

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 03**

Exhibit F-I-A

046 - Marengo County Schools

| Description | GOVERNMENTAL | | | Capital Projects | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS F/A L/T Dept |
|---|-----------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| | General | Special Revenue | Debt Service | | Enterp/ Internal | Trust Agency | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$441,201.30 | \$1,484,811.36 | \$406,700.73 | \$664,471.75 | \$0.00 | \$147,709.58 | \$0.00 |
| Investments | \$1,244,219.52 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$166,421.54 | (\$386,672.75) | \$0.00 | \$0.00 | \$0.00 | \$127.00 | \$0.00 |
| Interfund Receivables | \$1,124,390.05 | \$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 | \$19,101,515.38 |
| 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 | \$3,085,577.47 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$2,984,700.30 | \$1,136,621.08 | \$406,700.73 | \$909,359.65 | \$0.00 | \$147,836.58 | \$22,865,023.86 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$309,101.02 | \$247,056.63 | \$35,997.20 | \$322,738.08 | \$0.00 | \$9,138.98 | \$0.00 |
| Interfund Payable | \$0.00 | \$1,359,958.38 | \$0.00 | \$0.00 | \$0.00 | \$9,319.57 | \$0.00 |
| Other Liabilities | \$302,603.02 | \$71,426.16 | \$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 | \$3,467,778.58 |
| Total Liabilities: | \$611,704.04 | \$1,678,441.17 | \$35,997.20 | \$322,738.08 | \$0.00 | \$18,458.55 | \$3,467,778.58 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,397,245.28 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$22,875.00 | \$151,090.57 | \$0.00 | \$81.40 | \$0.00 | \$2,868.19 | \$0.00 |
| Unreserved Fund balance | \$2,350,121.26 | (\$692,910.66) | \$370,703.53 | \$586,540.17 | \$0.00 | \$126,509.84 | \$0.00 |
| Total Fund Equity: | \$2,372,996.26 | (\$541,820.09) | \$370,703.53 | \$586,621.57 | \$0.00 | \$129,378.03 | \$19,397,245.28 |
| Total Liabilities and Fund Equity: | \$2,984,700.30 | \$1,136,621.08 | \$406,700.73 | \$909,359.65 | \$0.00 | \$147,836.58 | \$22,865,023.86 |

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