

| 158 - Hoover City Schools | | STATE OF ALABAMA | | | | | Exhibit F-I-A | |
|---|-------------------------|---|---------------------|-------------------------|-------------------------|-----------------------|----------------------------|--|
| | | For Fiscal Year 2019, Fiscal Period 03 | | | | | | |
| | | 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 | \$101,030,457.85 | \$9,165,636.27 | \$732,683.37 | (\$14,288,846.41) | \$0.00 | \$1,886,946.04 | \$0.00 | |
| Investments | \$35,026,832.36 | \$75,833.07 | \$9,899.98 | \$16,461,447.07 | \$0.00 | \$12,660.16 | \$0.00 | |
| Receivables | \$44,918.17 | \$1,121,605.10 | \$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 | (\$7,265.08) | \$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 | \$357,998,850.88 | |
| 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: | \$136,125,868.21 | \$10,638,746.15 | \$742,583.35 | \$2,172,600.66 | \$0.00 | \$2,013,007.47 | \$535,294,513.82 | |
| Liabilities and Fund Equity: | | | | | | | | |
| Liabilities: | | | | | | | | |
| Claims Payable | \$5.47 | \$207,302.27 | \$0.00 | \$0.00 | \$0.00 | \$63,572.39 | \$0.00 | |
| Interfund Payable | | | | | | | | |
| Other Liabilities | \$13,477,962.30 | \$686,203.54 | \$0.00 | \$0.00 | \$0.00 | \$297,646.44 | \$0.00 | |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$175,958,153.45 | |
| Total Liabilities: | \$13,477,967.77 | \$893,505.81 | \$0.00 | \$0.00 | \$0.00 | \$361,218.83 | \$175,958,153.45 | |
| Fund Equity: | | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$359,336,360.37 | |
| Contributed Capital | | | | | | | | |
| Reserved Fund Balance | \$143,503.90 | \$404,182.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Unreserved Fund balance | \$122,504,396.54 | \$9,341,058.25 | \$742,583.35 | \$2,172,600.66 | \$0.00 | \$1,651,788.64 | \$0.00 | |
| Total Fund Equity: | \$122,647,900.44 | \$9,745,240.34 | \$742,583.35 | \$2,172,600.66 | \$0.00 | \$1,651,788.64 | \$359,336,360.37 | |
| Total Liabilities and Fund Equity: | \$136,125,868.21 | \$10,638,746.15 | \$742,583.35 | \$2,172,600.66 | \$0.00 | \$2,013,007.47 | \$535,294,513.82 | |

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 03
GOVERNMENTAL**

Exhibit F-II-A

158 - Hoover City Schools

FIDUCIARY

| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
|---|-------------------------|------------------------|---------------------|-------------------------|-------------------------|-------------------------|
| Revenues | | | | | | |
| State Sources | \$18,251,351.50 | \$0.00 | \$0.00 | \$135,851.00 | \$0.00 | \$18,387,202.50 |
| Federal Sources | \$200.00 | \$1,541,419.07 | \$0.00 | \$0.00 | \$0.00 | \$1,541,619.07 |
| Local Sources | \$39,436,059.08 | \$2,530,784.09 | \$0.00 | \$0.00 | \$924,147.14 | \$42,890,990.31 |
| Other Sources | \$202,632.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$202,632.84 |
| Total Revenues: | \$57,890,243.42 | \$4,072,203.16 | \$0.00 | \$135,851.00 | \$924,147.14 | \$63,022,444.72 |
| Expenditures | | | | | | |
| Instructional Services | \$22,756,093.32 | \$2,217,613.73 | \$0.00 | \$0.00 | \$188,090.37 | \$25,161,797.42 |
| Instructional Support Services | \$5,807,854.12 | \$568,561.34 | \$0.00 | \$0.00 | \$133,946.05 | \$6,510,361.51 |
| Operation & Maintenance Services | \$3,488,000.04 | \$64,166.36 | \$0.00 | \$18,554.00 | \$0.00 | \$3,570,720.40 |
| Auxiliary Services | \$1,881,498.60 | \$2,334,568.32 | \$0.00 | \$282,261.00 | \$376.25 | \$4,498,704.17 |
| General Administrative Services | \$1,073,105.76 | \$33,654.92 | \$0.00 | \$0.00 | \$0.00 | \$1,106,760.68 |
| Capital Outlay | \$392,919.35 | \$0.00 | \$0.00 | \$2,422,637.55 | \$0.00 | \$2,815,556.90 |
| Debt Service | \$0.00 | \$0.00 | \$1,060.00 | \$0.00 | \$0.00 | \$1,060.00 |
| Other Expenditures | \$152,662.61 | \$338,813.24 | \$0.00 | \$0.00 | \$308,589.49 | \$800,065.34 |
| Total Expenditures: | \$35,552,133.80 | \$5,557,377.91 | \$1,060.00 | \$2,723,452.55 | \$631,002.16 | \$44,465,026.42 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$312,145.53 | \$5,233,731.66 | \$0.00 | \$0.00 | \$19,054.57 | \$5,564,931.76 |
| Other Fund Uses: | \$2,656,566.63 | \$2,646,050.09 | \$0.00 | \$0.00 | \$226,306.63 | \$5,528,923.35 |
| Total Other Fund Sources (Uses): | (\$2,344,421.10) | \$2,587,681.57 | \$0.00 | \$0.00 | (\$207,252.06) | \$36,008.41 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | | | | | | |
| Beginning Fund Balance - October 1: | \$102,654,211.92 | \$8,642,733.52 | \$743,643.35 | \$4,760,202.21 | \$1,565,895.72 | \$118,366,686.72 |
| Ending Fund Balance: | \$122,647,900.44 | \$9,745,240.34 | \$742,583.35 | \$2,172,600.66 | \$1,651,788.64 | \$136,960,113.43 |

