

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 11**

Exhibit F-I-A

**158 - Hoover City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$83,888,597.60	\$8,637,325.57	(\$9,899.98)	(\$21,647,686.69)	\$0.00	\$1,469,002.88	\$0.00
Investments	\$32,986,541.68	\$75,889.58	\$9,899.98	\$16,461,447.07	\$0.00	\$12,660.16	\$0.00
Receivables	\$43,918.17	\$914,208.37	\$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	(\$3,986.91)	\$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	\$362,776,015.77
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,337,509.49
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,430,044.09)
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,860,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$116,945,995.45</b>	<b>\$9,903,095.23</b>	<b>\$0.00</b>	<b>(\$5,186,239.62)</b>	<b>\$0.00</b>	<b>\$1,595,064.31</b>	<b>\$535,366,678.71</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5.47	\$413,814.27	\$0.00	\$0.00	\$0.00	\$89,079.09	\$0.00
Interfund Payable	\$0.00	\$110.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$11,812,866.81	\$725,701.83	\$0.00	\$0.00	\$0.00	\$157,802.38	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$171,253,153.45
<b>Total Liabilities:</b>	<b>\$11,812,872.28</b>	<b>\$1,139,626.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$246,881.47</b>	<b>\$171,253,153.45</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$364,113,525.26
Contributed Capital							
Reserved Fund Balance	\$667,766.06	\$340,978.60	\$0.00	\$13,988.50	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$104,465,357.11	\$8,422,490.28	\$0.00	(\$5,200,228.12)	\$0.00	\$1,348,182.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$105,133,123.17</b>	<b>\$8,763,468.88</b>	<b>\$0.00</b>	<b>(\$5,186,239.62)</b>	<b>\$0.00</b>	<b>\$1,348,182.84</b>	<b>\$364,113,525.26</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$116,945,995.45</b>	<b>\$9,903,095.23</b>	<b>\$0.00</b>	<b>(\$5,186,239.62)</b>	<b>\$0.00</b>	<b>\$1,595,064.31</b>	<b>\$535,366,678.71</b>

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2019, Fiscal Period 11**

**158 - Hoover City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$68,957,926.12	\$0.00	\$0.00	\$2,734,432.00	\$0.00	\$71,692,358.12
Federal Sources	\$1,500.00	\$6,100,351.99	\$0.00	\$0.00	\$0.00	\$6,101,851.99
Local Sources	\$71,500,265.44	\$9,839,446.31	\$11,054,343.84	\$0.00	\$2,615,897.72	\$95,009,953.31
Other Sources	\$373,283.08	\$7,058.47	\$0.00	\$0.00	\$0.00	\$380,341.55
<b>Total Revenues:</b>	<b>\$140,832,974.64</b>	<b>\$15,946,856.77</b>	<b>\$11,054,343.84</b>	<b>\$2,734,432.00</b>	<b>\$2,615,897.72</b>	<b>\$173,184,504.97</b>
<b>Expenditures</b>						
Instructional Services	\$83,042,482.90	\$8,108,649.54	\$0.00	\$0.00	\$664,075.64	\$91,815,208.08
Instructional Support Services	\$22,368,090.08	\$1,923,039.59	\$0.00	\$0.00	\$502,777.75	\$24,793,907.42
Operation & Maintenance Services	\$14,331,572.19	\$324,213.39	\$0.00	\$191,861.49	\$5,000.02	\$14,852,647.09
Auxiliary Services	\$6,566,947.63	\$8,530,416.39	\$0.00	\$635,743.88	\$53,925.93	\$15,787,033.83
General Administrative Services	\$4,238,677.26	\$122,805.50	\$0.00	\$0.00	\$0.00	\$4,361,482.76
Capital Outlay	\$3,813,691.26	\$0.00	\$0.00	\$11,853,268.46	\$0.00	\$15,666,959.72
Debt Service	\$0.00	\$0.00	\$11,797,987.19	\$0.00	\$0.00	\$11,797,987.19
Other Expenditures	\$676,211.88	\$1,163,968.30	\$0.00	\$0.00	\$801,341.96	\$2,641,522.14
<b>Total Expenditures:</b>	<b>\$135,037,673.20</b>	<b>\$20,173,092.71</b>	<b>\$11,797,987.19</b>	<b>\$12,680,873.83</b>	<b>\$2,027,121.30</b>	<b>\$181,716,748.23</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,350,237.11	\$8,542,443.65	\$0.00	\$0.00	\$109,700.48	\$10,002,381.24
Other Fund Uses:	\$4,486,757.14	\$4,212,907.49	\$0.00	\$0.00	\$916,189.78	\$9,615,854.41
<b>Total Other Fund Sources (Uses):</b>	<b>(\$3,136,520.03)</b>	<b>\$4,329,536.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$806,489.30)</b>	<b>\$386,526.83</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,658,781.41</b>	<b>\$103,300.22</b>	<b>(\$743,643.35)</b>	<b>(\$9,946,441.83)</b>	<b>(\$217,712.88)</b>	<b>(\$8,145,716.43)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$102,474,341.76</b>	<b>\$8,660,168.66</b>	<b>\$743,643.35</b>	<b>\$4,760,202.21</b>	<b>\$1,565,895.72</b>	<b>\$118,204,251.70</b>
<b>Ending Fund Balance:</b>	<b>\$105,133,123.17</b>	<b>\$8,763,468.88</b>	<b>\$0.00</b>	<b>(\$5,186,239.62)</b>	<b>\$1,348,182.84</b>	<b>\$110,058,535.27</b>

