

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 11**

Exhibit F-I-A

**046 - Marengo County Schools**

| Description                               | GOVERNMENTAL        |                     |                     | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY          | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|---------------------|---------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
|   | General             | Special<br>Revenue  | Debt<br>Service     |                       | Enterp/<br>Internal | Trust Agency       |                                   |
| <b>Assets and Other Debits:</b>           |                     |                     |                     |                       |                     |                    |                                   |
| <b>Assets:</b>                            |                     |                     |                     |                       |                     |                    |                                   |
| Cash                                      | (\$428,393.79)      | \$806,782.46        | \$876,737.47        | \$1,005,518.65        | \$0.00              | \$97,770.39        | \$0.00                            |
| Investments                               | \$1,183,804.70      | \$0.00              | \$0.00              | \$0.00                | \$0.00              | \$0.00             | \$0.00                            |
| Receivables                               | \$21,146.36         | \$57,541.18         | \$0.00              | \$0.00                | \$0.00              | \$12.93            | \$0.00                            |
| Interfund Receivables                     | \$88,671.74         | \$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>\$865,229.01</b> | <b>\$900,517.94</b> | <b>\$876,737.47</b> | <b>\$1,005,518.65</b> | <b>\$0.00</b>       | <b>\$97,783.32</b> | <b>\$24,723,987.43</b>            |
| <b>Liabilities and Fund Equity:</b>       |                     |                     |                     |                       |                     |                    |                                   |
| <b>Liabilities:</b>                       |                     |                     |                     |                       |                     |                    |                                   |
| Claims Payable                            | \$321,649.14        | \$273,304.32        | \$34,949.37         | \$6,160.93            | \$0.00              | \$1,572.71         | \$0.00                            |
| Interfund Payable                         | \$0.00              | \$74,152.69         | \$0.00              | \$0.00                | \$0.00              | \$10,286.05        | \$0.00                            |
| Other Liabilities                         | \$149.10            | \$4,648.63          | \$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>\$321,798.24</b> | <b>\$352,105.64</b> | <b>\$34,949.37</b>  | <b>\$6,160.93</b>     | <b>\$0.00</b>       | <b>\$11,858.72</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                     | \$198,301.52        | \$118,649.40        | \$0.00              | \$0.00                | \$0.00              | (\$8,281.69)       | \$0.00                            |
| Unreserved Fund balance                   | \$345,129.25        | \$429,762.90        | \$841,788.10        | \$999,357.72          | \$0.00              | \$94,206.29        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$543,430.77</b> | <b>\$548,412.30</b> | <b>\$841,788.10</b> | <b>\$999,357.72</b>   | <b>\$0.00</b>       | <b>\$85,924.60</b> | <b>\$19,372,619.43</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$865,229.01</b> | <b>\$900,517.94</b> | <b>\$876,737.47</b> | <b>\$1,005,518.65</b> | <b>\$0.00</b>       | <b>\$97,783.32</b> | <b>\$24,723,987.43</b>            |

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