

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 08**

Exhibit F-I-A

133 - Eufaula City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$23,768,278.63	\$812,098.58	\$3,582,192.94	\$7,017,798.53	\$0.00	\$216,150.23	\$0.00
Investments	\$0.00	\$65,191.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$17,610.12	\$139,753.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$183,463.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,406,336.86
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,379,660.29
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,955,000.00
Other Debits							
Total Assets and Other Debits:	\$23,969,352.18	\$1,017,043.53	\$3,582,192.94	\$7,017,798.53	\$0.00	\$216,150.23	\$80,740,997.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$725.95	\$129.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$17,530.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,955,000.00
Total Liabilities:	\$725.95	\$17,660.88	\$0.00	\$0.00	\$0.00	\$0.00	\$3,955,000.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,785,997.15
Contributed Capital							
Reserved Fund Balance	\$1,856,960.59	\$305,933.75	\$100,000.00	\$373,384.84	\$0.00	\$62,404.71	\$0.00
Unreserved Fund balance	\$22,111,665.64	\$693,448.90	\$3,482,192.94	\$6,644,413.69	\$0.00	\$153,745.52	\$0.00
Total Fund Equity:	\$23,968,626.23	\$999,382.65	\$3,582,192.94	\$7,017,798.53	\$0.00	\$216,150.23	\$76,785,997.15
Total Liabilities and Fund Equity:	\$23,969,352.18	\$1,017,043.53	\$3,582,192.94	\$7,017,798.53	\$0.00	\$216,150.23	\$80,740,997.15

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

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

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2025, Fiscal Period 08**

133 - Eufaula City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$34,042,791.03	\$0.00	\$0.00	\$555,592.00	\$0.00	\$34,598,383.03
Federal Sources	\$65,002.21	\$3,097,350.56	\$0.00	\$0.00	\$0.00	\$3,162,352.77
Local Sources	\$6,317,330.10	\$577,548.32	\$109.19	\$0.00	\$254,030.39	\$7,149,018.00
Other Sources	\$60,419.19	\$21,842.15	\$0.00	\$0.00	\$0.00	\$82,261.34
Total Revenues:	\$40,485,542.53	\$3,696,741.03	\$109.19	\$555,592.00	\$254,030.39	\$44,992,015.14
Expenditures						
Instructional Services	\$25,265,649.87	\$1,809,262.11	\$0.00	\$23,715.50	\$101,160.03	\$27,199,787.51
Instructional Support Services	\$3,722,564.49	\$354,102.41	\$0.00	\$0.00	\$31,084.58	\$4,107,751.48
Operation & Maintenance Services	\$2,242,123.12	\$69,544.21	\$0.00	\$46,601.00	\$0.00	\$2,358,268.33
Auxiliary Services	\$553,070.71	\$1,530,318.04	\$0.00	\$0.00	\$31,264.28	\$2,114,653.03
General Administrative Services	\$1,271,151.52	\$155,579.63	\$0.00	\$0.00	\$0.00	\$1,426,731.15
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,241,036.76	\$0.00	\$1,241,036.76
Debt Service	\$0.00	\$0.00	\$180,625.63	\$0.00	\$0.00	\$180,625.63
Other Expenditures	\$622,059.04	\$295,894.64	\$0.00	\$0.00	\$73,983.96	\$991,937.64
Total Expenditures:	\$33,676,618.75	\$4,214,701.04	\$180,625.63	\$1,311,353.26	\$237,492.85	\$39,620,791.53
Other Fund Sources (Uses)						
Other Fund Sources:	\$99,065.69	\$231,429.04	\$0.00	\$0.00	\$2,514.80	\$333,009.53
Other Fund Uses:	\$139,393.52	\$157,764.92	\$0.00	\$0.00	\$20,202.88	\$317,361.32
Total Other Fund Sources (Uses):	(\$40,327.83)	\$73,664.12	\$0.00	\$0.00	(\$17,688.08)	\$15,648.21
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,768,595.95	(\$444,295.89)	(\$180,516.44)	(\$755,761.26)	(\$1,150.54)	\$5,386,871.82
Beginning Fund Balance - October 1:	\$17,200,030.28	\$1,443,678.54	\$3,762,709.38	\$7,773,559.79	\$217,300.77	\$30,397,278.76
Ending Fund Balance:	\$23,968,626.23	\$999,382.65	\$3,582,192.94	\$7,017,798.53	\$216,150.23	\$35,784,150.58

