

**BESSEMER CITY BOARD OF EDUCATION  
CHECK REGISTER ACCOUNTABILITY REPORT  
02/01/2024 - 02/29/2024**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$894.75
BUS DRIVER	\$585.12	\$0.00	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$10,905.54
DATA PROCESSING SUPP	\$8,443.00	\$0.00	\$0.00
Default Object Value	\$0.00	\$0.00	\$140.00
DRUG TESTING SERV	\$130.00	\$0.00	\$0.00
ELECTRICITY	\$848.02	\$0.00	\$89,911.78
EQUIP MAINT AGREEMTS	\$87.65	\$1,291.83	\$1,310.04
FOOD PROCESSING SUPP	\$0.00	\$11,086.35	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$807.74	\$0.00
FOOD SERVICES	\$0.00	\$4,154.50	\$0.00
FUEL-DIESEL	\$15,931.48	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$0.00	\$621.15
GARBAGE AND WASTE	\$0.00	\$2,803.00	\$40.00
IN-STATE	\$0.00	\$1,560.02	\$0.00
INDIRECT COSTS	\$0.00	\$98,934.22	\$0.00
INSURANCE SERVICES	\$0.00	\$2,796.00	\$159,148.78
LEGAL FEES	\$0.00	\$0.00	\$7,027.00
LIBRARY BOOKS	\$1,301.36	\$0.00	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$11,704.75
NATURAL GAS	\$0.00	\$0.00	\$22,528.34
NON-CAP AUDIO/VIDEO	\$0.00	\$0.00	\$1,439.00
NON-CAP COMPUTER EQU	\$0.00	\$0.00	\$2,057.00
NON-CAP INSTR EQUIP	\$3,245.52	\$0.00	\$0.00
NON-INSTRUC SOFTWARE	\$0.00	\$3,400.00	\$0.00
OFFICE SUPPLIES	\$465.62	\$1,152.60	\$2,729.19
OPERAT TRANSFERS OUT	\$146,090.69	\$0.00	\$0.00
OTH NONINST SUPPLIES	\$830.60	\$0.00	\$0.00
OTH TRAVEL AND TRNG	\$420.00	\$1,231.39	\$14,410.34
OTHER COMMUNICATION	\$0.00	\$0.00	\$64,236.33
OTHER EMPLOYEE BENEF	\$0.00	\$0.00	\$724.78
OTHER EQUIPMENT	\$0.00	\$9,558.00	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$240.00	\$0.00
OTHER INST SUPPLIES	\$237.28	\$273,801.39	\$2,434.67
OTHER PROF SERVICES	\$0.00	\$113,693.47	\$9,322.34
OTHER PROPERTY SERV	\$0.00	\$0.00	\$1,858.46
OTHER PURCHASED SERV	\$272,968.07	\$164,780.94	\$93,969.47
POSTAGE	\$0.00	\$0.00	\$2,480.00
PURCHASED FOOD	\$0.00	\$184,194.19	\$0.00
REGISTRATION FEES	\$0.00	\$845.00	\$1,800.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$32.95
STAFF ED SERVICES	\$415.95	\$16,285.72	\$0.00
STUDENT CLASSRM SUPP	\$0.00	\$114,225.78	\$0.00
TECHNICAL SERVICES	\$0.00	\$0.00	\$15,132.06
TELEPHONE	\$0.00	\$216.46	\$0.00
TESTING SUPPLIES	\$0.00	\$776.60	\$0.00
TEXTBOOKS	\$34,161.76	\$0.00	\$0.00
TRANSP AL SCH SYSTEM	\$2,449.29	\$0.00	\$0.00
TRANSP-OTH PROVIDERS	\$1,800.00	\$0.00	\$0.00
VEHICLE PARTS	\$2,960.14	\$0.00	\$51.97
WATER AND SEWAGE	\$0.00	\$0.00	\$27,433.01
	<b>\$493,371.55</b>	<b>\$1,007,835.20</b>	<b>\$544,343.70</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 05**

