# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Balance Sheet -- All Fund Types and Account Groups
## For Fiscal Year 2025, Fiscal Period 03

Exhibit F-I-A

***046 - Marengo County Schools***

| Description | GOVERNMENTAL General | Special Revenue | Debt Service | Capital Projects | PROPRIETARY Enterp/ Internal | FIDUCIARY Trust Agency | ACCOUNT GROUPS F/A L/T Dept |
|---|---|---|---|---|---|---|---|
| **Assets and Other Debits:** | | | | | | | |
| **Assets:** | | | | | | | |
| Cash | $3,018,534.41 | $2,641,204.41 | $1,622,955.14 | $1,169,766.59 | $0.00 | $137,089.18 | $0.00 |
| Investments | $1,303,947.74 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Receivables | $131,736.42 | $1,761,204.62 | $0.00 | $0.00 | $0.00 | $127.00 | $0.00 |
| Interfund Receivables | $2,688,390.05 | $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 | $19,108,252.40 |
| Construction In Progress | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $295,729.90 |
| **Other Debits:** | | | | | | | |
| 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 | $2,662,798.89 |
| Other Debits | | | | | | | |
| **Total Assets and Other Debits:** | **$7,151,076.51** | **$4,440,891.50** | **$1,622,955.14** | **$1,414,654.49** | **$0.00** | **$137,216.18** | **$22,448,982.30** |
| **Liabilities and Fund Equity:** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Claims Payable | $283,789.56 | $335,220.11 | $0.00 | $322,738.08 | $0.00 | $8,398.80 | $0.00 |
| Interfund Payable | $0.00 | $2,923,958.38 | $0.00 | $0.00 | $0.00 | $9,319.57 | $0.00 |
| Other Liabilities | $622,579.57 | $80,642.52 | $0.00 | $0.00 | $0.00 | ($28,382.52) | $0.00 |
| Long-Term Liabilities | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $3,045,000.00 |
| **Total Liabilities:** | **$906,369.13** | **$3,339,821.01** | **$0.00** | **$322,738.08** | **$0.00** | **($10,664.15)** | **$3,045,000.00** |
| **Fund Equity:** | | | | | | | |
| Investments in General Fixed Assets | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $19,403,982.30 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | $524,936.90 | $375,247.48 | $0.00 | $0.00 | $0.00 | $4,986.64 | $0.00 |
| Unreserved Fund balance | $5,719,770.48 | $725,823.01 | $1,622,955.14 | $1,091,916.41 | $0.00 | $142,893.69 | $0.00 |
| **Total Fund Equity:** | **$6,244,707.38** | **$1,101,070.49** | **$1,622,955.14** | **$1,091,916.41** | **$0.00** | **$147,880.33** | **$19,403,982.30** |
| **Total Liabilities and Fund Equity:** | **$7,151,076.51** | **$4,440,891.50** | **$1,622,955.14** | **$1,414,654.49** | **$0.00** | **$137,216.18** | **$22,448,982.30** |

No reconciliation information is available for this report.

# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
## All Governmental Fund Types and Expendable Trust Funds
## For Fiscal Year 2025, Fiscal Period 03

**Exhibit F-II-A**

***046 - Marengo County Schools***

| | GOVERNMENTAL | | | | FIDUCIARY | |
|---|---|---|---|---|---|---|
| | **General** | **Special Revenue** | **Debt Service** | **Capital Projects** | **Expendable Trust** | **Total** |
| **Revenues** | | | | | | |
| State Sources | $2,096,752.75 | $27,445.64 | $1,186,063.00 | $0.00 | $0.00 | $3,310,261.39 |
| Federal Sources | $20.00 | $1,105,439.83 | $0.00 | $0.00 | $0.00 | $1,105,459.83 |
| Local Sources | $1,068,131.05 | $124,326.43 | $0.00 | $0.00 | $26,444.65 | $1,218,902.13 |
| Other Sources | $600,000.00 | $9,981.25 | $0.00 | $0.00 | $0.00 | $609,981.25 |
| **Total Revenues:** | **$3,764,903.80** | **$1,267,193.15** | **$1,186,063.00** | **$0.00** | **$26,444.65** | **$6,244,604.60** |
| **Expenditures** | | | | | | |
| Instructional Services | $1,622,712.58 | $127,280.78 | $0.00 | $0.00 | $50.00 | $1,750,043.36 |
| Instructional Support Services | $470,873.50 | $159,101.51 | $0.00 | $0.00 | $14,696.15 | $644,671.16 |
| Operation & Maintenance Services | $194,658.19 | $1,011.69 | $0.00 | $0.00 | $0.00 | $195,669.88 |
| Auxiliary Services | $758,122.83 | $154,749.62 | $0.00 | $0.00 | $0.00 | $912,872.45 |
| General Administrative Services | $278,309.47 | $27,201.69 | $0.00 | $0.00 | $0.00 | $305,511.16 |
| Capital Outlay | | | | | | $0.00 |
| Debt Service | $60,833.30 | $0.00 | $11,267.22 | $0.00 | $0.00 | $72,100.52 |
| Other Expenditures | $115,090.19 | $40,052.79 | $0.00 | $0.00 | $47.52 | $155,190.50 |
| **Total Expenditures:** | **$3,500,600.06** | **$509,398.08** | **$11,267.22** | **$0.00** | **$14,793.67** | **$4,036,059.03** |
| **Other Fund Sources (Uses)** | | | | | | |
| Other Fund Sources: | $0.00 | $9,709.52 | $0.00 | $0.00 | $501.00 | $10,210.52 |
| Other Fund Uses: | $0.00 | $9,501.52 | $0.00 | $0.00 | $709.00 | $10,210.52 |
| **Total Other Fund Sources (Uses):** | **$0.00** | **$208.00** | **$0.00** | **$0.00** | **($208.00)** | **$0.00** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:** | **$264,303.74** | **$758,003.07** | **$1,174,795.78** | **$0.00** | **$11,442.98** | **$2,208,545.57** |
| **Beginning Fund Balance - October 1:** | **$5,980,403.64** | **$343,067.42** | **$448,159.36** | **$1,091,916.41** | **$136,437.35** | **$7,999,984.18** |
| **Ending Fund Balance:** | **$6,244,707.38** | **$1,101,070.49** | **$1,622,955.14** | **$1,091,916.41** | **$147,880.33** | **$10,208,529.75** |

