

| 158 - Hoover City Schools | | STATE OF ALABAMA | | | | | Exhibit F-I-A | |
|---|-------------------------|---|-------------------------|-------------------------|-------------------------|-----------------------|----------------------------|--|
| | | For Fiscal Year 2018, Fiscal Period 07 | | | | | | |
| | | 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 | \$116,166,081.84 | \$9,101,144.57 | (\$7,575,544.90) | (\$13,648,798.10) | \$0.00 | \$1,590,548.18 | \$0.00 | |
| Investments | \$33,473,780.60 | \$75,782.65 | \$9,899.98 | \$16,461,447.07 | \$0.00 | \$12,660.16 | \$0.00 | |
| Receivables | \$268,408.14 | \$1,062,449.23 | \$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 | (\$507.68) | \$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 | \$353,824,345.26 | |
| 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: | \$149,930,969.53 | \$10,464,110.02 | (\$7,565,644.92) | \$3,219,948.97 | \$0.00 | \$1,716,411.56 | \$531,160,008.20 | |
| Liabilities and Fund Equity: | | | | | | | | |
| Liabilities: | | | | | | | | |
| Claims Payable | \$0.00 | \$402,253.98 | \$0.00 | \$0.00 | \$0.00 | \$68,217.46 | \$0.00 | |
| Interfund Payable | \$0.00 | \$407,300.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Other Liabilities | \$12,144,065.22 | \$557,745.28 | \$0.00 | \$0.00 | \$0.00 | \$275,256.12 | \$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 | \$1,367,299.51 | \$0.00 | \$0.00 | \$0.00 | \$343,473.58 | \$175,998,153.45 | |
| Fund Equity: | | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$355,161,854.75 | |
| Contributed Capital | | | | | | | | |
| Reserved Fund Balance | \$359,267.09 | \$309,663.79 | \$0.00 | \$282,261.00 | \$0.00 | \$0.00 | \$0.00 | |
| Unreserved Fund balance | \$137,427,637.22 | \$8,787,146.72 | (\$7,565,644.92) | \$2,937,687.97 | \$0.00 | \$1,372,937.98 | \$0.00 | |
| Total Fund Equity: | \$137,786,904.31 | \$9,096,810.51 | (\$7,565,644.92) | \$3,219,948.97 | \$0.00 | \$1,372,937.98 | \$355,161,854.75 | |
| Total Liabilities and Fund Equity: | \$149,930,969.53 | \$10,464,110.02 | (\$7,565,644.92) | \$3,219,948.97 | \$0.00 | \$1,716,411.56 | \$531,160,008.20 | |

