

**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 Ended September 30, 2021**

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	\$6,699,583.81	\$7,015,754.41	\$316,170.60		\$0.00	\$0.00	\$0.00
Federal Sources	\$1,050.00	\$860.00	(\$190.00)		\$3,283,354.11	\$3,411,230.07	\$127,875.96
Local Sources	\$3,138,726.00	\$3,574,090.30	\$435,364.30		\$242,808.00	\$171,660.97	(\$71,147.03)
Other Sources	\$13,000.00	\$6,987.70	(\$6,012.30)		\$27,000.00	\$8,489.05	(\$18,510.95)
Total Revenues:	\$9,852,359.81	\$10,597,692.41	\$745,332.60		\$3,553,162.11	\$3,591,380.09	\$38,217.98
Expenditures							
Instructional Services	\$5,560,216.60	\$5,722,091.85	(\$161,875.25)		\$1,104,866.94	\$1,398,093.29	(\$293,226.35)
Instructional Support Services	\$2,005,681.21	\$2,096,078.89	(\$90,397.68)		\$451,331.42	\$498,312.94	(\$46,981.52)
Operation & Maintenance Services	\$1,408,431.00	\$1,425,763.85	(\$17,332.85)		\$55,370.86	\$72,767.31	(\$17,396.45)
Auxiliary Services	\$149,211.00	\$119,967.59	\$29,243.41		\$108,096.62	\$433,483.88	(\$325,387.26)
General Administrative Services	\$599,491.00	\$625,837.08	(\$26,346.08)		\$166,482.67	\$163,766.58	\$2,716.09
Special Revenue Outlay	\$0.00	\$0.00	\$0.00		\$576,865.00	\$212,760.56	\$364,104.44
General Service	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Other Expenditures	\$343,424.00	\$355,824.03	(\$12,400.03)		\$1,249,866.60	\$838,905.37	\$410,961.23
Total Expenditures:	\$10,066,454.81	\$10,345,563.29	(\$279,108.48)		\$3,712,880.11	\$3,618,089.93	\$94,790.18
Other Financing Sources (Uses)							
Other Financing Sources:	\$255,310.00	\$131,688.77	(\$123,621.23)		\$196,520.00	\$158,873.21	(\$37,646.79)
Other Financing Uses:	\$196,520.00	\$150,000.00	\$46,520.00		\$0.00	\$26,862.01	(\$26,862.01)
Total Other Financing Sources (Uses):	\$58,790.00	(\$18,311.23)	(\$77,101.23)		\$196,520.00	\$132,011.20	(\$64,508.80)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$155,305.00)	\$233,817.89	\$389,122.89		\$36,802.00	\$105,301.36	\$68,499.36
Beginning Fund Balance - Oct. 1:	\$2,219,737.79	\$2,219,737.79	\$0.00		\$262,008.30	\$262,008.30	\$0.00
Ending Fund Balance - Sept. 30:	\$2,064,432.79	\$2,453,555.68	\$389,122.89		\$298,810.30	\$367,309.66	\$68,499.36

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