

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 01**

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	(\$405,125.00)	\$499,508.65	\$845,254.61	\$1,075,480.87	\$0.00	\$105,116.30	\$0.00
Investments	\$1,176,146.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$83,032.73	\$156,167.92	\$0.00	\$0.00	\$0.00	\$12.93	\$0.00
Interfund Receivables	\$104,705.19	\$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>\$958,758.93</b>	<b>\$691,870.87</b>	<b>\$845,254.61</b>	<b>\$1,075,480.87</b>	<b>\$0.00</b>	<b>\$105,129.23</b>	<b>\$24,723,987.43</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$295,481.82	\$155,966.48	\$34,777.87	\$0.00	\$0.00	\$17,771.45	\$0.00
Interfund Payable	\$0.00	\$53,495.16	\$0.00	\$0.00	\$0.00	\$11,119.05	\$0.00
Other Liabilities	\$0.00	\$54.50	\$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	\$5,351,368.00
<b>Total Liabilities:</b>	<b>\$295,481.82</b>	<b>\$209,516.14</b>	<b>\$34,777.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,890.50</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	\$199,682.89	\$45,011.82	\$0.00	\$33,315.75	\$0.00	\$2,331.62	\$0.00
Unreserved Fund balance	\$463,594.22	\$437,342.91	\$810,476.74	\$1,042,165.12	\$0.00	\$73,907.11	\$0.00
<b>Total Fund Equity:</b>	<b>\$663,277.11</b>	<b>\$482,354.73</b>	<b>\$810,476.74</b>	<b>\$1,075,480.87</b>	<b>\$0.00</b>	<b>\$76,238.73</b>	<b>\$19,372,619.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$958,758.93</b>	<b>\$691,870.87</b>	<b>\$845,254.61</b>	<b>\$1,075,480.87</b>	<b>\$0.00</b>	<b>\$105,129.23</b>	<b>\$24,723,987.43</b>

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