

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 04**

**Exhibit F-I-A**

**187 - Saraland City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,010,612.11	\$1,950,883.18	\$1,937,686.35	\$5,170,186.64	\$0.00	\$261,758.12	\$0.00
Investments	\$1,565,426.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$191,285.12	\$101,555.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$93,343.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$3,877.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,062,383.44
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,629,726.21
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,800,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$13,767,323.81</b>	<b>\$2,149,659.66</b>	<b>\$1,937,686.35</b>	<b>\$5,170,186.64</b>	<b>\$0.00</b>	<b>\$261,758.12</b>	<b>\$187,492,109.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$92.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.43	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$80,400.44	\$523,283.53	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,800,000.00
<b>Total Liabilities:</b>	<b>\$92.00</b>	<b>\$80,400.44</b>	<b>\$523,283.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17.43</b>	<b>\$88,800,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,692,109.65
Contributed Capital							
Reserved Fund Balance	\$50,092.75	\$301,317.73	\$0.00	\$0.00	\$0.00	\$29,541.88	\$0.00
Unreserved Fund balance	\$13,717,139.06	\$1,767,941.49	\$1,414,402.82	\$5,170,186.64	\$0.00	\$232,198.81	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,767,231.81</b>	<b>\$2,069,259.22</b>	<b>\$1,414,402.82</b>	<b>\$5,170,186.64</b>	<b>\$0.00</b>	<b>\$261,740.69</b>	<b>\$98,692,109.65</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,767,323.81</b>	<b>\$2,149,659.66</b>	<b>\$1,937,686.35</b>	<b>\$5,170,186.64</b>	<b>\$0.00</b>	<b>\$261,758.12</b>	<b>\$187,492,109.65</b>

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 04**

**187 - Saraland City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$9,713,037.00	\$0.00	\$0.00	\$68,228.00	\$0.00	\$9,781,265.00
Federal Sources	\$20,905.91	\$871,730.03	\$0.00	\$0.00	\$0.00	\$892,635.94
Local Sources	\$5,655,456.86	\$1,062,590.48	\$22,072.81	\$4,518,936.24	\$186,581.42	\$11,445,637.81
Other Sources	\$26,776.24	\$22,252.77	\$0.00	\$0.00	\$0.00	\$49,029.01
<b>Total Revenues:</b>	<b>\$15,416,176.01</b>	<b>\$1,956,573.28</b>	<b>\$22,072.81</b>	<b>\$4,587,164.24</b>	<b>\$186,581.42</b>	<b>\$22,168,567.76</b>
<b>Expenditures</b>						
Instructional Services	\$6,721,125.25	\$731,219.27	\$0.00	\$0.00	\$7,395.39	\$7,459,739.91
Instructional Support Services	\$2,585,166.16	\$492,172.86	\$0.00	\$0.00	\$85,204.52	\$3,162,543.54
Operation & Maintenance Services	\$1,556,247.24	\$0.00	\$0.00	\$0.00	\$0.00	\$1,556,247.24
Auxiliary Services	\$708,786.47	\$803,284.28	\$0.00	\$0.00	\$125.55	\$1,512,196.30
General Administrative Services	\$930,988.10	\$64,486.00	\$0.00	\$0.00	\$0.00	\$995,474.10
Capital Outlay	\$1,228,740.28	\$0.00	\$0.00	\$539.00	\$0.00	\$1,229,279.28
Debt Service	\$0.00	\$0.00	\$784,925.32	\$227,420.91	\$0.00	\$1,012,346.23
Other Expenditures	\$116,200.68	\$88,777.00	\$0.00	\$0.00	\$68,791.37	\$273,769.05
<b>Total Expenditures:</b>	<b>\$13,847,254.18</b>	<b>\$2,179,939.41</b>	<b>\$784,925.32</b>	<b>\$227,959.91</b>	<b>\$161,516.83</b>	<b>\$17,201,595.65</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$762,355.20	\$1,346,616.88	\$0.00	\$500.00	\$2,109,472.08
Other Fund Uses:	\$402,222.90	\$79,618.52	\$0.00	\$1,346,616.88	\$813.81	\$1,829,272.11
<b>Total Other Fund Sources (Uses):</b>	<b>(\$402,222.90)</b>	<b>\$682,736.68</b>	<b>\$1,346,616.88</b>	<b>(\$1,346,616.88)</b>	<b>(\$313.81)</b>	<b>\$280,199.97</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,166,698.93</b>	<b>\$459,370.55</b>	<b>\$583,764.37</b>	<b>\$3,012,587.45</b>	<b>\$24,750.78</b>	<b>\$5,247,172.08</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$12,600,532.88</b>	<b>\$1,609,888.67</b>	<b>\$830,638.45</b>	<b>\$2,157,599.19</b>	<b>\$236,989.91</b>	<b>\$17,435,649.10</b>
<b>Ending Fund Balance:</b>	<b>\$13,767,231.81</b>	<b>\$2,069,259.22</b>	<b>\$1,414,402.82</b>	<b>\$5,170,186.64</b>	<b>\$261,740.69</b>	<b>\$22,682,821.18</b>

