

158 - Hoover City Schools		STATE OF ALABAMA					Exhibit F-I-A	
		For Fiscal Year 2019, Fiscal Period 01						
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	\$78,778,305.25	\$10,041,941.96	\$733,743.37	(\$15,220,643.35)	\$0.00	\$2,002,974.78	\$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	\$522,928.84	\$1,066,464.85	\$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:	\$114,406,572.88	\$11,459,894.58	\$743,643.35	\$1,240,803.72	\$0.00	\$2,129,036.21	\$534,993,391.82	
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$10,754.97	\$355,176.92	\$0.00	\$0.00	\$0.00	\$75,767.51	\$0.00	
Interfund Payable	\$0.00	\$254.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Liabilities	\$13,479,393.02	\$789,523.35	\$0.00	\$0.00	\$0.00	\$292,163.92	\$0.00	
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,958,153.45	
Total Liabilities:	\$13,490,147.99	\$1,144,954.82	\$0.00	\$0.00	\$0.00	\$367,931.43	\$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	\$105,799.65	\$289,042.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Unreserved Fund balance	\$100,810,625.24	\$10,025,897.66	\$743,643.35	\$1,240,803.72	\$0.00	\$1,761,104.78	\$0.00	
Total Fund Equity:	\$100,916,424.89	\$10,314,939.76	\$743,643.35	\$1,240,803.72	\$0.00	\$1,761,104.78	\$359,035,238.37	
Total Liabilities and Fund Equity:	\$114,406,572.88	\$11,459,894.58	\$743,643.35	\$1,240,803.72	\$0.00	\$2,129,036.21	\$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 2019, Fiscal Period 01
GOVERNMENTAL

Exhibit F-II-A

158 - Hoover City Schools

FIDUCIARY

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$5,846,423.00	\$0.00	\$0.00	\$39,099.00	\$0.00	\$5,885,522.00
Federal Sources	\$0.00	\$390,457.73	\$0.00	\$0.00	\$0.00	\$390,457.73
Local Sources	\$1,278,042.11	\$1,139,645.28	\$0.00	\$0.00	\$497,808.66	\$2,915,496.05
Other Sources	\$96,685.78	\$0.00	\$0.00	\$0.00	\$0.00	\$96,685.78
Total Revenues:	\$7,221,150.89	\$1,530,103.01	\$0.00	\$39,099.00	\$497,808.66	\$9,288,161.56
Expenditures						
Instructional Services	\$6,998,418.61	\$773,707.49	\$0.00	\$0.00	\$73,146.70	\$7,845,272.80
Instructional Support Services	\$1,855,419.88	\$225,537.96	\$0.00	\$0.00	\$41,265.94	\$2,122,223.78
Operation & Maintenance Services	\$712,148.15	\$45,205.78	\$0.00	\$0.00	\$0.00	\$757,353.93
Auxiliary Services	\$636,689.91	\$763,139.54	\$0.00	\$0.00	\$0.00	\$1,399,829.45
General Administrative Services	\$191,815.32	\$12,313.44	\$0.00	\$0.00	\$0.00	\$204,128.76
Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,664.57	\$0.00	\$5,664.57
Debt Service						\$0.00
Other Expenditures	\$47,759.43	\$149,153.15	\$0.00	\$0.00	\$119,310.24	\$316,222.82
Total Expenditures:	\$10,442,251.30	\$1,969,057.36	\$0.00	\$5,664.57	\$233,722.88	\$12,650,696.11
Other Fund Sources (Uses)						
Other Fund Sources:	\$68,960.67	\$4,066,193.98	\$0.00	\$0.00	\$5,122.76	\$4,140,277.41
Other Fund Uses:	\$2,138,480.21	\$1,955,033.39	\$0.00	\$0.00	\$73,999.48	\$4,167,513.08
Total Other Fund Sources (Uses):	(\$2,069,519.54)	\$2,111,160.59	\$0.00	\$0.00	(\$68,876.72)	(\$27,235.67)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:						
	(\$5,290,619.95)	\$1,672,206.24	\$0.00	\$33,434.43	\$195,209.06	(\$3,389,770.22)
Beginning Fund Balance - October 1:	\$106,207,044.84	\$8,642,733.52	\$743,643.35	\$1,207,369.29	\$1,565,895.72	\$118,366,686.72
Ending Fund Balance:	\$100,916,424.89	\$10,314,939.76	\$743,643.35	\$1,240,803.72	\$1,761,104.78	\$114,976,916.50

