

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 07

Exhibit F-I-A

133 - Eufaula City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$23,679,503.73	\$1,025,516.82	\$3,582,192.94	\$7,203,734.37	\$0.00	\$250,998.61	\$0.00
Investments	\$0.00	\$65,191.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$275.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$17,610.12	\$139,753.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$184,074.20	\$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:	\$23,881,463.05	\$1,230,461.78	\$3,582,192.94	\$7,203,734.37	\$0.00	\$250,998.61	\$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	\$17,759.62	\$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	\$17,889.53	\$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	\$1,061,634.88	\$356,510.81	\$200,000.00	\$180,500.00	\$0.00	\$75,250.28	\$0.00
Unreserved Fund balance	\$22,819,102.22	\$856,061.44	\$3,382,192.94	\$7,023,234.37	\$0.00	\$175,748.33	\$0.00
Total Fund Equity:	\$23,880,737.10	\$1,212,572.25	\$3,582,192.94	\$7,203,734.37	\$0.00	\$250,998.61	\$76,785,997.15
Total Liabilities and Fund Equity:	\$23,881,463.05	\$1,230,461.78	\$3,582,192.94	\$7,203,734.37	\$0.00	\$250,998.61	\$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 07**

133 - Eufaula City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$30,035,914.03	\$0.00	\$0.00	\$548,643.00	\$0.00	\$30,584,557.03
Federal Sources	\$36,961.85	\$2,764,875.36	\$0.00	\$0.00	\$0.00	\$2,801,837.21
Local Sources	\$5,896,045.74	\$506,393.25	\$109.19	\$0.00	\$232,471.97	\$6,635,020.15
Other Sources	\$41,620.69	\$21,842.15	\$0.00	\$0.00	\$0.00	\$63,462.84
Total Revenues:	\$36,010,542.31	\$3,293,110.76	\$109.19	\$548,643.00	\$232,471.97	\$40,084,877.23
Expenditures						
Instructional Services	\$21,844,987.31	\$1,566,612.67	\$0.00	\$23,715.50	\$66,672.05	\$23,501,987.53
Instructional Support Services	\$3,266,556.58	\$308,513.70	\$0.00	\$0.00	\$16,512.82	\$3,591,583.10
Operation & Maintenance Services	\$2,016,437.56	\$49,527.19	\$0.00	\$46,601.00	\$0.00	\$2,112,565.75
Auxiliary Services	\$484,808.85	\$1,284,113.27	\$0.00	\$0.00	\$29,701.88	\$1,798,624.00
General Administrative Services	\$1,127,499.18	\$107,439.82	\$0.00	\$0.00	\$0.00	\$1,234,939.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,048,151.92	\$0.00	\$1,048,151.92
Debt Service	\$0.00	\$0.00	\$180,625.63	\$0.00	\$0.00	\$180,625.63
Other Expenditures	\$553,404.03	\$257,517.13	\$0.00	\$0.00	\$71,566.69	\$882,487.85
Total Expenditures:	\$29,293,693.51	\$3,573,723.78	\$180,625.63	\$1,118,468.42	\$184,453.44	\$34,350,964.78
Other Fund Sources (Uses)						
Other Fund Sources:	\$59,516.77	\$194,665.21	\$0.00	\$0.00	\$562.60	\$254,744.58
Other Fund Uses:	\$95,658.75	\$145,158.48	\$0.00	\$0.00	\$14,883.29	\$255,700.52
Total Other Fund Sources (Uses):	(\$36,141.98)	\$49,506.73	\$0.00	\$0.00	(\$14,320.69)	(\$955.94)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,680,706.82	(\$231,106.29)	(\$180,516.44)	(\$569,825.42)	\$33,697.84	\$5,732,956.51
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:	\$23,880,737.10	\$1,212,572.25	\$3,582,192.94	\$7,203,734.37	\$250,998.61	\$36,130,235.27

