

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 JULY 31, 2019

FUND TYPE DESCRIPTION	EXPENDABLE TRUST			VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL			BUDGET	ACTUAL	
REVENUES							
STATE REVENUES	0.00	0.00	0.00	22,008,411.49	17,687,826.70	4,320,584.79	
FEDERAL REVENUES	0.00	0.00	0.00	8,549,405.63	5,733,236.78	2,816,160.85	
LOCAL REVENUES	69,834.00	48,537.69	21,296.31	11,944,996.50	11,731,329.77	213,666.73	
OTHER SOURCES	0.00	0.00	0.00	262,087.80	227,827.35	34,260.45	
TOTAL REVENUES	69,834.00	48,537.69	21,296.31	42,764,901.42	35,380,238.60	7,384,662.82	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	64,684.00	51,078.78	13,605.22	20,261,465.35	15,617,021.99	4,644,443.36	
INSTRUCTIONAL SUPPORT SERVICES	1,339.00	9,071.50	(7,732.50)	7,935,871.92	6,630,219.39	1,305,652.53	
OPERATIONS & MAINTENANCE	0.00	400.00	(400.00)	4,101,400.10	3,259,464.09	841,936.01	
AUXILIARY SERVICES	1,957.00	287.50	1,669.50	6,246,763.24	4,454,694.82	1,792,068.42	
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,961,801.10	1,632,718.24	329,082.86	
CAPITAL OUTLAY	0.00	0.00	0.00	3,041,644.00	797,667.46	2,243,976.54	
DEBT SERVICES	0.00	0.00	0.00	1,271,774.04	1,011,439.84	260,334.20	
PRINCIPLE	0.00	0.00	0.00	582,258.51	204,935.09	377,323.42	
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER DEBT SERVICES	0.00	10,863.13	(10,863.13)	1,646,398.06	1,258,228.68	388,169.38	
OTHER EXPENDITURES	0.00	71,700.91	(71,700.91)	47,049,376.32	34,866,389.60	12,182,986.72	
TOTAL EXPENDITURES	67,980.00	71,700.91	(3,720.91)	47,049,376.32	34,866,389.60	12,182,986.72	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	0.00	0.00	0.00	2,205,471.96	1,839,387.76	366,084.20	
OTHER FUND SOURCES	0.00	0.00	0.00	552,482.64	236,037.06	316,450.58	
TRANSFERS OUT	1,545.00	841.16	703.84	2,205,471.96	1,833,883.80	371,588.16	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(1,545.00)	(841.16)	(703.84)	552,482.64	241,536.02	310,946.62	
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	309.00	(24,004.38)	24,313.38	(3,731,992.26)	755,385.02	(4,487,377.28)	
BEGINNING FUND BALANCE - OCT 1	0.00	48,392.08	(48,392.08)	16,784,823.09	17,311,197.65	(526,374.56)	
ENDING FUND BALANCE - JUL 31	309.00	24,387.70	(24,078.70)	13,052,830.83	18,066,582.67	(5,013,751.84)	