

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 11

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	\$23,241,527.72	\$1,354,324.90	\$3,582,192.94	\$14,485,098.19	\$0.00	\$164,085.12	\$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	\$183,099.71	\$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:	\$23,442,237.55	\$1,559,269.85	\$3,582,192.94	\$14,485,098.19	\$0.00	\$164,085.12	\$80,740,997.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$36,929.42	(\$19.99)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$20,282.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$17,730.21	\$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:	\$36,929.42	\$37,992.88	\$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	\$900,590.31	\$375,646.40	\$100,000.00	\$522,466.21	\$0.00	\$23,235.92	\$0.00
Unreserved Fund balance	\$22,504,717.82	\$1,145,630.57	\$3,482,192.94	\$13,962,631.98	\$0.00	\$140,849.20	\$0.00
Total Fund Equity:	\$23,405,308.13	\$1,521,276.97	\$3,582,192.94	\$14,485,098.19	\$0.00	\$164,085.12	\$76,785,997.15
Total Liabilities and Fund Equity:	\$23,442,237.55	\$1,559,269.85	\$3,582,192.94	\$14,485,098.19	\$0.00	\$164,085.12	\$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 11**

133 - Eufaula City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$47,297,986.87	\$0.00	\$0.00	\$9,440,904.00	\$0.00	\$56,738,890.87
Federal Sources	\$80,776.10	\$5,121,058.54	\$0.00	\$0.00	\$0.00	\$5,201,834.64
Local Sources	\$7,784,539.05	\$742,823.70	\$109.19	\$0.00	\$296,128.10	\$8,823,600.04
Other Sources	\$73,449.01	\$21,842.15	\$0.00	\$0.00	\$0.00	\$95,291.16
Total Revenues:	\$55,236,751.03	\$5,885,724.39	\$109.19	\$9,440,904.00	\$296,128.10	\$70,859,616.71
Expenditures						
Instructional Services	\$36,757,943.66	\$2,448,392.26	\$0.00	\$23,715.50	\$150,768.94	\$39,380,820.36
Instructional Support Services	\$5,195,556.06	\$537,037.05	\$0.00	\$0.00	\$60,758.78	\$5,793,351.89
Operation & Maintenance Services	\$3,191,463.87	\$94,623.84	\$0.00	\$46,601.00	\$0.00	\$3,332,688.71
Auxiliary Services	\$908,807.87	\$1,937,887.92	\$0.00	\$0.00	\$33,136.22	\$2,879,832.01
General Administrative Services	\$2,077,254.65	\$206,424.53	\$0.00	\$0.00	\$0.00	\$2,283,679.18
Capital Outlay	\$36,389.00	\$0.00	\$0.00	\$2,659,049.10	\$0.00	\$2,695,438.10
Debt Service	\$0.00	\$0.00	\$180,625.63	\$0.00	\$0.00	\$180,625.63
Other Expenditures	\$851,712.02	\$645,104.68	\$0.00	\$0.00	\$82,332.47	\$1,579,149.17
Total Expenditures:	\$49,019,127.13	\$5,869,470.28	\$180,625.63	\$2,729,365.60	\$326,996.41	\$58,125,585.05
Other Fund Sources (Uses)						
Other Fund Sources:	\$126,628.27	\$261,436.03	\$0.00	\$0.00	\$9,032.98	\$397,097.28
Other Fund Uses:	\$138,974.32	\$200,091.71	\$0.00	\$0.00	\$31,380.32	\$370,446.35
Total Other Fund Sources (Uses):	(\$12,346.05)	\$61,344.32	\$0.00	\$0.00	(\$22,347.34)	\$26,650.93
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,205,277.85	\$77,598.43	(\$180,516.44)	\$6,711,538.40	(\$53,215.65)	\$12,760,682.59
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:	\$23,405,308.13	\$1,521,276.97	\$3,582,192.94	\$14,485,098.19	\$164,085.12	\$43,157,961.35

