

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 01**

Exhibit F-I-A

**158 - Hoover City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,851,472.15	\$47,983,447.15	\$26,265,903.11	\$4,007,716.65	\$0.00	\$3,012,013.24	\$0.00
Investments	\$0.00	\$10,125,936.26	\$0.00	\$0.00	\$0.00	\$12,660.16	\$0.00
Receivables	\$272,121.67	\$1,237,955.43	\$0.00	\$0.00	\$0.00	\$112,897.09	\$0.00
Interfund Receivables	\$294,616.75	\$0.00	\$0.00	\$407,300.00	\$0.00	\$0.00	\$0.00
Inventories	\$66,453.87	\$257,954.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$24,340.43	\$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	\$318,023,554.77
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	\$16,894,955.91
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>\$17,509,004.87</b>	<b>\$59,605,293.11</b>	<b>\$26,265,903.11</b>	<b>\$4,415,016.65</b>	<b>\$0.00</b>	<b>\$3,137,570.49</b>	<b>\$520,470,441.81</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$45,932.41	\$0.00	\$0.00	\$0.00	\$19,424.06	\$0.00
Interfund Payable	\$0.00	\$701,916.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$10,538,598.15	\$704,744.88	\$0.00	\$419,831.82	\$0.00	\$341,088.30	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,308,153.45
<b>Total Liabilities:</b>	<b>\$10,538,598.15</b>	<b>\$1,452,594.14</b>	<b>\$0.00</b>	<b>\$419,831.82</b>	<b>\$0.00</b>	<b>\$360,512.36</b>	<b>\$192,308,153.45</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$328,162,288.36
Contributed Capital							
Reserved Fund Balance	\$242,785.15	\$451,552.18	\$0.00	\$0.00	\$0.00	\$406.75	\$0.00
Unreserved Fund balance	\$6,727,621.57	\$57,701,146.79	\$26,265,903.11	\$3,995,184.83	\$0.00	\$2,776,651.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,970,406.72</b>	<b>\$58,152,698.97</b>	<b>\$26,265,903.11</b>	<b>\$3,995,184.83</b>	<b>\$0.00</b>	<b>\$2,777,058.13</b>	<b>\$328,162,288.36</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,509,004.87</b>	<b>\$59,605,293.11</b>	<b>\$26,265,903.11</b>	<b>\$4,415,016.65</b>	<b>\$0.00</b>	<b>\$3,137,570.49</b>	<b>\$520,470,441.81</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 2014, Fiscal Period 01**

**158 - Hoover City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$5,284,292.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$5,334,292.00
Federal Sources	\$0.00	\$331,475.90	\$0.00	\$0.00	\$0.00	\$331,475.90
Local Sources	\$672,211.55	\$1,311,439.43	\$0.00	\$0.00	\$428,805.58	\$2,412,456.56
Other Sources	\$100,666.85	\$0.00	\$0.00	\$0.00	\$0.00	\$100,666.85
<b>Total Revenues:</b>	<b>\$6,057,170.40</b>	<b>\$1,642,915.33</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$428,805.58</b>	<b>\$8,178,891.31</b>
<b>Expenditures</b>						
Instructional Services	\$6,299,254.95	\$687,005.97	\$0.00	\$0.00	\$120,182.00	\$7,106,442.92
Instructional Support Services	\$1,722,224.72	\$172,973.54	\$0.00	\$0.00	\$65,826.01	\$1,961,024.27
Operation & Maintenance Services	\$1,067,617.94	\$10,734.78	\$0.00	\$0.00	\$0.00	\$1,078,352.72
Auxiliary Services	\$620,136.38	\$766,260.90	\$0.00	\$0.00	\$0.00	\$1,386,397.28
General Administrative Services	\$183,165.95	\$8,658.82	\$0.00	\$0.00	\$0.00	\$191,824.77
Capital Outlay						\$0.00
Debt Service						\$0.00
Other Expenditures	\$51,471.22	\$223,877.09	\$0.00	\$0.00	\$175,487.97	\$450,836.28
<b>Total Expenditures:</b>	<b>\$9,943,871.16</b>	<b>\$1,869,511.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$361,495.98</b>	<b>\$12,174,878.24</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$76,847.02	\$1,691,945.53	\$0.00	\$0.00	\$238,992.21	\$2,007,784.76
Other Fund Uses:	\$19,649.54	\$1,664,041.84	\$0.00	\$0.00	\$281,150.77	\$1,964,842.15
<b>Total Other Fund Sources (Uses):</b>	<b>\$57,197.48</b>	<b>\$27,903.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$42,158.56)</b>	<b>\$42,942.61</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$3,829,503.28)</b>	<b>(\$198,692.08)</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$25,151.04</b>	<b>(\$3,953,044.32)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$10,799,910.00</b>	<b>\$58,351,391.05</b>	<b>\$26,265,903.11</b>	<b>\$3,945,184.83</b>	<b>\$2,751,907.09</b>	<b>\$102,114,296.08</b>
<b>Ending Fund Balance:</b>	<b>\$6,970,406.72</b>	<b>\$58,152,698.97</b>	<b>\$26,265,903.11</b>	<b>\$3,995,184.83</b>	<b>\$2,777,058.13</b>	<b>\$98,161,251.76</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 2014, Fiscal Period 01**

