

**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**

**063 - Tuscaloosa County Schools**

| 063 - Tuscaloosa County Schools                                                |                   |                  |                            |                 |                  |                            |
|--------------------------------------------------------------------------------|-------------------|------------------|----------------------------|-----------------|------------------|----------------------------|
|                                                                                | GENERAL           |                  | VARIANCE                   | SPECIAL REVENUE |                  | VARIANCE                   |
| Description                                                                    | Budget            | Actual           | Favorable<br>(Unfavorable) | Budget          | Actual           | Favorable<br>(Unfavorable) |
| Revenues                                                                       |                   |                  |                            |                 |                  |                            |
| State Sources                                                                  | \$151,127,589.00  | \$66,703,133.18  | (\$84,424,455.82)          | \$5,250.00      | \$0.00           | (\$5,250.00)               |
| Federal Sources                                                                | \$0.00            | \$197,170.97     | \$197,170.97               | \$23,815,218.95 | \$7,937,637.81   | (\$15,877,581.14)          |
| Local Sources                                                                  | \$60,364,493.00   | \$40,550,686.07  | (\$19,813,806.93)          | \$9,114,257.00  | \$3,671,197.77   | (\$5,443,059.23)           |
| Other Sources                                                                  | \$343,618.00      | \$123,938.51     | (\$219,679.49)             | \$1,650.00      | \$249,115.27     | \$247,465.27               |
| Total Revenues:                                                                | \$211,835,700.00  | \$107,574,928.73 | (\$104,260,771.27)         | \$32,936,375.95 | \$11,857,950.85  | (\$21,078,425.10)          |
| Expenditures                                                                   |                   |                  |                            |                 |                  |                            |
| Instructional Services                                                         | \$122,863,855.26  | \$54,613,875.94  | \$68,249,979.32            | \$8,837,484.78  | \$3,039,162.25   | \$5,798,322.53             |
| Instructional Support Services                                                 | \$37,686,629.05   | \$16,098,599.48  | \$21,588,029.57            | \$7,575,548.27  | \$2,817,892.08   | \$4,757,656.19             |
| Operation & Maintenance Services                                               | \$22,449,247.00   | \$9,983,900.56   | \$12,465,346.44            | \$559,477.00    | \$201,243.98     | \$358,233.02               |
| Auxiliary Services                                                             | \$17,359,251.00   | \$5,283,598.52   | \$12,075,652.48            | \$17,997,091.00 | \$8,088,251.53   | \$9,908,839.47             |
| General Administrative Services                                                | \$6,240,870.95    | \$2,777,545.07   | \$3,463,325.88             | \$632,987.08    | \$147,481.50     | \$485,505.58               |
| Special Revenue Outlay                                                         | \$15,400,000.00   | \$5,065,754.63   | \$10,334,245.37            | \$68,335.00     | \$0.00           | \$68,335.00                |
| General Service                                                                | \$0.00            | \$0.00           | \$0.00                     | \$0.00          | \$0.00           | \$0.00                     |
| Other Expenditures                                                             | \$5,908,920.00    | \$2,600,123.98   | \$3,308,796.02             | \$576,818.87    | \$284,172.13     | \$292,646.74               |
| Total Expenditures:                                                            | \$227,908,773.26  | \$96,423,398.18  | \$131,485,375.08           | \$36,247,742.00 | \$14,578,203.47  | \$21,669,538.53            |
| Other Financing Sources (Uses)                                                 |                   |                  |                            |                 |                  |                            |
| Other Financing Sources:                                                       | \$3,798,985.76    | \$724,151.40     | (\$3,074,834.36)           | \$6,375,879.00  | \$118,953.32     | (\$6,256,925.68)           |
| Other Financing Uses:                                                          | \$8,306,592.00    | \$49,346.11      | \$8,257,245.89             | \$2,519,422.00  | \$621,572.17     | \$1,897,849.83             |
| Total Other Financing Sources (Uses):                                          | (\$4,507,606.24)  | \$674,805.29     | \$5,182,411.53             | \$3,856,457.00  | (\$502,618.85)   | (\$4,359,075.85)           |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$20,580,679.50) | \$11,826,335.84  | \$32,407,015.34            | \$545,090.95    | (\$3,222,871.47) | (\$3,767,962.42)           |
| Beginning Fund Balance - Oct. 1:                                               | \$76,857,574.76   | \$79,714,460.83  | \$2,856,886.07             | \$2,036,634.10  | \$7,700,450.94   | \$5,663,816.84             |
| Ending Fund Balance:                                                           | \$56,276,895.26   | \$91,540,796.67  | \$35,263,901.41            | \$2,581,725.05  | \$4,477,579.47   | \$1,895,854.42             |

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