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 11**

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	\$47,297,986.87	(\$2,616,210.01)	\$0.00	\$0.00	\$0.00
Federal Sources	\$65,473.46	\$80,776.10	\$15,302.64	\$5,545,323.00	\$5,121,058.54	(\$424,264.46)
Local Sources	\$6,410,869.02	\$7,784,539.05	\$1,373,670.03	\$658,680.00	\$742,823.70	\$84,143.70
Other Sources	\$54,750.00	\$73,449.01	\$18,699.01	\$18,000.00	\$21,842.15	\$3,842.15
Total Revenues:	\$56,445,289.36	\$55,236,751.03	(\$1,208,538.33)	\$6,222,003.00	\$5,885,724.39	(\$336,278.61)
Expenditures						
Instructional Services	\$42,901,837.03	\$36,757,943.66	\$6,143,893.37	\$2,805,538.42	\$2,448,392.26	\$357,146.16
Instructional Support Services	\$6,397,740.78	\$5,195,556.06	\$1,202,184.72	\$522,488.68	\$537,037.05	(\$14,548.37)
Operation & Maintenance Services	\$3,273,456.14	\$3,191,463.87	\$81,992.27	\$177,193.14	\$94,623.84	\$82,569.30
Auxiliary Services	\$1,106,247.50	\$908,807.87	\$197,439.63	\$2,503,102.00	\$1,937,887.92	\$565,214.08
General Administrative Services	\$2,503,824.83	\$2,077,254.65	\$426,570.18	\$331,292.82	\$206,424.53	\$124,868.29
Special Revenue Outlay	\$0.00	\$36,389.00	(\$36,389.00)	\$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	\$851,712.02	\$96,785.00	\$520,110.10	\$645,104.68	(\$124,994.58)
Total Expenditures:	\$57,131,603.30	\$49,019,127.13	\$8,112,476.17	\$6,859,725.16	\$5,869,470.28	\$990,254.88
Other Financing Sources (Uses)						
Other Financing Sources:	\$417,275.25	\$126,628.27	(\$290,646.98)	\$575,000.00	\$261,436.03	(\$313,563.97)
Other Financing Uses:	\$468,000.00	\$138,974.32	\$329,025.68	\$158,860.00	\$200,091.71	(\$41,231.71)
Total Other Financing Sources (Uses):	(\$50,724.75)	(\$12,346.05)	\$38,378.70	\$416,140.00	\$61,344.32	(\$354,795.68)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$737,038.69)	\$6,205,277.85	\$6,942,316.54	(\$221,582.16)	\$77,598.43	\$299,180.59
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	\$23,405,308.13	\$7,072,735.82	\$574,006.84	\$1,521,276.97	\$947,270.13

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 11**

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	\$9,440,904.00	\$7,414,207.26
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	\$9,440,904.00	\$7,349,207.26
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	\$2,659,049.10	(\$915,313.13)
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	\$2,729,365.60	\$4,504,812.37
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)	\$6,711,538.40	\$11,954,019.63
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	\$14,485,098.19	\$11,292,014.45

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 11**

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	\$56,738,890.87	\$4,556,745.99
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,610,796.46	\$5,201,834.64	(\$408,961.82)
Local Sources	\$307,310.00	\$296,128.10	(\$11,181.90)	\$7,441,859.02	\$8,823,600.04	\$1,381,741.02
Other Sources	\$0.00	\$0.00	\$0.00	\$72,750.00	\$95,291.16	\$22,541.16
Total Revenues:	\$307,310.00	\$296,128.10	(\$11,181.90)	\$65,307,550.36	\$70,859,616.71	\$5,552,066.35
Expenditures						
Instructional Services	\$174,115.00	\$150,768.94	\$23,346.06	\$46,131,490.45	\$39,380,820.36	\$6,750,670.09
Instructional Support Services	\$25,095.00	\$60,758.78	(\$35,663.78)	\$6,945,324.46	\$5,793,351.89	\$1,151,972.57
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$8,467,700.28	\$3,332,688.71	\$5,135,011.57
Auxiliary Services	\$28,300.00	\$33,136.22	(\$4,836.22)	\$3,861,040.50	\$2,879,832.01	\$981,208.49
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,835,117.65	\$2,283,679.18	\$551,438.47
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,743,735.97	\$2,695,438.10	(\$951,702.13)
Expendable Service	\$0.00	\$0.00	\$0.00	\$241,251.26	\$180,625.63	\$60,625.63
Other Expenditures	\$79,450.00	\$82,332.47	(\$2,882.47)	\$1,548,057.12	\$1,579,149.17	(\$31,092.05)
Total Expenditures:	\$306,960.00	\$326,996.41	(\$20,036.41)	\$71,773,717.69	\$58,125,585.05	\$13,648,132.64
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$9,032.98	\$9,032.98	\$1,092,275.25	\$397,097.28	(\$695,177.97)
Other Financing Uses:	\$14,473.00	\$31,380.32	(\$16,907.32)	\$741,333.00	\$370,446.35	\$370,886.65
Total Other Financing Sources (Uses):	(\$14,473.00)	(\$22,347.34)	(\$7,874.34)	\$350,942.25	\$26,650.93	(\$324,291.32)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$14,123.00)	(\$53,215.65)	(\$39,092.65)	(\$6,115,225.08)	\$12,760,682.59	\$18,875,907.67
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	\$164,085.12	\$90,290.12	\$21,034,083.52	\$43,157,961.35	\$22,123,877.83

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