

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023**

Exhibit F-I-A

191 - Selma City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,252,587.40	\$1,728,045.43	\$16,286,594.23	\$138,038.48	\$0.00	\$131,356.33	\$0.00
Investments	\$0.00	\$38,403.90	\$0.00	\$0.00	\$0.00	\$11,330.05	\$0.00
Receivables	\$321,073.90	\$1,487,588.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$215,941.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$85,253.53	\$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	\$81,212,569.65
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,732,216.61
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,281,821.67
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,933,861.27
Other Debits							
Total Assets and Other Debits:	\$6,789,602.98	\$3,339,291.16	\$16,286,594.23	\$138,038.48	\$0.00	\$142,686.38	\$114,160,469.20
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$105,937.07	\$1,200,127.72	\$0.00	\$0.00	\$0.00	\$15,869.74	\$0.00
Interfund Payable	\$0.00	\$215,941.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$7,785.22	\$1,021,917.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,215,682.94
Total Liabilities:	\$113,722.29	\$2,437,987.25	\$0.00	\$0.00	\$0.00	\$15,869.74	\$28,215,682.94
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,944,786.26
Contributed Capital							
Reserved Fund Balance	\$124,946.35	\$319,876.53	\$0.00	\$0.00	\$0.00	\$18,019.03	\$0.00
Unreserved Fund balance	\$6,550,934.34	\$581,427.38	\$16,286,594.23	\$138,038.48	\$0.00	\$108,797.61	\$0.00
Total Fund Equity:	\$6,675,880.69	\$901,303.91	\$16,286,594.23	\$138,038.48	\$0.00	\$126,816.64	\$85,944,786.26
Total Liabilities and Fund Equity:	\$6,789,602.98	\$3,339,291.16	\$16,286,594.23	\$138,038.48	\$0.00	\$142,686.38	\$114,160,469.20

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