

**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 02**

144 - Gadsden City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$3,907,212.66	\$0.00	\$0.00	\$0.00	\$0.00	\$3,907,212.66
Federal Sources	\$120.00	\$445,957.61	\$0.00	\$0.00	\$0.00	\$446,077.61
Local Sources	\$608,088.59	\$456,782.61	\$0.00	\$8,457.19	\$66,087.23	\$1,139,415.62
Other Sources	\$0.00	\$22,436.31	\$0.00	\$0.00	\$0.00	\$22,436.31
Total Revenues:	\$4,515,421.25	\$925,176.53	\$0.00	\$8,457.19	\$66,087.23	\$5,515,142.20
Expenditures						
Instructional Services	\$5,583,683.77	\$614,946.85	\$0.00	\$0.00	\$4,134.99	\$6,202,765.61
Instructional Support Services	\$1,529,323.06	\$338,641.66	\$0.00	\$0.00	\$8,499.14	\$1,876,463.86
Operation & Maintenance Services	\$523,205.11	\$617,064.87	\$0.00	\$135,332.29	\$3,735.00	\$1,279,337.27
Auxiliary Services	\$195,380.93	\$876,761.85	\$0.00	\$0.00	\$2,000.00	\$1,074,142.78
General Administrative Services	\$296,687.96	\$142,651.56	\$0.00	\$0.00	\$0.00	\$439,339.52
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	\$150,000.00	\$0.00	\$674,504.51
Other Expenditures	\$178,679.14	\$262,365.41	\$0.00	\$0.00	\$13,143.70	\$454,188.25
Total Expenditures:	\$8,831,464.48	\$2,892,087.20	\$0.00	\$285,332.29	\$31,512.83	\$12,040,396.80
Other Fund Sources (Uses)						
Other Fund Sources:	\$62,388.74	\$26,323.82	\$0.00	\$0.00	\$518.00	\$89,230.56
Other Fund Uses:	\$542.16	\$6,083.82	\$0.00	\$0.00	\$20,758.00	\$27,383.98
Total Other Fund Sources (Uses):	\$61,846.58	\$20,240.00	\$0.00	\$0.00	(\$20,240.00)	\$61,846.58
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$4,254,196.65)	(\$1,946,670.67)	\$0.00	(\$276,875.10)	\$14,334.40	(\$6,463,408.02)
Beginning Fund Balance - October 1:	\$6,114,524.92	\$8,962,119.89	\$0.00	\$3,972,985.71	\$309,970.97	\$19,359,601.49
Ending Fund Balance:	\$1,860,328.27	\$7,015,449.22	\$0.00	\$3,696,110.61	\$324,305.37	\$12,896,193.47

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