

<i>158 - Hoover City Schools</i>		STATE OF ALABAMA For Fiscal Year Ended September 30, 2018					Exhibit F-I-A	
		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept	
Assets and Other Debits:								
Assets:								
Cash	\$86,030,772.51	\$8,510,079.85	\$733,743.37	(\$15,152,696.30)	\$0.00	\$1,468,595.35	\$0.00	
Investments	\$35,074,413.88	\$75,816.06	\$9,899.98	\$16,461,447.07	\$0.00	\$12,660.16	\$0.00	
Receivables	\$524,970.17	\$1,008,212.69	\$0.00	\$0.00	\$0.00	\$113,401.27	\$0.00	
Interfund Receivables								
Inventories	\$30,924.91	\$275,671.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Assets	\$0.00	\$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	\$357,697,728.88	
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,337,509.49	
Other Debits:								
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$274,955.91	
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,860,000.00	
Other Debits								
Total Assets and Other Debits:	\$121,661,081.47	\$9,869,780.31	\$743,643.35	\$1,308,750.77	\$0.00	\$1,594,656.78	\$534,993,391.82	
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$1,588,695.44	\$451,651.65	\$0.00	\$101,381.48	\$0.00	\$28,761.06	\$0.00	
Interfund Payable								
Other Liabilities	\$13,865,341.19	\$798,513.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,958,153.45	
Total Liabilities:	\$15,454,036.63	\$1,250,164.89	\$0.00	\$101,381.48	\$0.00	\$28,761.06	\$175,958,153.45	
Fund Equity:								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$359,035,238.37	
Contributed Capital								
Reserved Fund Balance	\$30,924.91	\$275,671.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Unreserved Fund balance	\$106,176,119.93	\$8,343,943.71	\$743,643.35	\$1,207,369.29	\$0.00	\$1,565,895.72	\$0.00	
Total Fund Equity:	\$106,207,044.84	\$8,619,615.42	\$743,643.35	\$1,207,369.29	\$0.00	\$1,565,895.72	\$359,035,238.37	
Total Liabilities and Fund Equity:	\$121,661,081.47	\$9,869,780.31	\$743,643.35	\$1,308,750.77	\$0.00	\$1,594,656.78	\$534,993,391.82	

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2018**

Exhibit F-II-A

158 - Hoover City Schools

GOVERNMENTAL

FIDUCIARY

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$69,514,262.25	\$0.00	\$0.00	\$3,391,547.00	\$0.00	\$72,905,809.25
Federal Sources	\$2,578.00	\$6,862,422.51	\$0.00	\$0.00	\$0.00	\$6,865,000.51
Local Sources	\$72,599,976.80	\$12,078,883.99	\$11,897,600.53	\$0.00	\$2,971,405.27	\$99,547,866.59
Other Sources	\$326,105.29	\$120,021.79	\$0.00	\$0.00	\$0.00	\$446,127.08
Total Revenues:	\$142,442,922.34	\$19,061,328.29	\$11,897,600.53	\$3,391,547.00	\$2,971,405.27	\$179,764,803.43
Expenditures						
Instructional Services	\$85,936,546.43	\$7,892,771.15	\$0.00	\$0.00	\$627,126.24	\$94,456,443.82
Instructional Support Services	\$22,286,996.22	\$2,674,661.47	\$0.00	\$0.00	\$465,653.64	\$25,427,311.33
Operation & Maintenance Services	\$15,295,008.13	\$414,583.57	\$0.00	\$197,640.48	\$11,000.00	\$15,918,232.18
Auxiliary Services	\$7,088,909.89	\$9,043,480.90	\$0.00	\$282,261.00	\$62,457.84	\$16,477,109.63
General Administrative Services	\$3,777,745.22	\$57,799.28	\$0.00	\$0.00	\$64.90	\$3,835,609.40
Capital Outlay	\$3,950,884.19	\$0.00	\$0.00	\$7,510,822.50	\$0.00	\$11,461,706.69
Debt Service	\$0.00	\$0.00	\$11,843,524.72	\$0.00	\$0.00	\$11,843,524.72
Other Expenditures	\$592,894.42	\$2,128,427.36	\$0.00	\$0.00	\$978,884.33	\$3,700,206.11
Total Expenditures:	\$138,928,984.50	\$22,211,723.73	\$11,843,524.72	\$7,990,723.98	\$2,145,186.95	\$183,120,143.88
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,781,893.97	\$8,154,708.06	\$0.00	\$0.00	\$193,326.67	\$10,129,928.70
Other Fund Uses:	\$4,172,313.28	\$4,407,664.06	\$0.00	\$0.00	\$940,971.53	\$9,520,948.87
Total Other Fund Sources (Uses):	(\$2,390,419.31)	\$3,747,044.00	\$0.00	\$0.00	(\$747,644.86)	\$608,979.83
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:						
Beginning Fund Balance - October 1:	\$105,083,526.31	\$8,022,966.86	\$689,567.54	\$5,806,546.27	\$1,487,322.26	\$121,089,929.24
Ending Fund Balance - September 30:	\$106,207,044.84	\$8,619,615.42	\$743,643.35	\$1,207,369.29	\$1,565,895.72	\$118,343,568.62

