

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 04**

**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	\$2,052,665.82	\$1,426,204.67	\$412,382.13	\$664,521.94	\$0.00	\$150,245.64	\$0.00
Investments	\$1,244,898.78	\$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
<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>\$4,596,844.08</b>	<b>\$1,078,014.39</b>	<b>\$412,382.13</b>	<b>\$909,409.84</b>	<b>\$0.00</b>	<b>\$150,372.64</b>	<b>\$22,865,023.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$958,141.45	\$129,548.96	\$35,985.20	\$382,473.83	\$0.00	\$10,091.35	\$0.00
Interfund Payable	\$0.00	\$1,359,958.38	\$0.00	\$0.00	\$0.00	\$9,319.57	\$0.00
Other Liabilities	(\$4,424.14)	\$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>\$953,717.31</b>	<b>\$1,560,933.50</b>	<b>\$35,985.20</b>	<b>\$382,473.83</b>	<b>\$0.00</b>	<b>\$19,410.92</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	(\$24,532.84)	\$263,011.81	\$0.00	\$81.40	\$0.00	\$3,612.34	\$0.00
Unreserved Fund balance	\$3,667,659.61	(\$745,930.92)	\$376,396.93	\$526,854.61	\$0.00	\$127,349.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,643,126.77</b>	<b>(\$482,919.11)</b>	<b>\$376,396.93</b>	<b>\$526,936.01</b>	<b>\$0.00</b>	<b>\$130,961.72</b>	<b>\$19,397,245.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,596,844.08</b>	<b>\$1,078,014.39</b>	<b>\$412,382.13</b>	<b>\$909,409.84</b>	<b>\$0.00</b>	<b>\$150,372.64</b>	<b>\$22,865,023.86</b>

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