**Exhibit F-III-A**

# 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 2025, Fiscal Period 05

***063 - Tuscaloosa County Schools***

| Description | GENERAL Budget | GENERAL Actual | VARIANCE Favorable (Unfavorable) | SPECIAL REVENUE Budget | SPECIAL REVENUE Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $140,919,515.00 | $62,145,276.28 | ($78,774,238.72) | $3,611.00 | $0.00 | ($3,611.00) |
| Federal Sources | $317,356.00 | $135,549.48 | ($181,806.52) | $21,364,348.00 | $9,958,668.90 | ($11,405,679.10) |
| Local Sources | $57,219,287.00 | $36,480,742.30 | ($20,738,544.70) | $10,151,413.00 | $4,359,028.15 | ($5,792,384.85) |
| Other Sources | $343,618.00 | $151,566.64 | ($192,051.36) | $1,674.25 | $0.00 | ($1,674.25) |
| **Total Revenues:** | **$198,799,776.00** | **$98,913,134.70** | **($99,886,641.30)** | **$31,521,046.25** | **$14,317,697.05** | **($17,203,349.20)** |
| **Expenditures** | | | | | | |
| Instructional Services | $114,085,344.22 | $48,360,113.16 | $65,725,231.06 | $8,011,200.18 | $3,246,714.88 | $4,764,485.30 |
| Instructional Support Services | $34,786,950.85 | $15,587,698.46 | $19,199,252.39 | $6,654,668.38 | $2,689,803.32 | $3,964,865.06 |
| Operation & Maintenance Services | $20,334,632.00 | $10,271,631.43 | $10,063,000.57 | $331,589.00 | $257,811.75 | $73,777.25 |
| Auxiliary Services | $12,641,685.00 | $4,847,681.60 | $7,794,003.40 | $18,032,292.45 | $8,315,175.90 | $9,717,116.55 |
| General Administrative Services | $5,857,683.00 | $2,896,833.31 | $2,960,849.69 | $492,834.00 | $164,626.84 | $328,207.16 |
| Special Revenue Outlay | $21,300,000.00 | $4,373,268.03 | $16,926,731.97 | $0.00 | $432,285.81 | ($432,285.81) |
| General Service | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Other Expenditures | $6,039,218.00 | $2,585,583.44 | $3,453,634.56 | $627,615.44 | $289,348.78 | $338,266.66 |
| **Total Expenditures:** | **$215,045,513.07** | **$88,922,809.43** | **$126,122,703.64** | **$34,150,199.45** | **$15,395,767.28** | **$18,754,432.17** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $3,732,652.00 | $1,646,446.86 | ($2,086,205.14) | $6,020,494.58 | $1,088,588.27 | ($4,931,906.31) |
| Other Financing Uses: | $16,568,657.42 | $3,028,459.54 | $13,540,197.88 | $2,155,637.00 | $1,084,459.81 | $1,071,177.19 |
| **Total Other Financing Sources (Uses):** | **($12,836,005.42)** | **($1,382,012.68)** | **$11,453,992.74** | **$3,864,857.58** | **$4,128.46** | **($3,860,729.12)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **($29,081,742.49)** | **$8,608,312.59** | **$37,690,055.08** | **$1,235,704.38** | **($1,073,941.77)** | **($2,309,646.15)** |
| **Beginning Fund Balance - Oct. 1:** | **$63,087,742.62** | **$69,655,640.86** | **$6,567,898.24** | **$0.00** | **$7,901,197.39** | **$7,901,197.39** |
| **Ending Fund Balance:** | **$34,006,000.13** | **$78,263,953.45** | **$44,257,953.32** | **$1,235,704.38** | **$6,827,255.62** | **$5,591,551.24** |

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