

**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 2025, Fiscal Period 02**

**191 - Selma City Schools**

|                                                                                         | GOVERNMENTAL            |                       |                        | FIDUCIARY           |                     |                         |
|-----------------------------------------------------------------------------------------|-------------------------|-----------------------|------------------------|---------------------|---------------------|-------------------------|
|                                                                                         | General                 | Special Revenue       | Debt Service           | Capital Projects    | Expendable Trust    | Total                   |
| <b>Revenues</b>                                                                         |                         |                       |                        |                     |                     |                         |
| State Sources                                                                           | \$3,306,720.00          | \$0.00                | \$0.00                 | \$8,844.00          | \$0.00              | \$3,315,564.00          |
| Federal Sources                                                                         | \$935.51                | \$236,783.77          | \$0.00                 | \$0.00              | \$0.00              | \$237,719.28            |
| Local Sources                                                                           | \$811,007.71            | \$133,485.35          | \$406.25               | \$4.60              | \$28,697.80         | \$973,601.71            |
| Other Sources                                                                           | \$34,082.92             | \$608.38              | \$0.00                 | \$0.00              | \$0.00              | \$34,691.30             |
| <b>Total Revenues:</b>                                                                  | <b>\$4,152,746.14</b>   | <b>\$370,877.50</b>   | <b>\$406.25</b>        | <b>\$8,848.60</b>   | <b>\$28,697.80</b>  | <b>\$4,561,576.29</b>   |
| <b>Expenditures</b>                                                                     |                         |                       |                        |                     |                     |                         |
| Instructional Services                                                                  | \$2,394,168.72          | \$298,761.49          | \$0.00                 | \$0.00              | \$10,298.42         | \$2,703,228.63          |
| Instructional Support Services                                                          | \$637,091.81            | \$271,737.17          | \$0.00                 | \$0.00              | \$2,618.28          | \$911,447.26            |
| Operation & Maintenance Services                                                        | \$891,211.16            | \$6,565.00            | \$0.00                 | \$0.00              | \$0.00              | \$897,776.16            |
| Auxiliary Services                                                                      | \$51,132.11             | \$438,197.38          | \$0.00                 | \$0.00              | \$0.00              | \$489,329.49            |
| General Administrative Services                                                         | \$300,123.57            | \$63,769.87           | \$0.00                 | \$0.00              | \$0.00              | \$363,893.44            |
| Capital Outlay                                                                          | \$1,112,917.00          | \$88,733.62           | \$0.00                 | \$0.00              | \$0.00              | \$1,201,650.62          |
| Debt Service                                                                            | \$0.00                  | \$0.00                | \$3,408.60             | \$0.00              | \$0.00              | \$3,408.60              |
| Other Expenditures                                                                      | \$120,195.65            | \$23,153.15           | \$0.00                 | \$0.00              | \$0.00              | \$143,348.80            |
| <b>Total Expenditures:</b>                                                              | <b>\$5,506,840.02</b>   | <b>\$1,190,917.68</b> | <b>\$3,408.60</b>      | <b>\$0.00</b>       | <b>\$12,916.70</b>  | <b>\$6,714,083.00</b>   |
| <b>Other Fund Sources (Uses)</b>                                                        |                         |                       |                        |                     |                     |                         |
| Other Fund Sources:                                                                     | \$0.00                  | \$1,300.00            | \$68,379.16            | \$0.00              | \$0.00              | \$69,679.16             |
| Other Fund Uses:                                                                        | \$68,379.16             | \$1,300.00            | \$0.00                 | \$0.00              | \$250.00            | \$69,929.16             |
| <b>Total Other Fund Sources (Uses):</b>                                                 | <b>(\$68,379.16)</b>    | <b>\$0.00</b>         | <b>\$68,379.16</b>     | <b>\$0.00</b>       | <b>(\$250.00)</b>   | <b>(\$250.00)</b>       |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$1,422,473.04)</b> | <b>(\$820,040.18)</b> | <b>\$65,376.81</b>     | <b>\$8,848.60</b>   | <b>\$15,531.10</b>  | <b>(\$2,152,756.71)</b> |
| <b>Beginning Fund Balance - October 1:</b>                                              | <b>\$8,912,947.34</b>   | <b>\$654,084.56</b>   | <b>\$17,869,879.23</b> | <b>\$198,715.24</b> | <b>\$100,646.58</b> | <b>\$27,736,272.95</b>  |
| <b>Ending Fund Balance:</b>                                                             | <b>\$7,490,474.30</b>   | <b>(\$165,955.62)</b> | <b>\$17,935,256.04</b> | <b>\$207,563.84</b> | <b>\$116,177.68</b> | <b>\$25,583,516.24</b>  |

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