

BESSEMER CITY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FUND TYPE DESCRIPTION	GENERAL		VARIANCE	SPECIAL REVENUE		EXHIBIT F-III-A
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	20,919,693.49	15,449,195.47	5,470,498.02	0.00	0.00	0.00
FEDERAL REVENUES	253,000.00	180,950.94	72,049.06	8,296,405.63	4,635,201.09	3,661,204.54
LOCAL REVENUES	11,209,420.00	11,125,886.72	83,533.28	665,742.50	457,595.39	208,147.11
OTHER SOURCES	166,362.80	171,200.01	(4,837.21)	95,725.00	53,724.94	42,000.06
TOTAL REVENUES	32,548,476.29	26,927,233.14	5,621,243.15	9,057,873.13	5,146,521.42	3,911,351.71
EXPENDITURES:						
INSTRUCTIONAL SERVICES	17,717,337.47	12,298,374.04	5,418,963.43	2,561,977.80	1,834,445.93	727,531.87
INSTRUCTIONAL SUPPORT SERVICES	5,868,233.25	4,712,122.65	1,156,110.60	1,983,765.75	1,315,998.75	667,767.00
OPERATIONS & MAINTENANCE	4,060,430.10	2,869,224.94	1,191,205.16	40,970.00	27,707.80	13,262.20
AUXILIARY SERVICES	1,679,288.85	1,313,575.88	365,712.97	4,565,517.39	2,804,158.14	1,761,359.25
GENERAL ADMINISTRATIVE SERVICES	1,656,886.87	1,306,121.31	350,765.56	304,914.23	165,893.93	139,020.30
CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	16,829.45	0.00	16,829.45	0.00	0.00	0.00
INTEREST	26,674.57	0.00	26,674.57	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	505,860.00	312,017.07	193,842.93	1,140,538.06	600,264.49	540,273.57
TOTAL EXPENDITURES	31,531,540.56	22,811,435.89	8,720,104.67	10,597,683.23	6,748,469.04	3,849,214.19
OTHER FUND SOURCES (USES):						
TRANSFERS IN	27,748.20	34,470.93	(6,722.73)	1,264,330.00	802,323.38	462,006.62
OTHER FUND SOURCES	552,482.64	208,352.66	344,129.98	0.00	0.00	0.00
TRANSFERS OUT	2,177,723.76	1,715,717.14	462,006.62	26,203.20	28,125.81	(1,922.61)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(1,597,492.92)	(1,472,893.55)	(124,599.37)	1,238,126.80	774,197.57	463,929.23
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(580,557.19)	2,642,903.70	(3,223,460.89)	(301,683.30)	(827,750.05)	526,066.75
BEGINNING FUND BALANCE - OCT 1	11,893,254.64	11,892,893.94	360.70	1,691,865.97	1,688,303.65	3,562.32
ENDING FUND BALANCE - JUN 30	11,312,697.45	14,535,797.64	(3,223,100.19)	1,390,182.67	860,553.60	529,629.07