**158 - Hoover City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$63,211,434.00	\$5,284,292.00	(\$57,927,142.00)	\$285,149.00	\$0.00	(\$285,149.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,138,162.00	\$331,475.90	(\$5,806,686.10)
Local Sources	\$30,197,369.37	\$672,211.55	(\$29,525,157.82)	\$43,336,098.50	\$1,311,439.43	(\$42,024,659.07)
Other Sources	\$110,000.00	\$100,666.85	(\$9,333.15)	\$194,700.00	\$0.00	(\$194,700.00)
<b>Total Revenues:</b>	<b>\$93,518,803.37</b>	<b>\$6,057,170.40</b>	<b>(\$87,461,632.97)</b>	<b>\$49,954,109.50</b>	<b>\$1,642,915.33</b>	<b>(\$48,311,194.17)</b>
<b>Expenditures</b>						
Instructional Services	\$81,782,594.82	\$6,299,254.95	\$75,483,339.87	\$5,898,553.28	\$687,005.97	\$5,211,547.31
Instructional Support Services	\$21,811,634.55	\$1,722,224.72	\$20,089,409.83	\$1,359,298.98	\$172,973.54	\$1,186,325.44
Operation & Maintenance Services	\$15,369,660.50	\$1,067,617.94	\$14,302,042.56	\$312,263.07	\$10,734.78	\$301,528.29
Auxiliary Services	\$7,278,654.44	\$620,136.38	\$6,658,518.06	\$8,635,770.85	\$766,260.90	\$7,869,509.95
General Administrative Services	\$2,751,576.12	\$183,165.95	\$2,568,410.17	\$102,499.74	\$8,658.82	\$93,840.92
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	\$668,351.27	\$51,471.22	\$616,880.05	\$1,781,823.24	\$223,877.09	\$1,557,946.15
<b>Total Expenditures:</b>	<b>\$129,662,471.70</b>	<b>\$9,943,871.16</b>	<b>\$119,718,600.54</b>	<b>\$18,090,209.16</b>	<b>\$1,869,511.10</b>	<b>\$16,220,698.06</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$40,257,614.80	\$76,847.02	(\$40,180,767.78)	\$4,193,876.47	\$1,691,945.53	(\$2,501,930.94)
Other Financing Uses:	\$3,913,946.47	\$19,649.54	\$3,894,296.93	\$39,870,666.13	\$1,664,041.84	\$38,206,624.29
<b>Total Other Financing Sources (Uses):</b>	<b>\$36,343,668.33</b>	<b>\$57,197.48</b>	<b>(\$36,286,470.85)</b>	<b>(\$35,676,789.66)</b>	<b>\$27,903.69</b>	<b>\$35,704,693.35</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$200,000.00</b>	<b>(\$3,829,503.28)</b>	<b>(\$4,029,503.28)</b>	<b>(\$3,812,889.32)</b>	<b>(\$198,692.08)</b>	<b>\$3,614,197.24</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$11,000,000.00</b>	<b>\$10,799,910.00</b>	<b>(\$200,090.00)</b>	<b>\$53,139,690.81</b>	<b>\$58,351,391.05</b>	<b>\$5,211,700.24</b>
<b>Ending Fund Balance:</b>	<b>\$11,200,000.00</b>	<b>\$6,970,406.72</b>	<b>(\$4,229,593.28)</b>	<b>\$49,326,801.49</b>	<b>\$58,152,698.97</b>	<b>\$8,825,897.48</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 2014, Fiscal Period 01**

