

**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 06**

**192 - Sheffield City Schools**

192 - Sheffield City Schools	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$6,621,640.00	\$3,378,899.06	(\$3,242,740.94)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,050.00	\$4,229.75	\$3,179.75	\$2,396,523.00	\$1,166,463.17	(\$1,230,059.83)
Local Sources	\$3,138,726.00	\$2,173,419.54	(\$965,306.46)	\$242,808.00	\$77,696.50	(\$165,111.50)
Other Sources	\$13,000.00	\$4,233.10	(\$8,766.90)	\$27,000.00	\$3,218.74	(\$23,781.26)
Total Revenues:	\$9,774,416.00	\$5,560,781.45	(\$4,213,634.55)	\$2,666,331.00	\$1,247,378.41	(\$1,418,952.59)
Expenditures						
Instructional Services	\$5,663,856.00	\$2,702,918.77	\$2,960,937.23	\$946,646.00	\$497,436.73	\$449,209.27
Instructional Support Services	\$1,950,536.00	\$989,138.10	\$961,397.90	\$426,065.00	\$243,539.07	\$182,525.93
Operation & Maintenance Services	\$1,279,970.00	\$676,364.67	\$603,605.33	\$45,029.06	\$12,470.80	\$32,558.26
Auxiliary Services	\$149,211.00	\$60,849.32	\$88,361.68	\$1,083,855.00	\$37,759.39	\$1,046,095.61
General Administrative Services	\$599,491.00	\$303,151.68	\$296,339.32	\$166,551.94	\$78,025.21	\$88,526.73
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	\$179,809.11	\$165,414.89	\$157,902.00	\$515,221.49	(\$357,319.49)
Total Expenditures:	\$9,988,288.00	\$4,912,231.65	\$5,076,056.35	\$2,826,049.00	\$1,384,452.69	\$1,441,596.31
Other Financing Sources (Uses)						
Other Financing Sources:	\$255,310.00	\$52,088.55	(\$203,221.45)	\$196,520.00	\$1,746.88	(\$194,773.12)
Other Financing Uses:	\$196,520.00	\$0.00	\$196,520.00	\$0.00	\$12,746.60	(\$12,746.60)
Total Other Financing Sources (Uses):	\$58,790.00	\$52,088.55	(\$6,701.45)	\$196,520.00	(\$10,999.72)	(\$207,519.72)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$155,082.00)	\$700,638.35	\$855,720.35	\$36,802.00	(\$148,074.00)	(\$184,876.00)
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	\$2,923,428.50	\$690,558.00	\$353,579.39	\$113,934.30	(\$239,645.09)

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