

STATE OF ALABAMA
For Fiscal Year 2018, Fiscal Period 09

Exhibit F-I-A

158 - Hoover City Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT	
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$107,800,260.03	\$8,042,706.82	(\$7,575,544.90)	(\$15,128,588.09)	\$0.00	\$1,421,629.42	\$0.00
Investments	\$33,435,151.46	\$75,799.07	\$9,899.98	\$16,461,447.07	\$0.00	\$12,660.16	\$0.00
Receivables	\$256,198.82	\$816,374.96	\$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	(\$7,202.46)	\$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:	\$141,507,614.48	\$9,159,614.42	(\$7,565,644.92)	\$1,740,158.98	\$0.00	\$1,547,492.80	\$531,192,679.90
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$203,481.02	\$0.00	\$0.00	\$0.00	\$19,753.44	\$0.00
Interfund Payable	\$0.00	\$407,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$12,042,214.66	\$477,816.61	\$0.00	\$0.00	\$0.00	\$275,575.35	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,998,153.45
Total Liabilities:	\$12,042,214.66	\$1,088,597.63	\$0.00	\$0.00	\$0.00	\$295,328.79	\$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	\$523,224.44	\$228,880.45	\$0.00	\$227,584.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$128,942,175.38	\$7,842,136.34	(\$7,565,644.92)	\$1,512,574.98	\$0.00	\$1,252,164.01	\$0.00
Total Fund Equity:	\$129,465,399.82	\$8,071,016.79	(\$7,565,644.92)	\$1,740,158.98	\$0.00	\$1,252,164.01	\$355,194,526.45
Total Liabilities and Fund Equity:	\$141,507,614.48	\$9,159,614.42	(\$7,565,644.92)	\$1,740,158.98	\$0.00	\$1,547,492.80	\$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 09
GOVERNMENTAL**

Exhibit F-II-A

158 - Hoover City Schools

FIDUCIARY

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$51,664,519.25	\$0.00	\$0.00	\$2,548,756.00	\$0.00	\$54,213,275.25
Federal Sources	\$2,120.00	\$4,764,731.70	\$0.00	\$0.00	\$0.00	\$4,766,851.70
Local Sources	\$77,053,421.84	\$8,498,950.52	\$0.00	\$0.00	\$1,964,717.67	\$87,517,090.03
Other Sources	\$260,145.57	\$120,021.79	\$0.00	\$0.00	\$0.00	\$380,167.36
Total Revenues:	\$128,980,206.66	\$13,383,704.01	\$0.00	\$2,548,756.00	\$1,964,717.67	\$146,877,384.34
Expenditures						
Instructional Services	\$64,010,814.11	\$5,986,708.29	\$0.00	\$0.00	\$458,536.96	\$70,456,059.36
Instructional Support Services	\$16,306,220.03	\$1,902,429.02	\$0.00	\$0.00	\$352,463.52	\$18,561,112.57
Operation & Maintenance Services	\$10,675,029.37	\$298,002.00	\$0.00	\$108,982.00	\$11,000.00	\$11,093,013.37
Auxiliary Services	\$5,189,064.67	\$6,848,032.20	\$0.00	\$282,261.00	\$57,230.71	\$12,376,588.58
General Administrative Services	\$3,318,773.07	\$42,549.34	\$0.00	\$0.00	\$64.90	\$3,361,387.31
Capital Outlay	\$1,855,718.10	\$208,240.00	\$0.00	\$6,223,900.29	\$0.00	\$8,287,858.39
Debt Service	\$0.00	\$0.00	\$8,255,212.46	\$0.00	\$0.00	\$8,255,212.46
Other Expenditures	\$400,364.57	\$1,714,235.21	\$0.00	\$0.00	\$718,564.50	\$2,833,164.28
Total Expenditures:	\$101,755,983.92	\$17,000,196.06	\$8,255,212.46	\$6,615,143.29	\$1,597,860.59	\$135,224,396.32
Other Fund Sources (Uses)						
Other Fund Sources:	\$951,005.18	\$6,797,244.33	\$0.00	\$0.00	\$81,341.86	\$7,829,591.37
Other Fund Uses:	\$3,600,745.98	\$3,230,557.39	\$0.00	\$0.00	\$683,357.19	\$7,514,660.56
Total Other Fund Sources (Uses):	(\$2,649,740.80)	\$3,566,686.94	\$0.00	\$0.00	(\$602,015.33)	\$314,930.81
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$24,574,481.94	(\$49,805.11)	(\$8,255,212.46)	(\$4,066,387.29)	(\$235,158.25)	\$11,967,918.83
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:	\$129,465,399.82	\$8,071,016.79	(\$7,565,644.92)	\$1,740,158.98	\$1,252,164.01	\$132,963,094.68

