

**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 01**

144 - Gadsden City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$3,403,874.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,403,874.00
Federal Sources	\$60.00	\$17,437.78	\$0.00	\$0.00	\$0.00	\$17,497.78
Local Sources	\$31,053.85	\$171,121.91	\$0.00	\$0.00	\$34,619.28	\$236,795.04
Other Sources	\$0.00	\$22,436.31	\$0.00	\$0.00	\$0.00	\$22,436.31
Total Revenues:	\$3,434,987.85	\$210,996.00	\$0.00	\$0.00	\$34,619.28	\$3,680,603.13
Expenditures						
Instructional Services	\$2,927,371.88	\$258,819.59	\$0.00	\$0.00	\$1,618.49	\$3,187,809.96
Instructional Support Services	\$722,356.55	\$155,054.74	\$0.00	\$0.00	\$3,602.25	\$881,013.54
Operation & Maintenance Services	\$224,724.96	\$529,765.83	\$0.00	\$45,898.18	\$3,085.00	\$803,473.97
Auxiliary Services	\$161,015.24	\$259,360.04	\$0.00	\$0.00	\$2,000.00	\$422,375.28
General Administrative Services	\$186,195.68	\$58,910.54	\$0.00	\$0.00	\$0.00	\$245,106.22
Capital Outlay	\$0.00	\$39,655.00	\$0.00	\$0.00	\$0.00	\$39,655.00
Debt Service	\$524,504.51	\$0.00	\$0.00	\$75,000.00	\$0.00	\$599,504.51
Other Expenditures	\$85,013.65	\$85,244.84	\$0.00	\$0.00	\$5,819.42	\$176,077.91
Total Expenditures:	\$4,831,182.47	\$1,386,810.58	\$0.00	\$120,898.18	\$16,125.16	\$6,355,016.39
Other Fund Sources (Uses)						
Other Fund Sources:	\$28,104.63	\$22,883.82	\$0.00	\$0.00	\$318.00	\$51,306.45
Other Fund Uses:	(\$326.53)	\$2,883.82	\$0.00	\$0.00	\$20,318.00	\$22,875.29
Total Other Fund Sources (Uses):	\$28,431.16	\$20,000.00	\$0.00	\$0.00	(\$20,000.00)	\$28,431.16
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$1,367,763.46)	(\$1,155,814.58)	\$0.00	(\$120,898.18)	(\$1,505.88)	(\$2,645,982.10)
Beginning Fund Balance - October 1:	\$6,129,296.54	\$8,962,271.19	\$0.00	\$3,983,235.71	\$309,970.97	\$19,384,774.41
Ending Fund Balance:	\$4,761,533.08	\$7,806,456.61	\$0.00	\$3,862,337.53	\$308,465.09	\$16,738,792.31

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