Exhibit F-I-A

**113 - Bessemer City Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$29,045,839.92	\$71,612.25	\$91,572.62	\$3,376,815.96	\$0.00	\$37,833.22	\$0.00
Investments							
Receivables	\$21,992.89	\$1,399,546.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$210,012.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,515.66)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,918,115.62
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,935,939.38
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,055,450.46
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$29,066,317.15</b>	<b>\$1,681,171.78</b>	<b>\$91,572.62</b>	<b>\$3,376,815.96</b>	<b>\$0.00</b>	<b>\$37,833.22</b>	<b>\$115,909,505.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$6,266.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138.03	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,055,450.46
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$6,266.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138.03</b>	<b>\$13,055,450.46</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,854,055.00
Contributed Capital							
Reserved Fund Balance	\$633,805.59	\$1,493,756.03	\$0.00	\$0.00	\$0.00	\$7,627.41	\$0.00
Unreserved Fund balance	\$28,432,511.56	\$181,149.00	\$91,572.62	\$3,376,815.96	\$0.00	\$30,067.78	\$0.00
<b>Total Fund Equity:</b>	<b>\$29,066,317.15</b>	<b>\$1,674,905.03</b>	<b>\$91,572.62</b>	<b>\$3,376,815.96</b>	<b>\$0.00</b>	<b>\$37,695.19</b>	<b>\$102,854,055.00</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$29,066,317.15</b>	<b>\$1,681,171.78</b>	<b>\$91,572.62</b>	<b>\$3,376,815.96</b>	<b>\$0.00</b>	<b>\$37,833.22</b>	<b>\$115,909,505.46</b>

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

**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**  
**For Fiscal Year 2024, Fiscal Period 05**

**113 - Bessemer City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$11,732,349.86	\$0.00	\$0.00	\$104,235.00	\$0.00	\$11,836,584.86
Federal Sources	\$70,340.20	\$2,268,232.97	\$0.00	\$0.00	\$0.00	\$2,338,573.17
Local Sources	\$13,329,681.76	\$189,207.29	\$331.54	\$0.00	\$27,201.13	\$13,546,421.72
Other Sources	\$106,641.43	\$51,504.68	\$0.00	\$0.00	\$0.00	\$158,146.11
<b>Total Revenues:</b>	<b>\$25,239,013.25</b>	<b>\$2,508,944.94</b>	<b>\$331.54</b>	<b>\$104,235.00</b>	<b>\$27,201.13</b>	<b>\$27,879,725.86</b>
<b>Expenditures</b>						
Instructional Services	\$7,309,886.35	\$1,930,595.15	\$0.00	\$0.00	\$20,358.81	\$9,260,840.31
Instructional Support Services	\$3,122,807.10	\$1,358,212.36	\$0.00	\$0.00	\$1,082.35	\$4,482,101.81
Operation & Maintenance Services	\$2,084,955.00	\$142,079.02	\$0.00	\$0.00	\$150.00	\$2,227,184.02
Auxiliary Services	\$1,007,380.18	\$1,637,677.38	\$0.00	\$0.00	\$1,148.30	\$2,646,205.86
General Administrative Services	\$1,663,861.82	\$135,886.95	\$0.00	\$0.00	\$0.00	\$1,799,748.77
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$824,084.38	\$117,438.79	\$0.00	\$941,523.17
Other Expenditures	\$428,772.30	\$61,081.23	\$0.00	\$0.00	\$600.00	\$490,453.53
<b>Total Expenditures:</b>	<b>\$15,617,662.75</b>	<b>\$5,265,532.09</b>	<b>\$824,084.38</b>	<b>\$117,438.79</b>	<b>\$23,339.46</b>	<b>\$21,848,057.47</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$179,050.51	\$715,330.54	\$911,387.51	\$0.00	\$0.00	\$1,805,768.56
Other Fund Uses:	\$1,624,818.05	\$20,734.19	\$0.00	\$0.00	\$1,993.94	\$1,647,546.18
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,445,767.54)</b>	<b>\$694,596.35</b>	<b>\$911,387.51</b>	<b>\$0.00</b>	<b>(\$1,993.94)</b>	<b>\$158,222.38</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$8,175,582.96</b>	<b>(\$2,061,990.80)</b>	<b>\$87,634.67</b>	<b>(\$13,203.79)</b>	<b>\$1,867.73</b>	<b>\$6,189,890.77</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$20,890,734.19</b>	<b>\$3,736,895.83</b>	<b>\$3,937.95</b>	<b>\$3,390,019.75</b>	<b>\$35,827.46</b>	<b>\$28,057,415.18</b>
<b>Ending Fund Balance:</b>	<b>\$29,066,317.15</b>	<b>\$1,674,905.03</b>	<b>\$91,572.62</b>	<b>\$3,376,815.96</b>	<b>\$37,695.19</b>	<b>\$34,247,305.95</b>