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 09**

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	\$51,664,519.25	(\$17,035,233.75)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$2,120.00	\$120.00	\$7,001,436.59	\$4,764,731.70	(\$2,236,704.89)
Local Sources	\$71,346,061.00	\$77,053,421.84	\$5,707,360.84	\$9,644,111.00	\$8,498,950.52	(\$1,145,160.48)
Other Sources	\$383,000.00	\$260,145.57	(\$122,854.43)	\$196,000.00	\$120,021.79	(\$75,978.21)
Total Revenues:	\$140,430,814.00	\$128,980,206.66	(\$11,450,607.34)	\$16,841,547.59	\$13,383,704.01	(\$3,457,843.58)
Expenditures						
Instructional Services	\$85,285,797.06	\$64,010,814.11	\$21,274,982.95	\$6,136,329.47	\$5,986,708.29	\$149,621.18
Instructional Support Services	\$22,861,383.87	\$16,306,220.03	\$6,555,163.84	\$2,355,069.74	\$1,902,429.02	\$452,640.72
Operation & Maintenance Services	\$16,793,440.40	\$10,675,029.37	\$6,118,411.03	\$288,581.59	\$298,002.00	(\$9,420.41)
Auxiliary Services	\$7,145,059.14	\$5,189,064.67	\$1,955,994.47	\$9,173,113.57	\$6,848,032.20	\$2,325,081.37
General Administrative Services	\$3,569,690.91	\$3,318,773.07	\$250,917.84	\$53,764.88	\$42,549.34	\$11,215.54
Special Revenue Outlay	\$0.00	\$1,855,718.10	(\$1,855,718.10)	\$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	\$400,364.57	\$276,288.11	\$1,848,980.41	\$1,714,235.21	\$134,745.20
Total Expenditures:	\$136,332,024.06	\$101,755,983.92	\$34,576,040.14	\$19,855,839.66	\$17,000,196.06	\$2,855,643.60
Other Financing Sources (Uses)						
Other Financing Sources:	\$856,925.54	\$951,005.18	\$94,079.64	\$5,634,408.45	\$6,797,244.33	\$1,162,835.88
Other Financing Uses:	\$4,255,393.62	\$3,600,745.98	\$654,647.64	\$1,352,823.83	\$3,230,557.39	(\$1,877,733.56)
Total Other Financing Sources (Uses):	(\$3,398,468.08)	(\$2,649,740.80)	\$748,727.28	\$4,281,584.62	\$3,566,686.94	(\$714,897.68)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$700,321.86	\$24,574,481.94	\$23,874,160.08	\$1,267,292.55	(\$49,805.11)	(\$1,317,097.66)
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	\$129,465,399.82	\$23,874,160.08	\$9,388,114.45	\$8,071,016.79	(\$1,317,097.66)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 09**

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	\$2,548,756.00	(\$842,791.00)
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	\$2,548,756.00	(\$842,791.00)
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	\$108,982.00	\$148,414.00
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	\$6,223,900.29	(\$1,011,517.29)
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	\$6,615,143.29	(\$669,596.29)
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)	(\$4,066,387.29)	(\$1,512,387.29)
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	\$1,740,158.98	(\$1,512,387.29)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 09**

Exhibit F-III-C

158 - Hoover City Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$72,091,300.00	\$54,213,275.25	(\$17,878,024.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,003,436.59	\$4,766,851.70	(\$2,236,584.89)
Local Sources	\$2,590,840.00	\$1,964,717.67	(\$626,122.33)	\$95,429,318.50	\$87,517,090.03	(\$7,912,228.47)
Other Sources	\$0.00	\$0.00	\$0.00	\$579,000.00	\$380,167.36	(\$198,832.64)
Total Revenues:	\$2,590,840.00	\$1,964,717.67	(\$626,122.33)	\$175,103,055.09	\$146,877,384.34	(\$28,225,670.75)
Expenditures						
Instructional Services	\$464,022.60	\$458,536.96	\$5,485.64	\$91,886,149.13	\$70,456,059.36	\$21,430,089.77
Instructional Support Services	\$499,550.05	\$352,463.52	\$147,086.53	\$25,716,003.66	\$18,561,112.57	\$7,154,891.09
Operation & Maintenance Services	\$3,000.00	\$11,000.00	(\$8,000.00)	\$17,342,417.99	\$11,093,013.37	\$6,249,404.62
Auxiliary Services	\$111,230.00	\$57,230.71	\$53,999.29	\$16,905,170.71	\$12,376,588.58	\$4,528,582.13
Expendable Administrative Services	\$300.00	\$64.90	\$235.10	\$3,623,755.79	\$3,361,387.31	\$262,368.48
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,212,383.00	\$8,287,858.39	(\$3,075,475.39)
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	\$718,564.50	\$100,293.85	\$3,344,491.44	\$2,833,164.28	\$511,327.16
Total Expenditures:	\$1,896,961.00	\$1,597,860.59	\$299,100.41	\$175,878,678.22	\$135,224,396.32	\$40,654,281.90
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,000.00	\$81,341.86	\$61,341.86	\$6,511,333.99	\$7,829,591.37	\$1,318,257.38
Other Financing Uses:	\$65,770.00	\$683,357.19	(\$617,587.19)	\$5,673,987.45	\$7,514,660.56	(\$1,840,673.11)
Total Other Financing Sources (Uses):	(\$45,770.00)	(\$602,015.33)	(\$556,245.33)	\$837,346.54	\$314,930.81	(\$522,415.73)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$648,109.00	(\$235,158.25)	(\$883,267.25)	\$61,723.41	\$11,967,918.83	\$11,906,195.42
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	\$1,252,164.01	(\$883,267.25)	\$121,056,899.26	\$132,963,094.68	\$11,906,195.42