

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	GENERAL			VARIANCE		SPECIAL REVENUE		EXHIBIT F-III-A	
	BUDGET	ACTUAL	(UNFAVORABLE)	FAVORABLE	BUDGET	ACTUAL	(UNFAVORABLE)	FAVORABLE	
REVENUES									
STATE REVENUES	20,919,693.49	17,191,596.70	3,728,096.79	29,121.58	8,296,405.63	5,509,376.36	0.00	2,787,029.27	
FEDERAL REVENUES	233,000.00	223,878.42	29,121.58	113,730.39	665,742.50	457,595.39	0.00	599,361.85	
LOCAL REVENUES	11,209,420.00	11,223,150.39	(13,730.39)	(7,739.61)	95,725.00	53,724.94	0.00	10,675.60	
OTHER SOURCES	166,362.80	174,102.41	(7,739.61)	3,735,748.37	9,057,873.13	6,020,696.69	0.00	208,147.11	
TOTAL REVENUES	32,548,476.29	28,812,727.92	3,735,748.37		9,057,873.13	6,020,696.69	0.00	42,000.06	
EXPENDITURES:									
INSTRUCTIONAL SERVICES	17,651,337.47	13,595,849.41	4,055,488.06	714,023.18	2,545,443.88	1,970,093.80	0.00	575,350.08	
INSTRUCTIONAL SUPPORT SERVICES	5,934,233.25	5,220,210.07	714,023.18	831,560.41	2,000,299.67	1,400,937.82	0.00	599,361.85	
OPERATIONS & MAINTENANCE	4,066,430.10	3,228,769.69	831,560.41	241,500.61	40,970.00	30,294.40	0.00	1,548,858.31	
AUXILIARY SERVICES	1,679,288.85	1,437,748.24	241,500.61	206,304.33	4,565,517.39	3,016,652.08	0.00	122,778.33	
GENERAL ADMINISTRATIVE SERVICES	1,656,886.87	1,450,582.54	206,304.33	0.00	304,914.23	182,135.70	0.00	0.00	
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
DEBT SERVICES	16,829.45	0.00	16,829.45	26,674.57	0.00	0.00	0.00	0.00	
PRINCIPLE	26,674.57	0.00	26,674.57	0.00	0.00	0.00	0.00	0.00	
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER DEBT SERVICES	505,860.00	345,531.92	160,328.08	1,140,538.06	1,140,538.06	901,833.63	0.00	238,704.43	
OTHER EXPENDITURES	31,531,540.56	25,278,691.87	6,252,848.69	6,252,848.69	10,597,683.23	7,501,954.43	0.00	3,095,728.80	
TOTAL EXPENDITURES									
OTHER FUND SOURCES (USES):									
TRANSFERS IN	27,748.20	34,470.93	(6,722.73)	1,264,330.00	1,264,330.00	891,523.07	0.00	372,806.93	
OTHER FUND SOURCES	552,482.64	236,032.06	316,450.58	26,203.20	0.00	0.00	0.00	0.00	
TRANSFERS OUT	2,177,723.76	1,804,916.83	372,806.93	0.00	26,203.20	28,125.81	0.00	(1,972.61)	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(1,597,492.92)	(1,534,413.84)	(63,079.08)	1,238,126.80	1,238,126.80	863,397.26	0.00	374,729.54	
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	(580,557.19)	1,999,622.21	(2,580,179.40)	(301,683.30)	(617,860.48)	316,177.18			
BEGINNING FUND BALANCE - OCT 1	11,893,254.64	11,892,893.94	360.70	1,209,960.47	1,688,303.65	(478,343.18)			
ENDING FUND BALANCE - JUL 31	11,312,697.45	13,892,516.15	(2,579,818.70)	908,277.17	1,070,443.17	(162,166.00)			