

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2024

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	\$8,933,236.52	\$1,571,039.35	\$17,869,879.23	\$198,715.24	\$0.00	\$93,192.75	\$0.00
Investments	\$0.00	\$39,023.36	\$0.00	\$0.00	\$0.00	\$11,726.26	\$0.00
Receivables	\$396,525.26	\$1,866,514.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$165,094.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$87,226.13	\$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	\$82,924,561.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,167,752.60
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,862,626.73
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,200,182.30
Other Debits							
Total Assets and Other Debits:	\$9,494,855.82	\$3,563,803.30	\$17,869,879.23	\$198,715.24	\$0.00	\$104,919.01	\$124,155,123.17
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$576,447.37	\$2,131,258.00	\$0.00	\$0.00	\$0.00	\$4,173.82	\$0.00
Interfund Payable	\$0.00	\$165,094.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$5,461.11	\$613,366.70	\$0.00	\$0.00	\$0.00	\$98.61	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,062,809.03
Total Liabilities:	\$581,908.48	\$2,909,718.74	\$0.00	\$0.00	\$0.00	\$4,272.43	\$28,062,809.03
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,092,314.14
Contributed Capital							
Reserved Fund Balance	\$107,476.15	\$105,917.81	\$0.00	\$0.00	\$0.00	\$1,688.00	\$0.00
Unreserved Fund balance	\$8,805,471.19	\$548,166.75	\$17,869,879.23	\$198,715.24	\$0.00	\$98,958.58	\$0.00
Total Fund Equity:	\$8,912,947.34	\$654,084.56	\$17,869,879.23	\$198,715.24	\$0.00	\$100,646.58	\$96,092,314.14
Total Liabilities and Fund Equity:	\$9,494,855.82	\$3,563,803.30	\$17,869,879.23	\$198,715.24	\$0.00	\$104,919.01	\$124,155,123.17

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