

**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 05**

**201 - Tuscumbia City Schools**

| 201 - Tusculmbia City Schools                                                  |                  |                |                            |                 |                |                            |
|--------------------------------------------------------------------------------|------------------|----------------|----------------------------|-----------------|----------------|----------------------------|
|                                                                                | GENERAL          |                | VARIANCE                   | SPECIAL REVENUE |                | VARIANCE                   |
| Description                                                                    | Budget           | Actual         | Favorable<br>(Unfavorable) | Budget          | Actual         | Favorable<br>(Unfavorable) |
| Revenues                                                                       |                  |                |                            |                 |                |                            |
| State Sources                                                                  | \$13,926,797.00  | \$6,076,140.59 | (\$7,850,656.41)           | \$0.00          | \$2,161.54     | \$2,161.54                 |
| Federal Sources                                                                | \$0.00           | \$140.00       | \$140.00                   | \$2,378,952.00  | \$970,396.84   | (\$1,408,555.16)           |
| Local Sources                                                                  | \$3,396,040.00   | \$2,403,897.89 | (\$992,142.11)             | \$1,029,997.00  | \$462,710.50   | (\$567,286.50)             |
| Other Sources                                                                  | \$25,673.00      | \$27,207.93    | \$1,534.93                 | \$16,500.00     | \$16,403.56    | (\$96.44)                  |
| Total Revenues:                                                                | \$17,348,510.00  | \$8,507,386.41 | (\$8,841,123.59)           | \$3,425,449.00  | \$1,451,672.44 | (\$1,973,776.56)           |
| Expenditures                                                                   |                  |                |                            |                 |                |                            |
| Instructional Services                                                         | \$10,843,957.00  | \$4,559,088.75 | \$6,284,868.25             | \$927,801.42    | \$407,831.82   | \$519,969.60               |
| Instructional Support Services                                                 | \$3,148,732.00   | \$1,456,980.15 | \$1,691,751.85             | \$640,173.28    | \$205,633.22   | \$434,540.06               |
| Operation & Maintenance Services                                               | \$2,586,310.00   | \$1,286,215.97 | \$1,300,094.03             | \$54,910.00     | \$8,081.37     | \$46,828.63                |
| Auxiliary Services                                                             | \$113,438.00     | \$77,104.01    | \$36,333.99                | \$1,742,823.00  | \$730,675.77   | \$1,012,147.23             |
| General Administrative Services                                                | \$1,966,516.00   | \$841,979.89   | \$1,124,536.11             | \$131,718.30    | \$45,209.11    | \$86,509.19                |
| Special Revenue Outlay                                                         | \$1,030,000.00   | \$481,971.58   | \$548,028.42               | \$0.00          | \$0.00         | \$0.00                     |
| General Service                                                                | \$0.00           | \$0.00         | \$0.00                     | \$0.00          | \$0.00         | \$0.00                     |
| Other Expenditures                                                             | \$307,796.00     | \$171,758.19   | \$136,037.81               | \$241,833.00    | \$99,693.05    | \$142,139.95               |
| Total Expenditures:                                                            | \$19,996,749.00  | \$8,875,098.54 | \$11,121,650.46            | \$3,739,259.00  | \$1,497,124.34 | \$2,242,134.66             |
| Other Financing Sources (Uses)                                                 |                  |                |                            |                 |                |                            |
| Other Financing Sources:                                                       | \$2,005,000.00   | \$739,228.70   | (\$1,265,771.30)           | \$300,000.00    | \$10,172.52    | (\$289,827.48)             |
| Other Financing Uses:                                                          | \$360,000.00     | \$20,741.66    | \$339,258.34               | \$0.00          | \$102,006.25   | (\$102,006.25)             |
| Total Other Financing Sources (Uses):                                          | \$1,645,000.00   | \$718,487.04   | (\$926,512.96)             | \$300,000.00    | (\$91,833.73)  | (\$391,833.73)             |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$1,003,239.00) | \$350,774.91   | \$1,354,013.91             | (\$13,810.00)   | (\$137,285.63) | (\$123,475.63)             |
| Beginning Fund Balance - Oct. 1:                                               | \$4,327,882.28   | \$4,970,940.46 | \$643,058.18               | \$765,000.00    | \$936,761.53   | \$171,761.53               |
| Ending Fund Balance:                                                           | \$3,324,643.28   | \$5,321,715.37 | \$1,997,072.09             | \$751,190.00    | \$799,475.90   | \$48,285.90                |

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