

**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 Ended September 30, 2017**

**063 - Tuscaloosa County Schools**

| Description  | GENERAL                 |                         | VARIANCE<br>Favorable<br>(Unfavorable) | SPECIAL REVENUE        |                         | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|-------------------------|-------------------------|--|------------------------|-------------------------|--|
|  | Budget                  | Actual                  |  | Budget                 | Actual                  |  |
| <b>Revenues</b>  |                         |                         |  |                        |                         |  |
| State Sources  | \$101,403,558.13        | \$101,938,964.22        | \$535,406.09                           | \$0.00                 | \$0.00                  | \$0.00                                 |
| Federal Sources  | \$250,298.00            | \$233,294.55            | (\$17,003.45)                          | \$17,786,845.69        | \$15,256,654.26         | (\$2,530,191.43)                       |
| Local Sources  | \$39,275,723.00         | \$40,107,727.12         | \$832,004.12                           | \$8,083,219.00         | \$8,499,197.86          | \$415,978.86                           |
| Other Sources  | \$250,116.00            | \$300,111.63            | \$49,995.63                            | \$350,170.00           | \$216,415.03            | (\$133,754.97)                         |
| <b>Total Revenues:</b>   | <b>\$141,179,695.13</b> | <b>\$142,580,097.52</b> | <b>\$1,400,402.39</b>                  | <b>\$26,220,234.69</b> | <b>\$23,972,267.15</b>  | <b>(\$2,247,967.54)</b>                |
| <b>Expenditures</b>  |                         |                         |  |                        |                         |  |
| Instructional Services   | \$84,301,399.86         | \$83,712,203.35         | \$589,196.51                           | \$6,757,670.38         | \$6,773,507.90          | (\$15,837.52)                          |
| Instructional Support Services   | \$22,918,556.85         | \$23,473,077.52         | (\$554,520.67)                         | \$3,674,854.66         | \$3,876,233.54          | (\$201,378.88)                         |
| Operation & Maintenance Services   | \$15,009,788.00         | \$14,339,222.85         | \$670,565.15                           | \$243,220.00           | \$264,728.99            | (\$21,508.99)                          |
| Auxiliary Services   | \$9,129,883.00          | \$8,978,964.85          | \$150,918.15                           | \$14,746,773.00        | \$14,675,904.72         | \$70,868.28                            |
| General Administrative Services  | \$4,313,874.01          | \$4,142,335.46          | \$171,538.55                           | \$350,514.00           | \$336,103.81            | \$14,410.19                            |
| Special Revenue Outlay   | \$0.00                  | \$0.00                  | \$0.00                                 | \$0.00                 | \$0.00                  | \$0.00                                 |
| General Service  | \$0.00                  | \$0.00                  | \$0.00                                 | \$4,323.00             | \$14,500.08             | (\$10,177.08)                          |
| Other Expenditures   | \$2,630,439.34          | \$2,806,622.00          | (\$176,182.66)                         | \$1,257,572.65         | \$1,239,400.07          | \$18,172.58                            |
| <b>Total Expenditures:</b>   | <b>\$138,303,941.06</b> | <b>\$137,452,426.03</b> | <b>\$851,515.03</b>                    | <b>\$27,034,927.69</b> | <b>\$27,180,379.11</b>  | <b>(\$145,451.42)</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                         |                         |  |                        |                         |  |
| Other Financing Sources:   | \$2,383,787.00          | \$2,885,248.81          | \$501,461.81                           | \$3,215,543.14         | \$3,627,303.48          | \$411,760.34                           |
| Other Financing Uses:  | \$6,704,052.00          | \$6,256,293.32          | \$447,758.68                           | \$1,809,211.00         | \$2,001,253.30          | (\$192,042.30)                         |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$4,320,265.00)</b> | <b>(\$3,371,044.51)</b> | <b>\$949,220.49</b>                    | <b>\$1,406,332.14</b>  | <b>\$1,626,050.18</b>   | <b>\$219,718.04</b>                    |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>(\$1,444,510.93)</b> | <b>\$1,756,626.98</b>   | <b>\$3,201,137.91</b>                  | <b>\$591,639.14</b>    | <b>(\$1,582,061.78)</b> | <b>(\$2,173,700.92)</b>                |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$23,845,251.80</b>  | <b>\$24,170,610.20</b>  | <b>\$325,358.40</b>                    | <b>\$5,788,812.16</b>  | <b>\$6,416,843.08</b>   | <b>\$628,030.92</b>                    |
| <b>Ending Fund Balance - Sept. 30:</b>   | <b>\$22,400,740.87</b>  | <b>\$25,927,237.18</b>  | <b>\$3,526,496.31</b>                  | <b>\$6,380,451.30</b>  | <b>\$4,834,781.30</b>   | <b>(\$1,545,670.00)</b>                |

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