

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, 2019

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	20,730,232.00	0.00	0.00	1,088,718.00	0.00	21,818,950.00
FEDERAL REVENUES	253,000.00	7,811,848.00	0.00	0.00	0.00	8,064,848.00
LOCAL REVENUES	11,209,420.00	665,742.50	0.00	0.00	69,834.00	11,944,996.50
OTHER REVENUES	166,362.80	95,725.00	0.00	0.00	0.00	262,087.80
TOTAL REVENUES	32,359,014.80	8,573,315.50	0.00	1,088,718.00	69,834.00	42,090,882.30
EXPENDITURES:						
INSTRUCTIONAL SERVICES	17,705,760.14	2,492,566.51	0.00	0.00	64,684.00	20,263,010.65
INSTRUCTIONAL SUPPORT SERVICES	5,677,411.76	1,573,109.54	0.00	0.00	1,339.00	7,251,860.30
OPERATIONS & MAINTENANCE	3,887,254.10	40,970.00	0.00	0.00	0.00	3,928,224.10
AUXILIARY SERVICES	1,677,740.00	4,453,991.52	0.00	0.00	1,957.00	6,133,688.52
GENERAL ADMINISTRATIVE SERVICES	1,656,886.87	344,744.40	0.00	0.00	0.00	2,001,631.27
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	43,504.02	0.00	913,393.76	897,134.77	0.00	1,854,032.55
OTHER EXPENDITURES	505,860.00	1,119,458.33	0.00	0.00	0.00	1,625,318.33
TOTAL EXPENDITURES	31,154,416.89	10,024,840.30	913,393.76	897,134.77	67,980.00	43,057,765.72
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	580,230.84	1,264,330.00	913,393.76	0.00	0.00	2,757,954.60
OTHER FUND USES	2,177,723.76	26,203.20	0.00	0.00	1,545.00	2,205,471.96
TOTAL OTHER FUND SOURCES (USES)	(1,597,492.92)	1,238,126.80	913,393.76	0.00	(1,545.00)	552,482.64
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(392,895.01)	(213,398.00)	0.00	191,583.23	309.00	(414,400.78)
BEGINNING FUND BALANCE - OCT 1	11,331,000.00	671,928.00	0.00	50,000.00	0.00	12,052,928.00
ENDING FUND BALANCE - SEP 30	10,938,104.99	458,530.00	0.00	241,583.23	309.00	11,638,527.22