

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02**

Exhibit F-I-A

191 - Selma City Schools

191 - Selma City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,072,275.43	\$813,614.10	\$14,818,908.54	\$106,429.65	\$0.00	\$116,274.29	\$0.00
Investments	\$0.00	\$37,902.72	\$0.00	\$0.00	\$0.00	\$11,153.58	\$0.00
Receivables	\$74,104.81	\$84,939.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$542,106.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$156,012.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,621,162.55
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$525,521.35
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,938,616.73
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,622,675.78
Other Debits							
Total Assets and Other Debits:	\$2,688,487.13	\$1,092,468.86	\$14,818,908.54	\$106,429.65	\$0.00	\$127,427.87	\$109,707,976.41
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$542,106.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$143.94	\$938,264.61	\$0.00	\$0.00	\$0.00	(\$394.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,561,292.51
Total Liabilities:	\$143.94	\$1,480,371.50	\$0.00	\$0.00	\$0.00	(\$394.00)	\$28,561,292.51
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,146,683.90
Contributed Capital							
Reserved Fund Balance	\$244,533.30	\$1,580,336.85	\$0.00	\$0.00	\$0.00	\$58,793.58	\$0.00
Unreserved Fund balance	\$2,443,809.89	(\$1,968,239.49)	\$14,818,908.54	\$106,429.65	\$0.00	\$69,028.29	\$0.00
Total Fund Equity:	\$2,688,343.19	(\$387,902.64)	\$14,818,908.54	\$106,429.65	\$0.00	\$127,821.87	\$81,146,683.90
Total Liabilities and Fund Equity:	\$2,688,487.13	\$1,092,468.86	\$14,818,908.54	\$106,429.65	\$0.00	\$127,427.87	\$109,707,976.41

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