

JACKSONVILLE CITY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 SEPTEMBER 30, 2015

FUND TYPES & ACCOUNT GROUPS DESCRIPTION	GOVERNMENTAL				FIDUCIARY TRUST & AGENCY	EXHIBIT F-1-A ACCT GROUPS F/A & L/T DEBT
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
ASSETS & OTHER DEBITS:						
CASH & CASH EQUIVALENTS	2,448,490.40	161,900.35	115,276.05	8,032,201.57	143,325.08	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES						
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	33,614.99	366,040.29	0.00	0.00	0.00	0.00
INVENTORIES	0.00	24,847.71	0.00	1,132,604.66	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	29,491,946.84
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	86,093.34
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	10,340,192.47
TOTAL ASSETS & OTHER DEBITS	2,482,105.39	552,788.35	115,276.05	9,164,806.23	143,325.08	39,918,232.65
LIABILITIES & FUND EQUITY:						
LIABILITIES:						
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES						
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	10,809.81	14,125.65	0.00	0.00	60,000.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	10,809.81	14,125.65	0.00	0.00	60,000.00	10,426,285.81
FUND EQUITY:						
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	29,491,946.84
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	0.00	24,847.71	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	2,471,295.58	513,814.99	115,276.05	9,164,806.23	83,325.08	0.00
TOTAL FUND EQUITY	2,471,295.58	538,662.70	115,276.05	9,164,806.23	83,325.08	29,491,946.84
TOTAL LIABILITIES & FUND EQUITY	2,482,105.39	552,788.35	115,276.05	9,164,806.23	143,325.08	39,918,232.65

JACKSONVILLE CITY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPES DESCRIPTION	GOVERNMENTAL				CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE				
REVENUES							
STATE REVENUES	8,066,448.21	0.00	27,074.74		342,405.26	0.00	8,435,928.21
FEDERAL REVENUES	8,214.19	1,464,148.22	0.00		0.00	0.00	1,472,362.41
LOCAL REVENUES	3,118,579.96	695,796.33	174,282.22		4,930,916.25	189,292.28	9,108,867.04
OTHER REVENUES	0.00	49,302.54	0.00		0.00	0.00	49,302.54
TOTAL REVENUES	11,193,242.36	2,209,247.09	201,356.96		5,273,321.51	189,292.28	19,066,460.20
EXPENDITURES:							
INSTRUCTIONAL SERVICES	6,887,541.85	859,940.21	0.00		0.00	122,337.83	7,869,819.89
INSTRUCTIONAL SUPPORT SERVICES	2,284,016.34	204,028.87	0.00		0.00	4,798.49	2,492,843.70
OPERATIONS & MAINTENANCE	797,302.19	7,225.00	0.00		132,470.00	1,211.00	938,208.19
AUXILIARY SERVICES	607,760.47	1,089,938.25	0.00		0.00	13,083.71	1,710,782.43
GENERAL ADMINISTRATIVE SERVICES	548,381.08	71,634.96	0.00		0.00	0.00	620,016.04
CAPITAL OUTLAY	0.00	0.00	0.00		4,918,943.79	0.00	4,918,943.79
DEBT SERVICES	341,064.54	0.00	10,000.00		189,726.73	0.00	540,791.27
PRINCIPLE	3,069.58	0.00	347,525.46		63,238.23	0.00	413,833.27
INTEREST	0.00	0.00	0.00		0.00	0.00	0.00
OTHER DEBT SERVICES	96,615.28	172,913.08	0.00		0.00	0.00	311,057.74
OTHER EXPENDITURES	11,565,751.33	2,405,680.37	357,525.46		5,304,378.75	182,960.41	19,816,296.32
TOTAL EXPENDITURES							
OTHER FUND SOURCES (USES):							
TRANSFERS IN	67,320.81	358,862.40	178,775.51		0.00	333.00	605,291.72
OTHER FUND SOURCES	103,081.23	0.00	0.00		0.00	0.00	103,081.23
TRANSFERS OUT	490,161.67	114,394.66	0.00		0.00	735.39	605,291.72
OTHER FUND USES	0.00	0.00	0.00		0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(319,759.63)	244,467.74	178,775.51		0.00	(402.39)	103,081.23
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(692,268.60)	48,034.46	22,607.01		(31,057.24)	5,929.48	(646,754.89)
BEGINNING FUND BALANCE - OCT 1	3,163,564.18	490,628.24	92,669.04		9,195,863.47	77,395.60	13,020,120.53
ENDING FUND BALANC - SEP 30	2,471,295.58	538,662.70	115,276.05		9,164,806.23	83,325.08	12,373,365.64

