

158 - Hoover City Schools		STATE OF ALABAMA					Exhibit F-I-A	
		For Fiscal Year 2018, Fiscal Period 10						
Description	General	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT	
		Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept	
Assets and Other Debits:								
Assets:								
Cash	\$102,700,650.37	\$5,314,574.11	(\$7,746,996.95)	(\$15,135,992.95)	\$0.00	\$1,477,976.74	\$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	\$715,621.84	\$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	(\$668.90)	\$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	\$355,729,474.91	
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:	\$136,414,538.38	\$6,330,728.59	(\$7,737,096.97)	\$1,732,754.12	\$0.00	\$1,603,840.12	\$533,065,137.85	
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$0.00	\$189,235.93	\$0.00	\$0.00	\$0.00	\$28,474.57	\$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	\$489,707.71	\$0.00	\$0.00	\$0.00	\$278,740.37	\$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	\$1,086,243.64	\$0.00	\$0.00	\$0.00	\$307,214.94	\$175,998,153.45	
Fund Equity:								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$357,066,984.40	
Contributed Capital								
Reserved Fund Balance	\$372,011.32	\$228,811.59	\$0.00	\$698,019.00	\$0.00	\$0.00	\$0.00	
Unreserved Fund balance	\$124,000,312.40	\$5,015,673.36	(\$7,737,096.97)	\$1,034,735.12	\$0.00	\$1,296,625.18	\$0.00	
Total Fund Equity:	\$124,372,323.72	\$5,244,484.95	(\$7,737,096.97)	\$1,732,754.12	\$0.00	\$1,296,625.18	\$357,066,984.40	
Total Liabilities and Fund Equity:	\$136,414,538.38	\$6,330,728.59	(\$7,737,096.97)	\$1,732,754.12	\$0.00	\$1,603,840.12	\$533,065,137.85	

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 10
GOVERNMENTAL**

FIDUCIARY

158 - Hoover City Schools

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$57,324,645.25	\$0.00	\$0.00	\$2,588,403.00	\$0.00	\$59,913,048.25
Federal Sources	\$2,120.00	\$4,781,402.32	\$0.00	\$0.00	\$0.00	\$4,783,522.32
Local Sources	\$78,414,193.06	\$8,762,624.15	\$0.00	\$0.00	\$2,173,097.40	\$89,349,914.61
Other Sources	\$295,871.71	\$120,021.79	\$0.00	\$0.00	\$0.00	\$415,893.50
Total Revenues:	\$136,036,830.02	\$13,664,048.26	\$0.00	\$2,588,403.00	\$2,173,097.40	\$154,462,378.68
Expenditures						
Instructional Services	\$70,822,551.71	\$6,443,536.07	\$0.00	\$0.00	\$505,715.35	\$77,771,803.13
Instructional Support Services	\$18,197,655.90	\$2,052,390.90	\$0.00	\$0.00	\$373,244.39	\$20,623,291.19
Operation & Maintenance Services	\$11,766,819.64	\$325,482.78	\$0.00	\$147,537.00	\$11,000.00	\$12,250,839.42
Auxiliary Services	\$5,708,722.86	\$7,258,677.74	\$0.00	\$282,261.00	\$60,125.84	\$13,309,787.44
General Administrative Services	\$3,771,500.82	\$47,973.04	\$0.00	\$0.00	\$64.90	\$3,819,538.76
Capital Outlay	\$3,018,421.88	\$208,240.00	\$0.00	\$6,232,397.15	\$0.00	\$9,459,059.03
Debt Service	\$0.00	\$0.00	\$8,426,664.51	\$0.00	\$0.00	\$8,426,664.51
Other Expenditures	\$468,568.21	\$1,842,180.10	\$0.00	\$0.00	\$750,828.66	\$3,061,576.97
Total Expenditures:	\$113,754,241.02	\$18,178,480.63	\$8,426,664.51	\$6,662,195.15	\$1,700,979.14	\$148,722,560.45
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,013,583.59	\$7,333,442.25	\$0.00	\$0.00	\$131,422.90	\$8,478,448.74
Other Fund Uses:	\$3,814,766.75	\$5,695,346.83	\$0.00	\$0.00	\$794,238.24	\$10,304,351.82
Total Other Fund Sources (Uses):	(\$2,801,183.16)	\$1,638,095.42	\$0.00	\$0.00	(\$662,815.34)	(\$1,825,903.08)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$19,481,405.84	(\$2,876,336.95)	(\$8,426,664.51)	(\$4,073,792.15)	(\$190,697.08)	\$3,913,915.15
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:	\$124,372,323.72	\$5,244,484.95	(\$7,737,096.97)	\$1,732,754.12	\$1,296,625.18	\$124,909,091.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 10**

