

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 10

Exhibit F-I-A

133 - Eufaula City Schools

133 - Eufaula City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$23,323,019.01	\$1,266,477.90	\$3,582,192.94	\$15,373,743.05	\$0.00	\$175,840.31	\$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	\$183,142.91	\$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:	\$23,523,772.04	\$1,471,422.85	\$3,582,192.94	\$15,373,743.05	\$0.00	\$175,840.31	\$80,740,997.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$578.99	\$3,236.59	\$0.00	\$0.00	\$0.00	\$4,999.40	\$0.00
Interfund Payable	\$0.00	\$80,641.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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:	\$578.99	\$101,409.05	\$0.00	\$0.00	\$0.00	\$4,999.40	\$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	\$1,825,899.65	\$328,085.20	\$100,000.00	\$522,466.21	\$0.00	\$36,013.54	\$0.00
Unreserved Fund balance	\$21,697,293.40	\$1,041,928.60	\$3,482,192.94	\$14,851,276.84	\$0.00	\$134,827.37	\$0.00
Total Fund Equity:	\$23,523,193.05	\$1,370,013.80	\$3,582,192.94	\$15,373,743.05	\$0.00	\$170,840.91	\$76,785,997.15
Total Liabilities and Fund Equity:	\$23,523,772.04	\$1,471,422.85	\$3,582,192.94	\$15,373,743.05	\$0.00	\$175,840.31	\$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 10**

133 - Eufaula City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$42,441,653.03	\$0.00	\$0.00	\$9,433,955.00	\$0.00	\$51,875,608.03
Federal Sources	\$74,356.48	\$4,481,304.66	\$0.00	\$0.00	\$0.00	\$4,555,661.14
Local Sources	\$7,067,951.97	\$662,053.62	\$109.19	\$0.00	\$270,798.91	\$8,000,913.69
Other Sources	\$69,503.74	\$21,842.15	\$0.00	\$0.00	\$0.00	\$91,345.89
Total Revenues:	\$49,653,465.22	\$5,165,200.43	\$109.19	\$9,433,955.00	\$270,798.91	\$64,523,528.75
Expenditures						
Instructional Services	\$32,447,693.67	\$2,234,690.76	\$0.00	\$23,715.50	\$134,052.47	\$34,840,152.40
Instructional Support Services	\$4,654,478.67	\$471,677.29	\$0.00	\$0.00	\$55,294.55	\$5,181,450.51
Operation & Maintenance Services	\$2,781,923.54	\$89,155.52	\$0.00	\$46,601.00	\$0.00	\$2,917,680.06
Auxiliary Services	\$690,922.43	\$1,755,897.07	\$0.00	\$0.00	\$32,900.62	\$2,479,720.12
General Administrative Services	\$1,940,909.28	\$193,324.88	\$0.00	\$0.00	\$0.00	\$2,134,234.16
Capital Outlay	\$11,493.00	\$0.00	\$0.00	\$1,763,455.24	\$0.00	\$1,774,948.24
Debt Service	\$0.00	\$0.00	\$180,625.63	\$0.00	\$0.00	\$180,625.63
Other Expenditures	\$773,807.32	\$564,818.47	\$0.00	\$0.00	\$77,427.41	\$1,416,053.20
Total Expenditures:	\$43,301,227.91	\$5,309,563.99	\$180,625.63	\$1,833,771.74	\$299,675.05	\$50,924,864.32
Other Fund Sources (Uses)						
Other Fund Sources:	\$110,318.98	\$258,299.46	\$0.00	\$0.00	\$9,422.18	\$378,040.62
Other Fund Uses:	\$139,393.52	\$187,600.64	\$0.00	\$0.00	\$27,005.90	\$354,000.06
Total Other Fund Sources (Uses):	(\$29,074.54)	\$70,698.82	\$0.00	\$0.00	(\$17,583.72)	\$24,040.56
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,323,162.77	(\$73,664.74)	(\$180,516.44)	\$7,600,183.26	(\$46,459.86)	\$13,622,704.99
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:	\$23,523,193.05	\$1,370,013.80	\$3,582,192.94	\$15,373,743.05	\$170,840.91	\$44,019,983.75