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 11**

**158 - Hoover City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$70,762,864.37	\$68,957,926.12	(\$1,804,938.25)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$1,500.00	\$1,500.00	\$7,092,699.84	\$6,100,351.99	(\$992,347.85)
Local Sources	\$73,175,037.00	\$71,500,265.44	(\$1,674,771.56)	\$8,785,273.67	\$9,839,446.31	\$1,054,172.64
Other Sources	\$671,000.00	\$373,283.08	(\$297,716.92)	\$92,000.00	\$7,058.47	(\$84,941.53)
<b>Total Revenues:</b>	<b>\$144,608,901.37</b>	<b>\$140,832,974.64</b>	<b>(\$3,775,926.73)</b>	<b>\$15,969,973.51</b>	<b>\$15,946,856.77</b>	<b>(\$23,116.74)</b>
<b>Expenditures</b>						
Instructional Services	\$90,245,492.95	\$83,042,482.90	\$7,203,010.05	\$6,903,169.87	\$8,108,649.54	(\$1,205,479.67)
Instructional Support Services	\$23,857,645.60	\$22,368,090.08	\$1,489,555.52	\$2,030,618.79	\$1,923,039.59	\$107,579.20
Operation & Maintenance Services	\$16,205,602.26	\$14,331,572.19	\$1,874,030.07	\$318,516.25	\$324,213.39	(\$5,697.14)
Auxiliary Services	\$7,504,451.79	\$6,566,947.63	\$937,504.16	\$8,506,075.14	\$8,530,416.39	(\$24,341.25)
General Administrative Services	\$4,848,606.37	\$4,238,677.26	\$609,929.11	\$132,447.39	\$122,805.50	\$9,641.89
Special Revenue Outlay	\$15,000,000.00	\$3,813,691.26	\$11,186,308.74	\$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	\$676,211.88	(\$142,252.88)	\$764,689.40	\$1,163,968.30	(\$399,278.90)
<b>Total Expenditures:</b>	<b>\$158,195,757.97</b>	<b>\$135,037,673.20</b>	<b>\$23,158,084.77</b>	<b>\$18,655,516.84</b>	<b>\$20,173,092.71</b>	<b>(\$1,517,575.87)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,398,598.62	\$1,350,237.11	(\$48,361.51)	\$4,718,520.40	\$8,542,443.65	\$3,823,923.25
Other Financing Uses:	\$4,085,379.56	\$4,486,757.14	(\$401,377.58)	\$1,322,875.84	\$4,212,907.49	(\$2,890,031.65)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,686,780.94)</b>	<b>(\$3,136,520.03)</b>	<b>(\$449,739.09)</b>	<b>\$3,395,644.56</b>	<b>\$4,329,536.16</b>	<b>\$933,891.60</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$16,273,637.54)</b>	<b>\$2,658,781.41</b>	<b>\$18,932,418.95</b>	<b>\$710,101.23</b>	<b>\$103,300.22</b>	<b>(\$606,801.01)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$102,654,211.92</b>	<b>\$102,474,341.76</b>	<b>(\$179,870.16)</b>	<b>\$8,642,733.52</b>	<b>\$8,660,168.66</b>	<b>\$17,435.14</b>
<b>Ending Fund Balance:</b>	<b>\$86,380,574.38</b>	<b>\$105,133,123.17</b>	<b>\$18,752,548.79</b>	<b>\$9,352,834.75</b>	<b>\$8,763,468.88</b>	<b>(\$589,365.87)</b>

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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 11**

