

**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 2022, Fiscal Period 02**

**191 - Selma City Schools**

|                                                                                         | GOVERNMENTAL          |                       |                        | FIDUCIARY          |                    |                        |
|-----------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|--------------------|--------------------|------------------------|
|                                                                                         | General               | Special Revenue       | Debt Service           | Capital Projects   | Expendable Trust   | Total                  |
| <b>Revenues</b>                                                                         |                       |                       |                        |                    |                    |                        |
| State Sources                                                                           | \$3,139,543.00        | \$0.00                | \$0.00                 | \$5,054.00         | \$0.00             | \$3,144,597.00         |
| Federal Sources                                                                         | \$5,525.93            | \$1,104,961.67        | \$0.00                 | \$0.00             | \$0.00             | \$1,110,487.60         |
| Local Sources                                                                           | \$450,933.94          | \$91,442.31           | \$0.84                 | \$0.00             | \$50,415.33        | \$592,792.42           |
| Other Sources                                                                           | \$118.08              | \$13,394.70           | \$0.00                 | \$0.00             | \$0.00             | \$13,512.78            |
| <b>Total Revenues:</b>                                                                  | <b>\$3,596,120.95</b> | <b>\$1,209,798.68</b> | <b>\$0.84</b>          | <b>\$5,054.00</b>  | <b>\$50,415.33</b> | <b>\$4,861,389.80</b>  |
| <b>Expenditures</b>                                                                     |                       |                       |                        |                    |                    |                        |
| Instructional Services                                                                  | \$2,052,564.99        | \$412,863.24          | \$0.00                 | \$0.00             | \$8,643.38         | \$2,474,071.61         |
| Instructional Support Services                                                          | \$642,492.36          | \$284,829.70          | \$0.00                 | \$0.00             | \$5,200.97         | \$932,523.03           |
| Operation & Maintenance Services                                                        | \$707,192.14          | \$39,249.56           | \$0.00                 | \$0.00             | \$1,968.78         | \$748,410.48           |
| Auxiliary Services                                                                      | \$35,389.16           | \$414,674.72          | \$0.00                 | \$0.00             | \$200.00           | \$450,263.88           |
| General Administrative Services                                                         | \$287,192.62          | \$56,259.22           | \$0.00                 | \$0.00             | \$0.00             | \$343,451.84           |
| Capital Outlay                                                                          |                       |                       |                        |                    |                    | \$0.00                 |
| Debt Service                                                                            | \$0.00                | \$0.00                | \$3,408.60             | \$0.00             | \$0.00             | \$3,408.60             |
| Other Expenditures                                                                      | \$100,203.59          | \$37,209.79           | \$0.00                 | \$0.00             | \$20,766.61        | \$158,179.99           |
| <b>Total Expenditures:</b>                                                              | <b>\$3,825,034.86</b> | <b>\$1,245,086.23</b> | <b>\$3,408.60</b>      | <b>\$0.00</b>      | <b>\$36,779.74</b> | <b>\$5,110,309.43</b>  |
| <b>Other Fund Sources (Uses)</b>                                                        |                       |                       |                        |                    |                    |                        |
| Other Fund Sources:                                                                     | \$0.00                | \$9,256.87            | \$62,303.34            | \$0.00             | \$10,899.69        | \$82,459.90            |
| Other Fund Uses:                                                                        | \$62,303.34           | \$8,493.91            | \$0.00                 | \$0.00             | \$11,662.65        | \$82,459.90            |
| <b>Total Other Fund Sources (Uses):</b>                                                 | <b>(\$62,303.34)</b>  | <b>\$762.96</b>       | <b>\$62,303.34</b>     | <b>\$0.00</b>      | <b>(\$762.96)</b>  | <b>\$0.00</b>          |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$291,217.25)</b> | <b>(\$34,524.59)</b>  | <b>\$58,895.58</b>     | <b>\$5,054.00</b>  | <b>\$12,872.63</b> | <b>(\$248,919.63)</b>  |
| <b>Beginning Fund Balance - October 1:</b>                                              | <b>\$3,307,215.41</b> | <b>\$800,766.79</b>   | <b>\$13,277,352.57</b> | <b>\$69,785.64</b> | <b>\$72,721.71</b> | <b>\$17,527,842.12</b> |
| <b>Ending Fund Balance:</b>                                                             | <b>\$3,015,998.16</b> | <b>\$766,242.20</b>   | <b>\$13,336,248.15</b> | <b>\$74,839.64</b> | <b>\$85,594.34</b> | <b>\$17,278,922.49</b> |

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