

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2017, Fiscal Period 00**

*047 - Marion County Schools*

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$20,977,012.00	\$0.00	\$0.00	\$1,130,874.00	\$0.00	\$22,107,886.00
Federal Sources	\$11,301.00	\$3,326,311.00	\$0.00	\$0.00	\$0.00	\$3,337,612.00
Local Sources	\$3,850,163.00	\$2,142,347.00	\$0.00	\$201,477.00	\$447,336.00	\$6,641,323.00
Other Sources	\$4,212.00	\$63,716.00	\$0.00	\$0.00	\$0.00	\$67,928.00
<b>Total Revenues:</b>	<b>\$24,842,688.00</b>	<b>\$5,532,374.00</b>	<b>\$0.00</b>	<b>\$1,332,351.00</b>	<b>\$447,336.00</b>	<b>\$32,154,749.00</b>
<b>Expenditures</b>						
Instructional Services	\$15,357,784.47	\$2,375,572.38	\$0.00	\$0.00	\$246,544.00	\$17,979,900.85
Instructional Support Services	\$4,036,315.75	\$528,399.77	\$0.00	\$0.00	\$22,279.00	\$4,586,994.52
Operation & Maintenance Services	\$1,661,505.10	\$306,131.00	\$0.00	\$551,062.30	\$0.00	\$2,518,698.40
Auxiliary Services	\$1,814,027.00	\$2,117,047.50	\$0.00	\$304,190.00	\$22,187.00	\$4,257,451.50
General Administrative Services	\$836,198.37	\$287,859.16	\$0.00	\$0.00	\$0.00	\$1,124,057.53
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,312,000.00	\$0.00	\$1,312,000.00
Debt Service	\$0.00	\$2,295.00	\$0.00	\$96,984.95	\$0.00	\$99,279.95
Other Expenditures	\$335,483.09	\$480,298.19	\$0.00	\$0.00	\$101,726.00	\$917,507.28
<b>Total Expenditures:</b>	<b>\$24,041,313.78</b>	<b>\$6,097,603.00</b>	<b>\$0.00</b>	<b>\$2,264,237.25</b>	<b>\$392,736.00</b>	<b>\$32,795,890.03</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$122,247.51	\$287,514.82	\$0.00	\$0.00	\$0.00	\$409,762.33
Other Fund Uses:	\$119,984.82	\$157,574.35	\$0.00	\$0.00	\$0.00	\$277,559.17
<b>Total Other Fund Sources (Uses):</b>	<b>\$2,262.69</b>	<b>\$129,940.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,203.16</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$803,636.91</b>	<b>(\$435,288.53)</b>	<b>\$0.00</b>	<b>(\$931,886.25)</b>	<b>\$54,600.00</b>	<b>(\$508,937.87)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,061,396.58</b>	<b>\$625,000.00</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>\$3,686,396.58</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$1,865,033.49</b>	<b>\$189,711.47</b>	<b>\$0.00</b>	<b>\$1,068,113.75</b>	<b>\$54,600.00</b>	<b>\$3,177,458.71</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 07**

Exhibit F-I-A

**047 - Marion 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	\$8,315,205.01	\$1,636,322.21	\$0.00	\$3,478,037.35	\$0.00	\$194,003.92	\$0.00
Investments	\$0.00	\$14,607.28	\$0.00	\$0.00	\$0.00	\$14,858.48	\$0.00
Receivables	\$0.00	\$22,146.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$75,304.20	\$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	\$54,251,143.19
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,493.60
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$522,867.54
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$8,315,205.01</b>	<b>\$1,748,379.83</b>	<b>\$0.00</b>	<b>\$3,478,037.35</b>	<b>\$0.00</b>	<b>\$208,862.40</b>	<b>\$54,822,504.33</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$27,176.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$13,051.16	\$133,312.75	\$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	\$522,867.54
<b>Total Liabilities:</b>	<b>\$13,051.16</b>	<b>\$160,489.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$522,867.54</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,299,636.79
Contributed Capital							
Reserved Fund Balance	\$185,712.71	\$326,000.05	\$0.00	\$780,730.62	\$0.00	\$11,204.95	\$0.00
Unreserved Fund balance	\$8,116,441.14	\$1,261,890.68	\$0.00	\$2,697,306.73	\$0.00	\$197,657.45	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,302,153.85</b>	<b>\$1,587,890.73</b>	<b>\$0.00</b>	<b>\$3,478,037.35</b>	<b>\$0.00</b>	<b>\$208,862.40</b>	<b>\$54,299,636.79</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,315,205.01</b>	<b>\$1,748,379.83</b>	<b>\$0.00</b>	<b>\$3,478,037.35</b>	<b>\$0.00</b>	<b>\$208,862.40</b>	<b>\$54,822,504.33</b>

