

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, 2024

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE			
REVENUES						
STATE REVENUES	26,336,861.00	0.00	0.00	1,077,835.00	0.00	27,414,696.00
FEDERAL REVENUES	0.00	22,616,960.59	0.00	0.00	0.00	22,616,960.59
LOCAL REVENUES	14,416,059.50	819,517.00	0.00	0.00	107,618.00	15,343,194.50
OTHER REVENUES	253,585.48	220,122.00	0.00	0.00	0.00	473,707.48
TOTAL REVENUES	41,006,505.98	23,656,599.59	0.00	1,077,835.00	107,618.00	65,848,558.57
EXPENDITURES:						
INSTRUCTIONAL SERVICES	19,458,783.53	9,751,904.24	0.00	0.00	77,499.00	29,288,186.77
INSTRUCTIONAL SUPPORT SERVICES	7,129,735.19	4,778,490.71	0.00	0.00	0.00	11,908,225.90
OPERATIONS & MAINTENANCE	7,823,200.80	616,803.82	0.00	0.00	2,420.00	8,442,424.62
AUXILIARY SERVICES	2,159,917.47	6,725,025.75	0.00	1,680,256.00	18,968.00	10,584,167.22
GENERAL ADMINISTRATIVE SERVICES	2,915,315.00	1,531,176.18	0.00	0.00	0.00	4,446,491.18
CAPITAL OUTLAY	0.00	524,369.84	0.00	0.00	0.00	524,369.84
DEBT SERVICES	0.00	0.00	911,387.51	1,052,454.29	0.00	1,963,841.80
OTHER EXPENDITURES	1,034,309.81	2,722,731.72	0.00	0.00	7,138.00	3,764,179.53
TOTAL EXPENDITURES	40,521,261.80	26,650,502.26	911,387.51	2,732,710.29	106,025.00	70,921,886.86
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	1,629,598.41	1,214,443.00	911,387.51	1,680,256.00	0.00	5,435,684.92
OTHER FUND USES	2,110,430.51	76,525.00	0.00	0.00	1,593.00	2,188,548.51
TOTAL OTHER FUND SOURCES (USES)	(480,832.10)	1,137,918.00	911,387.51	1,680,256.00	(1,593.00)	3,247,136.41
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	4,412.08	(1,855,984.67)	0.00	25,380.71	0.00	(1,826,191.88)
BEGINNING FUND BALANCE - OCT 1	20,890,734.19	3,736,299.93	3,937.95	498,497.90	35,827.46	25,165,297.43
ENDING FUND BALANCE - SEP 30	20,895,146.27	1,880,315.26	3,937.95	523,878.61	35,827.46	23,339,105.55