

**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 Ended September 30, 2021**

**113 - Bessemer City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$23,035,274.88	\$23,056,319.26	\$21,044.38	\$0.00	\$0.00	\$0.00
Federal Sources	\$188,000.00	\$133,169.60	(\$54,830.40)	\$19,478,457.87	\$10,416,553.23	(\$9,061,904.64)
Local Sources	\$11,201,000.00	\$12,988,258.04	\$1,787,258.04	\$703,177.00	\$448,419.20	(\$254,757.80)
Other Sources	\$96,660.94	\$104,358.37	\$7,697.43	\$148,911.00	\$32,703.86	(\$116,207.14)
<b>Total Revenues:</b>	<b>\$34,520,935.82</b>	<b>\$36,282,105.27</b>	<b>\$1,761,169.45</b>	<b>\$20,330,545.87</b>	<b>\$10,897,676.29</b>	<b>(\$9,432,869.58)</b>
<b>Expenditures</b>						
Instructional Services	\$17,600,812.25	\$16,952,002.98	\$648,809.27	\$9,920,088.19	\$3,577,483.72	\$6,342,604.47
Instructional Support Services	\$6,788,097.82	\$6,573,220.57	\$214,877.25	\$3,210,974.88	\$2,533,750.70	\$677,224.18
Operation & Maintenance Services	\$4,052,688.00	\$3,674,809.05	\$377,878.95	\$765,622.53	\$436,946.39	\$328,676.14
Auxiliary Services	\$1,783,916.33	\$1,646,573.83	\$137,342.50	\$1,471,638.14	\$1,063,109.90	\$408,528.24
General Administrative Services	\$2,072,889.00	\$2,197,581.26	(\$124,692.26)	\$485,650.91	\$298,645.86	\$187,005.05
Special Revenue Outlay	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$967,867.10	\$838,825.95	\$129,041.15	\$5,161,896.26	\$3,518,881.30	\$1,643,014.96
<b>Total Expenditures:</b>	<b>\$33,566,270.50</b>	<b>\$31,883,013.64</b>	<b>\$1,683,256.86</b>	<b>\$21,015,870.91</b>	<b>\$11,428,817.87</b>	<b>\$9,587,053.04</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$614,328.01	\$423,402.48	(\$190,925.53)	\$671,740.00	\$1,054,709.25	\$382,969.25
Other Financing Uses:	\$1,596,736.76	\$1,935,437.76	(\$338,701.00)	\$41,475.50	\$30,648.53	\$10,826.97
<b>Total Other Financing Sources (Uses):</b>	<b>(\$982,408.75)</b>	<b>(\$1,512,035.28)</b>	<b>(\$529,626.53)</b>	<b>\$630,264.50</b>	<b>\$1,024,060.72</b>	<b>\$393,796.22</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$27,743.43)</b>	<b>\$2,887,056.35</b>	<b>\$2,914,799.78</b>	<b>(\$55,060.54)</b>	<b>\$492,919.14</b>	<b>\$547,979.68</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,976,371.16</b>	<b>\$13,973,841.32</b>	<b>(\$2,529.84)</b>	<b>\$2,349,872.71</b>	<b>\$2,347,222.59</b>	<b>(\$2,650.12)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$13,948,627.73</b>	<b>\$16,860,897.67</b>	<b>\$2,912,269.94</b>	<b>\$2,294,812.17</b>	<b>\$2,840,141.73</b>	<b>\$545,329.56</b>

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