No reconciliation information is available for this report.

# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
## All Governmental Fund Types and Expendable Trust Funds
## Budget and Actual
## For Fiscal Year 2025, Fiscal Period 03

**Exhibit F-III-A**

***046 - Marengo County Schools***

| Description | GENERAL Budget | GENERAL Actual | VARIANCE Favorable (Unfavorable) | SPECIAL REVENUE Budget | SPECIAL REVENUE Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $9,822,543.45 | $2,096,752.75 | ($7,725,790.70) | $0.00 | $27,445.64 | $27,445.64 |
| Federal Sources | $0.00 | $20.00 | $20.00 | $2,074,414.58 | $1,105,439.83 | ($968,974.75) |
| Local Sources | $1,991,680.00 | $1,068,131.05 | ($923,548.95) | $23,299.50 | $124,326.43 | $101,026.93 |
| Other Sources | $0.00 | $600,000.00 | $600,000.00 | $11,500.00 | $9,981.25 | ($1,518.75) |
| **Total Revenues:** | **$11,814,223.45** | **$3,764,903.80** | **($8,049,319.65)** | **$2,109,214.08** | **$1,267,193.15** | **($842,020.93)** |
| **Expenditures** | | | | | | |
| Instructional Services | $5,927,737.00 | $1,622,712.58 | $4,305,024.42 | $788,433.58 | $127,280.78 | $661,152.80 |
| Instructional Support Services | $1,879,077.69 | $470,873.50 | $1,408,204.19 | $371,272.43 | $159,101.51 | $212,170.92 |
| Operation & Maintenance Services | $1,536,396.39 | $194,658.19 | $1,341,738.20 | $0.00 | $1,011.69 | ($1,011.69) |
| Auxiliary Services | $1,362,198.19 | $758,122.83 | $604,075.36 | $1,012,000.00 | $154,749.62 | $857,250.38 |
| General Administrative Services | $1,226,666.22 | $278,309.47 | $948,356.75 | $159,796.57 | $27,201.69 | $132,594.88 |
| Special Revenue Outlay | | | | | | |
| General Service | $0.00 | $60,833.30 | ($60,833.30) | $0.00 | $0.00 | $0.00 |
| Other Expenditures | $553,323.80 | $115,090.19 | $438,233.61 | $5,912.00 | $40,052.79 | ($34,140.79) |
| **Total Expenditures:** | **$12,485,399.29** | **$3,500,600.06** | **$8,984,799.23** | **$2,337,414.58** | **$509,398.08** | **$1,828,016.50** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $76,517.67 | $0.00 | ($76,517.67) | $230,000.00 | $9,709.52 | ($220,290.48) |
| Other Financing Uses: | $230,000.00 | $0.00 | $230,000.00 | $0.00 | $9,501.52 | ($9,501.52) |
| **Total Other Financing Sources (Uses):** | **($153,482.33)** | **$0.00** | **$153,482.33** | **$230,000.00** | **$208.00** | **($229,792.00)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **($824,658.17)** | **$264,303.74** | **$1,088,961.91** | **$1,799.50** | **$758,003.07** | **$756,203.57** |
| **Beginning Fund Balance - Oct. 1:** | **$5,829,427.87** | **$5,980,403.64** | **$150,975.77** | **$532,624.56** | **$343,067.42** | **($189,557.14)** |
| **Ending Fund Balance:** | **$5,004,769.70** | **$6,244,707.38** | **$1,239,937.68** | **$534,424.06** | **$1,101,070.49** | **$566,646.43** |

No reconciliation information is available for this report.

# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
## All Governmental Fund Types and Expendable Trust Funds
## Budget and Actual
## For Fiscal Year 2025, Fiscal Period 03

**Exhibit F-III-B**

***046 - Marengo County Schools***

| Description | DEBT SERVICE Budget | DEBT SERVICE Actual | VARIANCE Favorable (Unfavorable) | CAPITAL PROJECTS Budget | CAPITAL PROJECTS Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $332,748.00 | $1,186,063.00 | $853,315.00 | $1,435,142.14 | $0.00 | ($1,435,142.14) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Local Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Other Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Revenues:** | **$332,748.00** | **$1,186,063.00** | **$853,315.00** | **$1,435,142.14** | **$0.00** | **($1,435,142.14)** |
| **Expenditures** | | | | | | |
| Instructional Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Instructional Support Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Operation & Maintenance Services | $0.00 | $0.00 | $0.00 | $27,450.00 | $0.00 | $27,450.00 |
| Auxiliary Services | $0.00 | $0.00 | $0.00 | $1,153,846.00 | $0.00 | $1,153,846.00 |
| Debt Administrative Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Capital Outlay | | | | | | |
| Debt Service | $446,894.00 | $11,267.22 | $435,626.78 | $0.00 | $0.00 | $0.00 |
| Other Expenditures | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Expenditures:** | **$446,894.00** | **$11,267.22** | **$435,626.78** | **$1,181,296.00** | **$0.00** | **$1,181,296.00** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Other Financing Uses: | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Other Financing Sources (Uses):** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **($114,146.00)** | **$1,174,795.78** | **$1,288,941.78** | **$253,846.14** | **$0.00** | **($253,846.14)** |
| **Beginning Fund Balance - Oct. 1:** | **$410,327.09** | **$448,159.36** | **$37,832.27** | **$1,211,075.48** | **$1,091,916.41** | **($119,159.07)** |
| **Ending Fund Balance:** | **$296,181.09** | **$1,622,955.14** | **$1,326,774.05** | **$1,464,921.62** | **$1,091,916.41** | **($373,005.21)** |

No reconciliation information is available for this report.

# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
## All Governmental Fund Types and Expendable Trust Funds
## Budget and Actual
## For Fiscal Year 2025, Fiscal Period 03

**Exhibit F-III-C**

***046 - Marengo County Schools***

| Description | EXPENDABLE TRUST Budget | EXPENDABLE TRUST Actual | VARIANCE Favorable (Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $0.00 | $0.00 | $0.00 | $11,590,433.59 | $3,310,261.39 | ($8,280,172.20) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $2,074,414.58 | $1,105,459.83 | ($968,954.75) |
| Local Sources | $155,035.11 | $26,444.65 | ($128,590.46) | $2,170,014.61 | $1,218,902.13 | ($951,112.48) |
| Other Sources | $0.00 | $0.00 | $0.00 | $11,500.00 | $609,981.25 | $598,481.25 |
| **Total Revenues:** | **$155,035.11** | **$26,444.65** | **($128,590.46)** | **$15,846,362.78** | **$6,244,604.60** | **($9,601,758.18)** |
| **Expenditures** | | | | | | |
| Instructional Services | $9,172.02 | $50.00 | $9,122.02 | $6,725,342.60 | $1,750,043.36 | $4,975,299.24 |
| Instructional Support Services | $114,663.74 | $14,696.15 | $99,967.59 | $2,365,013.86 | $644,671.16 | $1,720,342.70 |
| Operation & Maintenance Services | $0.00 | $0.00 | $0.00 | $1,563,846.39 | $195,669.88 | $1,368,176.51 |
| Auxiliary Services | $0.00 | $0.00 | $0.00 | $3,528,044.19 | $912,872.45 | $2,615,171.74 |
| Expendable Administrative Services | $0.00 | $0.00 | $0.00 | $1,386,462.79 | $305,511.16 | $1,080,951.63 |
| Total Outlay | | | | | | |
| Expendable Service | $0.00 | $0.00 | $0.00 | $446,894.00 | $72,100.52 | $374,793.48 |
| Other Expenditures | $18,220.40 | $47.52 | $18,172.88 | $577,456.20 | $155,190.50 | $422,265.70 |
| **Total Expenditures:** | **$142,056.16** | **$14,793.67** | **$127,262.49** | **$16,593,060.03** | **$4,036,059.03** | **$12,557,001.00** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $4,199.55 | $501.00 | ($3,698.55) | $310,717.22 | $10,210.52 | ($300,506.70) |
| Other Financing Uses: | $4,199.55 | $709.00 | $3,490.55 | $234,199.55 | $10,210.52 | $223,989.03 |
| **Total Other Financing Sources (Uses):** | **$0.00** | **($208.00)** | **($208.00)** | **$76,517.67** | **$0.00** | **($76,517.67)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **$12,978.95** | **$11,442.98** | **($1,535.97)** | **($670,179.58)** | **$2,208,545.57** | **$2,878,725.15** |
| **Beginning Fund Balance - Oct. 1:** | **$136,437.35** | **$136,437.35** | **$0.00** | **$8,119,892.35** | **$7,999,984.18** | **($119,908.17)** |
| **Ending Fund Balance:** | **$149,416.30** | **$147,880.33** | **($1,535.97)** | **$7,449,712.77** | **$10,208,529.75** | **$2,758,816.98** |

No reconciliation information is available for this report.