

**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 08**

**113 - Bessemer City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$20,730,232.00	\$13,661,542.47	(\$7,068,689.53)	\$0.00	\$0.00	\$0.00
Federal Sources	\$253,000.00	\$174,663.16	(\$78,336.84)	\$7,811,848.00	\$3,836,939.26	(\$3,974,908.74)
Local Sources	\$11,209,420.00	\$10,921,922.84	(\$287,497.16)	\$665,742.50	\$451,380.27	(\$214,362.23)
Other Sources	\$166,362.80	\$163,676.95	(\$2,685.85)	\$95,725.00	\$53,724.94	(\$42,000.06)
<b>Total Revenues:</b>	<b>\$32,359,014.80</b>	<b>\$24,921,805.42</b>	<b>(\$7,437,209.38)</b>	<b>\$8,573,315.50</b>	<b>\$4,342,044.47</b>	<b>(\$4,231,271.03)</b>
<b>Expenditures</b>						
Instructional Services	\$17,705,760.14	\$10,827,920.86	\$6,877,839.28	\$2,492,566.51	\$1,627,619.83	\$864,946.68
Instructional Support Services	\$5,677,411.76	\$4,231,604.35	\$1,445,807.41	\$1,573,109.54	\$1,127,844.93	\$445,264.61
Operation & Maintenance Services	\$3,887,254.10	\$2,480,173.73	\$1,407,080.37	\$40,970.00	\$21,121.20	\$19,848.80
Auxiliary Services	\$1,677,740.00	\$1,190,230.41	\$487,509.59	\$4,453,991.52	\$2,560,049.16	\$1,893,942.36
General Administrative Services	\$1,656,886.87	\$1,149,887.21	\$506,999.66	\$344,744.40	\$146,625.62	\$198,118.78
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$43,504.02	\$0.00	\$43,504.02	\$0.00	\$0.00	\$0.00
Other Expenditures	\$505,860.00	\$277,980.57	\$227,879.43	\$1,119,458.33	\$253,583.48	\$865,874.85
<b>Total Expenditures:</b>	<b>\$31,154,416.89</b>	<b>\$20,157,797.13</b>	<b>\$10,996,619.76</b>	<b>\$10,024,840.30</b>	<b>\$5,736,844.22</b>	<b>\$4,287,996.08</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$580,230.84	\$214,015.76	(\$366,215.08)	\$1,264,330.00	\$713,754.40	(\$550,575.60)
Other Financing Uses:	\$2,177,723.76	\$1,627,148.16	\$550,575.60	\$26,203.20	\$25,573.53	\$629.67
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,597,492.92)</b>	<b>(\$1,413,132.40)</b>	<b>\$184,360.52</b>	<b>\$1,238,126.80</b>	<b>\$688,180.87</b>	<b>(\$549,945.93)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$392,895.01)</b>	<b>\$3,350,875.89</b>	<b>\$3,743,770.90</b>	<b>(\$213,398.00)</b>	<b>(\$706,618.88)</b>	<b>(\$493,220.88)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$11,331,000.00</b>	<b>\$11,892,893.94</b>	<b>\$561,893.94</b>	<b>\$671,928.00</b>	<b>\$1,688,303.65</b>	<b>\$1,016,375.65</b>
<b>Ending Fund Balance:</b>	<b>\$10,938,104.99</b>	<b>\$15,243,769.83</b>	<b>\$4,305,664.84</b>	<b>\$458,530.00</b>	<b>\$981,684.77</b>	<b>\$523,154.77</b>

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