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 10**

133 - Eufaula City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$49,914,196.88	\$42,441,653.03	(\$7,472,543.85)	\$0.00	\$0.00	\$0.00
Federal Sources	\$65,473.46	\$74,356.48	\$8,883.02	\$5,545,323.00	\$4,481,304.66	(\$1,064,018.34)
Local Sources	\$6,410,869.02	\$7,067,951.97	\$657,082.95	\$658,680.00	\$662,053.62	\$3,373.62
Other Sources	\$54,750.00	\$69,503.74	\$14,753.74	\$18,000.00	\$21,842.15	\$3,842.15
Total Revenues:	\$56,445,289.36	\$49,653,465.22	(\$6,791,824.14)	\$6,222,003.00	\$5,165,200.43	(\$1,056,802.57)
Expenditures						
Instructional Services	\$42,901,837.03	\$32,447,693.67	\$10,454,143.36	\$2,805,538.42	\$2,234,690.76	\$570,847.66
Instructional Support Services	\$6,397,740.78	\$4,654,478.67	\$1,743,262.11	\$522,488.68	\$471,677.29	\$50,811.39
Operation & Maintenance Services	\$3,273,456.14	\$2,781,923.54	\$491,532.60	\$177,193.14	\$89,155.52	\$88,037.62
Auxiliary Services	\$1,106,247.50	\$690,922.43	\$415,325.07	\$2,503,102.00	\$1,755,897.07	\$747,204.93
General Administrative Services	\$2,503,824.83	\$1,940,909.28	\$562,915.55	\$331,292.82	\$193,324.88	\$137,967.94
Special Revenue Outlay	\$0.00	\$11,493.00	(\$11,493.00)	\$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	\$773,807.32	\$174,689.70	\$520,110.10	\$564,818.47	(\$44,708.37)
Total Expenditures:	\$57,131,603.30	\$43,301,227.91	\$13,830,375.39	\$6,859,725.16	\$5,309,563.99	\$1,550,161.17
Other Financing Sources (Uses)						
Other Financing Sources:	\$417,275.25	\$110,318.98	(\$306,956.27)	\$575,000.00	\$258,299.46	(\$316,700.54)
Other Financing Uses:	\$468,000.00	\$139,393.52	\$328,606.48	\$158,860.00	\$187,600.64	(\$28,740.64)
Total Other Financing Sources (Uses):	(\$50,724.75)	(\$29,074.54)	\$21,650.21	\$416,140.00	\$70,698.82	(\$345,441.18)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$737,038.69)	\$6,323,162.77	\$7,060,201.46	(\$221,582.16)	(\$73,664.74)	\$147,917.42
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	\$23,523,193.05	\$7,190,620.74	\$574,006.84	\$1,370,013.80	\$796,006.96

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 10**

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	\$9,433,955.00	\$7,407,258.26
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	\$9,433,955.00	\$7,342,258.26
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	\$1,763,455.24	(\$19,719.27)
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	\$1,833,771.74	\$5,400,406.23
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)	\$7,600,183.26	\$12,842,664.49
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	\$15,373,743.05	\$12,180,659.31

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 10**

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	\$51,875,608.03	(\$306,536.85)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,610,796.46	\$4,555,661.14	(\$1,055,135.32)
Local Sources	\$307,310.00	\$270,798.91	(\$36,511.09)	\$7,441,859.02	\$8,000,913.69	\$559,054.67
Other Sources	\$0.00	\$0.00	\$0.00	\$72,750.00	\$91,345.89	\$18,595.89
Total Revenues:	\$307,310.00	\$270,798.91	(\$36,511.09)	\$65,307,550.36	\$64,523,528.75	(\$784,021.61)
Expenditures						
Instructional Services	\$174,115.00	\$134,052.47	\$40,062.53	\$46,131,490.45	\$34,840,152.40	\$11,291,338.05
Instructional Support Services	\$25,095.00	\$55,294.55	(\$30,199.55)	\$6,945,324.46	\$5,181,450.51	\$1,763,873.95
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$8,467,700.28	\$2,917,680.06	\$5,550,020.22
Auxiliary Services	\$28,300.00	\$32,900.62	(\$4,600.62)	\$3,861,040.50	\$2,479,720.12	\$1,381,320.38
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,835,117.65	\$2,134,234.16	\$700,883.49
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,743,735.97	\$1,774,948.24	(\$31,212.27)
Expendable Service	\$0.00	\$0.00	\$0.00	\$241,251.26	\$180,625.63	\$60,625.63
Other Expenditures	\$79,450.00	\$77,427.41	\$2,022.59	\$1,548,057.12	\$1,416,053.20	\$132,003.92
Total Expenditures:	\$306,960.00	\$299,675.05	\$7,284.95	\$71,773,717.69	\$50,924,864.32	\$20,848,853.37
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$9,422.18	\$9,422.18	\$1,092,275.25	\$378,040.62	(\$714,234.63)
Other Financing Uses:	\$14,473.00	\$27,005.90	(\$12,532.90)	\$741,333.00	\$354,000.06	\$387,332.94
Total Other Financing Sources (Uses):	(\$14,473.00)	(\$17,583.72)	(\$3,110.72)	\$350,942.25	\$24,040.56	(\$326,901.69)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$14,123.00)	(\$46,459.86)	(\$32,336.86)	(\$6,115,225.08)	\$13,622,704.99	\$19,737,930.07
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	\$170,840.91	\$97,045.91	\$21,034,083.52	\$44,019,983.75	\$22,985,900.23

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