

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION

Thomas R. Bice  
State Superintendent of Education

January 24, 2014

Dr. Jon Paul Campbell, Superintendent  
Jacksonville City Board of Education  
123 College St. SW  
Jacksonville, AL 36265-2154

Dear Dr. Campbell:

RE: FY 2013 General Purpose Financial Statements

The financial statements have been reviewed and are approved as submitted.

We appreciate the diligence and hard work of your staff in gathering data and providing these reports. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Enclosed is a copy of the cover page and a computer-generated copy of the financial statements.

Sincerely,



Warren Craig Pouncey  
Chief of Staff

WCP/BK/PDL

Enclosure

cc: Chief School Financial Officer

Alabama  
State Board  
of Education

Governor  
Robert Bentley  
President

Tracy T. Roberts  
District I

Bobby Peters  
District II

Stephanie Boll  
District III

Yvette M.  
Richardson, Ed.D.  
District IV

Ella B. Boll  
District V  
President Pro Tem

Charles E. Elliott, M.D.  
District VI  
Vice President

Jeff Newman  
District VII

Mary Scott Hunter, J.D.  
District VIII

Thomas R. Bice, Ed.D.  
Secretary and  
Executive Officer

ALABAMA STATE DEPARTMENT OF EDUCATION



JACKSONVILLE CITY

**GENERAL P  
FINANCIAL STATEMENT**

FOR FISCAL YEAR OCTOBER 1, 20  
Due on or Before November 1, 20

Subscribed and sworn to before me this the

29 day of Oct, 20 13

Sara Howell Blount  
Notary Public

Thomson B. C. e  
APPROVED, State Superintendent c

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2013**

**162 - Jacksonville City Schools**

Description	GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/Internal		
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,485,103.54	\$419,322.71	\$41,588.93	\$683,826.98	\$0.00	\$142,830.99	\$0.00
Investments							
Receivables	\$48,766.41	\$121,437.66	\$0.00	\$4,022.79	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$31,439.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,026,996.62
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,588.93
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,656,785.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,533,869.95</b>	<b>\$572,199.42</b>	<b>\$41,588.93</b>	<b>\$687,849.77</b>	<b>\$0.00</b>	<b>\$142,830.99</b>	<b>\$26,725,370.62</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$11,828.05	\$87,980.43	\$0.00	\$0.00	\$0.00	\$60,013.31	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,698,374.00
<b>Total Liabilities:</b>	<b>\$11,828.05</b>	<b>\$87,980.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,013.31</b>	<b>\$2,698,374.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,026,996.62
Contributed Capital							
Reserved Fund Balance	\$0.00	\$31,439.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$3,522,041.90	\$452,779.94	\$41,588.93	\$687,849.77	\$0.00	\$82,817.68	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,522,041.90</b>	<b>\$484,218.99</b>	<b>\$41,588.93</b>	<b>\$687,849.77</b>	<b>\$0.00</b>	<b>\$82,817.68</b>	<b>\$24,026,996.62</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,533,869.95</b>	<b>\$572,199.42</b>	<b>\$41,588.93</b>	<b>\$687,849.77</b>	<b>\$0.00</b>	<b>\$142,830.99</b>	<b>\$26,725,370.62</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year Ended September 30, 2013**

