

**STATE OF ALABAMA**  
**For Fiscal Year 2017, Fiscal Period 02**  
**GOVERNMENTAL**

**Exhibit F-I-A**

**158 - Hoover City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$112,838,312.04	\$9,286,263.00	\$689,567.54	\$4,260,305.57	\$0.00	\$1,878,672.51	\$0.00
Investments	\$0.00	\$75,770.74	\$0.00	\$0.00	\$0.00	\$12,660.16	\$0.00
Receivables	\$255,198.82	\$1,086,993.04	\$0.00	\$0.00	\$0.00	\$113,104.93	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$407,300.00	\$0.00	\$0.00	\$0.00
Inventories	\$31,486.03	\$203,071.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$5,460.54)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$823,197.54
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$334,627,905.61
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,138,733.59
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,064,955.91
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,590,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$113,119,536.35</b>	<b>\$10,652,098.04</b>	<b>\$689,567.54</b>	<b>\$4,667,605.57</b>	<b>\$0.00</b>	<b>\$2,004,437.60</b>	<b>\$528,244,792.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$113,797.76	\$0.00	\$0.00	\$0.00	\$36,363.42	\$0.00
Interfund Payable	\$0.00	\$407,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$12,218,944.99	\$918,215.15	\$0.00	\$0.00	\$0.00	\$266,664.79	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,478,153.45
<b>Total Liabilities:</b>	<b>\$12,218,944.99</b>	<b>\$1,439,312.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$303,028.21</b>	<b>\$183,478,153.45</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$344,766,639.20
Contributed Capital							
Reserved Fund Balance	\$146,486.06	\$230,910.90	\$0.00	\$758,925.34	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$100,754,105.30	\$8,981,874.23	\$689,567.54	\$3,908,680.23	\$0.00	\$1,701,409.39	\$0.00
<b>Total Fund Equity:</b>	<b>\$100,900,591.36</b>	<b>\$9,212,785.13</b>	<b>\$689,567.54</b>	<b>\$4,667,605.57</b>	<b>\$0.00</b>	<b>\$1,701,409.39</b>	<b>\$344,766,639.20</b>
<b>Total Liabilities and Fund</b>	<b>\$113,119,536.35</b>	<b>\$10,652,098.04</b>	<b>\$689,567.54</b>	<b>\$4,667,605.57</b>	<b>\$0.00</b>	<b>\$2,004,437.60</b>	<b>\$528,244,792.65</b>

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

**STATE OF ALABAMA**  
**For Fiscal Year 2017, Fiscal Period 02**

**Exhibit F-II-A**

**158 - Hoover City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$12,314,271.00	\$0.00	\$0.00	\$87,220.00	\$0.00	\$12,401,491.00
Federal Sources	\$560.00	\$836,088.88	\$0.00	\$0.00	\$0.00	\$836,648.88
Local Sources	\$20,800,602.32	\$2,033,651.14	\$0.00	\$0.00	\$617,930.66	\$23,452,184.12
Other Sources	\$6,770.04	\$79,634.27	\$0.00	\$0.00	\$0.00	\$86,404.31
<b>Total Revenues:</b>	<b>\$33,122,203.36</b>	<b>\$2,949,374.29</b>	<b>\$0.00</b>	<b>\$87,220.00</b>	<b>\$617,930.66</b>	<b>\$36,776,728.31</b>
<b>Expenditures</b>						
Instructional Services	\$13,256,103.84	\$1,213,917.20	\$0.00	\$0.00	\$117,623.32	\$14,587,644.36
Instructional Support Services	\$3,554,371.20	\$325,781.84	\$0.00	\$0.00	\$72,445.12	\$3,952,598.16
Operation & Maintenance Services	\$1,655,408.04	\$42,699.98	\$0.00	\$0.00	\$1,156.25	\$1,699,264.27
Auxiliary Services	\$1,082,893.20	\$1,541,836.81	\$0.00	\$0.00	\$2,328.80	\$2,627,058.81
General Administrative Services	\$504,173.44	\$10,566.29	\$0.00	\$0.00	\$0.00	\$514,739.73
Capital Outlay	\$0.00	\$0.00	\$0.00	\$29,700.00	\$0.00	\$29,700.00
Debt Service						\$0.00
Other Expenditures	\$121,946.08	\$379,150.36	\$0.00	\$0.00	\$207,791.60	\$708,888.04
<b>Total Expenditures:</b>	<b>\$20,174,895.80</b>	<b>\$3,513,952.48</b>	<b>\$0.00</b>	<b>\$29,700.00</b>	<b>\$401,345.09</b>	<b>\$24,119,893.37</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$11,158,059.05	\$3,824,375.53	\$0.00	\$0.00	\$17,013.31	\$14,999,447.89
Other Fund Uses:	\$1,963,641.76	\$1,837,716.78	\$0.00	\$0.00	\$125,446.49	\$3,926,805.03
<b>Total Other Fund Sources (Uses):</b>	<b>\$9,194,417.29</b>	<b>\$1,986,658.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$108,433.18)</b>	<b>\$11,072,642.86</b>
<b>Expenditures and Other Fund Uses:</b>	<b>\$22,141,724.85</b>	<b>\$1,422,080.56</b>	<b>\$0.00</b>	<b>\$57,520.00</b>	<b>\$108,152.39</b>	<b>\$23,729,477.80</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$78,758,866.51</b>	<b>\$7,790,704.57</b>	<b>\$689,567.54</b>	<b>\$4,610,085.57</b>	<b>\$1,593,257.00</b>	<b>\$93,442,481.19</b>
<b>Ending Fund Balance:</b>	<b>\$100,900,591.36</b>	<b>\$9,212,785.13</b>	<b>\$689,567.54</b>	<b>\$4,667,605.57</b>	<b>\$1,701,409.39</b>	<b>\$117,171,958.99</b>

