

**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 2020, 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 | \$6,773,590.00 | \$3,426,033.64 | (\$3,347,556.36) | | \$0.00 | \$0.00 | \$0.00 |
| Federal Sources | \$1,000.00 | \$500.00 | (\$500.00) | | \$2,035,854.00 | \$995,489.75 | (\$1,040,364.25) |
| Local Sources | \$2,994,938.00 | \$1,993,403.88 | (\$1,001,534.12) | | \$260,967.00 | \$143,643.96 | (\$117,323.04) |
| Other Sources | \$0.00 | \$12,925.11 | \$12,925.11 | | \$25,000.00 | \$16,681.60 | (\$8,318.40) |
| Total Revenues: | \$9,769,528.00 | \$5,432,862.63 | (\$4,336,665.37) | | \$2,321,821.00 | \$1,155,815.31 | (\$1,166,005.69) |
| Expenditures | | | | | | | |
| Instructional Services | \$5,790,462.00 | \$2,831,606.65 | \$2,958,855.35 | | \$682,426.00 | \$350,762.03 | \$331,663.97 |
| Instructional Support Services | \$1,910,351.00 | \$1,039,599.71 | \$870,751.29 | | \$312,744.00 | \$139,078.53 | \$173,665.47 |
| Operation & Maintenance Services | \$1,242,948.00 | \$697,024.70 | \$545,923.30 | | \$43,941.00 | \$11,777.04 | \$32,163.96 |
| Auxiliary Services | \$135,956.00 | \$71,975.12 | \$63,980.88 | | \$1,131,545.00 | \$566,201.85 | \$565,343.15 |
| General Administrative Services | \$605,985.00 | \$358,859.06 | \$247,125.94 | | \$164,714.00 | \$84,825.62 | \$79,888.38 |
| 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 | \$335,063.00 | \$186,084.94 | \$148,978.06 | | \$156,900.00 | \$57,907.26 | \$98,992.74 |
| Total Expenditures: | \$10,020,765.00 | \$5,185,150.18 | \$4,835,614.82 | | \$2,492,270.00 | \$1,210,552.33 | \$1,281,717.67 |
| Other Financing Sources (Uses) | | | | | | | |
| Other Financing Sources: | \$474,199.00 | \$56,246.64 | (\$417,952.36) | | \$207,251.00 | \$53,197.85 | (\$154,053.15) |
| Other Financing Uses: | \$207,251.00 | \$50,000.00 | \$157,251.00 | | \$0.00 | \$13,686.15 | (\$13,686.15) |
| Total Other Financing Sources (Uses): | \$266,948.00 | \$6,246.64 | (\$260,701.36) | | \$207,251.00 | \$39,511.70 | (\$167,739.30) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$15,711.00 | \$253,959.09 | \$238,248.09 | | \$36,802.00 | (\$15,225.32) | (\$52,027.32) |
| Beginning Fund Balance - Oct. 1: | \$2,073,336.00 | \$2,192,008.25 | \$118,672.25 | | \$268,698.00 | \$220,517.92 | (\$48,180.08) |
| Ending Fund Balance: | \$2,089,047.00 | \$2,445,967.34 | \$356,920.34 | | \$305,500.00 | \$205,292.60 | (\$100,207.40) |

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