

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 04**

Exhibit F-I-A

**046 - Marengo County Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$391,369.32	\$426,921.80	\$502,861.04	\$1,034,636.63	\$0.00	\$93,111.35	\$0.00
Investments	\$1,176,362.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$66,146.36	\$156,167.92	\$0.00	\$0.00	\$0.00	\$12.93	\$0.00
Interfund Receivables	\$94,668.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$36,194.30	\$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	\$19,029,885.55
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$342,733.88
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$362,836.36
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,988,531.64
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,728,547.20</b>	<b>\$619,284.02</b>	<b>\$502,861.04</b>	<b>\$1,034,636.63</b>	<b>\$0.00</b>	<b>\$93,124.28</b>	<b>\$24,723,987.43</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$266,023.47	\$69,346.21	\$34,949.37	\$3,500.00	\$0.00	\$1,808.16	\$0.00
Interfund Payable	\$0.00	\$80,095.16	\$0.00	\$0.00	\$0.00	\$11,119.05	\$0.00
Other Liabilities	\$0.00	\$3,458.50	\$0.00	\$0.00	\$0.00	(\$0.04)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,351,368.00
<b>Total Liabilities:</b>	<b>\$266,023.47</b>	<b>\$152,899.87</b>	<b>\$34,949.37</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$12,927.17</b>	<b>\$5,351,368.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,372,619.43
Contributed Capital							
Reserved Fund Balance	\$217,684.45	\$61,868.51	\$0.00	\$0.00	\$0.00	\$4,053.74	\$0.00
Unreserved Fund balance	\$1,244,839.28	\$404,515.64	\$467,911.67	\$1,031,136.63	\$0.00	\$76,143.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,462,523.73</b>	<b>\$466,384.15</b>	<b>\$467,911.67</b>	<b>\$1,031,136.63</b>	<b>\$0.00</b>	<b>\$80,197.11</b>	<b>\$19,372,619.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,728,547.20</b>	<b>\$619,284.02</b>	<b>\$502,861.04</b>	<b>\$1,034,636.63</b>	<b>\$0.00</b>	<b>\$93,124.28</b>	<b>\$24,723,987.43</b>

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