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 07**

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	\$30,035,914.03	(\$19,878,282.85)	\$0.00	\$0.00	\$0.00
Federal Sources	\$65,473.46	\$36,961.85	(\$28,511.61)	\$5,545,323.00	\$2,764,875.36	(\$2,780,447.64)
Local Sources	\$6,410,869.02	\$5,896,045.74	(\$514,823.28)	\$658,680.00	\$506,393.25	(\$152,286.75)
Other Sources	\$54,750.00	\$41,620.69	(\$13,129.31)	\$18,000.00	\$21,842.15	\$3,842.15
Total Revenues:	\$56,445,289.36	\$36,010,542.31	(\$20,434,747.05)	\$6,222,003.00	\$3,293,110.76	(\$2,928,892.24)
Expenditures						
Instructional Services	\$42,901,837.03	\$21,844,987.31	\$21,056,849.72	\$2,805,538.42	\$1,566,612.67	\$1,238,925.75
Instructional Support Services	\$6,397,740.78	\$3,266,556.58	\$3,131,184.20	\$522,488.68	\$308,513.70	\$213,974.98
Operation & Maintenance Services	\$3,273,456.14	\$2,016,437.56	\$1,257,018.58	\$177,193.14	\$49,527.19	\$127,665.95
Auxiliary Services	\$1,106,247.50	\$484,808.85	\$621,438.65	\$2,503,102.00	\$1,284,113.27	\$1,218,988.73
General Administrative Services	\$2,503,824.83	\$1,127,499.18	\$1,376,325.65	\$331,292.82	\$107,439.82	\$223,853.00
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	\$553,404.03	\$395,092.99	\$520,110.10	\$257,517.13	\$262,592.97
Total Expenditures:	\$57,131,603.30	\$29,293,693.51	\$27,837,909.79	\$6,859,725.16	\$3,573,723.78	\$3,286,001.38
Other Financing Sources (Uses)						
Other Financing Sources:	\$417,275.25	\$59,516.77	(\$357,758.48)	\$575,000.00	\$194,665.21	(\$380,334.79)
Other Financing Uses:	\$468,000.00	\$95,658.75	\$372,341.25	\$158,860.00	\$145,158.48	\$13,701.52
Total Other Financing Sources (Uses):	(\$50,724.75)	(\$36,141.98)	\$14,582.77	\$416,140.00	\$49,506.73	(\$366,633.27)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$737,038.69)	\$6,680,706.82	\$7,417,745.51	(\$221,582.16)	(\$231,106.29)	(\$9,524.13)
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	\$23,880,737.10	\$7,548,164.79	\$574,006.84	\$1,212,572.25	\$638,565.41

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 07**

133 - Eufaula City Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$241,251.26	\$0.00	(\$241,251.26)	\$2,026,696.74	\$548,643.00	(\$1,478,053.74)
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	\$548,643.00	(\$1,543,053.74)
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	\$1,048,151.92	\$695,584.05
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	\$1,118,468.42	\$6,115,709.55
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)	(\$569,825.42)	\$4,672,655.81
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	\$7,203,734.37	\$4,010,650.63

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 07**

133 - Eufaula City Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$52,182,144.88	\$30,584,557.03	(\$21,597,587.85)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,610,796.46	\$2,801,837.21	(\$2,808,959.25)
Local Sources	\$307,310.00	\$232,471.97	(\$74,838.03)	\$7,441,859.02	\$6,635,020.15	(\$806,838.87)
Other Sources	\$0.00	\$0.00	\$0.00	\$72,750.00	\$63,462.84	(\$9,287.16)
Total Revenues:	\$307,310.00	\$232,471.97	(\$74,838.03)	\$65,307,550.36	\$40,084,877.23	(\$25,222,673.13)
Expenditures						
Instructional Services	\$174,115.00	\$66,672.05	\$107,442.95	\$46,131,490.45	\$23,501,987.53	\$22,629,502.92
Instructional Support Services	\$25,095.00	\$16,512.82	\$8,582.18	\$6,945,324.46	\$3,591,583.10	\$3,353,741.36
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$8,467,700.28	\$2,112,565.75	\$6,355,134.53
Auxiliary Services	\$28,300.00	\$29,701.88	(\$1,401.88)	\$3,861,040.50	\$1,798,624.00	\$2,062,416.50
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,835,117.65	\$1,234,939.00	\$1,600,178.65
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,743,735.97	\$1,048,151.92	\$695,584.05
Expendable Service	\$0.00	\$0.00	\$0.00	\$241,251.26	\$180,625.63	\$60,625.63
Other Expenditures	\$79,450.00	\$71,566.69	\$7,883.31	\$1,548,057.12	\$882,487.85	\$665,569.27
Total Expenditures:	\$306,960.00	\$184,453.44	\$122,506.56	\$71,773,717.69	\$34,350,964.78	\$37,422,752.91
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$562.60	\$562.60	\$1,092,275.25	\$254,744.58	(\$837,530.67)
Other Financing Uses:	\$14,473.00	\$14,883.29	(\$410.29)	\$741,333.00	\$255,700.52	\$485,632.48
Total Other Financing Sources (Uses):	(\$14,473.00)	(\$14,320.69)	\$152.31	\$350,942.25	(\$955.94)	(\$351,898.19)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$14,123.00)	\$33,697.84	\$47,820.84	(\$6,115,225.08)	\$5,732,956.51	\$11,848,181.59
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	\$250,998.61	\$177,203.61	\$21,034,083.52	\$36,130,235.27	\$15,096,151.75

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