

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 04**

Exhibit F-I-A

191 - Selma City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,458,396.02	\$669,456.61	\$14,883,775.95	\$112,748.82	\$0.00	\$80,319.61	\$0.00
Investments	\$0.00	\$37,997.27	\$0.00	\$0.00	\$0.00	\$11,153.58	\$0.00
Receivables	\$0.00	\$163,854.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,662,874.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$156,012.59	\$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	\$80,621,162.55
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$525,521.35
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,938,616.73
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,622,675.78
Other Debits							
Total Assets and Other Debits:	\$5,121,270.43	\$1,027,321.45	\$14,883,775.95	\$112,748.82	\$0.00	\$91,473.19	\$109,707,976.41
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$1,662,874.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	(\$106,125.31)	\$909,200.52	\$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	\$28,561,292.51
Total Liabilities:	(\$106,125.31)	\$2,572,074.93	\$0.00	\$0.00	\$0.00	\$0.00	\$28,561,292.51
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,146,683.90
Contributed Capital							
Reserved Fund Balance	\$313,595.43	\$1,281,574.43	\$0.00	\$0.00	\$0.00	\$24,075.36	\$0.00
Unreserved Fund balance	\$4,913,800.31	(\$2,826,327.91)	\$14,883,775.95	\$112,748.82	\$0.00	\$67,397.83	\$0.00
Total Fund Equity:	\$5,227,395.74	(\$1,544,753.48)	\$14,883,775.95	\$112,748.82	\$0.00	\$91,473.19	\$81,146,683.90
Total Liabilities and Fund Equity:	\$5,121,270.43	\$1,027,321.45	\$14,883,775.95	\$112,748.82	\$0.00	\$91,473.19	\$109,707,976.41

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