

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 08**

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 | \$111,034.19 | \$397,906.13 | \$707,449.00 | \$1,014,688.77 | \$0.00 | \$129,560.60 | \$0.00 |
| Investments | \$1,232,885.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$22,000.24 | \$140,894.72 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$653,195.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$39,650.61 | \$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 | \$18,973,583.63 |
| Construction In Progress | | | | | | | |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$378,890.78 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,906,976.34 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$2,019,115.11 | \$578,451.46 | \$707,449.00 | \$1,014,688.77 | \$0.00 | \$129,560.60 | \$23,259,450.75 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$88,852.04 | \$59,391.30 | \$37,469.37 | \$108.36 | \$0.00 | \$17,269.37 | \$0.00 |
| Interfund Payable | \$0.00 | \$645,244.83 | \$0.00 | \$0.00 | \$0.00 | \$10,643.59 | \$0.00 |
| Other Liabilities | \$222,194.99 | (\$150.00) | \$0.00 | \$0.00 | \$0.00 | (\$39.50) | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,285,867.12 |
| Total Liabilities: | \$311,047.03 | \$704,486.13 | \$37,469.37 | \$108.36 | \$0.00 | \$27,873.46 | \$4,285,867.12 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,973,583.63 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$199,231.41 | \$205,093.82 | \$0.00 | \$81.40 | \$0.00 | \$14,714.53 | \$0.00 |
| Unreserved Fund balance | \$1,508,836.67 | (\$331,128.49) | \$669,979.63 | \$1,014,499.01 | \$0.00 | \$86,972.61 | \$0.00 |
| Total Fund Equity: | \$1,708,068.08 | (\$126,034.67) | \$669,979.63 | \$1,014,580.41 | \$0.00 | \$101,687.14 | \$18,973,583.63 |
| Total Liabilities and Fund Equity: | \$2,019,115.11 | \$578,451.46 | \$707,449.00 | \$1,014,688.77 | \$0.00 | \$129,560.60 | \$23,259,450.75 |

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