

**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 2023, Fiscal Period 05**

**063 - Tuscaloosa County Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$145,898,788.32	\$53,974,984.32	(\$91,923,804.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$49,225,870.55	\$9,910,210.51	(\$39,315,660.04)
Local Sources	\$3,823,920.00	\$2,150,100.84	(\$1,673,819.16)	\$62,008,697.98	\$40,891,186.00	(\$21,117,511.98)
Other Sources	\$0.00	\$0.00	\$0.00	\$558,762.00	\$153,033.56	(\$405,728.44)
<b>Total Revenues:</b>	<b>\$3,823,920.00</b>	<b>\$2,150,100.84</b>	<b>(\$1,673,819.16)</b>	<b>\$257,692,118.85</b>	<b>\$104,929,414.39</b>	<b>(\$152,762,704.46)</b>
<b>Expenditures</b>						
Instructional Services	\$629,562.00	\$325,561.43	\$304,000.57	\$118,140,952.44	\$48,584,757.79	\$69,556,194.65
Instructional Support Services	\$1,832,488.00	\$923,576.40	\$908,911.60	\$40,959,097.81	\$17,029,373.68	\$23,929,724.13
Operation & Maintenance Services	\$20,064.00	\$16,387.13	\$3,676.87	\$21,735,706.00	\$11,257,060.92	\$10,478,645.08
Auxiliary Services	\$125,533.00	\$91,068.29	\$34,464.71	\$33,162,922.67	\$15,649,717.04	\$17,513,205.63
Expendable Administrative Services	\$30,630.00	\$22,354.34	\$8,275.66	\$6,084,107.00	\$2,274,470.94	\$3,809,636.06
Total Outlay	\$0.00	\$12,813.00	(\$12,813.00)	\$41,089,102.00	\$6,383,670.34	\$34,705,431.66
Expendable Service	\$0.00	\$231.25	(\$231.25)	\$7,939,975.23	\$6,572,141.89	\$1,367,833.34
Other Expenditures	\$482,470.00	\$364,494.53	\$117,975.47	\$6,945,615.56	\$3,110,548.86	\$3,835,066.70
<b>Total Expenditures:</b>	<b>\$3,120,747.00</b>	<b>\$1,756,486.37</b>	<b>\$1,364,260.63</b>	<b>\$276,057,478.71</b>	<b>\$110,861,741.46</b>	<b>\$165,195,737.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$51,354.00	\$265,411.39	\$214,057.39	\$13,871,307.56	\$4,776,476.49	(\$9,094,831.07)
Other Financing Uses:	\$135,635.00	\$571,482.23	(\$435,847.23)	\$8,859,848.83	\$4,771,377.60	\$4,088,471.23
<b>Total Other Financing Sources (Uses):</b>	<b>(\$84,281.00)</b>	<b>(\$306,070.84)</b>	<b>(\$221,789.84)</b>	<b>\$5,011,458.73</b>	<b>\$5,098.89</b>	<b>(\$5,006,359.84)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$618,892.00</b>	<b>\$87,543.63</b>	<b>(\$531,348.37)</b>	<b>(\$13,353,901.13)</b>	<b>(\$5,927,228.18)</b>	<b>\$7,426,672.95</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$577,841.70</b>	<b>\$3,037,160.63</b>	<b>\$2,459,318.93</b>	<b>\$59,831,970.19</b>	<b>\$70,262,147.62</b>	<b>\$10,430,177.43</b>
<b>Ending Fund Balance:</b>	<b>\$1,196,733.70</b>	<b>\$3,124,704.26</b>	<b>\$1,927,970.56</b>	<b>\$46,478,069.06</b>	<b>\$64,334,919.44</b>	<b>\$17,856,850.38</b>

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