

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 09**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$182,100.43	\$1,092,724.43	\$548,764.56	\$603,168.40	\$0.00	\$149,168.90	\$0.00
Investments	\$1,271,622.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$127,816.29	(\$386,670.75)	\$0.00	\$0.00	\$0.00	\$127.00	\$0.00
Interfund Receivables	\$2,623,390.05	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$4,213,397.36</b>	<b>\$744,536.15</b>	<b>\$548,764.56</b>	<b>\$848,056.30</b>	<b>\$0.00</b>	<b>\$149,295.90</b>	<b>\$22,865,023.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$134,681.65	\$53,439.22	\$35,985.20	\$322,738.08	\$0.00	\$7,193.48	\$0.00
Interfund Payable	\$0.00	\$2,858,958.38	\$0.00	\$0.00	\$0.00	\$9,319.57	\$0.00
Other Liabilities	\$400,804.41	\$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
<b>Total Liabilities:</b>	<b>\$535,486.06</b>	<b>\$2,983,823.76</b>	<b>\$35,985.20</b>	<b>\$322,738.08</b>	<b>\$0.00</b>	<b>\$16,513.05</b>	<b>\$3,467,778.58</b>
<b>Fund Equity:</b>							
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	\$35,020.98	\$197,641.16	\$0.00	\$81.40	\$0.00	\$10,208.70	\$0.00
Unreserved Fund balance	\$3,642,890.32	(\$2,436,928.77)	\$512,779.36	\$525,236.82	\$0.00	\$122,574.15	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,677,911.30</b>	<b>(\$2,239,287.61)</b>	<b>\$512,779.36</b>	<b>\$525,318.22</b>	<b>\$0.00</b>	<b>\$132,782.85</b>	<b>\$19,397,245.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,213,397.36</b>	<b>\$744,536.15</b>	<b>\$548,764.56</b>	<b>\$848,056.30</b>	<b>\$0.00</b>	<b>\$149,295.90</b>	<b>\$22,865,023.86</b>

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