

158 - Hoover City Schools		STATE OF ALABAMA					Exhibit F-I-A	
		For Fiscal Year 2018, Fiscal Period 08						
		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT	
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept	
Assets and Other Debits:								
Assets:								
Cash	\$115,094,778.56	\$8,433,522.35	(\$7,575,544.90)	(\$13,706,228.73)	\$0.00	\$1,467,509.22	\$0.00	
Investments	\$31,437,530.60	\$75,799.07	\$9,899.98	\$16,461,447.07	\$0.00	\$12,660.16	\$0.00	
Receivables	\$256,198.82	\$1,014,785.53	\$0.00	\$0.00	\$0.00	\$113,203.22	\$0.00	
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$407,300.00	\$0.00	\$0.00	\$0.00	
Inventories	\$23,206.63	\$224,733.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Assets	(\$4,982.81)	\$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	\$353,857,016.96	
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	\$314,955.91	
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:	\$146,806,731.80	\$9,748,840.52	(\$7,565,644.92)	\$3,162,518.34	\$0.00	\$1,593,372.60	\$531,192,679.90	
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$0.00	\$285,660.04	\$0.00	\$0.00	\$0.00	\$89,672.93	\$0.00	
Interfund Payable	\$0.00	\$407,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Liabilities	\$12,144,065.22	\$478,459.96	\$0.00	\$0.00	\$0.00	\$280,103.93	\$0.00	
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,998,153.45	
Total Liabilities:	\$12,144,065.22	\$1,171,420.00	\$0.00	\$0.00	\$0.00	\$369,776.86	\$175,998,153.45	
Fund Equity:								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$355,194,526.45	
Contributed Capital								
Reserved Fund Balance	\$236,564.58	\$307,478.45	\$0.00	\$282,261.00	\$0.00	\$0.00	\$0.00	
Unreserved Fund balance	\$134,426,102.00	\$8,269,942.07	(\$7,565,644.92)	\$2,880,257.34	\$0.00	\$1,223,595.74	\$0.00	
Total Fund Equity:	\$134,662,666.58	\$8,577,420.52	(\$7,565,644.92)	\$3,162,518.34	\$0.00	\$1,223,595.74	\$355,194,526.45	
Total Liabilities and Fund Equity:	\$146,806,731.80	\$9,748,840.52	(\$7,565,644.92)	\$3,162,518.34	\$0.00	\$1,593,372.60	\$531,192,679.90	

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 08**

Exhibit F-II-A

158 - Hoover City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$46,015,393.25	\$0.00	\$0.00	\$2,509,109.00	\$0.00	\$48,524,502.25
Federal Sources	\$1,720.00	\$4,077,658.45	\$0.00	\$0.00	\$0.00	\$4,079,378.45
Local Sources	\$76,517,839.72	\$8,210,966.07	\$0.00	\$0.00	\$1,852,772.16	\$86,581,577.95
Other Sources	\$252,736.93	\$120,021.79	\$0.00	\$0.00	\$0.00	\$372,758.72
Total Revenues:	\$122,787,689.90	\$12,408,646.31	\$0.00	\$2,509,109.00	\$1,852,772.16	\$139,558,217.37
Expenditures						
Instructional Services	\$57,013,417.97	\$5,309,358.42	\$0.00	\$0.00	\$444,956.97	\$62,767,733.36
Instructional Support Services	\$14,501,438.48	\$1,720,063.54	\$0.00	\$0.00	\$321,085.87	\$16,542,587.89
Operation & Maintenance Services	\$9,390,502.37	\$234,419.62	\$0.00	\$72,127.00	\$11,000.00	\$9,708,048.99
Auxiliary Services	\$4,678,626.97	\$6,322,910.16	\$0.00	\$0.00	\$54,329.42	\$11,055,866.55
General Administrative Services	\$3,078,481.02	\$38,063.67	\$0.00	\$0.00	\$64.90	\$3,116,609.59
Capital Outlay	\$1,451,694.26	\$208,240.00	\$0.00	\$5,081,009.93	\$0.00	\$6,740,944.19
Debt Service	\$0.00	\$0.00	\$8,255,212.46	\$0.00	\$0.00	\$8,255,212.46
Other Expenditures	\$357,463.83	\$1,560,275.97	\$0.00	\$0.00	\$705,005.87	\$2,622,745.67
Total Expenditures:	\$90,471,624.90	\$15,393,331.38	\$8,255,212.46	\$5,153,136.93	\$1,536,443.03	\$120,809,748.70
Other Fund Sources (Uses)						
Other Fund Sources:	\$809,608.91	\$6,348,263.31	\$0.00	\$0.00	\$81,041.97	\$7,238,914.19
Other Fund Uses:	\$3,353,925.21	\$2,906,979.62	\$0.00	\$0.00	\$661,097.62	\$6,922,002.45
Total Other Fund Sources (Uses):	(\$2,544,316.30)	\$3,441,283.69	\$0.00	\$0.00	(\$580,055.65)	\$316,911.74
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:						
Beginning Fund Balance - October 1:	\$104,890,917.88	\$8,120,821.90	\$689,567.54	\$5,806,546.27	\$1,487,322.26	\$120,995,175.85
Ending Fund Balance:	\$134,662,666.58	\$8,577,420.52	(\$7,565,644.92)	\$3,162,518.34	\$1,223,595.74	\$140,060,556.26

