

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-B

**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 08**

063 - Tuscaloosa County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$7,074,937.00	\$1,071,448.00	(\$6,003,489.00)	\$338,587.00	\$0.00	(\$338,587.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$7,074,937.00	\$1,071,448.00	(\$6,003,489.00)	\$338,587.00	\$0.00	(\$338,587.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$214,796.00	\$839,590.05	(\$624,794.05)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$213,791.00	\$0.00	\$213,791.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$1,218,246.12	(\$1,218,246.12)
Debt Service	\$10,074,937.00	\$4,600,838.89	\$5,474,098.11	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$10,074,937.00	\$4,600,838.89	\$5,474,098.11	\$428,587.00	\$2,057,836.17	(\$1,629,249.17)
Other Financing Sources (Uses)						
Other Financing Sources:	\$3,000,000.00	\$0.00	(\$3,000,000.00)	\$90,000.00	\$0.00	(\$90,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$3,000,000.00	\$0.00	(\$3,000,000.00)	\$90,000.00	\$0.00	(\$90,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$3,529,390.89)	(\$3,529,390.89)	\$0.00	(\$2,057,836.17)	(\$2,057,836.17)
Beginning Fund Balance - Oct. 1:	\$0.00	\$29,183.05	\$29,183.05	\$0.00	\$6,329,897.81	\$6,329,897.81
Ending Fund Balance:	\$0.00	(\$3,500,207.84)	(\$3,500,207.84)	\$0.00	\$4,272,061.64	\$4,272,061.64

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