

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

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2021, Fiscal Period 05**

192 - Sheffield City Schools

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$6,621,640.00	\$2,769,938.31	(\$3,851,701.69)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,050.00	\$4,189.75	\$3,139.75	\$2,396,523.00	\$972,234.14	(\$1,424,288.86)
Local Sources	\$3,138,726.00	\$1,809,501.02	(\$1,329,224.98)	\$242,808.00	\$48,925.26	(\$193,882.74)
Other Sources	\$13,000.00	\$3,685.70	(\$9,314.30)	\$27,000.00	\$3,218.74	(\$23,781.26)
Total Revenues:	\$9,774,416.00	\$4,587,314.78	(\$5,187,101.22)	\$2,666,331.00	\$1,024,378.14	(\$1,641,952.86)
Expenditures						
Instructional Services	\$5,663,856.00	\$2,240,583.50	\$3,423,272.50	\$946,646.00	\$408,175.23	\$538,470.77
Instructional Support Services	\$1,950,536.00	\$828,416.18	\$1,122,119.82	\$426,065.00	\$215,166.93	\$210,898.07
Operation & Maintenance Services	\$1,279,970.00	\$540,939.78	\$739,030.22	\$45,029.06	\$11,604.20	\$33,424.86
Auxiliary Services	\$149,211.00	\$48,874.41	\$100,336.59	\$1,083,855.00	\$34,802.65	\$1,049,052.35
General Administrative Services	\$599,491.00	\$260,002.08	\$339,488.92	\$166,551.94	\$65,163.47	\$101,388.47
Special Revenue Outlay	\$0.00	\$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	\$345,224.00	\$149,042.25	\$196,181.75	\$157,902.00	\$420,006.53	(\$262,104.53)
Total Expenditures:	\$9,988,288.00	\$4,067,858.20	\$5,920,429.80	\$2,826,049.00	\$1,154,919.01	\$1,671,129.99
Other Financing Sources (Uses)						
Other Financing Sources:	\$255,310.00	\$51,976.92	(\$203,333.08)	\$196,520.00	\$90.00	(\$196,430.00)
Other Financing Uses:	\$196,520.00	\$0.00	\$196,520.00	\$0.00	\$10,978.09	(\$10,978.09)
Total Other Financing Sources (Uses):	\$58,790.00	\$51,976.92	(\$6,813.08)	\$196,520.00	(\$10,888.09)	(\$207,408.09)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$155,082.00)	\$571,433.50	\$726,515.50	\$36,802.00	(\$141,428.96)	(\$178,230.96)
Beginning Fund Balance - Oct. 1:	\$2,387,952.50	\$2,222,790.15	(\$165,162.35)	\$316,777.39	\$262,008.30	(\$54,769.09)
Ending Fund Balance:	\$2,232,870.50	\$2,794,223.65	\$561,353.15	\$353,579.39	\$120,579.34	(\$233,000.05)

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