

**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 03**

| 063 - Tuscaloosa County 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                                 | \$158,332,572.00                                              | \$39,722,154.97  | (\$118,610,417.03)                     |
| Federal Sources                                                                | \$0.00           | \$0.00         | \$0.00                                 | \$23,815,218.95                                               | \$5,957,683.47   | (\$17,857,535.48)                      |
| Local Sources                                                                  | \$5,081,883.00   | \$1,554,406.00 | (\$3,527,477.00)                       | \$74,560,633.00                                               | \$24,098,946.74  | (\$50,461,686.26)                      |
| Other Sources                                                                  | \$0.00           | \$0.00         | \$0.00                                 | \$345,268.00                                                  | \$116,011.75     | (\$229,256.25)                         |
| Total Revenues:                                                                | \$5,081,883.00   | \$1,554,406.00 | (\$3,527,477.00)                       | \$257,053,691.95                                              | \$69,894,796.93  | (\$187,158,895.02)                     |
| Expenditures                                                                   |                  |                |                                        |                                                               |                  |                                        |
| Instructional Services                                                         | \$1,132,688.00   | \$320,596.39   | \$812,091.61                           | \$132,834,028.04                                              | \$36,242,634.48  | \$96,591,393.56                        |
| Instructional Support Services                                                 | \$1,896,679.00   | \$427,204.95   | \$1,469,474.05                         | \$47,158,856.32                                               | \$12,057,826.71  | \$35,101,029.61                        |
| Operation & Maintenance Services                                               | \$38,209.00      | \$48,092.96    | (\$9,883.96)                           | \$23,261,729.00                                               | \$7,743,643.71   | \$15,518,085.29                        |
| Auxiliary Services                                                             | \$248,074.00     | \$66,417.41    | \$181,656.59                           | \$35,604,416.00                                               | \$8,086,862.35   | \$27,517,553.65                        |
| Expendable Administrative Services                                             | \$6,519.00       | \$18,780.51    | (\$12,261.51)                          | \$6,880,377.03                                                | \$2,076,159.50   | \$4,804,217.53                         |
| Total Outlay                                                                   | \$0.00           | \$0.00         | \$0.00                                 | \$15,468,335.00                                               | \$3,774,116.71   | \$11,694,218.29                        |
| Expendable Service                                                             | \$317.00         | \$0.00         | \$317.00                               | \$10,075,254.00                                               | \$1,723,175.00   | \$8,352,079.00                         |
| Other Expenditures                                                             | \$875,639.00     | \$291,034.15   | \$584,604.85                           | \$7,361,377.87                                                | \$2,033,926.39   | \$5,327,451.48                         |
| Total Expenditures:                                                            | \$4,198,125.00   | \$1,172,126.37 | \$3,025,998.63                         | \$278,644,373.26                                              | \$73,738,344.85  | \$204,906,028.41                       |
| Other Financing Sources (Uses)                                                 |                  |                |                                        |                                                               |                  |                                        |
| Other Financing Sources:                                                       | \$543,204.00     | \$5,756.14     | (\$537,447.86)                         | \$13,808,068.76                                               | \$535,652.30     | (\$13,272,416.46)                      |
| Other Financing Uses:                                                          | \$1,206,701.00   | \$66,497.94    | \$1,140,203.06                         | \$12,032,715.00                                               | \$491,958.35     | \$11,540,756.65                        |
| Total Other Financing Sources (Uses):                                          | (\$663,497.00)   | (\$60,741.80)  | \$602,755.20                           | \$1,775,353.76                                                | \$43,693.95      | (\$1,731,659.81)                       |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$220,261.00     | \$321,537.83   | \$101,276.83                           | (\$19,815,327.55)                                             | (\$3,799,853.97) | \$16,015,473.58                        |
| Beginning Fund Balance - Oct. 1:                                               | \$3,255,025.44   | \$3,705,049.68 | \$450,024.24                           | \$82,149,234.30                                               | \$91,538,471.62  | \$9,389,237.32                         |
| Ending Fund Balance:                                                           | \$3,475,286.44   | \$4,026,587.51 | \$551,301.07                           | \$62,333,906.75                                               | \$87,738,617.65  | \$25,404,710.90                        |

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