

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 02

Exhibit F-I-A

191 - Selma City Schools

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Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,157,602.15	\$634,117.50	\$17,935,256.04	\$207,563.84	\$0.00	\$106,029.42	\$0.00
Investments	\$0.00	\$39,127.47	\$0.00	\$0.00	\$0.00	\$11,726.26	\$0.00
Receivables	\$66,766.52	\$554,881.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,253,013.69	\$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:	\$7,477,382.36	\$1,315,352.77	\$17,935,256.04	\$207,563.84	\$0.00	\$117,755.68	\$124,209,023.17
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,578.00	\$0.00
Interfund Payable	\$0.00	\$1,253,013.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	(\$13,091.94)	\$228,294.70	\$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	\$28,062,809.03
Total Liabilities:	(\$13,091.94)	\$1,481,308.39	\$0.00	\$0.00	\$0.00	\$1,578.00	\$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	\$281,042.35	\$398,983.59	\$0.00	\$0.00	\$0.00	\$7,224.91	\$0.00
Unreserved Fund balance	\$7,209,431.95	(\$564,939.21)	\$17,935,256.04	\$207,563.84	\$0.00	\$108,952.77	\$0.00
Total Fund Equity:	\$7,490,474.30	(\$165,955.62)	\$17,935,256.04	\$207,563.84	\$0.00	\$116,177.68	\$96,146,214.14
Total Liabilities and Fund Equity:	\$7,477,382.36	\$1,315,352.77	\$17,935,256.04	\$207,563.84	\$0.00	\$117,755.68	\$124,209,023.17

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