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2018

Exhibit F-III-A

158 - Hoover City Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$68,699,753.00	\$69,514,262.25	\$814,509.25	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$2,578.00	\$578.00	\$7,001,436.59	\$6,862,422.51	(\$139,014.08)
Local Sources	\$71,346,061.00	\$72,599,976.80	\$1,253,915.80	\$9,644,111.00	\$12,078,883.99	\$2,434,772.99
Other Sources	\$383,000.00	\$326,105.29	(\$56,894.71)	\$196,000.00	\$120,021.79	(\$75,978.21)
Total Revenues:	\$140,430,814.00	\$142,442,922.34	\$2,012,108.34	\$16,841,547.59	\$19,061,328.29	\$2,219,780.70
Expenditures						
Instructional Services	\$85,285,797.06	\$85,936,546.43	(\$650,749.37)	\$6,136,329.47	\$7,892,771.15	(\$1,756,441.68)
Instructional Support Services	\$22,861,383.87	\$22,286,996.22	\$574,387.65	\$2,355,069.74	\$2,674,661.47	(\$319,591.73)
Operation & Maintenance Services	\$16,793,440.40	\$15,295,008.13	\$1,498,432.27	\$288,581.59	\$414,583.57	(\$126,001.98)
Auxiliary Services	\$7,145,059.14	\$7,088,909.89	\$56,149.25	\$9,173,113.57	\$9,043,480.90	\$129,632.67
General Administrative Services	\$3,569,690.91	\$3,777,745.22	(\$208,054.31)	\$53,764.88	\$57,799.28	(\$4,034.40)
Special Revenue Outlay	\$0.00	\$3,950,884.19	(\$3,950,884.19)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$676,652.68	\$592,894.42	\$83,758.26	\$1,848,980.41	\$2,128,427.36	(\$279,446.95)
Total Expenditures:	\$136,332,024.06	\$138,928,984.50	(\$2,596,960.44)	\$19,855,839.66	\$22,211,723.73	(\$2,355,884.07)
Other Financing Sources (Uses)						
Other Financing Sources:	\$856,925.54	\$1,781,893.97	\$924,968.43	\$5,634,408.45	\$8,154,708.06	\$2,520,299.61
Other Financing Uses:	\$4,255,393.62	\$4,172,313.28	\$83,080.34	\$1,352,823.83	\$4,407,664.06	(\$3,054,840.23)
Total Other Financing Sources (Uses):	(\$3,398,468.08)	(\$2,390,419.31)	\$1,008,048.77	\$4,281,584.62	\$3,747,044.00	(\$534,540.62)
Excess Revenues and Other Sources Over (Under)						
Expenditures and Other Uses:	\$700,321.86	\$1,123,518.53	\$423,196.67	\$1,267,292.55	\$596,648.56	(\$670,643.99)
Beginning Fund Balance - Oct. 1:	\$104,890,917.88	\$105,083,526.31	\$192,608.43	\$8,120,821.90	\$8,022,966.86	(\$97,855.04)
Ending Fund Balance - Sept. 30:	\$105,591,239.74	\$106,207,044.84	\$615,805.10	\$9,388,114.45	\$8,619,615.42	(\$768,499.03)

