

BESSEMER CITY BOARD OF EDUCATION
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	20,804,070.00	0.00	0.00	1,014,897.00	0.00	21,818,967.00
FEDERAL REVENUES	192,000.00	7,717,457.00	0.00	0.00	0.00	7,909,457.00
LOCAL REVENUES	8,865,890.00	893,260.99	0.00	0.00	113,943.38	9,873,094.37
OTHER REVENUES	61,000.00	73,830.00	910,581.26	0.00	0.00	1,045,411.26
TOTAL REVENUES	29,922,960.00	8,684,547.99	910,581.26	1,014,897.00	113,943.38	40,646,929.63
EXPENDITURES:						
INSTRUCTIONAL SERVICES	17,135,601.75	2,740,469.98	0.00	0.00	105,509.26	19,981,580.99
INSTRUCTIONAL SUPPORT SERVICES	5,955,253.00	1,337,672.75	0.00	0.00	716.63	7,293,642.38
OPERATIONS & MAINTENANCE	3,507,604.00	34,375.00	0.00	0.00	0.00	3,541,979.00
AUXILIARY SERVICES	1,528,074.21	4,204,646.30	0.00	0.00	1,433.25	5,734,153.76
GENERAL ADMINISTRATIVE SERVICES	1,509,767.00	360,459.20	0.00	150,000.00	0.00	2,020,226.20
CAPITAL OUTLAY	0.00	0.00	0.00	228,450.51	0.00	228,450.51
DEBT SERVICES	0.00	0.00	910,581.26	636,446.49	0.00	1,547,027.75
OTHER EXPENDITURES	586,975.00	818,593.01	0.00	0.00	0.00	1,405,568.01
TOTAL EXPENDITURES	30,223,274.96	9,496,216.24	910,581.26	1,014,897.00	107,659.14	41,752,628.60
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	464,026.45	1,155,514.00	0.00	0.00	0.00	1,619,540.45
OTHER FUND USES	1,155,514.00	0.00	0.00	0.00	0.00	1,155,514.00
TOTAL OTHER FUND SOURCES (USES)	(691,487.55)	1,155,514.00	0.00	0.00	0.00	464,026.45
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(991,802.51)	343,845.75	0.00	0.00	6,284.24	(641,672.52)
BEGINNING FUND BALANCE - OCT 1	9,837,317.00	1,157,881.56	4.07	97,745.27	16,732.65	11,109,680.55
ENDING FUND BALANCE - SEP 30	8,845,514.49	1,501,727.31	4.07	97,745.27	23,016.89	10,468,008.03