EXHIBIT F-II-A

JACKSONVILLE CITY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)		SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	(UNFAVORABLE)	FAVORABLE	BUDGET	ACTUAL	
REVENUES							
STATE REVENUES	8,081,210.00	8,066,448.21	14,761.79	0.00	0.00	0.00	0.00
FEDERAL REVENUES	900.00	8,214.19	(7,314.19)	1,645,736.25	1,464,148.22	181,588.03	
LOCAL REVENUES	2,927,150.00	3,118,579.96	(191,429.96)	600,440.00	695,796.33	(95,356.33)	
OTHER SOURCES	4,515.00	0.00	4,515.00	38,000.00	49,302.54	(11,302.54)	
TOTAL REVENUES	11,013,775.00	11,193,242.36	(179,467.36)	2,284,176.25	2,209,247.09	74,929.16	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	6,871,701.75	6,887,541.85	(15,840.10)	899,687.50	859,940.21	39,747.29	
INSTRUCTIONAL SUPPORT SERVICES	2,190,768.00	2,284,016.34	(93,248.34)	246,833.51	204,028.87	42,804.64	
OPERATIONS & MAINTENANCE	803,346.00	797,302.19	6,043.81	5,800.00	7,225.00	(1,425.00)	
AUXILIARY SERVICES	589,116.00	607,760.47	(18,644.47)	1,071,017.37	1,089,938.25	(18,920.88)	
GENERAL ADMINISTRATIVE SERVICES	501,300.00	548,381.08	(47,081.08)	79,090.41	71,634.96	7,455.45	
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	
DEBT SERVICES	341,100.00	341,064.54	35.46	0.00	0.00	0.00	
PRINCIPLE	3,100.00	3,069.58	30.42	0.00	0.00	0.00	
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER EXPENDITURES	105,041.00	96,615.28	8,425.72	129,090.83	172,913.08	(43,822.25)	
TOTAL EXPENDITURES	11,405,472.75	11,565,751.33	(160,278.58)	2,431,519.62	2,405,680.37	25,839.25	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	47,200.00	67,320.81	(20,120.81)	333,133.75	358,862.40	(25,728.65)	
OTHER FUND SOURCES	93,296.07	103,081.23	(9,785.16)	0.00	0.00	0.00	
TRANSFERS OUT	394,413.25	490,161.67	(95,748.42)	70,787.50	114,394.66	(43,607.16)	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(253,917.18)	(319,759.63)	65,842.45	262,346.25	244,467.74	17,878.51	
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(645,614.93)	(692,268.60)	46,653.67	115,002.88	48,034.46	66,968.42	
BEGINNING FUND BALANCE - OCT 1	3,163,564.18	3,163,564.18	0.00	490,628.24	490,628.24	0.00	
ENDING FUND BALANCE - SEP 30	2,517,949.25	2,471,295.58	46,653.67	605,631.12	538,662.70	66,968.42	