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 01**

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	\$71,149,145.00	\$5,846,423.00	(\$65,302,722.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,978,031.00	\$390,457.73	(\$6,587,573.27)
Local Sources	\$73,099,037.00	\$1,278,042.11	(\$71,820,994.89)	\$8,785,273.67	\$1,139,645.28	(\$7,645,628.39)
Other Sources	\$671,000.00	\$96,685.78	(\$574,314.22)	\$92,000.00	\$0.00	(\$92,000.00)
Total Revenues:	\$144,919,182.00	\$7,221,150.89	(\$137,698,031.11)	\$15,855,304.67	\$1,530,103.01	(\$14,325,201.66)
Expenditures						
Instructional Services	\$90,233,563.63	\$6,998,418.61	\$83,235,145.02	\$6,868,740.67	\$773,707.49	\$6,095,033.18
Instructional Support Services	\$23,682,778.60	\$1,855,419.88	\$21,827,358.72	\$1,981,211.83	\$225,537.96	\$1,755,673.87
Operation & Maintenance	\$15,895,232.89	\$712,148.15	\$15,183,084.74	\$318,516.25	\$45,205.78	\$273,310.47
Auxiliary Services	\$7,504,451.79	\$636,689.91	\$6,867,761.88	\$8,506,075.14	\$763,139.54	\$7,742,935.60
General Administrative Services	\$4,550,470.37	\$191,815.32	\$4,358,655.05	\$132,447.39	\$12,313.44	\$120,133.95
Special Revenue Outlay	\$13,000,000.00	\$0.00	\$13,000,000.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$533,959.00	\$47,759.43	\$486,199.57	\$733,856.72	\$149,153.15	\$584,703.57
Total Expenditures:	\$155,400,456.28	\$10,442,251.30	\$144,958,204.98	\$18,540,848.00	\$1,969,057.36	\$16,571,790.64
Other Financing Sources						
Other Financing Sources:	\$1,398,598.62	\$68,960.67	(\$1,329,637.95)	\$4,718,520.40	\$4,066,193.98	(\$652,326.42)
Other Financing Uses:	\$4,085,379.56	\$2,138,480.21	\$1,946,899.35	\$1,322,875.84	\$1,955,033.39	(\$632,157.55)
Total Other Financing Sources (Uses):	(\$2,686,780.94)	(\$2,069,519.54)	\$617,261.40	\$3,395,644.56	\$2,111,160.59	(\$1,284,483.97)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	(\$13,168,055.22)	(\$5,290,619.95)	\$7,877,435.27	\$710,101.23	\$1,672,206.24	\$962,105.01
Beginning Fund Balance -	\$104,890,917.88	\$106,207,044.84	\$1,316,126.96	\$8,120,821.90	\$8,642,733.52	\$521,911.62
Ending Fund Balance:	\$91,722,862.66	\$100,916,424.89	\$9,193,562.23	\$8,830,923.13	\$10,314,939.76	\$1,484,016.63

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 01**

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	\$3,535,466.00	\$39,099.00	(\$3,496,367.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$11,997,063.00	\$0.00	(\$11,997,063.00)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$11,997,063.00	\$0.00	(\$11,997,063.00)	\$3,535,466.00	\$39,099.00	(\$3,496,367.00)
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	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$469,194.00	\$0.00	\$469,194.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,066,272.00	\$5,664.57	\$3,060,607.43
Debt Service	\$11,997,063.00	\$0.00	\$11,997,063.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$11,997,063.00	\$0.00	\$11,997,063.00	\$3,535,466.00	\$5,664.57	\$3,529,801.43
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	\$0.00	\$0.00	\$0.00	\$33,434.43	\$33,434.43
Beginning Fund Balance - Oct. 1:	\$689,567.54	\$743,643.35	\$54,075.81	\$5,806,546.27	\$1,207,369.29	(\$4,599,176.98)
Ending Fund Balance:	\$689,567.54	\$743,643.35	\$54,075.81	\$5,806,546.27	\$1,240,803.72	(\$4,565,742.55)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 01**

Exhibit F-III-C

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	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$74,684,611.00	\$5,885,522.00	(\$68,799,089.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,978,031.00	\$390,457.73	(\$6,587,573.27)
Local Sources	\$2,694,224.00	\$497,808.66	(\$2,196,415.34)	\$96,575,597.67	\$2,915,496.05	(\$93,660,101.62)
Other Sources	\$0.00	\$0.00	\$0.00	\$763,000.00	\$96,685.78	(\$666,314.22)
Total Revenues:	\$2,694,224.00	\$497,808.66	(\$2,196,415.34)	\$179,001,239.67	\$9,288,161.56	(\$169,713,078.11)
Expenditures						
Instructional Services	\$505,537.80	\$73,146.70	\$432,391.10	\$97,607,842.10	\$7,845,272.80	\$89,762,569.30
Instructional Support Services	\$483,955.20	\$41,265.94	\$442,689.26	\$26,147,945.63	\$2,122,223.78	\$24,025,721.85
Operation & Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$16,223,749.14	\$757,353.93	\$15,466,395.21
Auxiliary Services	\$64,875.00	\$0.00	\$64,875.00	\$16,544,595.93	\$1,399,829.45	\$15,144,766.48
Expendable Administrative	\$0.00	\$0.00	\$0.00	\$4,682,917.76	\$204,128.76	\$4,478,789.00
Total Outlay	\$0.00	\$0.00	\$0.00	\$16,066,272.00	\$5,664.57	\$16,060,607.43
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,997,063.00	\$0.00	\$11,997,063.00
Other Expenditures	\$857,444.00	\$119,310.24	\$738,133.76	\$2,125,259.72	\$316,222.82	\$1,809,036.90
Total Expenditures:	\$1,921,812.00	\$233,722.88	\$1,688,089.12	\$191,395,645.28	\$12,650,696.11	\$178,744,949.17
Other Financing Sources						
Other Financing Sources:	\$1,000.00	\$5,122.76	\$4,122.76	\$6,118,119.02	\$4,140,277.41	(\$1,977,841.61)
Other Financing Uses:	\$60,265.00	\$73,999.48	(\$13,734.48)	\$5,468,520.40	\$4,167,513.08	\$1,301,007.32
Total Other Financing Sources (Uses):	(\$59,265.00)	(\$68,876.72)	(\$9,611.72)	\$649,598.62	(\$27,235.67)	(\$676,834.29)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$713,147.00	\$195,209.06	(\$517,937.94)	(\$11,744,806.99)	(\$3,389,770.22)	\$8,355,036.77
Beginning Fund Balance - Oct.	\$1,487,322.26	\$1,565,895.72	\$78,573.46	\$120,995,175.85	\$118,366,686.72	(\$2,628,489.13)
Ending Fund Balance:	\$2,200,469.26	\$1,761,104.78	(\$439,364.48)	\$109,250,368.86	\$114,976,916.50	\$5,726,547.64