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

Pulled from Production

## STATE OF ALABAMA

Exhibit F-III-A

## For Fiscal Year 2017, Fiscal Period 02

158 - Hoover City Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$69,108,198.00	\$12,314,271.00	(\$56,793,927.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$560.00	\$560.00	\$6,544,192.92	\$836,088.88	(\$5,708,104.04)
Local Sources	\$65,208,071.97	\$20,800,602.32	(\$44,407,469.65)	\$9,358,107.10	\$2,033,651.14	(\$7,324,455.96)
Other Sources	\$340,000.00	\$6,770.04	(\$333,229.96)	\$255,037.60	\$79,634.27	(\$175,403.33)
<b>Total Revenues:</b>	<b>\$134,656,269.97</b>	<b>\$33,122,203.36</b>	<b>(\$101,534,066.61)</b>	<b>\$16,157,337.62</b>	<b>\$2,949,374.29</b>	<b>(\$13,207,963.33)</b>
<b>Expenditures</b>						
Instructional Services	\$84,918,319.33	\$13,256,103.84	\$71,662,215.49	\$5,996,595.87	\$1,213,917.20	\$4,782,678.67
Instructional Support Services	\$21,744,674.58	\$3,554,371.20	\$18,190,303.38	\$1,724,393.05	\$325,781.84	\$1,398,611.21
Operation & Maintenance Services	\$17,974,756.54	\$1,655,408.04	\$16,319,348.50	\$295,245.67	\$42,699.98	\$252,545.69
Auxiliary Services	\$5,646,452.69	\$1,082,893.20	\$4,563,559.49	\$8,893,046.54	\$1,541,836.81	\$7,351,209.73
General Administrative Services	\$3,324,870.56	\$504,173.44	\$2,820,697.12	\$68,341.40	\$10,566.29	\$57,775.11
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$701,395.07	\$121,946.08	\$579,448.99	\$2,080,724.30	\$379,150.36	\$1,701,573.94
<b>Total Expenditures:</b>	<b>\$134,310,468.77</b>	<b>\$20,174,895.80</b>	<b>\$114,135,572.97</b>	<b>\$19,058,346.83</b>	<b>\$3,513,952.48</b>	<b>\$15,544,394.35</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,744,135.06	\$11,158,059.05	\$9,413,923.99	\$3,672,703.35	\$3,824,375.53	\$151,672.18
Other Financing Uses:	\$3,902,993.15	\$1,963,641.76	\$1,939,351.39	\$626,498.66	\$1,837,716.78	(\$1,211,218.12)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,158,858.09)</b>	<b>\$9,194,417.29</b>	<b>\$11,353,275.38</b>	<b>\$3,046,204.69</b>	<b>\$1,986,658.75</b>	<b>(\$1,059,545.94)</b>
<b>(Under) Expenditures and Other Uses:</b>	<b>(\$1,813,056.89)</b>	<b>\$22,141,724.85</b>	<b>\$23,954,781.74</b>	<b>\$145,195.48</b>	<b>\$1,422,080.56</b>	<b>\$1,276,885.08</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$68,416,103.37</b>	<b>\$78,758,866.51</b>	<b>\$10,342,763.14</b>	<b>\$7,535,153.04</b>	<b>\$7,790,704.57</b>	<b>\$255,551.53</b>
<b>Ending Fund Balance:</b>	<b>\$66,603,046.48</b>	<b>\$100,900,591.36</b>	<b>\$34,297,544.88</b>	<b>\$7,680,348.52</b>	<b>\$9,212,785.13</b>	<b>\$1,532,436.61</b>