JACKSONVILLE CITY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPE DESCRIPTION	DEBT SERVICE		CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
STATE REVENUES	27,074.74	27,074.74	337,890.26	342,405.26	(4,515.00)
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	170,016.00	174,282.22	3,799,263.00	4,930,916.25	(1,131,653.25)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	197,090.74	201,356.96	4,137,153.26	5,273,321.51	(1,136,168.25)
EXPENDITURES:					
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00
OPERATIONS & MAINTENANCE	0.00	0.00	55,000.00	132,470.00	(77,470.00)
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	12,400,000.00	4,918,943.79	7,481,056.21
DEBT SERVICES	10,000.00	10,000.00	189,198.22	189,726.73	(528.51)
PRINCIPLE	247,525.96	347,525.46	164,792.76	63,238.23	101,554.53
INTEREST	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	257,525.96	357,525.46	12,808,990.98	5,304,378.75	7,504,612.23
OTHER FUND SOURCES (USES):					
TRANSFERS IN	80,367.00	178,775.51	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	80,367.00	178,775.51	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	19,931.78	22,607.01	(8,671,837.72)	(31,057.24)	(8,640,780.48)
BEGINNING FUND BALANCE - OCT 1	92,669.04	92,669.04	9,195,863.47	9,195,863.47	0.00
ENDING FUND BALANCE - SEP 30	112,600.82	115,276.05	524,025.75	9,164,806.23	(8,640,780.48)

JACKSONVILLE CITY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	8,446,175.00	8,435,928.21	10,246.79
FEDERAL REVENUES	0.00	0.00	0.00	1,646,636.25	1,472,362.41	174,273.84
LOCAL REVENUES	152,800.00	189,292.28	(36,492.28)	7,649,669.00	9,108,867.04	(1,459,198.04)
OTHER SOURCES	0.00	0.00	0.00	42,515.00	49,302.54	(6,787.54)
TOTAL REVENUES	152,800.00	189,292.28	(36,492.28)	17,784,995.25	19,066,460.20	(1,281,464.95)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	137,200.00	122,337.83	14,862.17	7,908,589.25	7,869,819.89	38,769.36
INSTRUCTIONAL SUPPORT SERVICES	7,050.00	4,798.49	2,251.51	2,444,651.51	2,492,843.70	(48,192.19)
OPERATIONS & MAINTENANCE	3,900.00	1,211.00	2,689.00	868,046.00	938,208.19	(70,162.19)
AUXILIARY SERVICES	1,300.00	13,083.71	(11,783.71)	1,661,433.37	1,710,782.43	(49,349.06)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	580,390.41	620,016.04	(39,625.63)
CAPITAL OUTLAY	0.00	0.00	0.00	12,400,000.00	4,918,943.79	7,481,056.21
DEBT SERVICES	0.00	0.00	0.00	540,298.22	540,791.27	(493.05)
PRINCIPLE	0.00	0.00	0.00	415,418.72	413,833.27	1,585.45
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	261,281.83	311,057.74	(49,775.91)
OTHER EXPENDITURES	27,150.00	41,529.38	(14,379.38)	0.00	0.00	0.00
TOTAL EXPENDITURES	176,600.00	182,960.41	(6,360.41)	27,080,109.31	19,816,296.32	7,263,812.99
OTHER FUND SOURCES (USES):						
TRANSFERS IN	4,500.00	333.00	4,167.00	465,200.75	605,291.72	(140,090.97)
OTHER FUND SOURCES	0.00	0.00	0.00	93,296.07	103,081.23	(9,785.16)
TRANSFERS OUT	0.00	735.39	(735.39)	465,200.75	605,291.72	(140,090.97)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	4,500.00	(402.39)	4,902.39	93,296.07	103,081.23	(9,785.16)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(19,300.00)	5,929.48	(25,229.48)	(9,201,817.99)	(646,754.89)	(8,555,063.10)
BEGINNING FUND BALANCE - OCT 1	77,395.60	77,395.60	0.00	13,020,120.53	13,020,120.53	0.00
ENDING FUND BALANCE - SEP 30	58,095.60	83,325.08	(25,229.48)	3,818,302.54	12,373,365.64	(8,555,063.10)