	GOVERNMENTAL			FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
<b>162 - Jacksonville City Schools</b>							
<b>Revenues</b>							
State Sources	\$8,280,578.00	\$0.00	\$27,074.74	\$390,969.02	\$0.00	\$8,698,621.76	
Federal Sources	\$5,843.13	\$1,113,218.05	\$0.00	\$0.00	\$0.00	\$1,119,061.18	
Local Sources	\$3,490,689.20	\$610,195.94	\$1,212.78	\$93,290.00	\$177,121.16	\$4,372,509.08	
Other Sources	\$8,089.18	\$66,752.72	\$0.00	\$0.00	\$0.00	\$74,841.90	
<b>Total Revenues:</b>	<b>\$11,785,199.51</b>	<b>\$1,790,166.71</b>	<b>\$28,287.52</b>	<b>\$484,259.02</b>	<b>\$177,121.16</b>	<b>\$14,265,033.92</b>	
<b>Expenditures</b>							
Instructional Services	\$8,266,932.19	\$738,296.78	\$0.00	\$5,869.76	\$126,445.47	\$9,137,544.20	
Instructional Support Services	\$2,077,963.96	\$120,254.79	\$0.00	\$0.00	\$7,612.65	\$2,205,831.40	
Operation & Maintenance Services	\$742,565.01	\$6,262.97	\$0.00	\$113,312.00	\$246.71	\$862,386.69	
Auxiliary Services	\$589,010.36	\$953,693.05	\$0.00	\$0.00	\$16,421.25	\$1,559,124.66	
General Administrative Services	\$509,615.44	\$45,780.06	\$0.00	\$0.00	\$0.00	\$555,395.50	
Capital Outlay						\$0.00	
Debt Service	\$426,790.76	\$0.00	\$7,142.96	\$255,540.51	\$0.00	\$689,474.23	
Other Expenditures	\$36,338.49	\$56,027.05	\$0.00	\$0.00	\$33,441.02	\$127,806.56	
<b>Total Expenditures:</b>	<b>\$12,651,216.21</b>	<b>\$1,920,314.70</b>	<b>\$7,142.96</b>	<b>\$374,722.27</b>	<b>\$184,167.10</b>	<b>\$15,137,563.24</b>	
<b>Other Fund Sources (Uses)</b>							
Other Fund Sources:	\$1,089,928.97	\$160,401.01	\$0.00	\$0.00	\$3,500.00	\$1,253,829.98	
Other Fund Uses:	\$137,870.01	\$87,163.74	\$0.00	\$0.00	\$500.00	\$225,533.75	
<b>Total Other Fund Sources (Uses):</b>	<b>\$952,058.96</b>	<b>\$73,237.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$1,028,296.23</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$86,042.26</b>	<b>(\$56,910.72)</b>	<b>\$21,144.56</b>	<b>\$109,536.75</b>	<b>(\$4,045.94)</b>	<b>\$155,766.91</b>	
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,435,999.64</b>	<b>\$541,129.71</b>	<b>\$20,444.37</b>	<b>\$578,313.02</b>	<b>\$86,863.62</b>	<b>\$4,662,750.36</b>	
<b>Ending Fund Balance - September 30:</b>	<b>\$3,522,041.90</b>	<b>\$484,218.99</b>	<b>\$41,588.93</b>	<b>\$687,849.77</b>	<b>\$82,817.68</b>	<b>\$4,818,517.27</b>	

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2013**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$8,260,077.00	\$8,280,578.00	\$20,501.00	\$0.00	\$0.00	\$0.00
Federal Sources	\$5,700.00	\$5,843.13	\$143.13	\$1,307,417.67	\$1,113,218.05	(\$194,199.62)
Local Sources	\$3,145,088.00	\$3,490,689.20	\$345,601.20	\$611,865.00	\$610,195.94	(\$1,669.06)
Other Sources	\$5,000.00	\$8,089.18	\$3,089.18	\$65,487.00	\$66,752.72	\$1,265.72
<b>Total Revenues:</b>	<b>\$11,415,865.00</b>	<b>\$11,785,199.51</b>	<b>\$369,334.51</b>	<b>\$1,984,769.67</b>	<b>\$1,790,166.71</b>	<b>(\$194,602.96)</b>
<b>Expenditures</b>						
Instructional Services	\$8,594,089.31	\$8,266,932.19	\$327,157.12	\$803,967.07	\$738,296.78	\$65,670.29
Instructional Support Services	\$1,968,662.00	\$2,077,963.96	(\$109,301.96)	\$123,417.04	\$120,254.79	\$3,162.25
Operation & Maintenance Services	\$816,429.00	\$742,565.01	\$73,863.99	\$5,100.00	\$6,262.97	(\$1,162.97)
Auxiliary Services	\$609,333.00	\$589,010.36	\$20,322.64	\$995,383.00	\$953,693.05	\$41,689.95
General Administrative Services	\$533,557.00	\$509,615.44	\$23,941.56	\$49,450.64	\$45,780.06	\$3,670.58
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$427,500.00	\$426,790.76	\$709.24	\$0.00	\$0.00	\$0.00
Other Expenditures	\$50,820.00	\$38,338.49	\$12,481.51	\$47,219.92	\$56,027.05	(\$8,807.13)
<b>Total Expenditures:</b>	<b>\$13,000,390.31</b>	<b>\$12,651,216.21</b>	<b>\$349,174.10</b>	<b>\$2,024,537.67</b>	<b>\$1,920,314.70</b>	<b>\$104,222.97</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,077,333.64	\$1,089,928.97	\$12,595.33	\$162,901.01	\$160,401.01	(\$2,500.00)
Other Financing Uses:	\$136,870.01	\$137,870.01	(\$1,000.00)	\$70,031.00	\$87,163.74	(\$17,132.74)
<b>Total Other Financing Sources (Uses):</b>	<b>\$940,463.63</b>	<b>\$952,058.96</b>	<b>\$11,595.33</b>	<b>\$92,870.01</b>	<b>\$73,237.27</b>	<b>(\$19,632.74)</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$644,061.68)	\$86,042.26	\$730,103.94	\$53,102.01	(\$56,910.72)	(\$110,012.73)
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,435,999.64</b>	<b>\$3,435,999.64</b>	<b>\$0.00</b>	<b>\$541,129.71</b>	<b>\$541,129.71</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$2,791,937.96</b>	<b>\$3,522,041.90</b>	<b>\$730,103.94</b>	<b>\$594,231.72</b>	<b>\$484,218.99</b>	<b>(\$110,012.73)</b>

Information in this report has been reconciled to the corresponding bank statements.

