

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03

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	\$5,879,779.21	\$408,878.12	\$17,969,827.83	\$211,987.98	\$0.00	\$94,130.84	\$0.00
Investments	\$0.00	\$39,178.79	\$0.00	\$0.00	\$0.00	\$11,839.76	\$0.00
Receivables	\$0.00	\$887,148.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$667,238.19	\$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:	\$6,547,017.40	\$1,422,431.20	\$17,969,827.83	\$211,987.98	\$0.00	\$105,970.60	\$124,209,023.17
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$667,238.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	(\$172,074.92)	\$228,195.45	\$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:	(\$172,074.92)	\$895,433.64	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$330,534.82	\$379,051.95	\$0.00	\$0.00	\$0.00	\$7,741.92	\$0.00
Unreserved Fund balance	\$6,388,557.50	\$147,945.61	\$17,969,827.83	\$211,987.98	\$0.00	\$98,228.68	\$0.00
Total Fund Equity:	\$6,719,092.32	\$526,997.56	\$17,969,827.83	\$211,987.98	\$0.00	\$105,970.60	\$96,146,214.14
Total Liabilities and Fund Equity:	\$6,547,017.40	\$1,422,431.20	\$17,969,827.83	\$211,987.98	\$0.00	\$105,970.60	\$124,209,023.17

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