

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 05**

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	\$304,963.10	\$521,261.99	\$502,875.03	\$1,031,288.70	\$0.00	\$101,828.17	\$0.00
Investments	\$1,176,362.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$66,146.36	\$156,202.92	\$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>\$1,642,140.98</b>	<b>\$713,659.21</b>	<b>\$502,875.03</b>	<b>\$1,031,288.70</b>	<b>\$0.00</b>	<b>\$101,841.10</b>	<b>\$24,723,987.43</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$220,576.56	\$60,682.56	\$34,949.37	\$0.00	\$0.00	\$19,071.42	\$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>\$220,576.56</b>	<b>\$144,236.22</b>	<b>\$34,949.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,190.43</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	\$208,116.13	\$65,103.08	\$0.00	\$0.00	\$0.00	(\$3,880.69)	\$0.00
Unreserved Fund balance	\$1,213,448.29	\$504,319.91	\$467,925.66	\$1,031,288.70	\$0.00	\$75,531.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,421,564.42</b>	<b>\$569,422.99</b>	<b>\$467,925.66</b>	<b>\$1,031,288.70</b>	<b>\$0.00</b>	<b>\$71,650.67</b>	<b>\$19,372,619.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,642,140.98</b>	<b>\$713,659.21</b>	<b>\$502,875.03</b>	<b>\$1,031,288.70</b>	<b>\$0.00</b>	<b>\$101,841.10</b>	<b>\$24,723,987.43</b>

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