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**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 04**

**187 - Saraland City Schools**

187 - Saraland City Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$27,773,968.00	\$9,713,037.00	(\$18,060,931.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$87,379.60	\$20,905.91	(\$66,473.69)	\$2,624,959.60	\$871,730.03	(\$1,753,229.57)
Local Sources	\$8,813,000.00	\$5,655,456.86	(\$3,157,543.14)	\$2,758,515.01	\$1,062,590.48	(\$1,695,924.53)
Other Sources	\$314,952.00	\$26,776.24	(\$288,175.76)	\$32,000.00	\$22,252.77	(\$9,747.23)
Total Revenues:	\$36,989,299.60	\$15,416,176.01	(\$21,573,123.59)	\$5,415,474.61	\$1,956,573.28	(\$3,458,901.33)
Expenditures						
Instructional Services	\$20,337,949.94	\$6,721,125.25	\$13,616,824.69	\$1,673,168.15	\$731,219.27	\$941,948.88
Instructional Support Services	\$6,798,608.40	\$2,585,166.16	\$4,213,442.24	\$1,597,678.55	\$492,172.86	\$1,105,505.69
Operation & Maintenance Services	\$5,355,321.84	\$1,556,247.24	\$3,799,074.60	\$12,612.00	\$0.00	\$12,612.00
Auxiliary Services	\$2,514,780.61	\$708,786.47	\$1,805,994.14	\$2,374,756.01	\$803,284.28	\$1,571,471.73
General Administrative Services	\$2,550,158.45	\$930,988.10	\$1,619,170.35	\$237,897.17	\$64,486.00	\$173,411.17
Special Revenue Outlay	\$2,470,667.00	\$1,228,740.28	\$1,241,926.72	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$304,676.35	\$116,200.68	\$188,475.67	\$202,304.73	\$88,777.00	\$113,527.73
Total Expenditures:	\$40,332,162.59	\$13,847,254.18	\$26,484,908.41	\$6,098,416.61	\$2,179,939.41	\$3,918,477.20
Other Financing Sources (Uses)						
Other Financing Sources:	\$322,365.91	\$0.00	(\$322,365.91)	\$1,037,464.00	\$762,355.20	(\$275,108.80)
Other Financing Uses:	\$779,998.00	\$402,222.90	\$377,775.10	\$214,522.00	\$79,618.52	\$134,903.48
Total Other Financing Sources (Uses):	(\$457,632.09)	(\$402,222.90)	\$55,409.19	\$822,942.00	\$682,736.68	(\$140,205.32)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$3,800,495.08)	\$1,166,698.93	\$4,967,194.01	\$140,000.00	\$459,370.55	\$319,370.55
Beginning Fund Balance - Oct. 1:	\$12,600,532.88	\$12,600,532.88	\$0.00	\$1,609,888.67	\$1,609,888.67	\$0.00
Ending Fund Balance:	\$8,800,037.80	\$13,767,231.81	\$4,967,194.01	\$1,749,888.67	\$2,069,259.22	\$319,370.55

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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**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 04**

