

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2022**

**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	(\$114,986.86)	\$810,029.81	\$862,717.11	\$664,725.77	\$0.00	\$159,618.13	\$0.00
Investments	\$1,243,769.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$187,460.92	\$2,011,788.42	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Receivables	\$1,624,390.05	\$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>\$2,949,101.59</b>	<b>\$2,860,300.70</b>	<b>\$862,717.11</b>	<b>\$909,613.67</b>	<b>\$0.00</b>	<b>\$159,718.13</b>	<b>\$22,865,023.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$543,931.08	\$341,845.12	\$35,766.03	\$323,158.08	\$0.00	\$29,652.95	\$0.00
Interfund Payable	\$0.00	\$1,859,958.38	\$0.00	\$0.00	\$0.00	\$9,319.57	\$0.00
Other Liabilities	\$463,666.21	\$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>\$1,007,597.29</b>	<b>\$2,273,229.66</b>	<b>\$35,766.03</b>	<b>\$323,158.08</b>	<b>\$0.00</b>	<b>\$38,972.52</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	\$13,990.70	\$197,637.63	\$0.00	\$81.40	\$0.00	\$2,868.19	\$0.00
Unreserved Fund balance	\$1,927,513.60	\$389,433.41	\$826,951.08	\$586,374.19	\$0.00	\$117,877.42	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,941,504.30</b>	<b>\$587,071.04</b>	<b>\$826,951.08</b>	<b>\$586,455.59</b>	<b>\$0.00</b>	<b>\$120,745.61</b>	<b>\$19,397,245.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,949,101.59</b>	<b>\$2,860,300.70</b>	<b>\$862,717.11</b>	<b>\$909,613.67</b>	<b>\$0.00</b>	<b>\$159,718.13</b>	<b>\$22,865,023.86</b>

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