

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 01

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	\$8,173,818.96	\$439,423.81	\$17,900,797.28	\$203,139.56	\$0.00	\$109,583.75	\$0.00
Investments	\$0.00	\$39,074.53	\$0.00	\$0.00	\$0.00	\$11,726.26	\$0.00
Receivables	\$110,642.80	\$1,074,573.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$469,557.31	\$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	\$82,978,461.54
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:	\$8,754,019.07	\$1,640,297.97	\$17,900,797.28	\$203,139.56	\$0.00	\$121,310.01	\$124,209,023.17
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$250,000.00	\$1,159.17	\$0.00	\$0.00	\$0.00	\$2,078.89	\$0.00
Interfund Payable	\$0.00	\$469,557.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$4,271.61	\$613,259.70	\$0.00	\$0.00	\$0.00	\$2,332.66	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,062,809.03
Total Liabilities:	\$254,271.61	\$1,083,976.18	\$0.00	\$0.00	\$0.00	\$4,411.55	\$28,062,809.03
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,146,214.14
Contributed Capital							
Reserved Fund Balance	\$208,894.08	\$297,381.40	\$0.00	\$0.00	\$0.00	\$425.06	\$0.00
Unreserved Fund balance	\$8,290,853.38	\$258,940.39	\$17,900,797.28	\$203,139.56	\$0.00	\$116,473.40	\$0.00
Total Fund Equity:	\$8,499,747.46	\$556,321.79	\$17,900,797.28	\$203,139.56	\$0.00	\$116,898.46	\$96,146,214.14
Total Liabilities and Fund Equity:	\$8,754,019.07	\$1,640,297.97	\$17,900,797.28	\$203,139.56	\$0.00	\$121,310.01	\$124,209,023.17

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