

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-C

**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	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$21,818,950.00	\$14,118,674.47	(\$7,700,275.53)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,064,848.00	\$4,011,602.42	(\$4,053,245.58)
Local Sources	\$69,834.00	\$48,551.19	(\$21,282.81)	\$11,944,996.50	\$11,423,429.52	(\$521,566.98)
Other Sources	\$0.00	\$0.00	\$0.00	\$262,087.80	\$217,401.89	(\$44,685.91)
Total Revenues:	\$69,834.00	\$48,551.19	(\$21,282.81)	\$42,090,882.30	\$29,771,108.30	(\$12,319,774.00)
Expenditures						
Instructional Services	\$64,684.00	\$50,928.46	\$13,755.54	\$20,263,010.65	\$12,506,469.15	\$7,756,541.50
Instructional Support Services	\$1,339.00	\$8,764.00	(\$7,425.00)	\$7,251,860.30	\$5,368,213.28	\$1,883,647.02
Operation & Maintenance Services	\$0.00	\$400.00	(\$400.00)	\$3,928,224.10	\$2,501,694.93	\$1,426,529.17
Auxiliary Services	\$1,957.00	\$202.50	\$1,754.50	\$6,133,688.52	\$3,750,482.07	\$2,383,206.45
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,001,631.27	\$1,296,512.83	\$705,118.44
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$797,667.46	(\$797,667.46)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,854,032.55	\$1,188,162.11	\$665,870.44
Other Expenditures	\$0.00	\$10,863.13	(\$10,863.13)	\$1,625,318.33	\$542,427.18	\$1,082,891.15
Total Expenditures:	\$67,980.00	\$71,158.09	(\$3,178.09)	\$43,057,765.72	\$27,951,629.01	\$15,106,136.71
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$2,757,954.60	\$1,841,163.92	(\$916,790.68)
Other Financing Uses:	\$1,545.00	\$575.90	\$969.10	\$2,205,471.96	\$1,653,297.59	\$552,174.37
Total Other Financing Sources (Uses):	(\$1,545.00)	(\$575.90)	\$969.10	\$552,482.64	\$187,866.33	(\$364,616.31)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$309.00	(\$23,182.80)	(\$23,491.80)	(\$414,400.78)	\$2,007,345.62	\$2,421,746.40
Beginning Fund Balance - Oct. 1:	\$0.00	\$48,392.08	\$48,392.08	\$12,052,928.00	\$17,311,197.65	\$5,258,269.65
Ending Fund Balance:	\$309.00	\$25,209.28	\$24,900.28	\$11,638,527.22	\$19,318,543.27	\$7,680,016.05

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