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	\$57,324,645.25	(\$11,375,107.75)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$2,120.00	\$120.00	\$7,001,436.59	\$4,781,402.32	(\$2,220,034.27)
Local Sources	\$71,346,061.00	\$78,414,193.06	\$7,068,132.06	\$9,644,111.00	\$8,762,624.15	(\$881,486.85)
Other Sources	\$383,000.00	\$295,871.71	(\$87,128.29)	\$196,000.00	\$120,021.79	(\$75,978.21)
Total Revenues:	\$140,430,814.00	\$136,036,830.02	(\$4,393,983.98)	\$16,841,547.59	\$13,664,048.26	(\$3,177,499.33)
Expenditures						
Instructional Services	\$85,285,797.06	\$70,822,551.71	\$14,463,245.35	\$6,136,329.47	\$6,443,536.07	(\$307,206.60)
Instructional Support Services	\$22,861,383.87	\$18,197,655.90	\$4,663,727.97	\$2,355,069.74	\$2,052,390.90	\$302,678.84
Operation & Maintenance Services	\$16,793,440.40	\$11,766,819.64	\$5,026,620.76	\$288,581.59	\$325,482.78	(\$36,901.19)
Auxiliary Services	\$7,145,059.14	\$5,708,722.86	\$1,436,336.28	\$9,173,113.57	\$7,258,677.74	\$1,914,435.83
General Administrative Services	\$3,569,690.91	\$3,771,500.82	(\$201,809.91)	\$53,764.88	\$47,973.04	\$5,791.84
Special Revenue Outlay	\$0.00	\$3,018,421.88	(\$3,018,421.88)	\$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	\$468,568.21	\$208,084.47	\$1,848,980.41	\$1,842,180.10	\$6,800.31
Total Expenditures:	\$136,332,024.06	\$113,754,241.02	\$22,577,783.04	\$19,855,839.66	\$18,178,480.63	\$1,677,359.03
Other Financing Sources (Uses)						
Other Financing Sources:	\$856,925.54	\$1,013,583.59	\$156,658.05	\$5,634,408.45	\$7,333,442.25	\$1,699,033.80
Other Financing Uses:	\$4,255,393.62	\$3,814,766.75	\$440,626.87	\$1,352,823.83	\$5,695,346.83	(\$4,342,523.00)
Total Other Financing Sources (Uses):	(\$3,398,468.08)	(\$2,801,183.16)	\$597,284.92	\$4,281,584.62	\$1,638,095.42	(\$2,643,489.20)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$700,321.86	\$19,481,405.84	\$18,781,083.98	\$1,267,292.55	(\$2,876,336.95)	(\$4,143,629.50)
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	\$124,372,323.72	\$18,781,083.98	\$9,388,114.45	\$5,244,484.95	(\$4,143,629.50)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 10**

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	\$2,588,403.00	(\$803,144.00)
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	\$2,588,403.00	(\$803,144.00)
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	\$147,537.00	\$109,859.00
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	\$6,232,397.15	(\$1,020,014.15)
Debt Service	\$11,848,306.50	\$8,426,664.51	\$3,421,641.99	\$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	\$8,426,664.51	\$3,421,641.99	\$5,945,547.00	\$6,662,195.15	(\$716,648.15)
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	(\$8,426,664.51)	(\$8,426,664.51)	(\$2,554,000.00)	(\$4,073,792.15)	(\$1,519,792.15)
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	(\$7,737,096.97)	(\$8,426,664.51)	\$3,252,546.27	\$1,732,754.12	(\$1,519,792.15)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 10**

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	\$59,913,048.25	(\$12,178,251.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,003,436.59	\$4,783,522.32	(\$2,219,914.27)
Local Sources	\$2,590,840.00	\$2,173,097.40	(\$417,742.60)	\$95,429,318.50	\$89,349,914.61	(\$6,079,403.89)
Other Sources	\$0.00	\$0.00	\$0.00	\$579,000.00	\$415,893.50	(\$163,106.50)
Total Revenues:	\$2,590,840.00	\$2,173,097.40	(\$417,742.60)	\$175,103,055.09	\$154,462,378.68	(\$20,640,676.41)
Expenditures						
Instructional Services	\$464,022.60	\$505,715.35	(\$41,692.75)	\$91,886,149.13	\$77,771,803.13	\$14,114,346.00
Instructional Support Services	\$499,550.05	\$373,244.39	\$126,305.66	\$25,716,003.66	\$20,623,291.19	\$5,092,712.47
Operation & Maintenance Services	\$3,000.00	\$11,000.00	(\$8,000.00)	\$17,342,417.99	\$12,250,839.42	\$5,091,578.57
Auxiliary Services	\$111,230.00	\$60,125.84	\$51,104.16	\$16,905,170.71	\$13,309,787.44	\$3,595,383.27
Expendable Administrative Services	\$300.00	\$64.90	\$235.10	\$3,623,755.79	\$3,819,538.76	(\$195,782.97)
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,212,383.00	\$9,459,059.03	(\$4,246,676.03)
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,848,306.50	\$8,426,664.51	\$3,421,641.99
Other Expenditures	\$818,858.35	\$750,828.66	\$68,029.69	\$3,344,491.44	\$3,061,576.97	\$282,914.47
Total Expenditures:	\$1,896,961.00	\$1,700,979.14	\$195,981.86	\$175,878,678.22	\$148,722,560.45	\$27,156,117.77
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,000.00	\$131,422.90	\$111,422.90	\$6,511,333.99	\$8,478,448.74	\$1,967,114.75
Other Financing Uses:	\$65,770.00	\$794,238.24	(\$728,468.24)	\$5,673,987.45	\$10,304,351.82	(\$4,630,364.37)
Total Other Financing Sources (Uses):	(\$45,770.00)	(\$662,815.34)	(\$617,045.34)	\$837,346.54	(\$1,825,903.08)	(\$2,663,249.62)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$648,109.00	(\$190,697.08)	(\$838,806.08)	\$61,723.41	\$3,913,915.15	\$3,852,191.74
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	\$1,296,625.18	(\$838,806.08)	\$121,056,899.26	\$124,909,091.00	\$3,852,191.74