STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, 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	$2,828,923.50	$2,025,049.44	$223,643.67	$1,263,010.38	$0.00	$198,047.37	$0.00
Investments	$1,303,947.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$471,558.37	$1,052,515.52	($16,425.00)	$0.00	$0.00	$127.00	$0.00
Interfund Receivables	$1,383,890.05	$0.00	$0.00	$244,887.90	$0.00	$0.00	$0.00
Inventories	$0.00	$43,702.43	$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	$2,397,969.75
Other Debits							
Total Assets and Other Debits:	**$5,996,787.55**	**$3,121,267.39**	**$207,218.67**	**$1,507,898.28**	**$0.00**	**$198,174.37**	**$22,184,153.16**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	($410,163.32)	$688,152.38	$0.00	$0.00	$0.00	$11,874.60	$0.00
Interfund Payable	$0.00	$1,619,458.38	$0.00	$0.00	$0.00	$9,319.57	$0.00
Other Liabilities	$80,326.43	$80,642.52	$0.00	$0.00	$0.00	$25,012.56	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,780,170.86
Total Liabilities:	**($329,836.89)**	**$2,388,253.28**	**$0.00**	**$0.00**	**$0.00**	**$46,206.73**	**$2,780,170.86**
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	$552,693.84	$307,060.08	$50,395.80	$0.00	$0.00	$8,411.14	$0.00
Unreserved Fund balance	$5,773,930.60	$425,954.03	$156,822.87	$1,507,898.28	$0.00	$143,556.50	$0.00
Total Fund Equity:	**$6,326,624.44**	**$733,014.11**	**$207,218.67**	**$1,507,898.28**	**$0.00**	**$151,967.64**	**$19,403,982.30**
Total Liabilities and Fund Equity:	**$5,996,787.55**	**$3,121,267.39**	**$207,218.67**	**$1,507,898.28**	**$0.00**	**$198,174.37**	**$22,184,153.16**

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

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 2026, 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	$1,702,756.75	$0.00	$32,850.00	$0.00	$0.00	$1,735,606.75
Federal Sources	$80.00	$159,997.89	$0.00	$0.00	$0.00	$160,077.89
Local Sources	$974,417.83	$468.90	$0.00	$0.00	$0.00	$974,886.73
Other Sources	$0.00	$7,811.99	$0.00	$0.00	$0.00	$7,811.99
Total Revenues:	**$2,677,254.58**	**$168,278.78**	**$32,850.00**	**$0.00**	**$0.00**	**$2,878,383.36**
Expenditures						
Instructional Services	$1,547,425.43	$160,704.16	$0.00	$0.00	$0.00	$1,708,129.59
Instructional Support Services	$548,978.88	$71,651.00	$0.00	$0.00	$0.00	$620,629.88
Operation & Maintenance Services	$223,988.49	$0.00	$0.00	$0.00	$0.00	$223,988.49
Auxiliary Services	$318,584.87	$320,913.40	$0.00	$0.00	$0.00	$639,498.27
General Administrative Services	$384,580.27	$25,637.40	$0.00	$0.00	$0.00	$410,217.67
Capital Outlay						$0.00
Debt Service	$62,500.00	$0.00	$9,257.97	$0.00	$0.00	$71,757.97
Other Expenditures	$110,069.41	$1,553.52	$0.00	$0.00	$0.00	$111,622.93
Total Expenditures:	**$3,196,127.35**	**$580,459.48**	**$9,257.97**	**$0.00**	**$0.00**	**$3,785,844.80**
Other Fund Sources (Uses)						
Other Fund Sources:	$16,341.25	$0.00	$0.00	$0.00	$0.00	$16,341.25
Other Fund Uses:	$2,000.00	$0.00	$0.00	$0.00	$0.00	$2,000.00
Total Other Fund Sources (Uses):	**$14,341.25**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$14,341.25**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**($504,531.52)**	**($412,180.70)**	**$23,592.03**	**$0.00**	**$0.00**	**($893,120.19)**
Beginning Fund Balance - October 1:	**$6,831,155.96**	**$1,145,194.81**	**$183,626.64**	**$1,507,898.28**	**$151,967.64**	**$9,819,843.33**
Ending Fund Balance:	**$6,326,624.44**	**$733,014.11**	**$207,218.67**	**$1,507,898.28**	**$151,967.64**	**$8,926,723.14**

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

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 2026, 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	$10,299,442.00	$1,702,756.75	($8,596,685.25)	$0.00	$0.00	$0.00
Federal Sources	$218.00	$80.00	($138.00)	$1,850,147.00	$159,997.89	($1,690,149.11)
Local Sources	$5,723,728.00	$974,417.83	($4,749,310.17)	$23,531.00	$468.90	($23,062.10)
Other Sources	$0.00	$0.00	$0.00	$11,615.00	$7,811.99	($3,803.01)
Total Revenues:	**$16,023,388.00**	**$2,677,254.58**	**($13,346,133.42)**	**$1,885,293.00**	**$168,278.78**	**($1,717,014.22)**
Expenditures						
Instructional Services	$6,063,668.00	$1,547,425.43	$4,516,242.57	$614,638.00	$160,704.16	$453,933.84
Instructional Support Services	$2,170,457.00	$548,978.88	$1,621,478.12	$367,688.00	$71,651.00	$296,037.00
Operation & Maintenance Services	$1,247,895.00	$223,988.49	$1,023,906.51	$0.00	$0.00	$0.00
Auxiliary Services	$1,517,715.00	$318,584.87	$1,199,130.13	$898,473.00	$320,913.40	$577,559.60
General Administrative Services	$1,273,886.00	$384,580.27	$889,305.73	$104,374.00	$25,637.40	$78,736.60
Special Revenue Outlay						
General Service	$0.00	$62,500.00	($62,500.00)	$0.00	$0.00	$0.00
Other Expenditures	$513,218.00	$110,069.41	$403,148.59	$5,987.00	$1,553.52	$4,433.48
Total Expenditures:	**$12,786,839.00**	**$3,196,127.35**	**$9,590,711.65**	**$1,991,160.00**	**$580,459.48**	**$1,410,700.52**
Other Financing Sources (Uses)						
Other Financing Sources:	$112,458.00	$16,341.25	($96,116.75)	$232,300.00	$0.00	($232,300.00)
Other Financing Uses:	$232,300.00	$2,000.00	$230,300.00	$0.00	$0.00	$0.00
Total Other Financing Sources (Uses):	**($119,842.00)**	**$14,341.25**	**$134,183.25**	**$232,300.00**	**$0.00**	**($232,300.00)**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$3,116,707.00**	**($504,531.52)**	**($3,621,238.52)**	**$126,433.00**	**($412,180.70)**	**($538,613.70)**
Beginning Fund Balance - Oct. 1:	**$0.00**	**$6,831,155.96**	**$6,831,155.96**	**$360,951.00**	**$1,145,194.81**	**$784,243.81**
Ending Fund Balance:	**$3,116,707.00**	**$6,326,624.44**	**$3,209,917.44**	**$487,384.00**	**$733,014.11**	**$245,630.11**

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