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

**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 2024, Fiscal Period 05**

**113 - Bessemer City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$23,831,746.00	\$11,732,349.86	(\$12,099,396.14)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$70,340.20	\$70,340.20	\$20,769,057.34	\$2,268,232.97	(\$18,500,824.37)
Local Sources	\$14,416,059.50	\$13,329,681.76	(\$1,086,377.74)	\$794,780.00	\$189,207.29	(\$605,572.71)
Other Sources	\$253,585.48	\$106,641.43	(\$146,944.05)	\$220,122.00	\$51,504.68	(\$168,617.32)
<b>Total Revenues:</b>	<b>\$38,501,390.98</b>	<b>\$25,239,013.25</b>	<b>(\$13,262,377.73)</b>	<b>\$21,783,959.34</b>	<b>\$2,508,944.94</b>	<b>(\$19,275,014.40)</b>
<b>Expenditures</b>						
Instructional Services	\$19,118,392.21	\$7,309,886.35	\$11,808,505.86	\$7,673,994.43	\$1,930,595.15	\$5,743,399.28
Instructional Support Services	\$6,951,820.97	\$3,122,807.10	\$3,829,013.87	\$4,305,016.30	\$1,358,212.36	\$2,946,803.94
Operation & Maintenance Services	\$5,899,200.80	\$2,084,955.00	\$3,814,245.80	\$1,799,495.29	\$142,079.02	\$1,657,416.27
Auxiliary Services	\$2,131,917.47	\$1,007,380.18	\$1,124,537.29	\$6,439,979.78	\$1,637,677.38	\$4,802,302.40
General Administrative Services	\$2,896,315.00	\$1,663,861.82	\$1,232,453.18	\$1,810,302.08	\$135,886.95	\$1,674,415.13
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,031,901.25	\$428,772.30	\$603,128.95	\$2,829,656.46	\$61,081.23	\$2,768,575.23
<b>Total Expenditures:</b>	<b>\$38,029,547.70</b>	<b>\$15,617,662.75</b>	<b>\$22,411,884.95</b>	<b>\$24,858,444.34</b>	<b>\$5,265,532.09</b>	<b>\$19,592,912.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,619,701.72	\$179,050.51	(\$1,440,651.21)	\$1,214,443.00	\$715,330.54	(\$499,112.46)
Other Financing Uses:	\$2,110,430.51	\$1,624,818.05	\$485,612.46	\$76,525.00	\$20,734.19	\$55,790.81
<b>Total Other Financing Sources (Uses):</b>	<b>(\$490,728.79)</b>	<b>(\$1,445,767.54)</b>	<b>(\$955,038.75)</b>	<b>\$1,137,918.00</b>	<b>\$694,596.35</b>	<b>(\$443,321.65)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$18,885.51)</b>	<b>\$8,175,582.96</b>	<b>\$8,194,468.47</b>	<b>(\$1,936,567.00)</b>	<b>(\$2,061,990.80)</b>	<b>(\$125,423.80)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$17,374,000.00</b>	<b>\$20,890,734.19</b>	<b>\$3,516,734.19</b>	<b>\$2,424,295.00</b>	<b>\$3,736,895.83</b>	<b>\$1,312,600.83</b>
<b>Ending Fund Balance:</b>	<b>\$17,355,114.49</b>	<b>\$29,066,317.15</b>	<b>\$11,711,202.66</b>	<b>\$487,728.00</b>	<b>\$1,674,905.03</b>	<b>\$1,187,177.03</b>