**187 - Saraland City Schools**

187 - Saraland City Schools						
Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$1,315,680.00	\$68,228.00	(\$1,247,452.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$22,072.81	\$22,072.81	\$4,304,000.00	\$4,518,936.24	\$214,936.24
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$22,072.81	\$22,072.81	\$5,619,680.00	\$4,587,164.24	(\$1,032,515.76)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$64,389.39	\$0.00	\$64,389.39
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$387,583.00	\$0.00	\$387,583.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,441,848.25	\$539.00	\$3,441,309.25
Debt Service	\$830,638.45	\$784,925.32	\$45,713.13	\$3,883,458.55	\$227,420.91	\$3,656,037.64
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$830,638.45	\$784,925.32	\$45,713.13	\$7,777,279.19	\$227,959.91	\$7,549,319.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,346,616.88	\$1,346,616.88	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$1,346,616.88	(\$1,346,616.88)
Total Other Financing Sources (Uses):	\$0.00	\$1,346,616.88	\$1,346,616.88	\$0.00	(\$1,346,616.88)	(\$1,346,616.88)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$830,638.45)	\$583,764.37	\$1,414,402.82	(\$2,157,599.19)	\$3,012,587.45	\$5,170,186.64
Beginning Fund Balance - Oct. 1:	\$830,638.45	\$830,638.45	\$0.00	\$2,157,599.19	\$2,157,599.19	\$0.00
Ending Fund Balance:	\$0.00	\$1,414,402.82	\$1,414,402.82	\$0.00	\$5,170,186.64	\$5,170,186.64

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

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**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 04**

**187 - Saraland City Schools**

187 - Saraland City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual	Budget	Actual		
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$29,089,648.00	\$9,781,265.00 (\$19,308,383.00)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,712,339.20	\$892,635.94 (\$1,819,703.26)	
Local Sources	\$480,999.00	\$186,581.42	(\$294,417.58)	\$16,356,514.01	\$11,445,637.81 (\$4,910,876.20)	
Other Sources	\$0.00	\$0.00	\$0.00	\$346,952.00	\$49,029.01 (\$297,922.99)	
Total Revenues:	\$480,999.00	\$186,581.42	(\$294,417.58)	\$48,505,453.21	\$22,168,567.76 (\$26,336,885.45)	
Expenditures						
Instructional Services	\$23,423.00	\$7,395.39	\$16,027.61	\$22,034,541.09	\$7,459,739.91 \$14,574,801.18	
Instructional Support Services	\$299,762.00	\$85,204.52	\$214,557.48	\$8,696,048.95	\$3,162,543.54 \$5,533,505.41	
Operation & Maintenance Services	\$175.00	\$0.00	\$175.00	\$5,432,498.23	\$1,556,247.24 \$3,876,250.99	
Auxiliary Services	\$4,006.00	\$125.55	\$3,880.45	\$5,281,125.62	\$1,512,196.30 \$3,768,929.32	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,788,055.62	\$995,474.10 \$1,792,581.52	
Total Outlay	\$0.00	\$0.00	\$0.00	\$5,912,515.25	\$1,229,279.28 \$4,683,235.97	
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,714,097.00	\$1,012,346.23 \$3,701,750.77	
Other Expenditures	\$110,689.00	\$68,791.37	\$41,897.63	\$617,670.08	\$273,769.05 \$343,901.03	
Total Expenditures:	\$438,055.00	\$161,516.83	\$276,538.17	\$55,476,551.84	\$17,201,595.65 \$38,274,956.19	
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,161.00	\$500.00	(\$1,661.00)	\$1,361,990.91	\$2,109,472.08 \$747,481.17	
Other Financing Uses:	\$45,105.00	\$813.81	\$44,291.19	\$1,039,625.00	\$1,829,272.11 (\$789,647.11)	
Total Other Financing Sources (Uses):	(\$42,944.00)	(\$313.81)	\$42,630.19	\$322,365.91	\$280,199.97 (\$42,165.94)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$24,750.78	\$24,750.78	(\$6,648,732.72)	\$5,247,172.08 \$11,895,904.80	
Beginning Fund Balance - Oct. 1:	\$236,989.91	\$236,989.91	\$0.00	\$17,435,649.10	\$17,435,649.10 \$0.00	
Ending Fund Balance:	\$236,989.91	\$261,740.69	\$24,750.78	\$10,786,916.38	\$22,682,821.18 \$11,895,904.80	

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