

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 07**

**Exhibit F-I-A**

**046 - Marengo County Schools**

| 046 - Marengo County 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                                | \$2,601,448.56 | \$2,712,591.76  | \$477,977.47 | \$2,349,413.41   | \$0.00           | \$144,437.80   | \$0.00          |
| Investments                         | \$1,303,947.74 | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$0.00          |
| Receivables                         | \$1,075,989.82 | \$476,875.80    | \$0.00       | \$0.00           | \$0.00           | \$127.00       | \$0.00          |
| Interfund Receivables               | \$2,688,390.05 | \$0.00          | \$0.00       | \$244,887.90     | \$0.00           | \$0.00         | \$0.00          |
| Inventories                         | \$0.00         | \$38,482.47     | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$0.00          |
| Other Assets                        | \$8,467.89     | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$0.00          |
| Fixed Assets                        | \$0.00         | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$19,108,252.40 |
| Construction In Progress            | \$0.00         | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$295,729.90    |
| Other Debits:                       |                |                 |              |                  |                  |                |                 |
| Amounts Available                   | \$0.00         | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$382,201.11    |
| Amounts to be Provided              | \$0.00         | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$2,662,798.89  |
| Other Debits                        |                |                 |              |                  |                  |                |                 |
| Total Assets and Other Debits:      | \$7,678,244.06 | \$3,227,950.03  | \$477,977.47 | \$2,594,301.31   | \$0.00           | \$144,564.80   | \$22,448,982.30 |
| Liabilities and Fund Equity:        |                |                 |              |                  |                  |                |                 |
| Liabilities:                        |                |                 |              |                  |                  |                |                 |
| Claims Payable                      | \$373,664.25   | \$152,716.34    | \$0.00       | \$322,738.08     | \$0.00           | \$11,660.11    | \$0.00          |
| Interfund Payable                   | \$0.00         | \$2,923,958.38  | \$0.00       | \$0.00           | \$0.00           | \$9,319.57     | \$0.00          |
| Other Liabilities                   | \$251,022.83   | \$80,642.52     | \$0.00       | \$0.00           | \$0.00           | (\$28,382.52)  | \$0.00          |
| Long-Term Liabilities               | \$0.00         | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$3,045,000.00  |
| Total Liabilities:                  | \$624,687.08   | \$3,157,317.24  | \$0.00       | \$322,738.08     | \$0.00           | (\$7,402.84)   | \$3,045,000.00  |
| Fund Equity:                        |                |                 |              |                  |                  |                |                 |
| Investments in General Fixed Assets | \$0.00         | \$0.00          | \$0.00       | \$0.00           | \$0.00           | \$0.00         | \$19,403,982.30 |
| Contributed Capital                 |                |                 |              |                  |                  |                |                 |
| Reserved Fund Balance               | \$729,696.41   | \$67,838.37     | \$29,152.11  | \$0.00           | \$0.00           | \$8,411.14     | \$0.00          |
| Unreserved Fund balance             | \$6,323,860.57 | \$2,794.42      | \$448,825.36 | \$2,271,563.23   | \$0.00           | \$143,556.50   | \$0.00          |
| Total Fund Equity:                  | \$7,053,556.98 | \$70,632.79     | \$477,977.47 | \$2,271,563.23   | \$0.00           | \$151,967.64   | \$19,403,982.30 |
| Total Liabilities and Fund Equity:  | \$7,678,244.06 | \$3,227,950.03  | \$477,977.47 | \$2,594,301.31   | \$0.00           | \$144,564.80   | \$22,448,982.30 |

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