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 07**

Exhibit F-II-A

158 - Hoover City Schools

GOVERNMENTAL

FIDUCIARY

| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
|---|-------------------------|------------------------|-------------------------|-----------------------|-----------------------|-------------------------|
| Revenues | | | | | | |
| State Sources | \$40,362,158.00 | \$0.00 | \$0.00 | \$2,469,462.00 | \$0.00 | \$42,831,620.00 |
| Federal Sources | \$1,440.00 | \$3,862,250.08 | \$0.00 | \$0.00 | \$0.00 | \$3,863,690.08 |
| Local Sources | \$73,570,018.87 | \$7,178,407.81 | \$0.00 | \$0.00 | \$1,712,494.54 | \$82,460,921.22 |
| Other Sources | \$254,755.12 | \$120,021.79 | \$0.00 | \$0.00 | \$0.00 | \$374,776.91 |
| Total Revenues: | \$114,188,371.99 | \$11,160,679.68 | \$0.00 | \$2,469,462.00 | \$1,712,494.54 | \$129,531,008.21 |
| Expenditures | | | | | | |
| Instructional Services | \$49,452,348.62 | \$4,623,820.73 | \$0.00 | \$0.00 | \$398,716.64 | \$54,474,885.99 |
| Instructional Support Services | \$12,624,236.90 | \$1,444,231.92 | \$0.00 | \$0.00 | \$256,664.32 | \$14,325,133.14 |
| Operation & Maintenance Services | \$8,201,712.62 | \$208,618.67 | \$0.00 | \$20,396.00 | \$11,000.00 | \$8,441,727.29 |
| Auxiliary Services | \$4,122,025.52 | \$5,560,737.83 | \$0.00 | \$0.00 | \$53,815.67 | \$9,736,579.02 |
| General Administrative Services | \$2,660,892.43 | \$33,548.00 | \$0.00 | \$0.00 | \$64.90 | \$2,694,505.33 |
| Capital Outlay | \$1,431,812.76 | \$208,240.00 | \$0.00 | \$5,035,663.30 | \$0.00 | \$6,675,716.06 |
| Debt Service | \$0.00 | \$0.00 | \$8,255,212.46 | \$0.00 | \$0.00 | \$8,255,212.46 |
| Other Expenditures | \$313,534.40 | \$1,301,464.53 | \$0.00 | \$0.00 | \$636,468.29 | \$2,251,467.22 |
| Total Expenditures: | \$78,806,563.25 | \$13,380,661.68 | \$8,255,212.46 | \$5,056,059.30 | \$1,356,729.82 | \$106,855,226.51 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$659,282.13 | \$5,926,610.19 | \$0.00 | \$0.00 | \$80,223.47 | \$6,666,115.79 |
| Other Fund Uses: | \$3,145,104.44 | \$2,730,639.58 | \$0.00 | \$0.00 | \$550,372.47 | \$6,426,116.49 |
| Total Other Fund Sources (Uses): | (\$2,485,822.31) | \$3,195,970.61 | \$0.00 | \$0.00 | (\$470,149.00) | \$239,999.30 |
| 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: | \$137,786,904.31 | \$9,096,810.51 | (\$7,565,644.92) | \$3,219,948.97 | \$1,372,937.98 | \$143,910,956.85 |

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 07**

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 | \$40,362,158.00 | (\$28,337,595.00) | \$0.00 | \$0.00 | \$0.00 |
| Federal Sources | \$2,000.00 | \$1,440.00 | (\$560.00) | \$7,001,436.59 | \$3,862,250.08 | (\$3,139,186.51) |
| Local Sources | \$71,346,061.00 | \$73,570,018.87 | \$2,223,957.87 | \$9,644,111.00 | \$7,178,407.81 | (\$2,465,703.19) |
| Other Sources | \$383,000.00 | \$254,755.12 | (\$128,244.88) | \$196,000.00 | \$120,021.79 | (\$75,978.21) |
| Total Revenues: | \$140,430,814.00 | \$114,188,371.99 | (\$26,242,442.01) | \$16,841,547.59 | \$11,160,679.68 | (\$5,680,867.91) |
| Expenditures | | | | | | |
| Instructional Services | \$85,285,797.06 | \$49,452,348.62 | \$35,833,448.44 | \$6,129,835.27 | \$4,623,820.73 | \$1,506,014.54 |
| Instructional Support Services | \$22,861,383.87 | \$12,624,236.90 | \$10,237,146.97 | \$2,339,350.96 | \$1,444,231.92 | \$895,119.04 |
| Operation & Maintenance Services | \$16,793,440.40 | \$8,201,712.62 | \$8,591,727.78 | \$288,581.59 | \$208,618.67 | \$79,962.92 |
| Auxiliary Services | \$7,145,059.14 | \$4,122,025.52 | \$3,023,033.62 | \$9,173,113.57 | \$5,560,737.83 | \$3,612,375.74 |
| General Administrative Services | \$3,569,690.91 | \$2,660,892.43 | \$908,798.48 | \$53,764.88 | \$33,548.00 | \$20,216.88 |
| Special Revenue Outlay | \$0.00 | \$1,431,812.76 | (\$1,431,812.76) | \$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 | \$313,534.40 | \$363,118.28 | \$1,848,980.41 | \$1,301,464.53 | \$547,515.88 |
| Total Expenditures: | \$136,332,024.06 | \$78,806,563.25 | \$57,525,460.81 | \$19,833,626.68 | \$13,380,661.68 | \$6,452,965.00 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$856,925.54 | \$659,282.13 | (\$197,643.41) | \$5,634,408.45 | \$5,926,610.19 | \$292,201.74 |
| Other Financing Uses: | \$4,255,393.62 | \$3,145,104.44 | \$1,110,289.18 | \$1,352,823.83 | \$2,730,639.58 | (\$1,377,815.75) |
| Total Other Financing Sources (Uses): | (\$3,398,468.08) | (\$2,485,822.31) | \$912,645.77 | \$4,281,584.62 | \$3,195,970.61 | (\$1,085,614.01) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$700,321.86 | \$32,895,986.43 | \$32,195,664.57 | \$1,289,505.53 | \$975,988.61 | (\$313,516.92) |
| 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 | \$137,786,904.31 | \$32,195,664.57 | \$9,410,327.43 | \$9,096,810.51 | (\$313,516.92) |

