,475.40</u>
Amount Remaining to be Distributed (Returned)	<u><u>15,782.41</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	123,477.00	16,610.95	106,031.05	122,642.00	835.00
Payroll Taxes and Benefits	20,760.00	3,857.28	16,488.04	20,345.32	414.68
Consumable Program Supplies	8,437.32	-	7,748.53	7,748.53	688.79
Consultants and Contractual Services	8,100.00	-	8,100.00	8,100.00	-
Office Expenses - Telephone	312.00	51.33	260.67	312.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	-	414.17	414.17	293.83
Local Mileage Reimbursement	436.00	-	436.00	436.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	2,662.68	-	2,662.48	2,662.48	0.20
Allocated Management and General	19,787.00	2,462.35	17,081.75	19,544.10	242.90
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>22,981.91</u></u>	<u><u>159,222.69</u></u>	<u><u>182,204.60</u></u>	<u><u>2,475.40</u></u>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	2,662.68	-	2,662.48	2,662.48	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	-	-	-	-	
<b>Total</b>	<u><u>2,662.68</u></u>	<u><u>-</u></u>	<u><u>2,662.48</u></u>	<u><u>2,662.48</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
 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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Long Branch Elementary School  
**Contract #** 9515-106

**Receipt of City Funds**

Amount of Award	164,160.00
Actual Funds Received from City this Period	141,739.29
Unspent Funds	2,480.60
Amount Remaining to be Distributed (Returned)	19,940.11

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	116,130.00	17,265.97	98,776.38	116,042.35	87.65
Payroll Taxes and Benefits	20,330.00	3,824.39	16,040.13	19,864.52	465.48
Consumable Program Supplies	3,341.42	401.26	2,647.70	3,048.96	292.46
Consultants and Contractual Services	2,758.00	-	1,757.54	1,757.54	1,000.46
Office Expenses - Telephone	252.00	51.33	183.76	235.09	16.91
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	104.00	260.17	364.17	343.83
Local Mileage Reimbursement	532.00	-	532.00	532.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	2,519.58	-	2,453.08	2,453.08	66.50
Allocated Management and General	17,589.00	2,597.63	14,784.06	17,381.69	207.31
<b>Total</b>	<b>164,160.00</b>	<b>24,244.58</b>	<b>137,434.82</b>	<b>161,679.40</b>	<b>2,480.60</b>
Other Allowable Costs					
Student Transportation	-	-	-	-	-
Field Trips	2,205.58	-	2,139.08	2,139.08	-
Student Incentives	-	-	-	-	-
Non-Consumable Program Materials	-	-	-	-	-
Insurance	314.00	-	314.00	314.00	-
<b>Total</b>	<b>2,519.58</b>	<b>-</b>	<b>2,453.08</b>	<b>2,453.08</b>	<b>-</b>

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Pickett Elementary School  
**Contract #** 9515-110

**Receipt of City Funds**

Amount of Award	123,120.00
Actual Funds Received from City this Period	102,534.20
Unspent Funds	<u>2,041.18</u>
Amount Remaining to be Distributed (Returned)	<u><u>18,544.62</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	91,131.00	13,107.53	78,023.47	91,131.00	-
Payroll Taxes and Benefits	17,139.00	3,237.88	13,565.67	16,803.55	335.45
Consumable Program Supplies	2,969.00	123.97	2,845.03	2,969.00	-
Consultants and Contractual Services	5,632.12	-	5,632.12	5,632.12	-
Office Expenses - Telephone	267.77	51.33	216.44	267.77	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	335.73	-	230.00	230.00	105.73
Local Mileage Reimbursement	791.00	-	791.00	791.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	2,440.38	-	840.38	840.38	1,600.00
Allocated Management and General	2,414.00	1,982.49	431.51	2,414.00	-
<b>Total</b>	<u><u>123,120.00</u></u>	<u><u>18,503.20</u></u>	<u><u>102,575.62</u></u>	<u><u>121,078.82</u></u>	<u><u>2,041.18</u></u>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	2,190.38	-	590.38	590.38	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	250.00	-	250.00	250.00	
<b>Total</b>	<u><u>2,440.38</u></u>	<u><u>-</u></u>	<u><u>840.38</u></u>	<u><u>840.38</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Pinedale Elementary School  
**Contract #** 9515-104

