

**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 02**

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	\$1,145,389.00	(\$5,476,251.00)		\$0.00	\$0.00	\$0.00
Federal Sources	\$1,050.00	\$4,089.75	\$3,039.75		\$2,396,523.00	\$323,574.41	(\$2,072,948.59)
Local Sources	\$3,138,726.00	\$724,044.86	(\$2,414,681.14)		\$242,808.00	\$15,335.26	(\$227,472.74)
Other Sources	\$13,000.00	\$2,266.63	(\$10,733.37)		\$27,000.00	\$0.00	(\$27,000.00)
Total Revenues:	\$9,774,416.00	\$1,875,790.24	(\$7,898,625.76)		\$2,666,331.00	\$338,909.67	(\$2,327,421.33)
Expenditures							
Instructional Services	\$5,663,856.00	\$880,586.65	\$4,783,269.35		\$946,646.00	\$174,773.85	\$771,872.15
Instructional Support Services	\$1,950,536.00	\$346,353.79	\$1,604,182.21		\$426,065.00	\$68,562.10	\$357,502.90
Operation & Maintenance Services	\$1,279,970.00	\$177,712.43	\$1,102,257.57		\$45,029.06	\$3,765.48	\$41,263.58
Auxiliary Services	\$149,211.00	\$20,108.14	\$129,102.86		\$1,083,855.00	\$15,060.39	\$1,068,794.61
General Administrative Services	\$599,491.00	\$87,701.23	\$511,789.77		\$166,551.94	\$26,270.57	\$140,281.37
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	\$54,979.19	\$290,244.81		\$157,902.00	\$152,238.05	\$5,663.95
Total Expenditures:	\$9,988,288.00	\$1,567,441.43	\$8,420,846.57		\$2,826,049.00	\$440,670.44	\$2,385,378.56
Other Financing Sources (Uses)							
Other Financing Sources:	\$255,310.00	\$6,414.38	(\$248,895.62)		\$196,520.00	\$90.00	(\$196,430.00)
Other Financing Uses:	\$196,520.00	\$0.00	\$196,520.00		\$0.00	\$5,412.82	(\$5,412.82)
Total Other Financing Sources (Uses):	\$58,790.00	\$6,414.38	(\$52,375.62)		\$196,520.00	(\$5,322.82)	(\$201,842.82)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$155,082.00)	\$314,763.19	\$469,845.19		\$36,802.00	(\$107,083.59)	(\$143,885.59)
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	\$2,537,553.34	\$304,682.84		\$353,579.39	\$154,924.71	(\$198,654.68)

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