

**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 2024, Fiscal Period 07**

**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                                    | \$7,743,407.71         | \$0.00                 | \$8,841.00              | \$0.00                  | \$0.00                  | \$7,752,248.71         |
| Federal Sources                                  | \$7,161.18             | \$1,607,517.51         | \$0.00                  | \$0.00                  | \$0.00                  | \$1,614,678.69         |
| Local Sources                                    | \$4,868,125.17         | \$408,750.72           | \$140,591.69            | \$0.00                  | \$268,667.03            | \$5,686,134.61         |
| Other Sources                                    | \$38,114.13            | \$13,459.62            | \$0.00                  | \$0.00                  | \$0.00                  | \$51,573.75            |
| <b>Total Revenues:</b>                           | <b>\$12,656,808.19</b> | <b>\$2,029,727.85</b>  | <b>\$149,432.69</b>     | <b>\$0.00</b>           | <b>\$268,667.03</b>     | <b>\$15,104,635.76</b> |
| <b>Expenditures</b>                              |                        |                        |                         |                         |                         |                        |
| Instructional Services                           | \$5,809,651.39         | \$1,427,459.71         | \$0.00                  | \$0.00                  | \$57,670.92             | \$7,294,782.02         |
| Instructional Support Services                   | \$1,695,929.27         | \$371,505.38           | \$0.00                  | \$0.00                  | \$62,419.82             | \$2,129,854.47         |
| Operation & Maintenance Services                 | \$840,246.08           | \$4,210.63             | \$0.00                  | \$0.00                  | \$0.00                  | \$844,456.71           |
| Auxiliary Services                               | \$109,091.90           | \$798,437.47           | \$0.00                  | \$0.00                  | \$23,042.94             | \$930,572.31           |
| General Administrative Services                  | \$548,665.24           | \$136,943.62           | \$0.00                  | \$0.00                  | \$0.00                  | \$685,608.86           |
| Capital Outlay                                   |                        |                        |                         |                         |                         | \$0.00                 |
| Debt Service                                     | \$0.00                 | \$0.00                 | \$1,190,979.38          | \$0.00                  | \$0.00                  | \$1,190,979.38         |
| Other Expenditures                               | \$246,029.87           | \$148,173.20           | \$0.00                  | \$0.00                  | \$24,037.85             | \$418,240.92           |
| <b>Total Expenditures:</b>                       | <b>\$9,249,613.75</b>  | <b>\$2,886,730.01</b>  | <b>\$1,190,979.38</b>   | <b>\$0.00</b>           | <b>\$167,171.53</b>     | <b>\$13,494,494.67</b> |
| <b>Other Fund Sources (Uses)</b>                 |                        |                        |                         |                         |                         |                        |
| Other Fund Sources:                              | \$75,973.84            | \$87,347.83            | \$0.00                  | \$0.00                  | \$0.00                  | \$163,321.67           |
| Other Fund Uses:                                 | \$112,386.36           | \$3,890.40             | \$0.00                  | \$0.00                  | \$42,709.66             | \$158,986.42           |
| <b>Total Other Fund Sources (Uses):</b>          | <b>(\$36,412.52)</b>   | <b>\$83,457.43</b>     | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>(\$42,709.66)</b>    | <b>\$4,335.25</b>      |
| <b>(Under) Expenditures and Other Fund Uses:</b> | <b>\$3,370,781.92</b>  | <b>(\$773,544.73)</b>  | <b>(\$1,041,546.69)</b> | <b>\$0.00</b>           | <b>\$58,785.84</b>      | <b>\$1,614,476.34</b>  |
| <b>Beginning Fund Balance - October 1:</b>       | <b>\$9,349,012.57</b>  | <b>\$804,304.51</b>    | <b>\$1,924,649.32</b>   | <b>\$7,926.50</b>       | <b>\$181,544.33</b>     | <b>\$12,267,437.23</b> |
| <b>Ending Fund Balance:</b>                      | <b>\$12,719,794.49</b> | <b>\$30,759.78</b>     | <b>\$883,102.63</b>     | <b>\$7,926.50</b>       | <b>\$240,330.17</b>     | <b>\$13,881,913.57</b> |

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