**Receipt of City Funds**

Amount of Award	225,720.00
Actual Funds Received from City this Period	190,936.85
Unspent Funds	6,602.38
Amount Remaining to be Distributed (Returned)	28,180.77

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	152,464.00	17,912.03	134,551.94	152,463.97	0.03
Payroll Taxes and Benefits	25,567.00	4,207.01	20,198.01	24,405.02	1,161.98
Consumable Program Supplies	4,290.00	-	3,868.86	3,868.86	421.14
Consultants and Contractual Services	7,515.00	-	5,239.70	5,239.70	2,275.30
Office Expenses - Telephone	312.00	51.33	260.67	312.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	54.00	236.91	290.91	417.09
Local Mileage Reimbursement	658.00	-	489.80	489.80	168.20
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	10,022.00	-	8,245.68	8,245.68	1,776.32
Allocated Management and General	24,184.00	2,666.92	21,134.76	23,801.68	382.32
<b>Total</b>	<b>225,720.00</b>	<b>24,891.29</b>	<b>194,226.33</b>	<b>219,117.62</b>	<b>6,602.38</b>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	9,564.00	-	7,787.68	7,787.68	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	458.00	-	458.00	458.00	
<b>Total</b>	<b>10,022.00</b>	<b>-</b>	<b>8,245.68</b>	<b>8,245.68</b>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
 Year Ended June 30, 2016

**Program** TEAM UP - Reynolds Lane Elementary School  
**Contract #** 9515-103

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	165,958.22
Unspent Funds	968.97
Amount Remaining to be Distributed (Returned)	17,752.81

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	127,055.23	16,679.21	110,376.02	127,055.23	-
Payroll Taxes and Benefits	21,776.38	4,130.25	16,718.09	20,848.34	928.04
Consumable Program Supplies	4,808.88	-	4,808.88	4,808.88	-
Consultants and Contractual Services	8,773.85	-	8,773.85	8,773.85	-
Office Expenses - Telephone	251.42	51.33	200.09	251.42	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	244.00	144.00	100.00	244.00	-
Local Mileage Reimbursement	600.50	-	559.57	559.57	40.93
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	1,382.74	-	1,382.74	1,382.74	-
Allocated Management and General	19,787.00	2,520.57	17,266.43	19,787.00	-
<b>Total</b>	<b>184,680.00</b>	<b>23,525.36</b>	<b>160,185.67</b>	<b>183,711.03</b>	<b>968.97</b>
Other Allowable Costs					
Student Transportation	-	-	-	-	-
Field Trips	1,382.74	-	1,382.74	1,382.74	-
Student Incentives	-	-	-	-	-
Non-Consumable Program Materials	-	-	-	-	-
Insurance	-	-	-	-	-
<b>Total</b>	<b>1,382.74</b>	<b>-</b>	<b>1,382.74</b>	<b>1,382.74</b>	<b>-</b>

*See accompanying notes to Schedules of Source and Expenditures of  
 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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - S.A. Hull Elementary School  
**Contract #** 9515-102

**Receipt of City Funds**

Amount of Award	191,520.00
Actual Funds Received from City this Period	169,880.44
Unspent Funds	2,692.19
Amount Remaining to be Distributed (Returned)	18,947.37

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	135,510.84	18,145.43	116,391.75	134,537.18	973.66
Payroll Taxes and Benefits	22,437.00	3,915.19	17,874.76	21,789.95	647.05
Consumable Program Supplies	4,794.53	-	4,734.77	4,734.77	59.76
Consultants and Contractual Services	4,320.37	1,410.00	2,910.00	4,320.00	0.37
Office Expenses - Telephone	312.00	51.33	260.67	312.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	104.00	131.91	235.91	472.09
Local Mileage Reimbursement	1,099.10	-	1,099.10	1,099.10	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Participant Education Materials	-	-	-	-	-
Other Allowable Costs	1,818.16	-	1,526.72	1,526.72	291.44
Allocated Management and General	20,520.00	2,835.11	17,437.07	20,272.18	247.82
<b>Total</b>	<b>191,520.00</b>	<b>26,461.06</b>	<b>162,366.75</b>	<b>188,827.81</b>	<b>2,692.19</b>
Other Allowable Costs					
Student Transportation	-	-	-	-	-
Field Trips	1,452.16	-	1,160.72	1,160.72	-
Student Incentives	-	-	-	-	-
Non-Consumable Program Materials	-	-	-	-	-
Insurance	366.00	-	366.00	366.00	-
<b>Total</b>	<b>1,818.16</b>	<b>-</b>	<b>1,526.72</b>	<b>1,526.72</b>	<b>-</b>