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 03**

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 | \$18,251,351.50 | (\$52,897,793.50) | \$0.00 | \$0.00 | \$0.00 |
| Federal Sources | \$0.00 | \$200.00 | \$200.00 | \$6,978,031.00 | \$1,541,419.07 | (\$5,436,611.93) |
| Local Sources | \$73,099,037.00 | \$39,436,059.08 | (\$33,662,977.92) | \$8,785,273.67 | \$2,530,784.09 | (\$6,254,489.58) |
| Other Sources | \$671,000.00 | \$202,632.84 | (\$468,367.16) | \$92,000.00 | \$0.00 | (\$92,000.00) |
| Total Revenues: | \$144,919,182.00 | \$57,890,243.42 | (\$87,028,938.58) | \$15,855,304.67 | \$4,072,203.16 | (\$11,783,101.51) |
| Expenditures | | | | | | |
| Instructional Services | \$90,233,563.63 | \$22,756,093.32 | \$67,477,470.31 | \$6,868,740.67 | \$2,217,613.73 | \$4,651,126.94 |
| Instructional Support Services | \$23,682,778.60 | \$5,807,854.12 | \$17,874,924.48 | \$1,981,211.83 | \$568,561.34 | \$1,412,650.49 |
| Operation & Maintenance Services | \$15,895,232.89 | \$3,488,000.04 | \$12,407,232.85 | \$318,516.25 | \$64,166.36 | \$254,349.89 |
| Auxiliary Services | \$7,504,451.79 | \$1,881,498.60 | \$5,622,953.19 | \$8,506,075.14 | \$2,334,568.32 | \$6,171,506.82 |
| General Administrative Services | \$4,550,470.37 | \$1,073,105.76 | \$3,477,364.61 | \$132,447.39 | \$33,654.92 | \$98,792.47 |
| Special Revenue Outlay | \$13,000,000.00 | \$392,919.35 | \$12,607,080.65 | \$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 | \$152,662.61 | \$381,296.39 | \$733,856.72 | \$338,813.24 | \$395,043.48 |
| Total Expenditures: | \$155,400,456.28 | \$35,552,133.80 | \$119,848,322.48 | \$18,540,848.00 | \$5,557,377.91 | \$12,983,470.09 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$1,398,598.62 | \$312,145.53 | (\$1,086,453.09) | \$4,718,520.40 | \$5,233,731.66 | \$515,211.26 |
| Other Financing Uses: | \$4,085,379.56 | \$2,656,566.63 | \$1,428,812.93 | \$1,322,875.84 | \$2,646,050.09 | (\$1,323,174.25) |
| Total Other Financing Sources (Uses): | (\$2,686,780.94) | (\$2,344,421.10) | \$342,359.84 | \$3,395,644.56 | \$2,587,681.57 | (\$807,962.99) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | | | | | | |
| | (\$13,168,055.22) | \$19,993,688.52 | \$33,161,743.74 | \$710,101.23 | \$1,102,506.82 | \$392,405.59 |
| Beginning Fund Balance - Oct. 1: | \$104,890,917.88 | \$102,654,211.92 | (\$2,236,705.96) | \$8,120,821.90 | \$8,642,733.52 | \$521,911.62 |
| Ending Fund Balance: | \$91,722,862.66 | \$122,647,900.44 | \$30,925,037.78 | \$8,830,923.13 | \$9,745,240.34 | \$914,317.21 |

