

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2023, Fiscal Period 05**

**191 - Selma City Schools**

|                                                                                         | GOVERNMENTAL           |                         |                        | FIDUCIARY           |                      |                         |
|-----------------------------------------------------------------------------------------|------------------------|-------------------------|------------------------|---------------------|----------------------|-------------------------|
|                                                                                         | General                | Special Revenue         | Debt Service           | Capital Projects    | Expendable Trust     | Total                   |
| <b>Revenues</b>                                                                         |                        |                         |                        |                     |                      |                         |
| State Sources                                                                           | \$7,157,446.27         | \$0.00                  | \$0.00                 | \$15,790.00         | \$0.00               | \$7,173,236.27          |
| Federal Sources                                                                         | \$24,862.60            | \$2,435,533.72          | \$0.00                 | \$0.00              | \$0.00               | \$2,460,396.32          |
| Local Sources                                                                           | \$3,600,726.11         | \$274,624.40            | \$1,478.40             | \$7.10              | \$138,026.82         | \$4,014,862.83          |
| Other Sources                                                                           | \$258,915.55           | \$33,026.44             | \$0.00                 | \$0.00              | \$0.00               | \$291,941.99            |
| <b>Total Revenues:</b>                                                                  | <b>\$11,041,950.53</b> | <b>\$2,743,184.56</b>   | <b>\$1,478.40</b>      | <b>\$15,797.10</b>  | <b>\$138,026.82</b>  | <b>\$13,940,437.41</b>  |
| <b>Expenditures</b>                                                                     |                        |                         |                        |                     |                      |                         |
| Instructional Services                                                                  | \$5,195,277.01         | \$1,877,978.94          | \$0.00                 | \$0.00              | \$50,066.97          | \$7,123,322.92          |
| Instructional Support Services                                                          | \$1,556,686.53         | \$1,549,877.23          | \$0.00                 | \$0.00              | \$22,268.75          | \$3,128,832.51          |
| Operation & Maintenance Services                                                        | \$1,577,762.51         | \$272,601.99            | \$0.00                 | \$0.00              | \$337.55             | \$1,850,702.05          |
| Auxiliary Services                                                                      | \$118,201.63           | \$1,076,725.79          | \$0.00                 | \$0.00              | \$1,345.48           | \$1,196,272.90          |
| General Administrative Services                                                         | \$825,748.71           | \$243,154.60            | \$0.00                 | \$0.00              | \$0.00               | \$1,068,903.31          |
| Capital Outlay                                                                          | \$29,321.98            | \$216,797.10            | \$0.00                 | \$0.00              | \$0.00               | \$246,119.08            |
| Debt Service                                                                            | \$0.00                 | \$0.00                  | \$121,894.01           | \$0.00              | \$0.00               | \$121,894.01            |
| Other Expenditures                                                                      | \$277,817.47           | \$228,316.11            | \$0.00                 | \$0.00              | \$33,118.97          | \$539,252.55            |
| <b>Total Expenditures:</b>                                                              | <b>\$9,580,815.84</b>  | <b>\$5,465,451.76</b>   | <b>\$121,894.01</b>    | <b>\$0.00</b>       | <b>\$107,137.72</b>  | <b>\$15,275,299.33</b>  |
| <b>Other Fund Sources (Uses)</b>                                                        |                        |                         |                        |                     |                      |                         |
| Other Fund Sources:                                                                     | \$25,192.64            | \$54,038.55             | \$160,389.60           | \$0.00              | \$4,710.39           | \$244,331.18            |
| Other Fund Uses:                                                                        | \$160,389.60           | \$61,240.95             | \$0.00                 | \$0.00              | \$22,700.63          | \$244,331.18            |
| <b>Total Other Fund Sources (Uses):</b>                                                 | <b>(\$135,196.96)</b>  | <b>(\$7,202.40)</b>     | <b>\$160,389.60</b>    | <b>\$0.00</b>       | <b>(\$17,990.24)</b> | <b>\$0.00</b>           |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$1,325,937.73</b>  | <b>(\$2,729,469.60)</b> | <b>\$39,973.99</b>     | <b>\$15,797.10</b>  | <b>\$12,898.86</b>   | <b>(\$1,334,861.92)</b> |
| <b>Beginning Fund Balance - October 1:</b>                                              | <b>\$3,692,631.46</b>  | <b>\$984,090.49</b>     | <b>\$14,757,058.76</b> | <b>\$100,111.53</b> | <b>\$83,349.59</b>   | <b>\$19,617,241.83</b>  |
| <b>Ending Fund Balance:</b>                                                             | <b>\$5,018,569.19</b>  | <b>(\$1,745,379.11)</b> | <b>\$14,797,032.75</b> | <b>\$115,908.63</b> | <b>\$96,248.45</b>   | <b>\$18,282,379.91</b>  |

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