

**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 2018, Fiscal Period 04**

**113 - Bessemer City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$20,670,544.00	\$6,637,737.98	(\$14,032,806.02)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,545,832.00	\$1,142,161.60	(\$6,403,670.40)
Local Sources	\$67,800.00	\$13,061.84	(\$54,738.16)	\$10,634,767.00	\$8,832,678.85	(\$1,802,088.15)
Other Sources	\$0.00	\$0.00	\$0.00	\$1,056,524.92	\$121,624.98	(\$934,899.94)
<b>Total Revenues:</b>	<b>\$67,800.00</b>	<b>\$13,061.84</b>	<b>(\$54,738.16)</b>	<b>\$39,907,667.92</b>	<b>\$16,734,203.41</b>	<b>(\$23,173,464.51)</b>
<b>Expenditures</b>						
Instructional Services	\$62,800.00	\$14,574.10	\$48,225.90	\$18,290,162.58	\$5,829,771.98	\$12,460,390.60
Instructional Support Services	\$1,300.00	\$0.00	\$1,300.00	\$7,287,495.21	\$2,308,121.80	\$4,979,373.41
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$3,532,654.06	\$1,134,593.44	\$2,398,060.62
Auxiliary Services	\$1,900.00	\$0.00	\$1,900.00	\$5,805,967.27	\$1,717,713.98	\$4,088,253.29
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,960,004.19	\$772,026.29	\$1,187,977.90
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$12,504.70	(\$12,504.70)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,720,256.85	\$54,079.27	\$1,666,177.58
Other Expenditures	\$0.00	\$2,343.00	(\$2,343.00)	\$1,098,271.91	\$200,298.78	\$897,973.13
<b>Total Expenditures:</b>	<b>\$66,000.00</b>	<b>\$16,917.10</b>	<b>\$49,082.90</b>	<b>\$39,694,812.07</b>	<b>\$12,029,110.24</b>	<b>\$27,665,701.83</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,599,671.58	\$1,353,861.56	(\$245,810.02)
Other Financing Uses:	\$1,500.00	\$0.00	\$1,500.00	\$1,160,984.00	\$1,276,349.87	(\$115,365.87)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,500.00)</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$438,687.58</b>	<b>\$77,511.69</b>	<b>(\$361,175.89)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$300.00</b>	<b>(\$3,855.26)</b>	<b>(\$4,155.26)</b>	<b>\$651,543.43</b>	<b>\$4,782,604.86</b>	<b>\$4,131,061.43</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$42,646.13</b>	<b>\$42,646.13</b>	<b>\$10,827,231.29</b>	<b>\$13,999,107.50</b>	<b>\$3,171,876.21</b>
<b>Ending Fund Balance:</b>	<b>\$300.00</b>	<b>\$38,790.87</b>	<b>\$38,490.87</b>	<b>\$11,478,774.72</b>	<b>\$18,781,712.36</b>	<b>\$7,302,937.64</b>

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