

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, 2016

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	20,761,769.23	0.00	0.00	1,083,914.00	0.00	21,845,683.23
FEDERAL REVENUES	254,300.00	7,512,099.00	0.00	0.00	0.00	7,766,399.00
LOCAL REVENUES	9,158,350.00	719,297.00	0.00	0.00	130,550.00	10,008,197.00
OTHER REVENUES	80,000.00	105,839.00	907,768.76	0.00	0.00	1,093,607.76
TOTAL REVENUES	30,254,419.23	8,337,235.00	907,768.76	1,083,914.00	130,550.00	40,713,886.99
EXPENDITURES:						
INSTRUCTIONAL SERVICES	16,805,211.26	2,404,409.67	0.00	0.00	117,950.00	19,327,570.93
INSTRUCTIONAL SUPPORT SERVICES	5,903,949.18	1,343,147.72	0.00	0.00	100.00	7,247,196.90
OPERATIONS & MAINTENANCE	3,933,750.00	34,402.00	0.00	182,916.97	0.00	4,151,068.97
AUXILIARY SERVICES	1,540,677.00	4,696,075.36	0.00	284,823.00	14,000.00	6,535,575.36
GENERAL ADMINISTRATIVE SERVICES	1,617,710.00	355,408.42	0.00	130,000.00	0.00	2,103,118.42
CAPITAL OUTLAY	0.00	0.00	0.00	782,785.19	0.00	782,785.19
DEBT SERVICES	0.00	0.00	907,768.76	650,997.03	0.00	1,558,765.79
OTHER EXPENDITURES	510,165.00	896,707.83	0.00	0.00	0.00	1,406,872.83
TOTAL EXPENDITURES	30,311,462.44	9,730,151.00	907,768.76	2,031,522.19	132,050.00	43,112,954.39
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	471,556.50	1,056,182.00	0.00	80,581.00	0.00	1,608,319.50
OTHER FUND USES	1,056,182.00	0.00	0.00	0.00	0.00	1,056,182.00
TOTAL OTHER FUND SOURCES (USES)	(584,625.50)	1,056,182.00	0.00	80,581.00	0.00	552,137.50
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(641,668.71)	(336,734.00)	0.00	(867,027.19)	(1,500.00)	(1,846,929.90)
BEGINNING FUND BALANCE - OCT 1	10,356,448.02	1,286,579.74	4.46	867,636.91	64,236.41	12,574,905.54
ENDING FUND BALANCE - SEP 30	9,714,779.31	949,845.74	4.46	609.72	62,736.41	10,727,975.64