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 2017, Fiscal Period 07**

<i>047 - Marion County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$12,347,239.78	\$0.00	\$0.00	\$718,628.00	\$0.00	\$13,065,867.78
Federal Sources	\$7,631.97	\$1,974,388.23	\$0.00	\$0.00	\$0.00	\$1,982,020.20
Local Sources	\$2,991,854.50	\$1,555,631.64	\$0.00	\$201,477.00	\$298,673.97	\$5,047,637.11
Other Sources	\$449.63	\$48,556.23	\$0.00	\$0.00	\$0.00	\$49,005.86
<b>Total Revenues:</b>	<b>\$15,347,175.88</b>	<b>\$3,578,576.10</b>	<b>\$0.00</b>	<b>\$920,105.00</b>	<b>\$298,673.97</b>	<b>\$20,144,530.95</b>
<b>Expenditures</b>						
Instructional Services	\$9,563,724.54	\$1,505,702.11	\$0.00	\$0.00	\$171,324.45	\$11,240,751.10
Instructional Support Services	\$2,348,295.14	\$296,512.82	\$0.00	\$0.00	\$19,086.56	\$2,663,894.52
Operation & Maintenance Services	\$1,040,467.21	\$171,558.85	\$0.00	\$290,098.67	\$4,500.00	\$1,506,624.73
Auxiliary Services	\$1,058,466.49	\$1,213,068.34	\$0.00	\$0.00	\$5,588.20	\$2,277,123.03
General Administrative Services	\$546,471.55	\$162,575.59	\$0.00	\$0.00	\$0.00	\$709,047.14
Capital Outlay	\$0.00	\$0.00	\$0.00	\$21,102.53	\$0.00	\$21,102.53
Debt Service	\$0.00	\$1,808.00	\$0.00	\$0.00	\$0.00	\$1,808.00
Other Expenditures	\$173,835.64	\$331,845.28	\$0.00	\$0.00	\$74,251.97	\$579,932.89
<b>Total Expenditures:</b>	<b>\$14,731,260.57</b>	<b>\$3,683,070.99</b>	<b>\$0.00</b>	<b>\$311,201.20</b>	<b>\$274,751.18</b>	<b>\$19,000,283.94</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$184,817.63	\$420,749.60	\$0.00	\$0.00	\$867.08	\$606,434.31
Other Fund Uses:	\$350,980.83	\$228,122.05	\$0.00	\$0.00	\$34,186.12	\$613,289.00
<b>Total Other Fund Sources (Uses):</b>	<b>(\$166,163.20)</b>	<b>\$192,627.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$33,319.04)</b>	<b>(\$6,854.69)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$449,752.11</b>	<b>\$88,132.66</b>	<b>\$0.00</b>	<b>\$608,903.80</b>	<b>(\$9,396.25)</b>	<b>\$1,137,392.32</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$7,852,401.74</b>	<b>\$1,499,758.07</b>	<b>\$0.00</b>	<b>\$2,869,133.55</b>	<b>\$218,258.65</b>	<b>\$12,439,552.01</b>
<b>Ending Fund Balance:</b>	<b>\$8,302,153.85</b>	<b>\$1,587,890.73</b>	<b>\$0.00</b>	<b>\$3,478,037.35</b>	<b>\$208,862.40</b>	<b>\$13,576,944.33</b>

