

158 - Hoover City Schools		STATE OF ALABAMA					Exhibit F-I-A	
		For Fiscal Year 2018, Fiscal Period 11						
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	\$100,917,508.22	\$7,705,004.60	(\$11,163,857.16)	(\$15,781,793.52)	\$0.00	\$1,704,100.89	\$0.00	
Investments	\$33,435,151.46	\$75,816.06	\$9,899.98	\$16,461,447.07	\$0.00	\$12,660.16	\$0.00	
Receivables	\$256,198.82	\$928,231.10	\$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	(\$2,910.42)	\$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	\$356,892,178.69	
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:	\$134,629,154.71	\$8,933,785.33	(\$11,153,957.18)	\$1,086,953.55	\$0.00	\$1,829,964.27	\$534,227,841.63	
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$0.00	\$340,978.69	\$0.00	\$0.00	\$0.00	\$69,002.64	\$0.00	
Interfund Payable	\$0.00	\$407,418.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Liabilities	\$12,040,931.03	\$623,061.35	\$0.00	\$0.00	\$0.00	\$273,978.39	\$0.00	
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,998,153.45	
Total Liabilities:	\$12,040,931.03	\$1,371,458.15	\$0.00	\$0.00	\$0.00	\$342,981.03	\$175,998,153.45	
Fund Equity:								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$358,229,688.18	
Contributed Capital								
Reserved Fund Balance	\$72,218.24	\$231,790.52	\$0.00	\$698,019.00	\$0.00	\$0.00	\$0.00	
Unreserved Fund balance	\$122,516,005.44	\$7,330,536.66	(\$11,153,957.18)	\$388,934.55	\$0.00	\$1,486,983.24	\$0.00	
Total Fund Equity:	\$122,588,223.68	\$7,562,327.18	(\$11,153,957.18)	\$1,086,953.55	\$0.00	\$1,486,983.24	\$358,229,688.18	
Total Liabilities and Fund Equity:	\$134,629,154.71	\$8,933,785.33	(\$11,153,957.18)	\$1,086,953.55	\$0.00	\$1,829,964.27	\$534,227,841.63	

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 11
GOVERNMENTAL

Exhibit F-II-A

158 - Hoover City Schools

FIDUCIARY

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$63,722,812.25	\$0.00	\$0.00	\$2,628,050.00	\$0.00	\$66,350,862.25
Federal Sources	\$2,160.00	\$6,595,399.63	\$0.00	\$0.00	\$0.00	\$6,597,559.63
Local Sources	\$79,504,778.01	\$11,120,478.14	\$0.00	\$0.00	\$2,615,819.06	\$93,241,075.21
Other Sources	\$324,018.47	\$120,021.79	\$0.00	\$0.00	\$0.00	\$444,040.26
Total Revenues:	\$143,553,768.73	\$17,835,899.56	\$0.00	\$2,628,050.00	\$2,615,819.06	\$166,633,537.35
Expenditures						
Instructional Services	\$77,630,099.38	\$7,281,892.15	\$0.00	\$0.00	\$565,558.28	\$85,477,549.81
Instructional Support Services	\$20,023,466.45	\$2,204,711.75	\$0.00	\$0.00	\$422,769.66	\$22,650,947.86
Operation & Maintenance Services	\$13,258,743.22	\$361,995.73	\$0.00	\$190,699.25	\$11,000.00	\$13,822,438.20
Auxiliary Services	\$6,297,264.92	\$8,114,090.73	\$0.00	\$282,261.00	\$62,457.84	\$14,756,074.49
General Administrative Services	\$4,141,743.77	\$52,149.65	\$0.00	\$0.00	\$64.90	\$4,193,958.32
Capital Outlay	\$3,235,615.19	\$208,240.00	\$0.00	\$6,874,682.47	\$0.00	\$10,318,537.66
Debt Service	\$0.00	\$0.00	\$11,843,524.72	\$0.00	\$0.00	\$11,843,524.72
Other Expenditures	\$524,564.03	\$1,989,839.80	\$0.00	\$0.00	\$837,415.59	\$3,351,819.42
Total Expenditures:	\$125,111,496.96	\$20,212,919.81	\$11,843,524.72	\$7,347,642.72	\$1,899,266.27	\$166,414,850.48
Other Fund Sources (Uses)						
Other Fund Sources:	\$3,287,439.86	\$7,836,701.31	\$0.00	\$0.00	\$144,884.59	\$11,269,025.76
Other Fund Uses:	\$4,032,405.83	\$6,018,175.78	\$0.00	\$0.00	\$861,776.40	\$10,912,358.01
Total Other Fund Sources (Uses):	(\$744,965.97)	\$1,818,525.53	\$0.00	\$0.00	(\$716,891.81)	\$356,667.75
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:	\$122,588,223.68	\$7,562,327.18	(\$11,153,957.18)	\$1,086,953.55	\$1,486,983.24	\$121,570,530.47