**158 - Hoover City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$3,535,466.00	\$2,734,432.00	(\$801,034.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$11,997,063.00	\$11,054,343.84	(\$942,719.16)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$11,997,063.00</b>	<b>\$11,054,343.84</b>	<b>(\$942,719.16)</b>	<b>\$3,535,466.00</b>	<b>\$2,734,432.00</b>	<b>(\$801,034.00)</b>
<b>Expenditures</b>						
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	\$18,554.00	\$191,861.49	(\$173,307.49)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$469,194.00	\$635,743.88	(\$166,549.88)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,047,718.00	\$11,853,268.46	(\$8,805,550.46)
Debt Service	\$11,997,063.00	\$11,797,987.19	\$199,075.81	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$11,997,063.00</b>	<b>\$11,797,987.19</b>	<b>\$199,075.81</b>	<b>\$3,535,466.00</b>	<b>\$12,680,873.83</b>	<b>(\$9,145,407.83)</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$743,643.35)</b>	<b>(\$743,643.35)</b>	<b>\$0.00</b>	<b>(\$9,946,441.83)</b>	<b>(\$9,946,441.83)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$743,643.35</b>	<b>\$743,643.35</b>	<b>\$0.00</b>	<b>\$4,760,202.21</b>	<b>\$4,760,202.21</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$743,643.35</b>	<b>\$0.00</b>	<b>(\$743,643.35)</b>	<b>\$4,760,202.21</b>	<b>(\$5,186,239.62)</b>	<b>(\$9,946,441.83)</b>

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 11**

**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	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$74,298,330.37	\$71,692,358.12	(\$2,605,972.25)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,092,699.84	\$6,101,851.99	(\$990,847.85)
Local Sources	\$2,694,224.00	\$2,615,897.72	(\$78,326.28)	\$96,651,597.67	\$95,009,953.31	(\$1,641,644.36)
Other Sources	\$0.00	\$0.00	\$0.00	\$763,000.00	\$380,341.55	(\$382,658.45)
<b>Total Revenues:</b>	<b>\$2,694,224.00</b>	<b>\$2,615,897.72</b>	<b>(\$78,326.28)</b>	<b>\$178,805,627.88</b>	<b>\$173,184,504.97</b>	<b>(\$5,621,122.91)</b>
<b>Expenditures</b>						
Instructional Services	\$505,537.80	\$664,075.64	(\$158,537.84)	\$97,654,200.62	\$91,815,208.08	\$5,838,992.54
Instructional Support Services	\$483,955.20	\$502,777.75	(\$18,822.55)	\$26,372,219.59	\$24,793,907.42	\$1,578,312.17
Operation & Maintenance Services	\$10,000.00	\$5,000.02	\$4,999.98	\$16,552,672.51	\$14,852,647.09	\$1,700,025.42
Auxiliary Services	\$64,875.00	\$53,925.93	\$10,949.07	\$16,544,595.93	\$15,787,033.83	\$757,562.10
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,981,053.76	\$4,361,482.76	\$619,571.00
Total Outlay	\$0.00	\$0.00	\$0.00	\$18,047,718.00	\$15,666,959.72	\$2,380,758.28
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,997,063.00	\$11,797,987.19	\$199,075.81
Other Expenditures	\$857,444.00	\$801,341.96	\$56,102.04	\$2,156,092.40	\$2,641,522.14	(\$485,429.74)
<b>Total Expenditures:</b>	<b>\$1,921,812.00</b>	<b>\$2,027,121.30</b>	<b>(\$105,309.30)</b>	<b>\$194,305,615.81</b>	<b>\$181,716,748.23</b>	<b>\$12,588,867.58</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,000.00	\$109,700.48	\$108,700.48	\$6,118,119.02	\$10,002,381.24	\$3,884,262.22
Other Financing Uses:	\$60,265.00	\$916,189.78	(\$855,924.78)	\$5,468,520.40	\$9,615,854.41	(\$4,147,334.01)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$59,265.00)</b>	<b>(\$806,489.30)</b>	<b>(\$747,224.30)</b>	<b>\$649,598.62</b>	<b>\$386,526.83</b>	<b>(\$263,071.79)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$713,147.00</b>	<b>(\$217,712.88)</b>	<b>(\$930,859.88)</b>	<b>(\$14,850,389.31)</b>	<b>(\$8,145,716.43)</b>	<b>\$6,704,672.88</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,565,895.72</b>	<b>\$1,565,895.72</b>	<b>\$0.00</b>	<b>\$118,366,686.72</b>	<b>\$118,204,251.70</b>	<b>(\$162,435.02)</b>
<b>Ending Fund Balance:</b>	<b>\$2,279,042.72</b>	<b>\$1,348,182.84</b>	<b>(\$930,859.88)</b>	<b>\$103,516,297.41</b>	<b>\$110,058,535.27</b>	<b>\$6,542,237.86</b>

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