

**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 05

113 - Bessemer City Schools	Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
<b>Revenues</b>							
	State Sources	\$20,730,232.00	\$8,569,819.20	(\$12,160,412.80)	\$0.00	\$0.00	\$0.00
	Federal Sources	\$253,000.00	\$92,281.15	(\$160,718.85)	\$7,811,848.00	\$1,558,193.70	(\$6,253,654.30)
	Local Sources	\$11,209,420.00	\$10,324,236.82	(\$885,183.18)	\$665,742.50	\$281,495.83	(\$384,246.67)
	Other Sources	\$166,362.80	\$130,727.14	(\$35,635.66)	\$95,725.00	\$53,724.94	(\$42,000.06)
	<b>Total Revenues:</b>	<b>\$32,359,014.80</b>	<b>\$19,117,064.31</b>	<b>(\$13,241,950.49)</b>	<b>\$8,573,315.50</b>	<b>\$1,893,414.47</b>	<b>(\$6,679,901.03)</b>
<b>Expenditures</b>							
	Instructional Services	\$17,705,760.14	\$6,793,522.04	\$10,912,238.10	\$2,492,566.51	\$844,890.34	\$1,647,676.17
	Instructional Support Services	\$5,677,411.76	\$2,597,496.82	\$3,079,914.94	\$1,573,109.54	\$464,980.35	\$1,108,129.19
	Operation & Maintenance Services	\$3,887,254.10	\$1,604,717.91	\$2,282,536.19	\$40,970.00	\$13,161.40	\$27,808.60
	Auxiliary Services	\$1,677,740.00	\$712,063.35	\$965,676.65	\$4,453,991.52	\$1,629,654.21	\$2,824,337.31
	General Administrative Services	\$1,656,886.87	\$783,190.73	\$873,696.14	\$344,744.40	\$89,184.93	\$255,559.47
	Special Revenue Outlay						
	General Service	\$43,504.02	\$0.00	\$43,504.02	\$0.00	\$0.00	\$0.00
	Other Expenditures	\$505,860.00	\$172,341.46	\$333,518.54	\$1,119,458.33	\$124,354.65	\$995,103.68
	<b>Total Expenditures:</b>	<b>\$31,154,416.89</b>	<b>\$12,663,332.31</b>	<b>\$18,491,084.58</b>	<b>\$10,024,840.30</b>	<b>\$3,166,225.88</b>	<b>\$6,858,614.42</b>
<b>Other Financing Sources (Uses)</b>							
	Other Financing Sources:	\$580,230.84	\$141,212.71	(\$439,018.13)	\$1,264,330.00	\$363,613.16	(\$900,716.84)
	Other Financing Uses:	\$2,177,723.76	\$1,363,324.92	\$814,398.84	\$26,203.20	\$17,952.50	\$8,250.70
	<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,597,492.92)</b>	<b>(\$1,222,112.21)</b>	<b>\$375,380.71</b>	<b>\$1,238,126.80</b>	<b>\$345,660.66</b>	<b>(\$892,466.14)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</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>\$17,124,513.73</b>	<b>\$6,186,408.74</b>	<b>\$458,530.00</b>	<b>\$761,152.90</b>	<b>\$302,622.90</b>

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