

**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 06**

**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                                                                  | \$170,251,622.23 | \$78,846,430.09  | (\$91,405,192.14)          | \$5,250.00      | \$70,066.66      | \$64,816.66                |
| Federal Sources                                                                | \$247,555.00     | \$220,332.54     | (\$27,222.46)              | \$25,816,560.37 | \$11,952,805.33  | (\$13,863,755.04)          |
| Local Sources                                                                  | \$60,696,243.54  | \$43,714,593.79  | (\$16,981,649.75)          | \$9,114,257.00  | \$4,389,131.92   | (\$4,725,125.08)           |
| Other Sources                                                                  | \$343,618.00     | \$158,556.36     | (\$185,061.64)             | \$1,650.00      | \$249,115.27     | \$247,465.27               |
| Total Revenues:                                                                | \$231,539,038.77 | \$122,939,912.78 | (\$108,599,125.99)         | \$34,937,717.37 | \$16,661,119.18  | (\$18,276,598.19)          |
| Expenditures                                                                   |                  |                  |                            |                 |                  |                            |
| Instructional Services                                                         | \$126,136,722.87 | \$64,407,753.61  | \$61,728,969.26            | \$9,814,367.73  | \$3,698,435.79   | \$6,115,931.94             |
| Instructional Support Services                                                 | \$37,792,716.54  | \$19,183,341.56  | \$18,609,374.98            | \$8,215,038.04  | \$3,393,305.64   | \$4,821,732.40             |
| Operation & Maintenance Services                                               | \$22,706,649.19  | \$11,661,401.93  | \$11,045,247.26            | \$920,585.06    | \$218,638.74     | \$701,946.32               |
| Auxiliary Services                                                             | \$17,018,051.00  | \$6,444,626.75   | \$10,573,424.25            | \$18,006,591.00 | \$9,570,792.01   | \$8,435,798.99             |
| General Administrative Services                                                | \$6,434,392.11   | \$3,146,753.85   | \$3,287,638.26             | \$642,347.72    | \$176,231.78     | \$466,115.94               |
| Special Revenue Outlay                                                         | \$17,465,259.21  | \$6,758,328.80   | \$10,706,930.41            | \$68,335.00     | \$0.00           | \$68,335.00                |
| General Service                                                                | \$0.00           | \$0.00           | \$0.00                     | \$0.00          | \$0.00           | \$0.00                     |
| Other Expenditures                                                             | \$6,294,920.00   | \$3,109,054.49   | \$3,185,865.51             | \$576,818.87    | \$336,349.28     | \$240,469.59               |
| Total Expenditures:                                                            | \$233,848,710.92 | \$114,711,260.99 | \$119,137,449.93           | \$38,244,083.42 | \$17,393,753.24  | \$20,850,330.18            |
| Other Financing Sources (Uses)                                                 |                  |                  |                            |                 |                  |                            |
| Other Financing Sources:                                                       | \$3,808,311.72   | \$869,289.70     | (\$2,939,022.02)           | \$6,375,879.00  | \$431,739.86     | (\$5,944,139.14)           |
| Other Financing Uses:                                                          | \$8,450,592.00   | \$49,346.11      | \$8,401,245.89             | \$2,375,422.00  | \$823,781.90     | \$1,551,640.10             |
| Total Other Financing Sources (Uses):                                          | (\$4,642,280.28) | \$819,943.59     | \$5,462,223.87             | \$4,000,457.00  | (\$392,042.04)   | (\$4,392,499.04)           |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$6,951,952.43) | \$9,048,595.38   | \$16,000,547.81            | \$694,090.95    | (\$1,124,676.10) | (\$1,818,767.05)           |
| Beginning Fund Balance - Oct. 1:                                               | \$76,868,174.76  | \$73,682,658.18  | (\$3,185,516.58)           | \$2,036,634.10  | \$7,843,348.70   | \$5,806,714.60             |
| Ending Fund Balance:                                                           | \$69,916,222.33  | \$82,731,253.56  | \$12,815,031.23            | \$2,730,725.05  | \$6,718,672.60   | \$3,987,947.55             |

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