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

**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 2024, Fiscal Period 05**

**113 - Bessemer City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Sources	\$0.00	\$0.00	\$0.00	\$1,077,835.00	\$104,235.00	(\$973,600.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$331.54	\$331.54	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$331.54</b>	<b>\$331.54</b>	<b>\$1,077,835.00</b>	<b>\$104,235.00</b>	<b>(\$973,600.00)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$911,387.51	\$824,084.38	\$87,303.13	\$975,451.94	\$117,438.79	\$858,013.15
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$911,387.51</b>	<b>\$824,084.38</b>	<b>\$87,303.13</b>	<b>\$975,451.94</b>	<b>\$117,438.79</b>	<b>\$858,013.15</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$911,387.51	\$911,387.51	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$911,387.51</b>	<b>\$911,387.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$87,634.67</b>	<b>\$87,634.67</b>	<b>\$102,383.06</b>	<b>(\$13,203.79)</b>	<b>(\$115,586.85)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$3,937.95</b>	<b>\$3,937.95</b>	<b>\$0.00</b>	<b>\$3,390,019.75</b>	<b>\$3,390,019.75</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$91,572.62</b>	<b>\$91,572.62</b>	<b>\$102,383.06</b>	<b>\$3,376,815.96</b>	<b>\$3,274,432.90</b>

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

**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 2024, Fiscal Period 05**

**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	\$24,909,581.00	\$11,836,584.86	(\$13,072,996.14)
Federal Sources	\$0.00	\$0.00	\$0.00	\$20,769,057.34	\$2,338,573.17	(\$18,430,484.17)
Local Sources	\$107,618.00	\$27,201.13	(\$80,416.87)	\$15,318,457.50	\$13,546,421.72	(\$1,772,035.78)
Other Sources	\$0.00	\$0.00	\$0.00	\$473,707.48	\$158,146.11	(\$315,561.37)
<b>Total Revenues:</b>	<b>\$107,618.00</b>	<b>\$27,201.13</b>	<b>(\$80,416.87)</b>	<b>\$61,470,803.32</b>	<b>\$27,879,725.86</b>	<b>(\$33,591,077.46)</b>
<b>Expenditures</b>						
Instructional Services	\$77,499.00	\$20,358.81	\$57,140.19	\$26,869,885.64	\$9,260,840.31	\$17,609,045.33
Instructional Support Services	\$0.00	\$1,082.35	(\$1,082.35)	\$11,256,837.27	\$4,482,101.81	\$6,774,735.46
Operation & Maintenance Services	\$2,420.00	\$150.00	\$2,270.00	\$7,701,116.09	\$2,227,184.02	\$5,473,932.07
Auxiliary Services	\$18,968.00	\$1,148.30	\$17,819.70	\$8,590,865.25	\$2,646,205.86	\$5,944,659.39
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,706,617.08	\$1,799,748.77	\$2,906,868.31
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,886,839.45	\$941,523.17	\$945,316.28
Other Expenditures	\$7,138.00	\$600.00	\$6,538.00	\$3,868,695.71	\$490,453.53	\$3,378,242.18
<b>Total Expenditures:</b>	<b>\$106,025.00</b>	<b>\$23,339.46</b>	<b>\$82,685.54</b>	<b>\$64,880,856.49</b>	<b>\$21,848,057.47</b>	<b>\$43,032,799.02</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$3,745,532.23	\$1,805,768.56	(\$1,939,763.67)
Other Financing Uses:	\$1,593.00	\$1,993.94	(\$400.94)	\$2,188,548.51	\$1,647,546.18	\$541,002.33
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,593.00)</b>	<b>(\$1,993.94)</b>	<b>(\$400.94)</b>	<b>\$1,556,983.72</b>	<b>\$158,222.38</b>	<b>(\$1,398,761.34)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$1,867.73</b>	<b>\$1,867.73</b>	<b>(\$1,853,069.45)</b>	<b>\$6,189,890.77</b>	<b>\$8,042,960.22</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$35,827.46</b>	<b>\$35,827.46</b>	<b>\$19,798,295.00</b>	<b>\$28,057,415.18</b>	<b>\$8,259,120.18</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$37,695.19</b>	<b>\$37,695.19</b>	<b>\$17,945,225.55</b>	<b>\$34,247,305.95</b>	<b>\$16,302,080.40</b>

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