

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025

Exhibit F-I-A

199 - Troy City Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$14,860,605.42	\$601,858.66	\$2,746,659.40	\$7,926.50	\$0.00	\$200,670.08	\$0.00
Investments	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,415,282.83	\$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	\$19,865,000.00
Other Debits							
Total Assets and Other Debits:	\$16,381,438.08	\$681,214.04	\$2,746,659.40	\$7,926.50	\$0.00	\$200,670.08	\$60,093,631.30
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$1,011.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$31,048.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,356,261.50	\$3,209.30	\$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	\$19,865,000.00
Total Liabilities:	\$1,356,261.50	\$35,269.06	\$0.00	\$0.00	\$0.00	\$0.00	\$19,865,000.00
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	\$0.00	\$63,341.92	\$0.00	\$0.00	\$0.00	\$133.92	\$0.00
Unreserved Fund balance	\$15,025,176.58	\$582,603.06	\$2,746,659.40	\$7,926.50	\$0.00	\$200,536.16	\$0.00
Total Fund Equity:	\$15,025,176.58	\$645,944.98	\$2,746,659.40	\$7,926.50	\$0.00	\$200,670.08	\$40,228,631.30
Total Liabilities and Fund Equity:	\$16,381,438.08	\$681,214.04	\$2,746,659.40	\$7,926.50	\$0.00	\$200,670.08	\$60,093,631.30

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