

**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 Ended September 30, 2025**

**199 - Troy City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$15,311,710.78	\$0.00	\$511,398.00	\$0.00	\$0.00	\$15,823,108.78
Federal Sources	\$64,082.32	\$2,813,190.69	\$0.00	\$0.00	\$0.00	\$2,877,273.01
Local Sources	\$5,937,084.08	\$607,190.97	\$1,427,592.03	\$0.00	\$338,941.69	\$8,310,808.77
Other Sources	\$58,841.38	\$10,295.87	\$0.00	\$0.00	\$0.00	\$69,137.25
<b>Total Revenues:</b>	<b>\$21,371,718.56</b>	<b>\$3,430,677.53</b>	<b>\$1,938,990.03</b>	<b>\$0.00</b>	<b>\$338,941.69</b>	<b>\$27,080,327.81</b>
<b>Expenditures</b>						
Instructional Services	\$11,092,907.64	\$1,200,569.16	\$0.00	\$0.00	\$64,971.64	\$12,358,448.44
Instructional Support Services	\$3,114,189.89	\$642,998.36	\$0.00	\$0.00	\$112,691.50	\$3,869,879.75
Operation & Maintenance Services	\$1,984,349.08	\$63,360.66	\$0.00	\$0.00	\$0.00	\$2,047,709.74
Auxiliary Services	\$501,443.07	\$1,469,030.73	\$0.00	\$0.00	\$6,859.24	\$1,977,333.04
General Administrative Services	\$1,093,856.15	\$228,521.90	\$0.00	\$0.00	\$0.00	\$1,322,378.05
Capital Outlay	\$1,590,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,590,784.00
Debt Service	\$0.00	\$0.00	\$1,572,211.89	\$0.00	\$0.00	\$1,572,211.89
Other Expenditures	\$588,614.15	\$151,877.46	\$0.00	\$0.00	\$56,092.07	\$796,583.68
<b>Total Expenditures:</b>	<b>\$19,966,143.98</b>	<b>\$3,756,358.27</b>	<b>\$1,572,211.89</b>	<b>\$0.00</b>	<b>\$240,614.45</b>	<b>\$25,535,328.59</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$182,858.62	\$7,360.53	\$0.00	\$0.00	\$0.00	\$190,219.15
Other Fund Uses:	\$0.00	\$4,767.45	\$0.00	\$0.00	\$96,206.44	\$100,973.89
<b>Total Other Fund Sources (Uses):</b>	<b>\$182,858.62</b>	<b>\$2,593.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$96,206.44)</b>	<b>\$89,245.26</b>
<b>(Under) Expenditures and Other Fund Uses:</b>	<b>\$1,588,433.20</b>	<b>(\$323,087.66)</b>	<b>\$366,778.14</b>	<b>\$0.00</b>	<b>\$2,120.80</b>	<b>\$1,634,244.48</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 - September 30:</b>	<b>\$15,025,176.58</b>	<b>\$645,944.98</b>	<b>\$2,746,659.40</b>	<b>\$7,926.50</b>	<b>\$200,670.08</b>	<b>\$18,626,377.54</b>

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