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Sadie Tillis Elementary School  
**Contract #** 9515-108

**Receipt of City Funds**

Amount of Award	164,160.00
Actual Funds Received from City this Period	131,620.67
Unspent Funds	<u>10,490.72</u>
Amount Remaining to be Distributed (Returned)	<u><u>22,048.61</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	111,353.23	15,786.67	90,823.86	106,610.53	4,742.70
Payroll Taxes and Benefits	20,693.00	3,805.27	15,345.81	19,151.08	1,541.92
Consumable Program Supplies	5,581.31	-	5,581.31	5,581.31	-
Consultants and Contractual Services	5,312.53	-	3,312.53	3,312.53	2,000.00
Office Expenses - Telephone	312.00	51.33	260.67	312.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	144.00	171.91	315.91	392.09
Local Mileage Reimbursement	941.00	-	693.07	693.07	247.93
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	1,669.93	-	1,238.18	1,238.18	431.75
Allocated Management and General	17,589.00	2,374.47	14,080.20	16,454.67	1,134.33
<b>Total</b>	<u>164,160.00</u>	<u>22,161.74</u>	<u>131,507.54</u>	<u>153,669.28</u>	<u>10,490.72</u>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	1,355.93	-	924.18	924.18	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	314.00	-	314.00	314.00	
<b>Total</b>	<u>1,669.93</u>	<u>-</u>	<u>1,238.18</u>	<u>1,238.18</u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Sallye B. Mathis Elementary School  
**Contract #** 9515-94

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	166,942.07
Unspent Funds	<u>4,223.84</u>
Amount Remaining to be Distributed (Returned)	<u><u>13,514.09</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	127,582.08	18,324.79	107,784.39	126,109.18	1,472.90
Payroll Taxes and Benefits	21,902.00	3,998.47	17,010.34	21,008.81	893.19
Consumable Program Supplies	4,801.90	-	4,339.09	4,339.09	462.81
Consultants and Contractual Services	4,741.60	1,989.00	2,752.60	4,741.60	-
Office Expenses - Telephone	312.00	51.33	260.67	312.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	144.00	185.00	329.00	379.00
Local Mileage Reimbursement	936.00	-	936.00	936.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	100.00	-	-	-	100.00
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	3,809.42	-	3,307.01	3,307.01	502.41
Allocated Management and General	19,787.00	2,940.91	16,432.56	19,373.47	413.53
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>27,448.50</u></u>	<u><u>153,007.66</u></u>	<u><u>180,456.16</u></u>	<u><u>4,223.84</u></u>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	3,456.42	-	2,954.01	2,954.01	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	353.00	-	353.00	353.00	
<b>Total</b>	<u><u>3,809.42</u></u>	<u><u>-</u></u>	<u><u>3,307.01</u></u>	<u><u>3,307.01</u></u>	



Communities In Schools of Jacksonville, Inc.  
Schedule of Source and Expenditure of  
City Grant Funds Per Ordinance Code  
Chapter 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Woodland Acres Elementary School  
**Contract #** 9515-107

**Receipt of City Funds**

Amount of Award	246,240.00
Actual Funds Received from City this Period	214,652.77
Unspent Funds	4,761.01
Amount Remaining to be Distributed (Returned)	26,826.92

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	168,391.00	20,157.27	147,260.92	167,418.19	972.81
Payroll Taxes and Benefits	26,718.00	4,407.77	20,176.31	24,584.78	2,133.92
Consumable Program Supplies	13,656.05	-	13,654.44	13,654.44	1.61
Consultants and Contractual Services	6,972.00	-	6,972.00	6,972.00	-
Office Expenses - Telephone	312.00	51.33	260.67	312.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	-	165.00	165.00	543.00
Local Mileage Reimbursement	24.88	-	24.88	24.88	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	3,075.07	-	2,475.49	2,475.49	599.58
Allocated Management and General	26,383.00	2,953.96	22,918.95	25,872.91	510.09
<b>Total</b>	<b>246,240.00</b>	<b>27,570.33</b>	<b>213,908.66</b>	<b>241,479.69</b>	<b>4,761.01</b>
Other Allowable Costs					
Student Transportation	-	-	-	-	-
Field Trips	2,604.07	-	2,004.49	2,004.49	-
Student Incentives	-	-	-	-	-
Non-Consumable Program Materials	-	-	-	-	-
Insurance	471.00	-	471.00	471.00	-
<b>Total</b>	<b>3,075.07</b>	<b>-</b>	<b>2,475.49</b>	<b>2,475.49</b>	<b>-</b>

