

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2026, Fiscal Period 02**

| 201 - Tusculmbia City Schools                                                  |                  |              |                                        | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                 |                                        |
|--------------------------------------------------------------------------------|------------------|--------------|----------------------------------------|---------------------------------------------------------------|-----------------|----------------------------------------|
|                                                                                | EXPENDABLE TRUST |              | VARIANCE<br>Favorable<br>(Unfavorable) |                                                               |                 | VARIANCE<br>Favorable<br>(Unfavorable) |
| Description                                                                    | Budget           | Actual       |                                        | Budget                                                        | Actual          |                                        |
| Revenues                                                                       |                  |              |                                        |                                                               |                 |                                        |
| State Sources                                                                  | \$0.00           | \$0.00       | \$0.00                                 | \$14,457,348.00                                               | \$2,345,741.32  | (\$12,111,606.68)                      |
| Federal Sources                                                                | \$0.00           | \$0.00       | \$0.00                                 | \$2,378,952.00                                                | \$164,393.68    | (\$2,214,558.32)                       |
| Local Sources                                                                  | \$226,774.00     | \$78,350.30  | (\$148,423.70)                         | \$5,958,811.00                                                | \$1,426,333.08  | (\$4,532,477.92)                       |
| Other Sources                                                                  | \$0.00           | \$0.00       | \$0.00                                 | \$42,173.00                                                   | \$9,617.93      | (\$32,555.07)                          |
| Total Revenues:                                                                | \$226,774.00     | \$78,350.30  | (\$148,423.70)                         | \$22,837,284.00                                               | \$3,946,086.01  | (\$18,891,197.99)                      |
| Expenditures                                                                   |                  |              |                                        |                                                               |                 |                                        |
| Instructional Services                                                         | \$367.00         | \$0.00       | \$367.00                               | \$11,772,125.42                                               | \$2,045,778.11  | \$9,726,347.31                         |
| Instructional Support Services                                                 | \$124,546.00     | \$19,683.03  | \$104,862.97                           | \$3,913,451.28                                                | \$652,178.71    | \$3,261,272.57                         |
| Operation & Maintenance Services                                               | \$2,586.00       | \$584.66     | \$2,001.34                             | \$2,739,406.00                                                | \$475,422.84    | \$2,263,983.16                         |
| Auxiliary Services                                                             | \$879.00         | \$0.00       | \$879.00                               | \$1,887,464.00                                                | \$361,989.42    | \$1,525,474.58                         |
| Expendable Administrative Services                                             | \$0.00           | \$0.00       | \$0.00                                 | \$2,232,855.93                                                | \$335,229.33    | \$1,897,626.60                         |
| Total Outlay                                                                   | \$0.00           | \$0.00       | \$0.00                                 | \$6,030,000.00                                                | \$461,562.96    | \$5,568,437.04                         |
| Expendable Service                                                             | \$0.00           | \$0.00       | \$0.00                                 | \$962,891.19                                                  | \$0.00          | \$962,891.19                           |
| Other Expenditures                                                             | \$70,095.00      | \$23,094.00  | \$47,001.00                            | \$619,724.00                                                  | \$138,574.74    | \$481,149.26                           |
| Total Expenditures:                                                            | \$198,473.00     | \$43,361.69  | \$155,111.31                           | \$30,157,917.82                                               | \$4,470,736.11  | \$25,687,181.71                        |
| Other Financing Sources (Uses)                                                 |                  |              |                                        |                                                               |                 |                                        |
| Other Financing Sources:                                                       | \$0.00           | \$5,980.00   | \$5,980.00                             | \$2,365,000.00                                                | \$25,705.67     | (\$2,339,294.33)                       |
| Other Financing Uses:                                                          | \$0.00           | \$6,234.00   | (\$6,234.00)                           | \$2,360,000.00                                                | \$12,885.17     | \$2,347,114.83                         |
| Total Other Financing Sources (Uses):                                          | \$0.00           | (\$254.00)   | (\$254.00)                             | \$5,000.00                                                    | \$12,820.50     | \$7,820.50                             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$28,301.00      | \$34,734.61  | \$6,433.61                             | (\$7,315,633.82)                                              | (\$511,829.60)  | \$6,803,804.22                         |
| Beginning Fund Balance - Oct. 1:                                               | \$170,000.00     | \$226,361.63 | \$56,361.63                            | \$12,419,214.93                                               | \$14,403,278.30 | \$1,984,063.37                         |
| Ending Fund Balance:                                                           | \$198,301.00     | \$261,096.24 | \$62,795.24                            | \$5,103,581.11                                                | \$13,891,448.70 | \$8,787,867.59                         |

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