

BESSEMER CITY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED JULY 31, 2019

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
		SPECIAL REVENUE	DEBT SERVICE	OTHER			
REVENUES							
STATE REVENUES	17,191,596.70	0.00	0.00	496,230.00	0.00	17,687,826.70	
FEDERAL REVENUES	223,878.42	5,509,376.36	0.00	0.00	0.00	5,733,254.78	
LOCAL REVENUES	11,223,150.39	457,395.39	2,046.30	0.00	48,537.69	11,731,329.77	
OTHER REVENUES	174,102.41	53,724.94	0.00	0.00	0.00	227,827.35	
TOTAL REVENUES	28,812,727.92	6,020,696.69	2,046.30	496,230.00	48,537.69	35,380,238.60	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	13,595,849.41	1,970,093.80	0.00	0.00	51,078.78	15,617,021.99	
INSTRUCTIONAL SUPPORT SERVICES	5,220,210.07	1,400,937.82	0.00	0.00	9,071.50	6,630,219.39	
OPERATIONS & MAINTENANCE	3,228,769.69	30,294.40	0.00	0.00	400.00	3,259,464.09	
AUXILIARY SERVICES	1,437,748.24	3,016,659.08	0.00	0.00	287.50	4,454,694.82	
GENERAL ADMINISTRATIVE SERVICES	1,450,582.54	182,135.70	0.00	0.00	0.00	1,632,718.24	
CAPITAL OUTLAY	0.00	0.00	0.00	797,667.46	0.00	797,667.46	
DEBT SERVICES	0.00	0.00	625,000.00	0.00	0.00	1,011,439.84	
PRINCIPLE	0.00	0.00	148,884.38	0.00	0.00	204,935.09	
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER EXPENDITURES	345,531.92	901,833.63	0.00	0.00	10,863.13	1,258,228.68	
TOTAL EXPENDITURES	25,278,691.87	7,501,954.43	773,884.38	1,240,158.01	71,700.91	34,866,589.60	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	34,470.93	891,523.07	913,393.76	0.00	0.00	1,839,387.76	
OTHER FUND SOURCES	236,032.06	0.00	0.00	0.00	0.00	236,032.06	
TRANSFERS OUT	1,804,916.83	28,125.81	0.00	0.00	841.16	1,833,883.80	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(1,534,413.84)	863,397.26	913,393.76	0.00	(841.16)	241,536.02	
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & OTHER FUND USES	1,999,622.21	(617,860.48)	141,555.68	(743,928.01)	(24,004.38)	755,385.02	
BEGINNING FUND BALANCE - OCT 1	11,892,893.94	1,688,303.65	1,355.30	3,680,252.68	48,392.08	17,311,197.65	
ENDING FUND BALANC - JUL 31	13,892,516.15	1,070,443.17	142,910.98	2,936,324.67	24,387.70	18,066,582.67	

EXHIBIT F-II-A