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
 Year Ended June 30, 2016

**Program** TEAM UP - Northwestern Middle School (21st Century Community Learning Center)  
**Contract #** 9515-101

**Receipt of City Funds**

Amount of Award	150,480.00
Actual Funds Received from City this Period	121,381.60
Unspent Funds	2,703.74
Amount Remaining to be Distributed (Returned)	26,394.66

**Expenditure of City Funds**

	Budgeted	Actual 8/1/14 - 9/30/14	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	81,426.18	11,040.24	70,331.94	81,372.18	54.00
Payroll Taxes and Benefits	16,498.00	2,990.18	12,304.98	15,295.16	1,202.84
Consumable Program Supplies	4,577.00	-	4,375.07	4,375.07	201.93
Consultants and Contractual Services	16,668.00	792.00	15,344.00	16,136.00	532.00
Office Expenses - Telephone	240.00	51.33	175.37	226.70	13.30
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	102.00	247.08	349.08	358.92
Local Mileage Reimbursement	672.00	-	331.25	331.25	340.75
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	18,624.00	-	18,624.00	18,624.00	-
Allocated Management and General	11,066.82	1,797.09	9,269.73	11,066.82	-
<b>Total</b>	<b>150,480.00</b>	<b>16,772.84</b>	<b>131,003.42</b>	<b>147,776.26</b>	<b>2,703.74</b>
Other Allowable Costs					
Student Transportation	15,200.00	-	15,200.00	15,200.00	
Field Trips	3,135.00	-	3,135.00	3,135.00	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	289.00	-	289.00	289.00	
<b>Total</b>	<b>18,624.00</b>	<b>-</b>	<b>18,624.00</b>	<b>18,624.00</b>	

*See accompanying notes to Schedules of Source and Expenditures of  
 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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Highlands Middle School  
**Contract #** 9515-105

**Receipt of City Funds**

Amount of Award	225,720.00
Actual Funds Received from City this Period	184,366.87
Unspent Funds	1,200.67
Amount Remaining to be Distributed (Returned)	<u>40,152.46</u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	137,039.54	17,737.72	119,259.07	136,996.79	42.75
Payroll Taxes and Benefits	20,792.00	2,109.01	18,319.03	20,428.04	363.96
Consumable Program Supplies	4,602.00	-	3,975.19	3,975.19	626.81
Consultants and Contractual Services	14,170.00	672.00	13,497.71	14,169.71	0.29
Office Expenses - Telephone	240.00	45.00	195.00	240.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	941.00	-	852.71	852.71	88.29
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	23,751.46	-	23,751.46	23,751.46	-
Allocated Management and General	24,184.00	2,467.65	21,637.78	24,105.43	78.57
<b>Total</b>	<u>225,720.00</u>	<u>23,031.38</u>	<u>201,487.95</u>	<u>224,519.33</u>	<u>1,200.67</u>
Other Allowable Costs					
Student Transportation	22,800.00	-	22,800.00	22,800.00	
Field Trips	520.46	-	520.46	520.46	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	431.00	-	431.00	431.00	
<b>Total</b>	<u>23,751.46</u>	<u>-</u>	<u>23,751.46</u>	<u>23,751.46</u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - J.E.B. Stuart Middle School  
**Contract #** 9515-98

**Receipt of City Funds**

Amount of Award	198,360.00
Actual Funds Received from City this Period	149,006.05
Unspent Funds	<u>5,071.97</u>
Amount Remaining to be Distributed (Returned)	<u><u>44,281.98</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	106,067.10	13,200.75	91,504.66	104,705.41	1,361.69
Payroll Taxes and Benefits	18,599.00	3,097.53	14,325.06	17,422.59	1,176.41
Consumable Program Supplies	4,212.00	-	3,748.45	3,748.45	463.55
Consultants and Contractual Services	20,670.00	600.00	20,069.68	20,669.68	0.32
Office Expenses - Telephone	180.00	51.33	128.67	180.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	651.00	-	651.00	651.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	26,727.90	-	25,132.21	25,132.21	1,595.69
Allocated Management and General	21,253.00	1,955.79	18,822.90	20,778.69	474.31
<b>Total</b>	<u><u>198,360.00</u></u>	<u><u>18,905.40</u></u>	<u><u>174,382.63</u></u>	<u><u>193,288.03</u></u>	<u><u>5,071.97</u></u>
Other Allowable Costs					
Student Transportation	23,250.00	-	23,250.00	23,250.00	
Field Trips	3,098.90	-	1,503.21	1,503.21	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	379.00	-	379.00	379.00	
<b>Total</b>	<u><u>26,727.90</u></u>	<u><u>-</u></u>	<u><u>25,132.21</u></u>	<u><u>25,132.21</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Jefferson Davis Middle School  
**Contract #** 9515-97

