

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 09**

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	\$28,167,047.10	\$936,079.59	\$4,098,372.39	\$11,711,212.51	\$0.00	\$175,271.88	\$0.00
Investments	\$0.00	\$65,130.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$12,184.78	\$117,997.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$56,013.81	\$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	\$78,201,814.09
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,761,180.31
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,735,000.00
Other Debits							
Total Assets and Other Debits:	\$28,235,245.69	\$1,119,207.42	\$4,098,372.39	\$11,711,212.51	\$0.00	\$175,271.88	\$84,697,994.40
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$559.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$17,180.16	\$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	\$3,735,000.00
Total Liabilities:	\$559.00	\$17,180.16	\$0.00	\$0.00	\$0.00	\$0.00	\$3,735,000.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,962,994.40
Contributed Capital							
Reserved Fund Balance	\$1,036,080.28	\$262,806.96	\$0.00	\$769,592.00	\$0.00	\$16,230.64	\$0.00
Unreserved Fund balance	\$27,198,606.41	\$839,220.30	\$4,098,372.39	\$10,941,620.51	\$0.00	\$159,041.24	\$0.00
Total Fund Equity:	\$28,234,686.69	\$1,102,027.26	\$4,098,372.39	\$11,711,212.51	\$0.00	\$175,271.88	\$80,962,994.40
Total Liabilities and Fund Equity:	\$28,235,245.69	\$1,119,207.42	\$4,098,372.39	\$11,711,212.51	\$0.00	\$175,271.88	\$84,697,994.40

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 2026, Fiscal Period 09**

133 - Eufaula City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$50,776,137.47	\$0.00	\$0.00	\$2,013,878.00	\$0.00	\$52,790,015.47
Federal Sources	\$81,074.60	\$3,931,977.90	\$0.00	\$0.00	\$0.00	\$4,013,052.50
Local Sources	\$6,751,403.83	\$590,139.34	\$88.64	\$0.00	\$254,139.76	\$7,595,771.57
Other Sources	\$59,181.76	\$22,692.35	\$0.00	\$0.00	\$0.00	\$81,874.11
Total Revenues:	\$57,667,797.66	\$4,544,809.59	\$88.64	\$2,013,878.00	\$254,139.76	\$64,480,713.65
Expenditures						
Instructional Services	\$37,415,939.21	\$2,122,425.01	\$0.00	\$220,005.86	\$112,778.56	\$39,871,148.64
Instructional Support Services	\$4,782,658.79	\$309,797.83	\$0.00	\$0.00	\$42,429.37	\$5,134,885.99
Operation & Maintenance Services	\$2,557,162.94	\$82,661.30	\$0.00	\$372,504.62	\$0.00	\$3,012,328.86
Auxiliary Services	\$700,807.01	\$1,810,879.50	\$0.00	\$0.00	\$20,517.16	\$2,532,203.67
General Administrative Services	\$1,678,423.83	\$187,105.34	\$0.00	\$0.00	\$0.00	\$1,865,529.17
Capital Outlay	\$7,150.00	\$0.00	\$0.00	\$3,960,887.87	\$0.00	\$3,968,037.87
Debt Service	\$0.00	\$0.00	\$179,425.63	\$0.00	\$0.00	\$179,425.63
Other Expenditures	\$735,886.47	\$476,389.13	\$0.00	\$0.00	\$77,300.35	\$1,289,575.95
Total Expenditures:	\$47,878,028.25	\$4,989,258.11	\$179,425.63	\$4,553,398.35	\$253,025.44	\$57,853,135.78
Other Fund Sources (Uses)						
Other Fund Sources:	\$246,013.68	\$221,988.65	\$0.00	\$8,468,383.53	\$23,564.25	\$8,959,950.11
Other Fund Uses:	\$108,843.57	\$194,669.13	\$0.00	\$8,468,383.53	\$30,082.16	\$8,801,978.39
Total Other Fund Sources (Uses):	\$137,170.11	\$27,319.52	\$0.00	\$0.00	(\$6,517.91)	\$157,971.72
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$9,926,939.52	(\$417,129.00)	(\$179,336.99)	(\$2,539,520.35)	(\$5,403.59)	\$6,785,549.59
Beginning Fund Balance - October 1:	\$18,307,747.17	\$1,519,156.26	\$4,277,709.38	\$14,250,732.86	\$180,675.47	\$38,536,021.14
Ending Fund Balance:	\$28,234,686.69	\$1,102,027.26	\$4,098,372.39	\$11,711,212.51	\$175,271.88	\$45,321,570.73