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 03**

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 | \$135,851.00 | (\$3,399,615.00) |
| 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 | \$135,851.00 | (\$3,399,615.00) |
| 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 | \$18,554.00 | (\$18,554.00) |
| Auxiliary Services | \$0.00 | \$0.00 | \$0.00 | \$469,194.00 | \$282,261.00 | \$186,933.00 |
| 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 | \$2,422,637.55 | \$643,634.45 |
| Debt Service | \$11,997,063.00 | \$1,060.00 | \$11,996,003.00 | \$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 | \$1,060.00 | \$11,996,003.00 | \$3,535,466.00 | \$2,723,452.55 | \$812,013.45 |
| 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 | (\$1,060.00) | (\$1,060.00) | \$0.00 | (\$2,587,601.55) | (\$2,587,601.55) |
| Beginning Fund Balance - Oct. 1: | \$689,567.54 | \$743,643.35 | \$54,075.81 | \$5,806,546.27 | \$4,760,202.21 | (\$1,046,344.06) |
| Ending Fund Balance: | \$689,567.54 | \$742,583.35 | \$53,015.81 | \$5,806,546.27 | \$2,172,600.66 | (\$3,633,945.61) |

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2019, Fiscal Period 03**

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 | \$74,684,611.00 | \$18,387,202.50 | (\$56,297,408.50) |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$6,978,031.00 | \$1,541,619.07 | (\$5,436,411.93) |
| Local Sources | \$2,694,224.00 | \$924,147.14 | (\$1,770,076.86) | \$96,575,597.67 | \$42,890,990.31 | (\$53,684,607.36) |
| Other Sources | \$0.00 | \$0.00 | \$0.00 | \$763,000.00 | \$202,632.84 | (\$560,367.16) |
| Total Revenues: | \$2,694,224.00 | \$924,147.14 | (\$1,770,076.86) | \$179,001,239.67 | \$63,022,444.72 | (\$115,978,794.95) |
| Expenditures | | | | | | |
| Instructional Services | \$505,537.80 | \$188,090.37 | \$317,447.43 | \$97,607,842.10 | \$25,161,797.42 | \$72,446,044.68 |
| Instructional Support Services | \$483,955.20 | \$133,946.05 | \$350,009.15 | \$26,147,945.63 | \$6,510,361.51 | \$19,637,584.12 |
| Operation & Maintenance Services | \$10,000.00 | \$0.00 | \$10,000.00 | \$16,223,749.14 | \$3,570,720.40 | \$12,653,028.74 |
| Auxiliary Services | \$64,875.00 | \$376.25 | \$64,498.75 | \$16,544,595.93 | \$4,498,704.17 | \$12,045,891.76 |
| Expendable Administrative Services | \$0.00 | \$0.00 | \$0.00 | \$4,682,917.76 | \$1,106,760.68 | \$3,576,157.08 |
| Total Outlay | \$0.00 | \$0.00 | \$0.00 | \$16,066,272.00 | \$2,815,556.90 | \$13,250,715.10 |
| Expendable Service | \$0.00 | \$0.00 | \$0.00 | \$11,997,063.00 | \$1,060.00 | \$11,996,003.00 |
| Other Expenditures | \$857,444.00 | \$308,589.49 | \$548,854.51 | \$2,125,259.72 | \$800,065.34 | \$1,325,194.38 |
| Total Expenditures: | \$1,921,812.00 | \$631,002.16 | \$1,290,809.84 | \$191,395,645.28 | \$44,465,026.42 | \$146,930,618.86 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$1,000.00 | \$19,054.57 | \$18,054.57 | \$6,118,119.02 | \$5,564,931.76 | (\$553,187.26) |
| Other Financing Uses: | \$60,265.00 | \$226,306.63 | (\$166,041.63) | \$5,468,520.40 | \$5,528,923.35 | (\$60,402.95) |
| Total Other Financing Sources (Uses): | (\$59,265.00) | (\$207,252.06) | (\$147,987.06) | \$649,598.62 | \$36,008.41 | (\$613,590.21) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$713,147.00 | \$85,892.92 | (\$627,254.08) | (\$11,744,806.99) | \$18,593,426.71 | \$30,338,233.70 |
| Beginning Fund Balance - Oct. 1: | \$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 | \$1,651,788.64 | (\$548,680.62) | \$109,250,368.86 | \$136,960,113.43 | \$27,709,744.57 |