**Receipt of City Funds**

Amount of Award	164,160.00
Actual Funds Received from City this Period	139,672.42
Unspent Funds	<u>1,772.92</u>
Amount Remaining to be Distributed (Returned)	<u><u>22,714.66</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	97,440.38	14,583.84	82,474.82	97,058.66	381.72
Payroll Taxes and Benefits	16,714.00	3,177.09	13,196.31	16,373.40	340.60
Consumable Program Supplies	2,982.00	-	2,981.41	2,981.41	0.59
Consultants and Contractual Services	11,445.59	588.00	10,521.59	11,109.59	336.00
Office Expenses - Telephone	180.00	45.00	135.00	180.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	941.00	-	941.00	941.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	16,868.03	-	16,337.66	16,337.66	530.37
Allocated Management and General	17,589.00	2,207.27	15,198.09	17,405.36	183.64
<b>Total</b>	<u><u>164,160.00</u></u>	<u><u>20,601.20</u></u>	<u><u>141,785.88</u></u>	<u><u>162,387.08</u></u>	<u><u>1,772.92</u></u>
Other Allowable Costs					
Student Transportation	15,200.00	-	15,200.00	15,200.00	
Field Trips	1,354.03	-	823.66	823.66	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	314.00	-	314.00	314.00	
<b>Total</b>	<u><u>16,868.03</u></u>	<u><u>-</u></u>	<u><u>16,337.66</u></u>	<u><u>16,337.66</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Joseph Stilwell Middle School  
**Contract #** 9515-95

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	141,575.76
Unspent Funds	<u>1,888.26</u>
Amount Remaining to be Distributed (Returned)	<u><u>41,215.98</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	101,379.04	13,186.77	87,905.33	101,092.10	286.94
Payroll Taxes and Benefits	17,654.00	3,090.90	14,463.10	17,554.00	100.00
Consumable Program Supplies	2,733.00	-	2,696.72	2,696.72	36.28
Consultants and Contractual Services	15,143.20	623.00	14,519.88	15,142.88	0.32
Office Expenses - Telephone	250.00	51.33	198.67	250.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	941.00	-	809.94	809.94	131.06
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	26,792.76	-	25,657.39	25,657.39	1,135.37
Allocated Management and General	19,787.00	2,034.24	17,554.47	19,588.71	198.29
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>18,986.24</u></u>	<u><u>163,805.50</u></u>	<u><u>182,791.74</u></u>	<u><u>1,888.26</u></u>
Other Allowable Costs					
Student Transportation	23,700.00	-	23,700.00	23,700.00	
Field Trips	2,739.76	-	1,604.39	1,604.39	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	353.00	-	353.00	353.00	
<b>Total</b>	<u><u>26,792.76</u></u>	<u><u>-</u></u>	<u><u>25,657.39</u></u>	<u><u>25,657.39</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Lakeshore Middle School  
**Contract #** 9515-90

**Receipt of City Funds**

Amount of Award	177,840.00
Actual Funds Received from City this Period	126,850.90
Unspent Funds	14,995.03
Amount Remaining to be Distributed (Returned)	35,994.07

