

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

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**

**For Fiscal Year 2025, Fiscal Period 01**

**199 - Troy City Schools**

|  | <b>GOVERNMENTAL</b>    |                        |                       | <b>FIDUCIARY</b>        |                         |                        |
|--|------------------------|------------------------|-----------------------|-------------------------|-------------------------|------------------------|
|  | <b>General</b>         | <b>Special Revenue</b> | <b>Debt Service</b>   | <b>Capital Projects</b> | <b>Expendable Trust</b> | <b>Total</b>           |
| <b>Revenues</b>                                  |                        |                        |                       |                         |                         |                        |
| State Sources                                    | \$987,308.00           | \$0.00                 | \$1,895.00            | \$0.00                  | \$0.00                  | \$989,203.00           |
| Federal Sources                                  | \$40.00                | \$18,193.39            | \$0.00                | \$0.00                  | \$0.00                  | \$18,233.39            |
| Local Sources                                    | \$140,025.19           | \$52,943.28            | \$0.00                | \$0.00                  | \$71,249.41             | \$264,217.88           |
| Other Sources                                    | \$108.50               | \$0.00                 | \$0.00                | \$0.00                  | \$0.00                  | \$108.50               |
| <b>Total Revenues:</b>                           | <b>\$1,127,481.69</b>  | <b>\$71,136.67</b>     | <b>\$1,895.00</b>     | <b>\$0.00</b>           | <b>\$71,249.41</b>      | <b>\$1,271,762.77</b>  |
| <b>Expenditures</b>                              |                        |                        |                       |                         |                         |                        |
| Instructional Services                           | \$835,213.17           | \$72,336.80            | \$0.00                | \$0.00                  | \$5,163.88              | \$912,713.85           |
| Instructional Support Services                   | \$232,483.80           | \$34,026.16            | \$0.00                | \$0.00                  | \$11,784.01             | \$278,293.97           |
| Operation & Maintenance Services                 | \$59,865.18            | \$901.32               | \$0.00                | \$0.00                  | \$0.00                  | \$60,766.50            |
| Auxiliary Services                               | \$10,355.54            | \$69,668.94            | \$0.00                | \$0.00                  | \$2,050.00              | \$82,074.48            |
| General Administrative Services                  | \$60,010.03            | \$16,806.85            | \$0.00                | \$0.00                  | \$0.00                  | \$76,816.88            |
| Capital Outlay                                   |                        |                        |                       |                         |                         | \$0.00                 |
| Debt Service                                     |                        |                        |                       |                         |                         | \$0.00                 |
| Other Expenditures                               | \$37,005.57            | \$8,781.88             | \$0.00                | \$0.00                  | \$13,894.39             | \$59,681.84            |
| <b>Total Expenditures:</b>                       | <b>\$1,234,933.29</b>  | <b>\$202,521.95</b>    | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>\$32,892.28</b>      | <b>\$1,470,347.52</b>  |
| <b>Other Fund Sources (Uses)</b>                 |                        |                        |                       |                         |                         |                        |
| Other Fund Sources:                              | \$0.00                 | \$713.00               | \$0.00                | \$0.00                  | \$0.00                  | \$713.00               |
| Other Fund Uses:                                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                  | \$713.00                | \$713.00               |
| <b>Total Other Fund Sources (Uses):</b>          | <b>\$0.00</b>          | <b>\$713.00</b>        | <b>\$0.00</b>         | <b>\$0.00</b>           | <b>(\$713.00)</b>       | <b>\$0.00</b>          |
| <b>(Under) Expenditures and Other Fund Uses:</b> | <b>(\$107,451.60)</b>  | <b>(\$130,672.28)</b>  | <b>\$1,895.00</b>     | <b>\$0.00</b>           | <b>\$37,644.13</b>      | <b>(\$198,584.75)</b>  |
| <b>Beginning Fund Balance - October 1:</b>       | <b>\$13,436,743.38</b> | <b>\$969,032.64</b>    | <b>\$2,379,881.26</b> | <b>\$7,926.50</b>       | <b>\$198,549.28</b>     | <b>\$16,992,133.06</b> |
| <b>Ending Fund Balance:</b>                      | <b>\$13,329,291.78</b> | <b>\$838,360.36</b>    | <b>\$2,381,776.26</b> | <b>\$7,926.50</b>       | <b>\$236,193.41</b>     | <b>\$16,793,548.31</b> |

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