

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

**Exhibit F-III-C**

**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 07**

**192 - Sheffield City Schools**

192 - Sheffield City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST			VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$6,918,659.00	\$3,985,582.32	(\$2,933,076.68)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,397,573.00	\$1,367,547.77	(\$1,030,025.23)
Local Sources	\$842,550.00	\$427,218.30	(\$415,331.70)	\$4,252,387.00	\$2,891,531.86	(\$1,360,855.14)
Other Sources	\$0.00	\$0.00	\$0.00	\$40,000.00	\$7,718.32	(\$32,281.68)
Total Revenues:	\$842,550.00	\$427,218.30	(\$415,331.70)	\$13,608,619.00	\$8,252,380.27	(\$5,356,238.73)
Expenditures						
Instructional Services	\$39,761.00	\$26,270.80	\$13,490.20	\$6,650,263.00	\$3,788,498.24	\$2,861,764.76
Instructional Support Services	\$49,261.00	\$94,958.40	(\$45,697.40)	\$2,425,862.00	\$1,526,021.14	\$899,840.86
Operation & Maintenance Services	\$430,997.00	\$91,605.76	\$339,391.24	\$1,806,996.06	\$944,802.66	\$862,193.40
Auxiliary Services	\$0.00	\$28,796.87	(\$28,796.87)	\$1,233,066.00	\$198,741.20	\$1,034,324.80
Expendable Administrative Services	\$5,389.00	\$4,111.04	\$1,277.96	\$771,431.94	\$442,699.86	\$328,732.08
Total Outlay	\$0.00	\$160,547.56	(\$160,547.56)	\$0.00	\$160,547.56	(\$160,547.56)
Expendable Service	\$0.00	\$0.00	\$0.00	\$56,765.75	\$0.00	\$56,765.75
Other Expenditures	\$39,648.00	\$18,982.94	\$20,665.06	\$542,774.00	\$853,123.23	(\$310,349.23)
Total Expenditures:	\$565,056.00	\$425,273.37	\$139,782.63	\$13,487,158.75	\$7,914,433.89	\$5,572,724.86
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$200.00	\$200.00	\$651,830.00	\$67,933.82	(\$583,896.18)
Other Financing Uses:	\$104,762.00	\$1,119.31	\$103,642.69	\$501,282.00	\$213,865.91	\$287,416.09
Total Other Financing Sources (Uses):	(\$104,762.00)	(\$919.31)	\$103,842.69	\$150,548.00	(\$145,932.09)	(\$296,480.09)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$172,732.00	\$1,025.62	(\$171,706.38)	\$272,008.25	\$192,014.29	(\$79,993.96)
Beginning Fund Balance - Oct. 1:	\$4,581,287.00	\$4,897,999.21	\$316,712.21	\$8,609,977.24	\$8,700,768.02	\$90,790.78
Ending Fund Balance:	\$4,754,019.00	\$4,899,024.83	\$145,005.83	\$8,881,985.49	\$8,892,782.31	\$10,796.82

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