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	100,783.00	10,753.76	82,411.70	93,165.46	7,617.54
Payroll Taxes and Benefits	11,766.00	1,472.47	9,249.72	10,722.19	1,043.81
Consumable Program Supplies	2,304.00	-	1,452.04	1,452.04	851.96
Consultants and Contractual Services	14,268.00	588.00	12,159.51	12,747.51	1,520.49
Office Expenses - Telephone	240.00	51.33	188.67	240.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	144.00	230.00	374.00	334.00
Local Mileage Reimbursement	672.00	-	549.64	549.64	122.36
Staff Travel	-	-	-	-	-
Conferences and Staff Development	1.00	-	-	-	1.00
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	28,044.00	-	25,878.72	25,878.72	2,165.28
Allocated Management and General	19,054.00	1,561.15	16,154.26	17,715.41	1,338.59
<b>Total</b>	<b>177,840.00</b>	<b>14,570.71</b>	<b>148,274.26</b>	<b>162,844.97</b>	<b>14,995.03</b>
Other Allowable Costs					
Student Transportation	22,800.00	-	22,800.00	22,800.00	
Field Trips	4,905.00	-	2,739.72	2,739.72	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	339.00	-	339.00	339.00	
<b>Total</b>	<b>28,044.00</b>	<b>-</b>	<b>25,878.72</b>	<b>25,878.72</b>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Matthew Gilbert Middle School  
**Contract #** 9515-89

**Receipt of City Funds**

Amount of Award	225,720.00
Actual Funds Received from City this Period	164,128.71
Unspent Funds	10,407.01
Amount Remaining to be Distributed (Returned)	51,184.28

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	118,768.00	15,601.43	96,822.58	112,424.01	6,343.99
Payroll Taxes and Benefits	22,220.00	3,703.35	16,266.08	19,969.43	2,250.57
Consumable Program Supplies	5,680.00	-	5,679.31	5,679.31	0.69
Consultants and Contractual Services	27,563.00	-	27,206.00	27,206.00	357.00
Office Expenses - Telephone	180.00	51.33	128.67	180.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	144.00	262.08	406.08	301.92
Local Mileage Reimbursement	936.00	-	790.28	790.28	145.72
Staff Travel	-	-	-	-	-
Conferences and Staff Development	-	-	-	-	-
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	25,481.00	-	25,481.00	25,481.00	-
Allocated Management and General	24,184.00	2,340.01	20,836.87	23,176.88	1,007.12
<b>Total</b>	<b>225,720.00</b>	<b>21,840.12</b>	<b>193,472.87</b>	<b>215,312.99</b>	<b>10,407.01</b>
Other Allowable Costs					
Student Transportation	22,800.00	-	22,800.00	22,800.00	
Field Trips	2,250.00	-	2,250.00	2,250.00	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	431.00	-	431.00	431.00	
<b>Total</b>	<b>25,481.00</b>	<b>-</b>	<b>25,481.00</b>	<b>25,481.00</b>	

*See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - Ribault Middle School  
**Contract #** 9515-93

**Receipt of City Funds**

Amount of Award	184,680.00
Actual Funds Received from City this Period	142,287.58
Unspent Funds	<u>12,794.54</u>
Amount Remaining to be Distributed (Returned)	<u><u>29,597.88</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	98,712.56	12,729.97	80,708.58	93,438.55	5,274.01
Payroll Taxes and Benefits	18,514.00	3,413.28	12,925.83	16,339.11	2,174.89
Consumable Program Supplies	5,224.42	-	5,224.42	5,224.42	-
Consultants and Contractual Services	20,808.00	1,172.00	18,447.00	19,619.00	1,189.00
Office Expenses - Telephone	240.00	51.33	188.67	240.00	-
Office Expenses - Copying/Printing	-	-	-	-	-
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	-	-	-	-	-
Office Expenses - Utilities	708.00	144.00	211.91	355.91	352.09
Local Mileage Reimbursement	672.00	-	660.49	660.49	11.51
Staff Travel	-	-	-	-	-
Conferences and Staff Development	100.00	-	-	-	100.00
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	19,914.02	-	17,539.02	17,539.02	2,375.00
Allocated Management and General	19,787.00	2,101.27	16,367.69	18,468.96	1,318.04
<b>Total</b>	<u><u>184,680.00</u></u>	<u><u>19,611.85</u></u>	<u><u>152,273.61</u></u>	<u><u>171,885.46</u></u>	<u><u>12,794.54</u></u>
Other Allowable Costs					
Student Transportation	15,700.00	-	15,700.00	15,700.00	
Field Trips	3,861.02	-	1,486.02	1,486.02	
Student Incentives	-	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	353.00	-	353.00	353.00	
<b>Total</b>	<u><u>19,914.02</u></u>	<u><u>-</u></u>	<u><u>17,539.02</u></u>	<u><u>17,539.02</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - 21st Century Community Learning Centers - Ramona Boulevard Elementry  
**Contract #** 9515-111

