

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 08

Exhibit F-I-A

199 - Troy City Schools

| Description | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT | |
|---|------------------------|---------------------|-----------------------|-------------------|------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$16,188,271.98 | \$776,147.76 | \$1,504,902.17 | \$7,926.50 | \$0.00 | \$264,347.41 | \$0.00 |
| Investments | \$0.00 | \$18,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$1,353,461.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$31,048.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$61,355.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$74,501.27 | \$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 | \$40,228,631.30 |
| Construction In Progress | | | | | | | |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,655,000.00 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$17,647,282.91 | \$855,503.14 | \$1,504,902.17 | \$7,926.50 | \$0.00 | \$264,347.41 | \$60,883,631.30 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | | | | | | | |
| Interfund Payable | \$0.00 | \$31,048.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$1,356,261.50 | \$2,389.09 | \$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 | \$20,655,000.00 |
| Total Liabilities: | \$1,356,261.50 | \$33,437.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,655,000.00 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$40,228,631.30 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,654,308.08 | \$165,938.55 | \$0.00 | \$0.00 | \$0.00 | \$22,963.67 | \$0.00 |
| Unreserved Fund balance | \$14,636,713.33 | \$656,126.94 | \$1,504,902.17 | \$7,926.50 | \$0.00 | \$241,383.74 | \$0.00 |
| Total Fund Equity: | \$16,291,021.41 | \$822,065.49 | \$1,504,902.17 | \$7,926.50 | \$0.00 | \$264,347.41 | \$40,228,631.30 |
| Total Liabilities and Fund Equity: | \$17,647,282.91 | \$855,503.14 | \$1,504,902.17 | \$7,926.50 | \$0.00 | \$264,347.41 | \$60,883,631.30 |

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