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 2026, Fiscal Period 09**

133 - Eufaula City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$65,109,266.17	\$50,776,137.47	(\$14,333,128.70)	\$0.00	\$0.00	\$0.00
Federal Sources	\$67,196.20	\$81,074.60	\$13,878.40	\$5,689,183.00	\$3,931,977.90	(\$1,757,205.10)
Local Sources	\$5,812,081.37	\$6,751,403.83	\$939,322.46	\$702,305.00	\$590,139.34	(\$112,165.66)
Other Sources	\$107,800.00	\$59,181.76	(\$48,618.24)	\$23,200.00	\$22,692.35	(\$507.65)
Total Revenues:	\$71,096,343.74	\$57,667,797.66	(\$13,428,546.08)	\$6,414,688.00	\$4,544,809.59	(\$1,869,878.41)
Expenditures						
Instructional Services	\$56,812,963.09	\$37,415,939.21	\$19,397,023.88	\$2,948,431.21	\$2,122,425.01	\$826,006.20
Instructional Support Services	\$6,664,850.77	\$4,782,658.79	\$1,882,191.98	\$510,275.85	\$309,797.83	\$200,478.02
Operation & Maintenance Services	\$3,873,910.40	\$2,557,162.94	\$1,316,747.46	\$123,700.00	\$82,661.30	\$41,038.70
Auxiliary Services	\$1,056,561.72	\$700,807.01	\$355,754.71	\$2,508,981.43	\$1,810,879.50	\$698,101.93
General Administrative Services	\$2,178,260.32	\$1,678,423.83	\$499,836.49	\$309,010.87	\$187,105.34	\$121,905.53
Special Revenue Outlay	\$0.00	\$7,150.00	(\$7,150.00)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$977,520.12	\$735,886.47	\$241,633.65	\$591,951.50	\$476,389.13	\$115,562.37
Total Expenditures:	\$71,564,066.42	\$47,878,028.25	\$23,686,038.17	\$6,992,350.86	\$4,989,258.11	\$2,003,092.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$392,245.87	\$246,013.68	(\$146,232.19)	\$776,000.00	\$221,988.65	(\$554,011.35)
Other Financing Uses:	\$693,000.00	\$108,843.57	\$584,156.43	\$135,860.00	\$194,669.13	(\$58,809.13)
Total Other Financing Sources (Uses):	(\$300,754.13)	\$137,170.11	\$437,924.24	\$640,140.00	\$27,319.52	(\$612,820.48)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$768,476.81)	\$9,926,939.52	\$10,695,416.33	\$62,477.14	(\$417,129.00)	(\$479,606.14)
Beginning Fund Balance - Oct. 1:	\$16,129,000.00	\$18,307,747.17	\$2,178,747.17	\$424,089.00	\$1,519,156.26	\$1,095,067.26
Ending Fund Balance:	\$15,360,523.19	\$28,234,686.69	\$12,874,163.50	\$486,566.14	\$1,102,027.26	\$615,461.12