**Receipt of City Funds**

Amount of Award	173,560.00
Actual Funds Received from City this Period	27,714.85
Unspent Funds	<u>57,819.68</u>
Amount Remaining to be Distributed (Returned)	<u><u>73,025.47</u></u>

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	120,049.00	4,212.46	85,945.64	90,158.10	29,890.90
Payroll Taxes and Benefits	17,939.00	322.25	11,042.35	11,364.60	6,574.40
Consumable Program Supplies	7,608.00	-	7,545.03	7,545.03	62.97
Consultants and Contractual Services	11,260.00	195.50	4,193.29	4,388.79	6,871.21
Office Expenses - Telephone	-	-	-	-	-
Office Expenses - Copying/Printing	253.00	-	54.69	54.69	198.31
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	167.00	-	159.17	159.17	7.83
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	345.00	-	335.58	335.58	9.42
Staff Travel	-	-	-	-	-
Conferences and Staff Development	11,670.00	-	1,540.91	1,540.91	10,129.09
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	4,269.00	-	193.45	193.45	4,075.55
Allocated Management and General	-	-	-	-	-
<b>Total</b>	<u><u>173,560.00</u></u>	<u><u>4,730.21</u></u>	<u><u>111,010.11</u></u>	<u><u>115,740.32</u></u>	<u><u>57,819.68</u></u>
Other Allowable Costs					
Student Transportation			-	-	
Field Trips	3,757.00	-	193.45	193.45	
Background and Drug Screenings	512.00	-	-	-	
Non-Consumable Program Materials	-	-	-	-	
Insurance	-	-	-	-	
<b>Total</b>	<u><u>4,269.00</u></u>	<u><u>-</u></u>	<u><u>193.45</u></u>	<u><u>193.45</u></u>	

See accompanying notes to Schedules of Source and Expenditures of  
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 118.202(e) (continued)  
Year Ended June 30, 2016

**Program** TEAM UP - 21st Century Community Learning Centers - Windy Hill Elementary  
**Contract #** 9515-109

**Receipt of City Funds**

Amount of Award	173,560.00
Actual Funds Received from City this Period	21,537.95
Unspent Funds	54,995.04
Amount Remaining to be Distributed (Returned)	97,027.01

**Expenditure of City Funds**

	Budgeted	Actual 7/1/15 - 9/30/15	Actual 10/1/15 - 6/30/16	Actual Total	Remaining Balance
Regular Salaries and Wages	120,049.00	8,189.50	84,273.37	92,462.87	27,586.13
Payroll Taxes and Benefits	17,939.00	1,411.03	6,134.67	7,545.70	10,393.30
Consumable Program Supplies	7,608.00	115.67	3,721.91	3,837.58	3,770.42
Consultants and Contractual Services	11,260.00	204.00	10,282.00	10,486.00	774.00
Office Expenses - Telephone	-	-	-	-	-
Office Expenses - Copying/Printing	253.00	-	53.69	53.69	199.31
Office Expenses - Postage	-	-	-	-	-
Office Expenses - Supplies	167.00	-	-	-	167.00
Office Expenses - Utilities	-	-	-	-	-
Local Mileage Reimbursement	345.00	-	345.00	345.00	-
Staff Travel	-	-	-	-	-
Conferences and Staff Development	4,027.00	256.72	1,718.99	1,975.71	2,051.29
Direct Client Expenses	-	-	-	-	-
Other Allowable Costs	11,912.00	835.03	1,023.38	1,858.41	10,053.59
Allocated Management and General	-	-	-	-	-
<b>Total</b>	<b>173,560.00</b>	<b>11,011.95</b>	<b>107,553.01</b>	<b>118,564.96</b>	<b>54,995.04</b>
Other Allowable Costs					
Student Transportation	-	-	-	-	
Field Trips	3,757.00	-	694.54	694.54	
Background and Drug Screenings	512.00	-	-	-	
Non-Consumable Program Materials	7,643.00	835.03	328.84	1,163.87	
Insurance	-	-	-	-	
<b>Total</b>	<b>11,912.00</b>	<b>835.03</b>	<b>1,023.38</b>	<b>1,858.41</b>	

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

Communities In Schools of Jacksonville, Inc.  
Notes to Schedules of Expenditures of  
City of Jacksonville, Florida Public Service Grant Assistance  
For the Years Ended June 30, 2016 and 2015

**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.