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 07**

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 | \$2,469,462.00 | (\$922,085.00) |
| 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 | \$2,469,462.00 | (\$922,085.00) |
| 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 | \$20,396.00 | \$237,000.00 |
| 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 | \$5,035,663.30 | \$176,719.70 |
| 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 | \$5,056,059.30 | \$889,487.70 |
| 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) | (\$2,586,597.30) | (\$32,597.30) |
| 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 | \$3,219,948.97 | (\$32,597.30) |

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 07**

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 | \$42,831,620.00 | (\$29,259,680.00) |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$7,003,436.59 | \$3,863,690.08 | (\$3,139,746.51) |
| Local Sources | \$2,590,840.00 | \$1,712,494.54 | (\$878,345.46) | \$95,429,318.50 | \$82,460,921.22 | (\$12,968,397.28) |
| Other Sources | \$0.00 | \$0.00 | \$0.00 | \$579,000.00 | \$374,776.91 | (\$204,223.09) |
| Total Revenues: | \$2,590,840.00 | \$1,712,494.54 | (\$878,345.46) | \$175,103,055.09 | \$129,531,008.21 | (\$45,572,046.88) |
| Expenditures | | | | | | |
| Instructional Services | \$464,022.60 | \$398,716.64 | \$65,305.96 | \$91,879,654.93 | \$54,474,885.99 | \$37,404,768.94 |
| Instructional Support Services | \$499,550.05 | \$256,664.32 | \$242,885.73 | \$25,700,284.88 | \$14,325,133.14 | \$11,375,151.74 |
| Operation & Maintenance Services | \$3,000.00 | \$11,000.00 | (\$8,000.00) | \$17,342,417.99 | \$8,441,727.29 | \$8,900,690.70 |
| Auxiliary Services | \$111,230.00 | \$53,815.67 | \$57,414.33 | \$16,905,170.71 | \$9,736,579.02 | \$7,168,591.69 |
| Expendable Administrative Services | \$300.00 | \$64.90 | \$235.10 | \$3,623,755.79 | \$2,694,505.33 | \$929,250.46 |
| Total Outlay | \$0.00 | \$0.00 | \$0.00 | \$5,212,383.00 | \$6,675,716.06 | (\$1,463,333.06) |
| 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 | \$636,468.29 | \$182,390.06 | \$3,344,491.44 | \$2,251,467.22 | \$1,093,024.22 |
| Total Expenditures: | \$1,896,961.00 | \$1,356,729.82 | \$540,231.18 | \$175,856,465.24 | \$106,855,226.51 | \$69,001,238.73 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$20,000.00 | \$80,223.47 | \$60,223.47 | \$6,511,333.99 | \$6,666,115.79 | \$154,781.80 |
| Other Financing Uses: | \$65,770.00 | \$550,372.47 | (\$484,602.47) | \$5,673,987.45 | \$6,426,116.49 | (\$752,129.04) |
| Total Other Financing Sources (Uses): | (\$45,770.00) | (\$470,149.00) | (\$424,379.00) | \$837,346.54 | \$239,999.30 | (\$597,347.24) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$648,109.00 | (\$114,384.28) | (\$762,493.28) | \$83,936.39 | \$22,915,781.00 | \$22,831,844.61 |
| 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 | \$1,372,937.98 | (\$762,493.28) | \$121,079,112.24 | \$143,910,956.85 | \$22,831,844.61 |