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2013

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$27,074.74	\$27,074.74	\$0.00	\$385,099.26	\$390,969.02	\$5,869.76
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$1,212.78	\$1,212.78	\$93,290.00	\$93,290.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$27,074.74</b>	<b>\$28,287.52</b>	<b>\$1,212.78</b>	<b>\$478,389.26</b>	<b>\$484,259.02</b>	<b>\$5,869.76</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$5,869.76	(\$5,869.76)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$50,000.00	\$113,312.00	(\$63,312.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$104,000.00	\$0.00	\$104,000.00
Debt Service	\$7,142.96	\$7,142.96	\$0.00	\$256,566.53	\$255,540.51	\$1,026.02
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$7,142.96</b>	<b>\$7,142.96</b>	<b>\$0.00</b>	<b>\$410,566.53</b>	<b>\$374,722.27</b>	<b>\$35,844.26</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>						
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$19,931.78	\$21,144.56	\$1,212.78	\$67,822.73	\$109,536.75	\$41,714.02
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$20,444.37</b>	<b>\$20,444.37</b>	<b>\$0.00</b>	<b>\$578,313.02</b>	<b>\$578,313.02</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$40,376.15</b>	<b>\$41,588.93</b>	<b>\$1,212.78</b>	<b>\$646,135.75</b>	<b>\$687,849.77</b>	<b>\$41,714.02</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2013**

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)	
<b>Revenues</b>							
State Sources	\$0.00	\$0.00	\$0.00	\$8,672,251.00	\$8,698,621.76	\$26,370.76	
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,313,117.67	\$1,119,061.18	(\$194,056.49)	
Local Sources	\$150,750.00	\$177,121.16	\$26,371.16	\$4,000,993.00	\$4,372,509.08	\$371,516.08	
Other Sources	\$0.00	\$0.00	\$0.00	\$70,487.00	\$74,841.90	\$4,354.90	
<b>Total Revenues:</b>	<b>\$150,750.00</b>	<b>\$177,121.16</b>	<b>\$26,371.16</b>	<b>\$14,056,848.67</b>	<b>\$14,265,033.92</b>	<b>\$208,185.25</b>	
<b>Expenditures</b>							
Instructional Services	\$151,700.00	\$126,445.47	\$25,254.53	\$9,549,756.38	\$9,137,544.20	\$412,212.18	
Instructional Support Services	\$6,200.00	\$7,612.65	(\$1,412.65)	\$2,098,279.04	\$2,205,831.40	(\$107,552.36)	
Operation & Maintenance Services	\$700.00	\$246.71	\$453.29	\$872,229.00	\$862,386.69	\$9,842.31	
Auxiliary Services	\$0.00	\$16,421.25	(\$16,421.25)	\$1,604,716.00	\$1,559,124.66	\$45,591.34	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$583,007.64	\$555,395.50	\$27,612.14	
Total Outlay	\$0.00	\$0.00	\$0.00	\$104,000.00	\$0.00	\$104,000.00	
Expendable Service	\$0.00	\$0.00	\$0.00	\$691,209.49	\$689,474.23	\$1,735.26	
Other Expenditures	\$10,000.00	\$33,441.02	(\$23,441.02)	\$108,039.92	\$127,806.56	(\$19,766.64)	
<b>Total Expenditures:</b>	<b>\$168,600.00</b>	<b>\$184,167.10</b>	<b>(\$15,567.10)</b>	<b>\$15,611,237.47</b>	<b>\$15,137,563.24</b>	<b>\$473,674.23</b>	
<b>Other Financing Sources (Uses)</b>							
Other Financing Sources:	\$0.00	\$3,500.00	\$3,500.00	\$1,240,234.65	\$1,253,829.98	\$13,595.33	
Other Financing Uses:	\$0.00	\$500.00	(\$500.00)	\$206,901.01	\$225,533.75	(\$18,632.74)	
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$1,033,333.64</b>	<b>\$1,028,296.23</b>	<b>(\$5,037.41)</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$17,850.00)</b>	<b>(\$4,045.94)</b>	<b>\$13,804.06</b>	<b>(\$521,055.16)</b>	<b>\$155,766.91</b>	<b>\$676,822.07</b>	
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$86,863.62</b>	<b>\$86,863.62</b>	<b>\$0.00</b>	<b>\$4,662,750.36</b>	<b>\$4,662,750.36</b>	<b>\$0.00</b>	
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$69,013.62</b>	<b>\$82,817.68</b>	<b>\$13,804.06</b>	<b>\$4,141,695.20</b>	<b>\$4,818,517.27</b>	<b>\$676,822.07</b>	

Information in this report has been reconciled to the corresponding bank statements.

Pulled from Production