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

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

Exhibit F-III-A

**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 08**

133 - Eufaula City Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$49,914,196.88	\$34,042,791.03	(\$15,871,405.85)	\$0.00	\$0.00	\$0.00
Federal Sources	\$65,473.46	\$65,002.21	(\$471.25)	\$5,545,323.00	\$3,097,350.56	(\$2,447,972.44)
Local Sources	\$6,410,869.02	\$6,317,330.10	(\$93,538.92)	\$658,680.00	\$577,548.32	(\$81,131.68)
Other Sources	\$54,750.00	\$60,419.19	\$5,669.19	\$18,000.00	\$21,842.15	\$3,842.15
Total Revenues:	\$56,445,289.36	\$40,485,542.53	(\$15,959,746.83)	\$6,222,003.00	\$3,696,741.03	(\$2,525,261.97)
Expenditures						
Instructional Services	\$42,901,837.03	\$25,265,649.87	\$17,636,187.16	\$2,805,538.42	\$1,809,262.11	\$996,276.31
Instructional Support Services	\$6,397,740.78	\$3,722,564.49	\$2,675,176.29	\$522,488.68	\$354,102.41	\$168,386.27
Operation & Maintenance Services	\$3,273,456.14	\$2,242,123.12	\$1,031,333.02	\$177,193.14	\$69,544.21	\$107,648.93
Auxiliary Services	\$1,106,247.50	\$553,070.71	\$553,176.79	\$2,503,102.00	\$1,530,318.04	\$972,783.96
General Administrative Services	\$2,503,824.83	\$1,271,151.52	\$1,232,673.31	\$331,292.82	\$155,579.63	\$175,713.19
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$948,497.02	\$622,059.04	\$326,437.98	\$520,110.10	\$295,894.64	\$224,215.46
Total Expenditures:	\$57,131,603.30	\$33,676,618.75	\$23,454,984.55	\$6,859,725.16	\$4,214,701.04	\$2,645,024.12
Other Financing Sources (Uses)						
Other Financing Sources:	\$417,275.25	\$99,065.69	(\$318,209.56)	\$575,000.00	\$231,429.04	(\$343,570.96)
Other Financing Uses:	\$468,000.00	\$139,393.52	\$328,606.48	\$158,860.00	\$157,764.92	\$1,095.08
Total Other Financing Sources (Uses):	(\$50,724.75)	(\$40,327.83)	\$10,396.92	\$416,140.00	\$73,664.12	(\$342,475.88)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$737,038.69)	\$6,768,595.95	\$7,505,634.64	(\$221,582.16)	(\$444,295.89)	(\$222,713.73)
Beginning Fund Balance - Oct. 1:	\$17,069,611.00	\$17,200,030.28	\$130,419.28	\$795,589.00	\$1,443,678.54	\$648,089.54
Ending Fund Balance:	\$16,332,572.31	\$23,968,626.23	\$7,636,053.92	\$574,006.84	\$999,382.65	\$425,375.81