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

**STATE OF ALABAMA**  
**For Fiscal Year 2017, Fiscal Period 02**

**Exhibit F-III-B**

**158 - Hoover City Schools**

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$3,363,379.00	\$87,220.00	(\$3,276,159.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$10,191,759.03	\$0.00	(\$10,191,759.03)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$10,191,759.03</b>	<b>\$0.00</b>	<b>(\$10,191,759.03)</b>	<b>\$3,363,379.00</b>	<b>\$87,220.00</b>	<b>(\$3,276,159.00)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$237,000.00	\$0.00	\$237,000.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$523,324.00	\$0.00	\$523,324.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,889,602.00	\$29,700.00	\$2,859,902.00
Debt Service	\$10,799,350.00	\$0.00	\$10,799,350.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$10,799,350.00</b>	<b>\$0.00</b>	<b>\$10,799,350.00</b>	<b>\$3,649,926.00</b>	<b>\$29,700.00</b>	<b>\$3,620,226.00</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>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>(Under) Expenditures and Other Uses:</b>	<b>(\$607,590.97)</b>	<b>\$0.00</b>	<b>\$607,590.97</b>	<b>(\$286,547.00)</b>	<b>\$57,520.00</b>	<b>\$344,067.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$607,590.97</b>	<b>\$689,567.54</b>	<b>\$81,976.57</b>	<b>\$2,744,766.86</b>	<b>\$4,610,085.57</b>	<b>\$1,865,318.71</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$689,567.54</b>	<b>\$689,567.54</b>	<b>\$2,458,219.86</b>	<b>\$4,667,605.57</b>	<b>\$2,209,385.71</b>

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

Pulled from Production

**STATE OF ALABAMA**  
**For Fiscal Year 2017, Fiscal Period 02**

**Exhibit F-III-C**

**158 - Hoover City Schools**

Description	EXPENDABLE TRUST		VARIANCE	TYPES AND EXPENDABLE TRUST		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$72,471,577.00	\$12,401,491.00	(\$60,070,086.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,544,192.92	\$836,648.88	(\$5,707,544.04)
Local Sources	\$2,559,826.44	\$617,930.66	(\$1,941,895.78)	\$87,317,764.54	\$23,452,184.12	(\$63,865,580.42)
Other Sources	\$0.00	\$0.00	\$0.00	\$595,037.60	\$86,404.31	(\$508,633.29)
<b>Total Revenues:</b>	<b>\$2,559,826.44</b>	<b>\$617,930.66</b>	<b>(\$1,941,895.78)</b>	<b>\$166,928,572.06</b>	<b>\$36,776,728.31</b>	<b>(\$130,151,843.75)</b>
<b>Expenditures</b>						
Instructional Services	\$489,631.70	\$117,623.32	\$372,008.38	\$91,404,546.90	\$14,587,644.36	\$76,816,902.54
Instructional Support Services	\$538,812.40	\$72,445.12	\$466,367.28	\$24,007,880.03	\$3,952,598.16	\$20,055,281.87
Operation & Maintenance Services	\$7,000.00	\$1,156.25	\$5,843.75	\$18,514,002.21	\$1,699,264.27	\$16,814,737.94
Auxiliary Services	\$54,700.00	\$2,328.80	\$52,371.20	\$15,117,523.23	\$2,627,058.81	\$12,490,464.42
Expendable Administrative Services	\$100.00	\$0.00	\$100.00	\$3,393,311.96	\$514,739.73	\$2,878,572.23
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,889,602.00	\$29,700.00	\$2,859,902.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$10,799,350.00	\$0.00	\$10,799,350.00
Other Expenditures	\$770,415.34	\$207,791.60	\$562,623.74	\$3,552,534.71	\$708,888.04	\$2,843,646.67
<b>Total Expenditures:</b>	<b>\$1,860,659.44</b>	<b>\$401,345.09</b>	<b>\$1,459,314.35</b>	<b>\$169,678,751.04</b>	<b>\$24,119,893.37</b>	<b>\$145,558,857.67</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$51,800.00	\$17,013.31	(\$34,786.69)	\$5,468,638.41	\$14,999,447.89	\$9,530,809.48
Other Financing Uses:	\$95,490.00	\$125,446.49	(\$29,956.49)	\$4,624,981.81	\$3,926,805.03	\$698,176.78
<b>Total Other Financing Sources (Uses):</b>	<b>(\$43,690.00)</b>	<b>(\$108,433.18)</b>	<b>(\$64,743.18)</b>	<b>\$843,656.60</b>	<b>\$11,072,642.86</b>	<b>\$10,228,986.26</b>
<b>(Under) Expenditures and Other Uses:</b>	<b>\$655,477.00</b>	<b>\$108,152.39</b>	<b>(\$547,324.61)</b>	<b>(\$1,906,522.38)</b>	<b>\$23,729,477.80</b>	<b>\$25,636,000.18</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,195,906.61</b>	<b>\$1,593,257.00</b>	<b>(\$602,649.61)</b>	<b>\$81,499,520.85</b>	<b>\$93,442,481.19</b>	<b>\$11,942,960.34</b>
<b>Ending Fund Balance:</b>	<b>\$2,851,383.61</b>	<b>\$1,701,409.39</b>	<b>(\$1,149,974.22)</b>	<b>\$79,592,998.47</b>	<b>\$117,171,958.99</b>	<b>\$37,578,960.52</b>

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

Pulled from Production