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2018

Exhibit F-III-B

158 - Hoover City Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$3,391,547.00	\$3,391,547.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$11,848,306.50	\$11,897,600.53	\$49,294.03	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$11,848,306.50	\$11,897,600.53	\$49,294.03	\$3,391,547.00	\$3,391,547.00	\$0.00
Expenditures						
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	\$257,396.00	\$197,640.48	\$59,755.52
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$475,768.00	\$282,261.00	\$193,507.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,212,383.00	\$7,510,822.50	(\$2,298,439.50)
Debt Service	\$11,848,306.50	\$11,843,524.72	\$4,781.78	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$11,848,306.50	\$11,843,524.72	\$4,781.78	\$5,945,547.00	\$7,990,723.98	(\$2,045,176.98)
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
Beginning Fund Balance - Oct. 1:	\$689,567.54	\$689,567.54	\$0.00	\$5,806,546.27	\$5,806,546.27	\$0.00
Ending Fund Balance - Sept. 30:	\$689,567.54	\$743,643.35	\$54,075.81	\$3,252,546.27	\$1,207,369.29	(\$2,045,176.98)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2018**

Exhibit F-III-C

158 - Hoover City Schools

Description	EXPENDABLE TRUST		VARIANCE	TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$72,091,300.00	\$72,905,809.25	\$814,509.25
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,003,436.59	\$6,865,000.51	(\$138,436.08)
Local Sources	\$2,590,840.00	\$2,971,405.27	\$380,565.27	\$95,429,318.50	\$99,547,866.59	\$4,118,548.09
Other Sources	\$0.00	\$0.00	\$0.00	\$579,000.00	\$446,127.08	(\$132,872.92)
Total Revenues:	\$2,590,840.00	\$2,971,405.27	\$380,565.27	\$175,103,055.09	\$179,764,803.43	\$4,661,748.34
Expenditures						
Instructional Services	\$464,022.60	\$627,126.24	(\$163,103.64)	\$91,886,149.13	\$94,456,443.82	(\$2,570,294.69)
Instructional Support Services	\$499,550.05	\$465,653.64	\$33,896.41	\$25,716,003.66	\$25,427,311.33	\$288,692.33
Operation & Maintenance Services	\$3,000.00	\$11,000.00	(\$8,000.00)	\$17,342,417.99	\$15,918,232.18	\$1,424,185.81
Auxiliary Services	\$111,230.00	\$62,457.84	\$48,772.16	\$16,905,170.71	\$16,477,109.63	\$428,061.08
Expendable Administrative Services	\$300.00	\$64.90	\$235.10	\$3,623,755.79	\$3,835,609.40	(\$211,853.61)
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,212,383.00	\$11,461,706.69	(\$6,249,323.69)
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,848,306.50	\$11,843,524.72	\$4,781.78
Other Expenditures	\$818,858.35	\$978,884.33	(\$160,025.98)	\$3,344,491.44	\$3,700,206.11	(\$355,714.67)
Total Expenditures:	\$1,896,961.00	\$2,145,186.95	(\$248,225.95)	\$175,878,678.22	\$183,120,143.88	(\$7,241,465.66)
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,000.00	\$193,326.67	\$173,326.67	\$6,511,333.99	\$10,129,928.70	\$3,618,594.71
Other Financing Uses:	\$65,770.00	\$940,971.53	(\$875,201.53)	\$5,673,987.45	\$9,520,948.87	(\$3,846,961.42)
Total Other Financing Sources (Uses):	(\$45,770.00)	(\$747,644.86)	(\$701,874.86)	\$837,346.54	\$608,979.83	(\$228,366.71)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
Beginning Fund Balance - Oct. 1:	\$1,487,322.26	\$1,487,322.26	\$0.00	\$120,995,175.85	\$121,089,929.24	\$94,753.39
Ending Fund Balance - Sept. 30:	\$2,135,431.26	\$1,565,895.72	(\$569,535.54)	\$121,056,899.26	\$118,343,568.62	(\$2,713,330.64)