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

**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 2025, Fiscal Period 08**

133 - Eufaula City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$241,251.26	\$0.00	(\$241,251.26)	\$2,026,696.74	\$555,592.00	(\$1,471,104.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$109.19	\$109.19	\$65,000.00	\$0.00	(\$65,000.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$241,251.26	\$109.19	(\$241,142.07)	\$2,091,696.74	\$555,592.00	(\$1,536,104.74)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$250,000.00	\$23,715.50	\$226,284.50
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$5,017,051.00	\$46,601.00	\$4,970,450.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$223,391.00	\$0.00	\$223,391.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,743,735.97	\$1,241,036.76	\$502,699.21
Debt Service	\$241,251.26	\$180,625.63	\$60,625.63	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$241,251.26	\$180,625.63	\$60,625.63	\$7,234,177.97	\$1,311,353.26	\$5,922,824.71
Other Financing Sources (Uses)						
Other Financing Sources:	\$100,000.00	\$0.00	(\$100,000.00)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
Total Other Financing Sources (Uses):	\$100,000.00	\$0.00	(\$100,000.00)	(\$100,000.00)	\$0.00	\$100,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$100,000.00	(\$180,516.44)	(\$280,516.44)	(\$5,242,481.23)	(\$755,761.26)	\$4,486,719.97
Beginning Fund Balance - Oct. 1:	\$760,625.63	\$3,762,709.38	\$3,002,083.75	\$8,435,564.97	\$7,773,559.79	(\$662,005.18)
Ending Fund Balance:	\$860,625.63	\$3,582,192.94	\$2,721,567.31	\$3,193,083.74	\$7,017,798.53	\$3,824,714.79

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

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

Exhibit F-III-C

**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 08**

133 - Eufaula City Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$52,182,144.88	\$34,598,383.03	(\$17,583,761.85)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,610,796.46	\$3,162,352.77	(\$2,448,443.69)
Local Sources	\$307,310.00	\$254,030.39	(\$53,279.61)	\$7,441,859.02	\$7,149,018.00	(\$292,841.02)
Other Sources	\$0.00	\$0.00	\$0.00	\$72,750.00	\$82,261.34	\$9,511.34
Total Revenues:	\$307,310.00	\$254,030.39	(\$53,279.61)	\$65,307,550.36	\$44,992,015.14	(\$20,315,535.22)
Expenditures						
Instructional Services	\$174,115.00	\$101,160.03	\$72,954.97	\$46,131,490.45	\$27,199,787.51	\$18,931,702.94
Instructional Support Services	\$25,095.00	\$31,084.58	(\$5,989.58)	\$6,945,324.46	\$4,107,751.48	\$2,837,572.98
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$8,467,700.28	\$2,358,268.33	\$6,109,431.95
Auxiliary Services	\$28,300.00	\$31,264.28	(\$2,964.28)	\$3,861,040.50	\$2,114,653.03	\$1,746,387.47
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,835,117.65	\$1,426,731.15	\$1,408,386.50
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,743,735.97	\$1,241,036.76	\$502,699.21
Expendable Service	\$0.00	\$0.00	\$0.00	\$241,251.26	\$180,625.63	\$60,625.63
Other Expenditures	\$79,450.00	\$73,983.96	\$5,466.04	\$1,548,057.12	\$991,937.64	\$556,119.48
Total Expenditures:	\$306,960.00	\$237,492.85	\$69,467.15	\$71,773,717.69	\$39,620,791.53	\$32,152,926.16
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$2,514.80	\$2,514.80	\$1,092,275.25	\$333,009.53	(\$759,265.72)
Other Financing Uses:	\$14,473.00	\$20,202.88	(\$5,729.88)	\$741,333.00	\$317,361.32	\$423,971.68
Total Other Financing Sources (Uses):	(\$14,473.00)	(\$17,688.08)	(\$3,215.08)	\$350,942.25	\$15,648.21	(\$335,294.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$14,123.00)	(\$1,150.54)	\$12,972.46	(\$6,115,225.08)	\$5,386,871.82	\$11,502,096.90
Beginning Fund Balance - Oct. 1:	\$87,918.00	\$217,300.77	\$129,382.77	\$27,149,308.60	\$30,397,278.76	\$3,247,970.16
Ending Fund Balance:	\$73,795.00	\$216,150.23	\$142,355.23	\$21,034,083.52	\$35,784,150.58	\$14,750,067.06

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