**158 - Hoover City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$3,288,406.00	\$50,000.00	(\$3,238,406.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$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>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,288,406.00</b>	<b>\$50,000.00</b>	<b>(\$3,238,406.00)</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	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$600,000.00	\$0.00	\$600,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,393,000.00	\$0.00	\$5,393,000.00
Debt Service	\$10,852,850.00	\$0.00	\$10,852,850.00	\$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>\$10,852,850.00</b>	<b>\$0.00</b>	<b>\$10,852,850.00</b>	<b>\$5,993,000.00</b>	<b>\$0.00</b>	<b>\$5,993,000.00</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>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$10,852,850.00)</b>	<b>\$0.00</b>	<b>\$10,852,850.00</b>	<b>(\$2,704,594.00)</b>	<b>\$50,000.00</b>	<b>\$2,754,594.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$26,000,000.00</b>	<b>\$26,265,903.11</b>	<b>\$265,903.11</b>	<b>\$3,960,000.00</b>	<b>\$3,945,184.83</b>	<b>(\$14,815.17)</b>
<b>Ending Fund Balance:</b>	<b>\$15,147,150.00</b>	<b>\$26,265,903.11</b>	<b>\$11,118,753.11</b>	<b>\$1,255,406.00</b>	<b>\$3,995,184.83</b>	<b>\$2,739,778.83</b>

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2014, Fiscal Period 01**

**158 - Hoover City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$66,784,989.00	\$5,334,292.00	(\$61,450,697.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,138,162.00	\$331,475.90	(\$5,806,686.10)
Local Sources	\$3,030,211.00	\$428,805.58	(\$2,601,405.42)	\$76,563,678.87	\$2,412,456.56	(\$74,151,222.31)
Other Sources	\$0.00	\$0.00	\$0.00	\$304,700.00	\$100,666.85	(\$204,033.15)
<b>Total Revenues:</b>	<b>\$3,030,211.00</b>	<b>\$428,805.58</b>	<b>(\$2,601,405.42)</b>	<b>\$149,791,529.87</b>	<b>\$8,178,891.31</b>	<b>(\$141,612,638.56)</b>
<b>Expenditures</b>						
Instructional Services	\$827,203.00	\$120,182.00	\$707,021.00	\$88,508,351.10	\$7,106,442.92	\$81,401,908.18
Instructional Support Services	\$635,705.00	\$65,826.01	\$569,878.99	\$23,806,638.53	\$1,961,024.27	\$21,845,614.26
Operation & Maintenance Services	\$3,350.00	\$0.00	\$3,350.00	\$15,685,273.57	\$1,078,352.72	\$14,606,920.85
Auxiliary Services	\$28,160.00	\$0.00	\$28,160.00	\$16,542,585.29	\$1,386,397.28	\$15,156,188.01
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,854,075.86	\$191,824.77	\$2,662,251.09
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,393,000.00	\$0.00	\$5,393,000.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$10,852,850.00	\$0.00	\$10,852,850.00
Other Expenditures	\$1,016,365.00	\$175,487.97	\$840,877.03	\$3,466,539.51	\$450,836.28	\$3,015,703.23
<b>Total Expenditures:</b>	<b>\$2,510,783.00</b>	<b>\$361,495.98</b>	<b>\$2,149,287.02</b>	<b>\$167,109,313.86</b>	<b>\$12,174,878.24</b>	<b>\$154,934,435.62</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$21,000.00	\$238,992.21	\$217,992.21	\$44,472,491.27	\$2,007,784.76	(\$42,464,706.51)
Other Financing Uses:	\$91,820.00	\$281,150.77	(\$189,330.77)	\$43,876,432.60	\$1,964,842.15	\$41,911,590.45
<b>Total Other Financing Sources (Uses):</b>	<b>(\$70,820.00)</b>	<b>(\$42,158.56)</b>	<b>\$28,661.44</b>	<b>\$596,058.67</b>	<b>\$42,942.61</b>	<b>(\$553,116.06)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$448,608.00</b>	<b>\$25,151.04</b>	<b>(\$423,456.96)</b>	<b>(\$16,721,725.32)</b>	<b>(\$3,953,044.32)</b>	<b>\$12,768,681.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$86,627.78</b>	<b>\$2,751,907.09</b>	<b>\$2,665,279.31</b>	<b>\$94,186,318.59</b>	<b>\$102,114,296.08</b>	<b>\$7,927,977.49</b>
<b>Ending Fund Balance:</b>	<b>\$535,235.78</b>	<b>\$2,777,058.13</b>	<b>\$2,241,822.35</b>	<b>\$77,464,593.27</b>	<b>\$98,161,251.76</b>	<b>\$20,696,658.49</b>

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