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 08**

Exhibit F-III-A

158 - Hoover City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$68,699,753.00	\$46,015,393.25	(\$22,684,359.75)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$1,720.00	(\$280.00)	\$7,001,436.59	\$4,077,658.45	(\$2,923,778.14)
Local Sources	\$71,346,061.00	\$76,517,839.72	\$5,171,778.72	\$9,644,111.00	\$8,210,966.07	(\$1,433,144.93)
Other Sources	\$383,000.00	\$252,736.93	(\$130,263.07)	\$196,000.00	\$120,021.79	(\$75,978.21)
Total Revenues:	\$140,430,814.00	\$122,787,689.90	(\$17,643,124.10)	\$16,841,547.59	\$12,408,646.31	(\$4,432,901.28)
Expenditures						
Instructional Services	\$85,285,797.06	\$57,013,417.97	\$28,272,379.09	\$6,136,329.47	\$5,309,358.42	\$826,971.05
Instructional Support Services	\$22,861,383.87	\$14,501,438.48	\$8,359,945.39	\$2,355,069.74	\$1,720,063.54	\$635,006.20
Operation & Maintenance Services	\$16,793,440.40	\$9,390,502.37	\$7,402,938.03	\$288,581.59	\$234,419.62	\$54,161.97
Auxiliary Services	\$7,145,059.14	\$4,678,626.97	\$2,466,432.17	\$9,173,113.57	\$6,322,910.16	\$2,850,203.41
General Administrative Services	\$3,569,690.91	\$3,078,481.02	\$491,209.89	\$53,764.88	\$38,063.67	\$15,701.21
Special Revenue Outlay	\$0.00	\$1,451,694.26	(\$1,451,694.26)	\$0.00	\$208,240.00	(\$208,240.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$676,652.68	\$357,463.83	\$319,188.85	\$1,848,980.41	\$1,560,275.97	\$288,704.44
Total Expenditures:	\$136,332,024.06	\$90,471,624.90	\$45,860,399.16	\$19,855,839.66	\$15,393,331.38	\$4,462,508.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$856,925.54	\$809,608.91	(\$47,316.63)	\$5,634,408.45	\$6,348,263.31	\$713,854.86
Other Financing Uses:	\$4,255,393.62	\$3,353,925.21	\$901,468.41	\$1,352,823.83	\$2,906,979.62	(\$1,554,155.79)
Total Other Financing Sources (Uses):	(\$3,398,468.08)	(\$2,544,316.30)	\$854,151.78	\$4,281,584.62	\$3,441,283.69	(\$840,300.93)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$700,321.86	\$29,771,748.70	\$29,071,426.84	\$1,267,292.55	\$456,598.62	(\$810,693.93)
Beginning Fund Balance - Oct. 1:	\$104,890,917.88	\$104,890,917.88	\$0.00	\$8,120,821.90	\$8,120,821.90	\$0.00
Ending Fund Balance:	\$105,591,239.74	\$134,662,666.58	\$29,071,426.84	\$9,388,114.45	\$8,577,420.52	(\$810,693.93)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 08**

