

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2021, Fiscal Period 03**

192 - Sheffield City Schools

| | GOVERNMENTAL | | | FIDUCIARY | | |
|---|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| Revenues | | | | | | |
| State Sources | \$1,676,916.75 | \$0.00 | \$3,867.00 | \$0.00 | \$0.00 | \$1,680,783.75 |
| Federal Sources | \$4,129.75 | \$585,965.22 | \$0.00 | \$0.00 | \$0.00 | \$590,094.97 |
| Local Sources | \$1,003,710.78 | \$29,842.22 | \$0.00 | \$0.00 | \$148,804.95 | \$1,182,357.95 |
| Other Sources | \$2,312.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,312.51 |
| Total Revenues: | \$2,687,069.79 | \$615,807.44 | \$3,867.00 | \$0.00 | \$148,804.95 | \$3,455,549.18 |
| Expenditures | | | | | | |
| Instructional Services | \$1,326,271.03 | \$253,994.62 | \$0.00 | \$0.00 | \$10,762.19 | \$1,591,027.84 |
| Instructional Support Services | \$481,190.42 | \$168,478.07 | \$0.00 | \$0.00 | \$55,612.10 | \$705,280.59 |
| Operation & Maintenance Services | \$280,667.03 | \$8,428.98 | \$0.00 | \$54,534.00 | \$35,625.18 | \$379,255.19 |
| Auxiliary Services | \$28,550.55 | \$22,821.39 | \$59,539.00 | \$0.00 | \$28,796.87 | \$139,707.81 |
| General Administrative Services | \$133,780.71 | \$39,132.20 | \$0.00 | \$0.00 | \$1,260.87 | \$174,173.78 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$102,368.94 | \$102,368.94 |
| Debt Service | | | | | | \$0.00 |
| Other Expenditures | \$85,787.29 | \$227,635.27 | \$0.00 | \$0.00 | \$7,168.55 | \$320,591.11 |
| Total Expenditures: | \$2,336,247.03 | \$720,490.53 | \$59,539.00 | \$54,534.00 | \$241,594.70 | \$3,412,405.26 |
| Other Fund Sources (Uses) | | | | | | |
| Other Fund Sources: | \$9,172.96 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | \$9,262.96 |
| Other Fund Uses: | \$0.00 | \$8,253.65 | \$0.00 | \$0.00 | \$1,009.31 | \$9,262.96 |
| Total Other Fund Sources (Uses): | \$9,172.96 | (\$8,163.65) | \$0.00 | \$0.00 | (\$1,009.31) | \$0.00 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$359,995.72 | (\$112,846.74) | (\$55,672.00) | (\$54,534.00) | (\$93,799.06) | \$43,143.92 |
| Beginning Fund Balance - October 1: | \$2,222,790.15 | \$262,008.30 | \$1,290,620.35 | \$27,350.01 | \$4,897,999.21 | \$8,700,768.02 |
| Ending Fund Balance: | \$2,582,785.87 | \$149,161.56 | \$1,234,948.35 | (\$27,183.99) | \$4,804,200.15 | \$8,743,911.94 |

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