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 2018, Fiscal Period 08

Description Budget Actual (Unfavorable) Budget Actual (Unfavorable) Revenues State Sources \$19,780,203.00 \$13,276,360.16 (\$6,503,842.84) \$0.00 \$0.00 Federal Sources \$283,000.00 \$235,549.37 (\$47,450.63) \$8,308,589.21 \$3,017,839.31 (\$5,290,7 Local Sources \$10,942,710.00 \$10,500,553.11 (\$442,156.89) \$644,057.00 \$442,260.59 (\$201,7	113 - Bessemer City Schools	- VAF	GENERAL		SPECIAL REVENUE		VARIANCE Favorable
State Sources \$19,780,203.00 \$13,276,360.16 (\$6,503,842.84) \$0.00 \$0.00 Federal Sources \$283,000.00 \$235,549.37 (\$47,450.63) \$8,308,589.21 \$3,017,839.31 (\$5,290,7 Local Sources \$10,942,710.00 \$10,500,553.11 (\$442,156.89) \$644,057.00 \$442,260.59 (\$201,7	Description		Budget		Budget	Actual	(Unfavorable)
Federal Sources \$283,000.00 \$235,549.37 (\$47,450.63) \$8,308,589.21 \$3,017,839.31 (\$5,290,7 Local Sources \$10,942,710.00 \$10,500,553.11 (\$442,156.89) \$644,057.00 \$442,260.59 (\$201,7	Revenues						
Local Sources \$10,942,710.00 \$10,500,553.11 (\$442,156.89) \$644,057.00 \$442,260.59 (\$201,7	State Sources	76,360.16 (\$6	\$19,780,203.00	(\$6,503,842.84)	\$0.00	\$0.00	\$0.00
	Federal Sources	35,549.37	\$283,000.00	(\$47,450.63)	\$8,308,589.21	\$3,017,839.31	(\$5,290,749.90)
011 - 0	Local Sources	00,553.11 (\$10,942,710.00	(\$442,156.89)	\$644,057.00	\$442,260.59	(\$201,796.41)
Other Sources \$117,834.00 \$89,089.09 (\$28,744.91) \$55,640.00 \$85,177.69 \$29,8	Other Sources	89,089.09	\$117,834.00	(\$28,744.91)	\$55,640.00	\$85,177.69	\$29,537.69
Total Revenues: \$31,123,747.00 \$24,101,551.73 (\$7,022,195.27) \$9,008,286.21 \$3,545,277.59 (\$5,463,0	Total Revenues:	01,551.73 (\$7	\$31,123,747.00	(\$7,022,195.27)	\$9,008,286.21	\$3,545,277.59	(\$5,463,008.62)
Expenditures	Expenditures						
Instructional Services \$16,182,290.51 \$10,923,099.78 \$5,259,190.73 \$2,449,400.60 \$1,385,703.87 \$1,063,6	Instructional Services	23,099.78 \$	\$16,182,290.51	\$5,259,190.73	\$2,449,400.60	\$1,385,703.87	\$1,063,696.73
Instructional Support Services \$5,751,875.02 \$3,974,948.27 \$1,776,926.75 \$2,128,986.16 \$780,550.92 \$1,348,4	Instructional Support Services	74,948.27 \$	\$5,751,875.02	\$1,776,926.75	\$2,128,986.16	\$780,550.92	\$1,348,435.24
Operation & Maintenance Services \$3,500,402.06 \$2,563,958.70 \$936,443.36 \$40,696.42 \$30,866.20 \$9,600.00 \$	Operation & Maintenance Services	63,958.70	\$3,500,402.06	\$936,443.36	\$40,696.42	\$30,866.20	\$9,830.22
Auxiliary Services \$1,440,050.16 \$1,165,823.42 \$274,226.74 \$4,386,601.11 \$2,488,647.00 \$1,897,9	Auxiliary Services	65,823.42	\$1,440,050.16	\$274,226.74	\$4,386,601.11	\$2,488,647.00	\$1,897,954.11
General Administrative Services \$1,607,852.00 \$1,169,850.85 \$438,001.15 \$350,769.76 \$167,871.03 \$182,8	General Administrative Services	69,850.85	\$1,607,852.00	\$438,001.15	\$350,769.76	\$167,871.03	\$182,898.73
Special Revenue Outlay \$0.00 \$12,504.70 (\$12,504.70) \$0.00 \$0.00	Special Revenue Outlay	12,504.70	\$0.00	(\$12,504.70)	\$0.00	\$0.00	\$0.00
General Service \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures \$614,966.00 \$276,106.33 \$338,859.67 \$843,559.20 \$222,130.96 \$621,4	Other Expenditures	76,106.33	\$614,966.00	\$338,859.67	\$843,559.20	\$222,130.96	\$621,428.24
Total Expenditures: \$29,097,435.75 \$20,086,292.05 \$9,011,143.70 \$10,200,013.25 \$5,075,769.98 \$5,124,5	Total Expenditures:	86,292.05 \$	\$29,097,435.75	\$9,011,143.70	\$10,200,013.25	\$5,075,769.98	\$5,124,243.27
Other Financing Sources (Uses)	Other Financing Sources (Uses)						
Other Financing Sources: \$497,712.47 \$190,711.57 (\$307,000.90) \$1,134,044.00 \$716,133.04 (\$417,9)	Other Financing Sources:	90,711.57 (\$497,712.47	(\$307,000.90)	\$1,134,044.00	\$716,133.04	(\$417,910.96)
Other Financing Uses: \$2,066,448.53 \$1,627,220.55 \$439,227.98 \$25,440.00 \$2,824.00 \$22,6	Other Financing Uses:	27,220.55	\$2,066,448.53	\$439,227.98	\$25,440.00	\$2,824.00	\$22,616.00
Total Other Financing Sources (Uses): (\$1,568,736.06) (\$1,436,508.98) \$132,227.08 \$1,108,604.00 \$713,309.04 (\$395,2	Total Other Financing Sources (Uses):	6,508.98)	(\$1,568,736.06)	\$132,227.08	\$1,108,604.00	\$713,309.04	(\$395,294.96)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: \$457,575.19 \$2,578,750.70 \$2,121,175.51 (\$83,123.04) (\$817,183.35) (\$734,0		78,750.70 \$	\$457,575.19	\$2,121,175.51	(\$83,123.04)	(\$817,183.35)	(\$734,060.31)
Beginning Fund Balance - Oct. 1: \$12,347,702.00 \$12,347,702.00 \$0.00 \$1,217,611.89 \$1,217,611.89	Beginning Fund Balance - Oct. 1:	47,702.00	\$12,347,702.00	\$0.00	\$1,217,611.89	\$1,217,611.89	\$0.00
Ending Fund Balance: \$12,805,277.19 \$14,926,452.70 \$2,121,175.51 \$1,134,488.85 \$400,428.54 (\$734,0	Ending Fund Balance:	26,452.70 \$	\$12,805,277.19	\$2,121,175.51	\$1,134,488.85	\$400,428.54	(\$734,060.31)

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