Exhibit F-III-B

158 - Hoover City Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$3,391,547.00	\$2,509,109.00	(\$882,438.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$11,848,306.50	\$0.00	(\$11,848,306.50)	\$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	\$0.00	(\$11,848,306.50)	\$3,391,547.00	\$2,509,109.00	(\$882,438.00)
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	\$72,127.00	\$185,269.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$475,768.00	\$0.00	\$475,768.00
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	\$5,081,009.93	\$131,373.07
Debt Service	\$11,848,306.50	\$8,255,212.46	\$3,593,094.04	\$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	\$8,255,212.46	\$3,593,094.04	\$5,945,547.00	\$5,153,136.93	\$792,410.07
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:	\$0.00	(\$8,255,212.46)	(\$8,255,212.46)	(\$2,554,000.00)	(\$2,644,027.93)	(\$90,027.93)
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:	\$689,567.54	(\$7,565,644.92)	(\$8,255,212.46)	\$3,252,546.27	\$3,162,518.34	(\$90,027.93)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 08**

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	\$48,524,502.25	(\$23,566,797.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,003,436.59	\$4,079,378.45	(\$2,924,058.14)
Local Sources	\$2,590,840.00	\$1,852,772.16	(\$738,067.84)	\$95,429,318.50	\$86,581,577.95	(\$8,847,740.55)
Other Sources	\$0.00	\$0.00	\$0.00	\$579,000.00	\$372,758.72	(\$206,241.28)
Total Revenues:	\$2,590,840.00	\$1,852,772.16	(\$738,067.84)	\$175,103,055.09	\$139,558,217.37	(\$35,544,837.72)
Expenditures						
Instructional Services	\$464,022.60	\$444,956.97	\$19,065.63	\$91,886,149.13	\$62,767,733.36	\$29,118,415.77
Instructional Support Services	\$499,550.05	\$321,085.87	\$178,464.18	\$25,716,003.66	\$16,542,587.89	\$9,173,415.77
Operation & Maintenance Services	\$3,000.00	\$11,000.00	(\$8,000.00)	\$17,342,417.99	\$9,708,048.99	\$7,634,369.00
Auxiliary Services	\$111,230.00	\$54,329.42	\$56,900.58	\$16,905,170.71	\$11,055,866.55	\$5,849,304.16
Expendable Administrative Services	\$300.00	\$64.90	\$235.10	\$3,623,755.79	\$3,116,609.59	\$507,146.20
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,212,383.00	\$6,740,944.19	(\$1,528,561.19)
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,848,306.50	\$8,255,212.46	\$3,593,094.04
Other Expenditures	\$818,858.35	\$705,005.87	\$113,852.48	\$3,344,491.44	\$2,622,745.67	\$721,745.77
Total Expenditures:	\$1,896,961.00	\$1,536,443.03	\$360,517.97	\$175,878,678.22	\$120,809,748.70	\$55,068,929.52
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,000.00	\$81,041.97	\$61,041.97	\$6,511,333.99	\$7,238,914.19	\$727,580.20
Other Financing Uses:	\$65,770.00	\$661,097.62	(\$595,327.62)	\$5,673,987.45	\$6,922,002.45	(\$1,248,015.00)
Total Other Financing Sources (Uses):	(\$45,770.00)	(\$580,055.65)	(\$534,285.65)	\$837,346.54	\$316,911.74	(\$520,434.80)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$648,109.00	(\$263,726.52)	(\$911,835.52)	\$61,723.41	\$19,065,380.41	\$19,003,657.00
Beginning Fund Balance - Oct. 1:	\$1,487,322.26	\$1,487,322.26	\$0.00	\$120,995,175.85	\$120,995,175.85	\$0.00
Ending Fund Balance:	\$2,135,431.26	\$1,223,595.74	(\$911,835.52)	\$121,056,899.26	\$140,060,556.26	\$19,003,657.00