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 11**

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	\$63,722,812.25	(\$4,976,940.75)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$2,160.00	\$160.00	\$7,001,436.59	\$6,595,399.63	(\$406,036.96)
Local Sources	\$71,346,061.00	\$79,504,778.01	\$8,158,717.01	\$9,644,111.00	\$11,120,478.14	\$1,476,367.14
Other Sources	\$383,000.00	\$324,018.47	(\$58,981.53)	\$196,000.00	\$120,021.79	(\$75,978.21)
Total Revenues:	\$140,430,814.00	\$143,553,768.73	\$3,122,954.73	\$16,841,547.59	\$17,835,899.56	\$994,351.97
Expenditures						
Instructional Services	\$85,285,797.06	\$77,630,099.38	\$7,655,697.68	\$6,136,329.47	\$7,281,892.15	(\$1,145,562.68)
Instructional Support Services	\$22,861,383.87	\$20,023,466.45	\$2,837,917.42	\$2,355,069.74	\$2,204,711.75	\$150,357.99
Operation & Maintenance Services	\$16,793,440.40	\$13,258,743.22	\$3,534,697.18	\$288,581.59	\$361,995.73	(\$73,414.14)
Auxiliary Services	\$7,145,059.14	\$6,297,264.92	\$847,794.22	\$9,173,113.57	\$8,114,090.73	\$1,059,022.84
General Administrative Services	\$3,569,690.91	\$4,141,743.77	(\$572,052.86)	\$53,764.88	\$52,149.65	\$1,615.23
Special Revenue Outlay	\$0.00	\$3,235,615.19	(\$3,235,615.19)	\$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	\$524,564.03	\$152,088.65	\$1,848,980.41	\$1,989,839.80	(\$140,859.39)
Total Expenditures:	\$136,332,024.06	\$125,111,496.96	\$11,220,527.10	\$19,855,839.66	\$20,212,919.81	(\$357,080.15)
Other Financing Sources (Uses)						
Other Financing Sources:	\$856,925.54	\$3,287,439.86	\$2,430,514.32	\$5,634,408.45	\$7,836,701.31	\$2,202,292.86
Other Financing Uses:	\$4,255,393.62	\$4,032,405.83	\$222,987.79	\$1,352,823.83	\$6,018,175.78	(\$4,665,351.95)
Total Other Financing Sources (Uses):	(\$3,398,468.08)	(\$744,965.97)	\$2,653,502.11	\$4,281,584.62	\$1,818,525.53	(\$2,463,059.09)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$700,321.86	\$17,697,305.80	\$16,996,983.94	\$1,267,292.55	(\$558,494.72)	(\$1,825,787.27)
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	\$122,588,223.68	\$16,996,983.94	\$9,388,114.45	\$7,562,327.18	(\$1,825,787.27)

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 11

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	\$2,628,050.00	(\$763,497.00)
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	\$2,628,050.00	(\$763,497.00)
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	\$190,699.25	\$66,696.75
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	\$6,874,682.47	(\$1,662,299.47)
Debt Service	\$11,848,306.50	\$11,843,524.72	\$4,781.78	\$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	\$11,843,524.72	\$4,781.78	\$5,945,547.00	\$7,347,642.72	(\$1,402,095.72)
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	(\$11,843,524.72)	(\$11,843,524.72)	(\$2,554,000.00)	(\$4,719,592.72)	(\$2,165,592.72)
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	(\$11,153,957.18)	(\$11,843,524.72)	\$3,252,546.27	\$1,086,953.55	(\$2,165,592.72)

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2018, Fiscal Period 11**

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	\$66,350,862.25	(\$5,740,437.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,003,436.59	\$6,597,559.63	(\$405,876.96)
Local Sources	\$2,590,840.00	\$2,615,819.06	\$24,979.06	\$95,429,318.50	\$93,241,075.21	(\$2,188,243.29)
Other Sources	\$0.00	\$0.00	\$0.00	\$579,000.00	\$444,040.26	(\$134,959.74)
Total Revenues:	\$2,590,840.00	\$2,615,819.06	\$24,979.06	\$175,103,055.09	\$166,633,537.35	(\$8,469,517.74)
Expenditures						
Instructional Services	\$464,022.60	\$565,558.28	(\$101,535.68)	\$91,886,149.13	\$85,477,549.81	\$6,408,599.32
Instructional Support Services	\$499,550.05	\$422,769.66	\$76,780.39	\$25,716,003.66	\$22,650,947.86	\$3,065,055.80
Operation & Maintenance Services	\$3,000.00	\$11,000.00	(\$8,000.00)	\$17,342,417.99	\$13,822,438.20	\$3,519,979.79
Auxiliary Services	\$111,230.00	\$62,457.84	\$48,772.16	\$16,905,170.71	\$14,756,074.49	\$2,149,096.22
Expendable Administrative Services	\$300.00	\$64.90	\$235.10	\$3,623,755.79	\$4,193,958.32	(\$570,202.53)
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,212,383.00	\$10,318,537.66	(\$5,106,154.66)
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,848,306.50	\$11,843,524.72	\$4,781.78
Other Expenditures	\$818,858.35	\$837,415.59	(\$18,557.24)	\$3,344,491.44	\$3,351,819.42	(\$7,327.98)
Total Expenditures:	\$1,896,961.00	\$1,899,266.27	(\$2,305.27)	\$175,878,678.22	\$166,414,850.48	\$9,463,827.74
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,000.00	\$144,884.59	\$124,884.59	\$6,511,333.99	\$11,269,025.76	\$4,757,691.77
Other Financing Uses:	\$65,770.00	\$861,776.40	(\$796,006.40)	\$5,673,987.45	\$10,912,358.01	(\$5,238,370.56)
Total Other Financing Sources (Uses):	(\$45,770.00)	(\$716,891.81)	(\$671,121.81)	\$837,346.54	\$356,667.75	(\$480,678.79)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$648,109.00	(\$339.02)	(\$648,448.02)	\$61,723.41	\$575,354.62	\$513,631.21
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	\$1,486,983.24	(\$648,448.02)	\$121,056,899.26	\$121,570,530.47	\$513,631.21