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 2017, Fiscal Period 07**

**047 - Marion County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$20,977,012.00	\$12,347,239.78	(\$8,629,772.22)	\$0.00	\$0.00	\$0.00
Federal Sources	\$11,301.00	\$7,631.97	(\$3,669.03)	\$3,326,311.00	\$1,974,388.23	(\$1,351,922.77)
Local Sources	\$3,850,163.00	\$2,991,854.50	(\$858,308.50)	\$2,142,347.00	\$1,555,631.64	(\$586,715.36)
Other Sources	\$4,212.00	\$449.63	(\$3,762.37)	\$63,716.00	\$48,556.23	(\$15,159.77)
<b>Total Revenues:</b>	<b>\$24,842,688.00</b>	<b>\$15,347,175.88</b>	<b>(\$9,495,512.12)</b>	<b>\$5,532,374.00</b>	<b>\$3,578,576.10</b>	<b>(\$1,953,797.90)</b>
<b>Expenditures</b>						
Instructional Services	\$15,357,784.47	\$9,563,724.54	\$5,794,059.93	\$2,375,572.38	\$1,505,702.11	\$869,870.27
Instructional Support Services	\$4,036,315.75	\$2,348,295.14	\$1,688,020.61	\$528,399.77	\$296,512.82	\$231,886.95
Operation & Maintenance Services	\$1,661,505.10	\$1,040,467.21	\$621,037.89	\$306,131.00	\$171,558.85	\$134,572.15
Auxiliary Services	\$1,814,027.00	\$1,058,466.49	\$755,560.51	\$2,117,047.50	\$1,213,068.34	\$903,979.16
General Administrative Services	\$836,198.37	\$546,471.55	\$289,726.82	\$287,859.16	\$162,575.59	\$125,283.57
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$2,295.00	\$1,808.00	\$487.00
Other Expenditures	\$335,483.09	\$173,835.64	\$161,647.45	\$480,298.19	\$331,845.28	\$148,452.91
<b>Total Expenditures:</b>	<b>\$24,041,313.78</b>	<b>\$14,731,260.57</b>	<b>\$9,310,053.21</b>	<b>\$6,097,603.00</b>	<b>\$3,683,070.99</b>	<b>\$2,414,532.01</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$122,247.51	\$184,817.63	\$62,570.12	\$287,514.82	\$420,749.60	\$133,234.78
Other Financing Uses:	\$119,984.82	\$350,980.83	(\$230,996.01)	\$157,574.35	\$228,122.05	(\$70,547.70)
<b>Total Other Financing Sources (Uses):</b>	<b>\$2,262.69</b>	<b>(\$166,163.20)</b>	<b>(\$168,425.89)</b>	<b>\$129,940.47</b>	<b>\$192,627.55</b>	<b>\$62,687.08</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$803,636.91</b>	<b>\$449,752.11</b>	<b>(\$353,884.80)</b>	<b>(\$435,288.53)</b>	<b>\$88,132.66</b>	<b>\$523,421.19</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,061,396.58</b>	<b>\$7,852,401.74</b>	<b>\$6,791,005.16</b>	<b>\$625,000.00</b>	<b>\$1,499,758.07</b>	<b>\$874,758.07</b>
<b>Ending Fund Balance:</b>	<b>\$1,865,033.49</b>	<b>\$8,302,153.85</b>	<b>\$6,437,120.36</b>	<b>\$189,711.47</b>	<b>\$1,587,890.73</b>	<b>\$1,398,179.26</b>