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 2026, Fiscal Period 09**

133 - Eufaula City Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$238,851.26	\$0.00	(\$238,851.26)	\$12,900,291.74	\$2,013,878.00	(\$10,886,413.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$88.64	\$88.64	\$57,790.00	\$0.00	(\$57,790.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$238,851.26	\$88.64	(\$238,762.62)	\$12,958,081.74	\$2,013,878.00	(\$10,944,203.74)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$220,005.86	(\$220,005.86)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,597,070.00	\$372,504.62	\$1,224,565.38
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$83,391.00	\$0.00	\$83,391.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$11,535,221.00	\$3,960,887.87	\$7,574,333.13
Debt Service	\$238,851.26	\$179,425.63	\$59,425.63	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$238,851.26	\$179,425.63	\$59,425.63	\$13,215,682.00	\$4,553,398.35	\$8,662,283.65
Other Financing Sources (Uses)						
Other Financing Sources:	\$100,000.00	\$0.00	(\$100,000.00)	\$0.00	\$8,468,383.53	\$8,468,383.53
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$100,000.00	\$8,468,383.53	(\$8,368,383.53)
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	(\$179,336.99)	(\$279,336.99)	(\$357,600.26)	(\$2,539,520.35)	(\$2,181,920.09)
Beginning Fund Balance - Oct. 1:	\$800,000.00	\$4,277,709.38	\$3,477,709.38	\$7,600,000.00	\$14,250,732.86	\$6,650,732.86
Ending Fund Balance:	\$900,000.00	\$4,098,372.39	\$3,198,372.39	\$7,242,399.74	\$11,711,212.51	\$4,468,812.77

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 2026, Fiscal Period 09**

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	\$78,248,409.17	\$52,790,015.47	(\$25,458,393.70)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,756,379.20	\$4,013,052.50	(\$1,743,326.70)
Local Sources	\$325,410.00	\$254,139.76	(\$71,270.24)	\$6,897,586.37	\$7,595,771.57	\$698,185.20
Other Sources	\$0.00	\$0.00	\$0.00	\$131,000.00	\$81,874.11	(\$49,125.89)
Total Revenues:	\$325,410.00	\$254,139.76	(\$71,270.24)	\$91,033,374.74	\$64,480,713.65	(\$26,552,661.09)
Expenditures						
Instructional Services	\$176,575.00	\$112,778.56	\$63,796.44	\$59,937,969.30	\$39,871,148.64	\$20,066,820.66
Instructional Support Services	\$28,935.00	\$42,429.37	(\$13,494.37)	\$7,204,061.62	\$5,134,885.99	\$2,069,175.63
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$5,594,680.40	\$3,012,328.86	\$2,582,351.54
Auxiliary Services	\$29,450.00	\$20,517.16	\$8,932.84	\$3,678,384.15	\$2,532,203.67	\$1,146,180.48
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,487,271.19	\$1,865,529.17	\$621,742.02
Total Outlay	\$0.00	\$0.00	\$0.00	\$11,535,221.00	\$3,968,037.87	\$7,567,183.13
Expendable Service	\$0.00	\$0.00	\$0.00	\$238,851.26	\$179,425.63	\$59,425.63
Other Expenditures	\$79,900.00	\$77,300.35	\$2,599.65	\$1,649,371.62	\$1,289,575.95	\$359,795.67
Total Expenditures:	\$314,860.00	\$253,025.44	\$61,834.56	\$92,325,810.54	\$57,853,135.78	\$34,472,674.76
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$23,564.25	\$23,564.25	\$1,268,245.87	\$8,959,950.11	\$7,691,704.24
Other Financing Uses:	\$15,973.00	\$30,082.16	(\$14,109.16)	\$944,833.00	\$8,801,978.39	(\$7,857,145.39)
Total Other Financing Sources (Uses):	(\$15,973.00)	(\$6,517.91)	\$9,455.09	\$323,412.87	\$157,971.72	(\$165,441.15)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$5,423.00)	(\$5,403.59)	\$19.41	(\$969,022.93)	\$6,785,549.59	\$7,754,572.52
Beginning Fund Balance - Oct. 1:	\$92,418.00	\$180,675.47	\$88,257.47	\$25,045,507.00	\$38,536,021.14	\$13,490,514.14
Ending Fund Balance:	\$86,995.00	\$175,271.88	\$88,276.88	\$24,076,484.07	\$45,321,570.73	\$21,245,086.66

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