

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

**Exhibit F-III-B**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2022, Fiscal Period 05**

**192 - Sheffield City Schools**

192 - Sheffield City Schools	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$71,934.72	\$6,315.00	(\$65,619.72)	\$241,301.28	\$0.00	(\$241,301.28)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$25,424.00	\$0.00	(\$25,424.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$71,934.72	\$6,315.00	(\$65,619.72)	\$266,725.28	\$0.00	(\$266,725.28)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$56,772.72	\$0.00	\$56,772.72	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$56,772.72	\$0.00	\$56,772.72	\$0.00	\$0.00	\$0.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$200,000.00	\$0.00	(\$200,000.00)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
Total Other Financing Sources (Uses):	\$200,000.00	\$0.00	(\$200,000.00)	(\$200,000.00)	\$0.00	\$200,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$215,162.00	\$6,315.00	(\$208,847.00)	\$66,725.28	\$0.00	(\$66,725.28)
Beginning Fund Balance - Oct. 1:	\$1,242,682.00	\$1,446,558.35	\$203,876.35	\$29,483.00	\$74,818.06	\$45,335.06
Ending Fund Balance:	\$1,457,844.00	\$1,452,873.35	(\$4,970.65)	\$96,208.28	\$74,818.06	(\$21,390.22)

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