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 2017, Fiscal Period 07**

Exhibit F-III-B

**047 - Marion County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$1,130,874.00	\$718,628.00	(\$412,246.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$201,477.00	\$201,477.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,332,351.00</b>	<b>\$920,105.00</b>	<b>(\$412,246.00)</b>
<b>Expenditures</b>						
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	\$551,062.30	\$290,098.67	\$260,963.63
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$304,190.00	\$0.00	\$304,190.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,312,000.00	\$21,102.53	\$1,290,897.47
Debt Service	\$0.00	\$0.00	\$0.00	\$96,984.95	\$0.00	\$96,984.95
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,264,237.25</b>	<b>\$311,201.20</b>	<b>\$1,953,036.05</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$931,886.25)</b>	<b>\$608,903.80</b>	<b>\$1,540,790.05</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>	<b>\$2,869,133.55</b>	<b>\$869,133.55</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,068,113.75</b>	<b>\$3,478,037.35</b>	<b>\$2,409,923.60</b>

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 2017, Fiscal Period 07**

**047 - Marion County Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$22,107,886.00	\$13,065,867.78	(\$9,042,018.22)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,337,612.00	\$1,982,020.20	(\$1,355,591.80)
Local Sources	\$447,336.00	\$298,673.97	(\$148,662.03)	\$6,641,323.00	\$5,047,637.11	(\$1,593,685.89)
Other Sources	\$0.00	\$0.00	\$0.00	\$67,928.00	\$49,005.86	(\$18,922.14)
<b>Total Revenues:</b>	<b>\$447,336.00</b>	<b>\$298,673.97</b>	<b>(\$148,662.03)</b>	<b>\$32,154,749.00</b>	<b>\$20,144,530.95</b>	<b>(\$12,010,218.05)</b>
<b>Expenditures</b>						
Instructional Services	\$246,544.00	\$171,324.45	\$75,219.55	\$17,979,900.85	\$11,240,751.10	\$6,739,149.75
Instructional Support Services	\$22,279.00	\$19,086.56	\$3,192.44	\$4,586,994.52	\$2,663,894.52	\$1,923,100.00
Operation & Maintenance Services	\$0.00	\$4,500.00	(\$4,500.00)	\$2,518,698.40	\$1,506,624.73	\$1,012,073.67
Auxiliary Services	\$22,187.00	\$5,588.20	\$16,598.80	\$4,257,451.50	\$2,277,123.03	\$1,980,328.47
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,124,057.53	\$709,047.14	\$415,010.39
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,312,000.00	\$21,102.53	\$1,290,897.47
Expendable Service	\$0.00	\$0.00	\$0.00	\$99,279.95	\$1,808.00	\$97,471.95
Other Expenditures	\$101,726.00	\$74,251.97	\$27,474.03	\$917,507.28	\$579,932.89	\$337,574.39
<b>Total Expenditures:</b>	<b>\$392,736.00</b>	<b>\$274,751.18</b>	<b>\$117,984.82</b>	<b>\$32,795,890.03</b>	<b>\$19,000,283.94</b>	<b>\$13,795,606.09</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$867.08	\$867.08	\$409,762.33	\$606,434.31	\$196,671.98
Other Financing Uses:	\$0.00	\$34,186.12	(\$34,186.12)	\$277,559.17	\$613,289.00	(\$335,729.83)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$33,319.04)</b>	<b>(\$33,319.04)</b>	<b>\$132,203.16</b>	<b>(\$6,854.69)</b>	<b>(\$139,057.85)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$54,600.00</b>	<b>(\$9,396.25)</b>	<b>(\$63,996.25)</b>	<b>(\$508,937.87)</b>	<b>\$1,137,392.32</b>	<b>\$1,646,330.19</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$218,258.65</b>	<b>\$218,258.65</b>	<b>\$3,686,396.58</b>	<b>\$12,439,552.01</b>	<b>\$8,753,155.43</b>
<b>Ending Fund Balance:</b>	<b>\$54,600.00</b>	<b>\$208,862.40</b>	<b>\$154,262.40</b>	<b>\$3,177,458.71</b>	<b>\$13,576,944.33</b>	<b>\$10,399,485.62</b>

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