

**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 2019, Fiscal Period 07**

192 - Sheffield City Schools

192 - Sheffield City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$6,745,745.16	\$3,870,908.50	(\$2,874,836.66)	\$0.00	\$0.00	\$0.00
Federal Sources	\$9,000.00	\$9,226.58	\$226.58	\$1,949,398.65	\$1,180,844.55	(\$768,554.10)
Local Sources	\$2,868,189.00	\$2,282,694.87	(\$585,494.13)	\$254,051.00	\$185,405.30	(\$68,645.70)
Other Sources	\$32,000.00	\$37,213.57	\$5,213.57	\$25,293.00	\$12,669.47	(\$12,623.53)
Total Revenues:	\$9,654,934.16	\$6,200,043.52	(\$3,454,890.64)	\$2,228,742.65	\$1,378,919.32	(\$849,823.33)
Expenditures						
Instructional Services	\$5,494,781.00	\$3,211,966.80	\$2,282,814.20	\$699,807.47	\$409,809.03	\$289,998.44
Instructional Support Services	\$1,937,443.00	\$1,112,839.94	\$824,603.06	\$320,308.15	\$175,723.48	\$144,584.67
Operation & Maintenance Services	\$1,145,823.00	\$810,260.02	\$335,562.98	\$39,352.00	\$17,735.80	\$21,616.20
Auxiliary Services	\$154,346.00	\$83,006.47	\$71,339.53	\$1,177,106.00	\$623,761.12	\$553,344.88
General Administrative Services	\$649,063.00	\$356,863.58	\$292,199.42	\$178,643.03	\$106,857.75	\$71,785.28
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	\$366,101.16	\$269,620.24	\$96,480.92	\$147,876.00	\$78,754.75	\$69,121.25
Total Expenditures:	\$9,747,557.16	\$5,844,557.05	\$3,903,000.11	\$2,563,092.65	\$1,412,641.93	\$1,150,450.72
Other Financing Sources (Uses)						
Other Financing Sources:	\$436,989.03	\$120,798.00	(\$316,191.03)	\$335,561.00	\$668.31	(\$334,892.69)
Other Financing Uses:	\$335,561.00	\$0.00	\$335,561.00	\$0.00	\$3,542.58	(\$3,542.58)
Total Other Financing Sources (Uses):	\$101,428.03	\$120,798.00	\$19,369.97	\$335,561.00	(\$2,874.27)	(\$338,435.27)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,805.03	\$476,284.47	\$467,479.44	\$1,211.00	(\$36,596.88)	(\$37,807.88)
Beginning Fund Balance - Oct. 1:	\$2,368,136.26	\$2,368,136.26	\$0.00	\$266,217.65	\$258,903.39	(\$7,314.26)
Ending Fund Balance:	\$2,376,941.29	\$2,844,420.73	\$467,479.44	\$267,428.65	\$222,306.51	(\$45,122.14)

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