# 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 2012, Fiscal Period 00

| *047 - Marion County Schools* | GOVERNMENTAL | | | FIDUCIARY | | |
|---|---|---|---|---|---|---|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | Total |
| **Revenues** | | | | | | |
| State Sources | $19,708,880.00 | $0.00 | $0.00 | $1,147,267.00 | $0.00 | $20,856,147.00 |
| Federal Sources | $11,500.00 | $3,753,443.00 | $0.00 | $0.00 | $0.00 | $3,764,943.00 |
| Local Sources | $3,199,855.80 | $2,082,619.37 | $0.00 | $180,615.00 | $374,236.36 | $5,837,326.53 |
| Other Sources | $26,250.00 | $39,000.00 | $0.00 | $0.00 | $0.00 | $65,250.00 |
| **Total Revenues:** | **$22,946,485.80** | **$5,875,062.37** | **$0.00** | **$1,327,882.00** | **$374,236.36** | **$30,523,666.53** |
| **Expenditures** | | | | | | |
| Instructional Services | $14,536,984.93 | $2,276,617.44 | $0.00 | $0.00 | $212,108.08 | $17,025,710.45 |
| Instructional Support Services | $3,524,644.61 | $496,360.75 | $0.00 | $0.00 | $48,531.51 | $4,069,536.87 |
| Operation & Maintenance Services | $1,339,974.85 | $274,530.12 | $0.00 | $165,000.00 | $204.02 | $1,779,708.99 |
| Auxiliary Services | $1,490,039.00 | $2,030,597.44 | $0.00 | $188,550.00 | $8,364.82 | $3,717,551.26 |
| General Administrative Services | $761,674.82 | $352,252.89 | $0.00 | $0.00 | $0.00 | $1,113,927.71 |
| Capital Outlay | $8,427,343.64 | $400,000.00 | $0.00 | $595,149.72 | $0.00 | $9,422,493.36 |
| Debt Service | $0.00 | $3,060.30 | $0.00 | $474,182.28 | $0.00 | $477,242.58 |
| Other Expenditures | $175,747.74 | $599,324.89 | $0.00 | $0.00 | $140,061.75 | $915,134.38 |
| **Total Expenditures:** | **$30,256,409.59** | **$6,432,743.83** | **$0.00** | **$1,422,882.00** | **$409,270.18** | **$38,521,305.60** |
| **Other Fund Sources (Uses)** | | | | | | |
| Other Fund Sources: | $8,057,928.89 | $595,000.00 | $0.00 | $0.00 | $0.00 | $8,652,928.89 |
| Other Fund Uses: | $595,000.00 | $8,376.55 | $0.00 | $0.00 | $0.00 | $603,376.55 |
| **Total Other Fund Sources (Uses):** | **$7,462,928.89** | **$586,623.45** | **$0.00** | **$0.00** | **$0.00** | **$8,049,552.34** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:** | **$153,005.10** | **$28,941.99** | **$0.00** | **($95,000.00)** | **($35,033.82)** | **$51,913.27** |
| **Beginning Fund Balance - October 1:** | **$9,300,831.65** | **$2,109,895.79** | **$0.00** | **$1,081,216.28** | **$174,378.37** | **$12,666,322.09** |
| **Ending Fund Balance - September 30:** | **$9,453,836.75** | **$2,138,837.78** | **$0.00** | **$986,216.28** | **$139,344.55** | **$12,718,235.36** |

# STATE OF ALABAMA
## DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Balance Sheet -- All Fund Types and Account Groups
## For Fiscal Year 2012, Fiscal Period 03

**Exhibit F-I-A**

***047 - Marion 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 | $5,429,203.73 | $1,598,192.15 | $0.00 | $1,014,811.22 | $0.00 | $200,749.56 | $0.00 |
| Investments | $3,500,000.00 | $13,088.31 | $0.00 | $0.00 | $0.00 | $14,899.33 | $0.00 |
| Receivables | $0.00 | $23,450.32 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | $0.00 | $51,056.67 | $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 | $27,374,442.28 |
| Construction In Progress | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $575,092.90 |
| **Other Debits:** | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $2,853,467.57 |
| Other Debits | | | | | | | |
| **Total Assets and Other Debits:** | **$8,929,203.73** | **$1,685,787.45** | **$0.00** | **$1,014,811.22** | **$0.00** | **$215,648.89** | **$30,803,002.75** |
| **Liabilities and Fund Equity:** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Claims Payable | | | | | | | |
| Interfund Payable | | | | | | | |
| Other Liabilities | $17,115.50 | $7,069.62 | $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 | $2,853,467.57 |
| **Total Liabilities:** | **$17,115.50** | **$7,069.62** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$2,853,467.57** |
| **Fund Equity:** | | | | | | | |
| Investments in General Fixed Assets | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $27,949,535.18 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | $33,029.51 | $126,771.38 | $0.00 | $23,417.81 | $0.00 | $30,496.50 | $0.00 |
| Unreserved Fund balance | $8,879,058.72 | $1,551,946.45 | $0.00 | $991,393.41 | $0.00 | $185,152.39 | $0.00 |
| **Total Fund Equity:** | **$8,912,088.23** | **$1,678,717.83** | **$0.00** | **$1,014,811.22** | **$0.00** | **$215,648.89** | **$27,949,535.18** |
| **Total Liabilities and Fund Equity:** | **$8,929,203.73** | **$1,685,787.45** | **$0.00** | **$1,014,811.22** | **$0.00** | **$215,648.89** | **$30,803,002.75** |

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 2012, Fiscal Period 03

**Exhibit F-II-A**

***047 - Marion County Schools***

| | GOVERNMENTAL | | | | FIDUCIARY | |
|---|---|---|---|---|---|---|
| | **General** | **Special Revenue** | **Debt Service** | **Capital Projects** | **Expendable Trust** | **Total** |
| **Revenues** | | | | | | |
| State Sources | $4,917,188.00 | $0.00 | $0.00 | $63,282.00 | $0.00 | $4,980,470.00 |
| Federal Sources | $1,069.68 | $592,086.97 | $0.00 | $0.00 | $0.00 | $593,156.65 |
| Local Sources | $993,384.93 | $690,951.25 | $0.00 | $0.00 | $106,124.89 | $1,790,461.07 |
| Other Sources | | | | | | $0.00 |
| **Total Revenues:** | **$5,911,642.61** | **$1,283,038.22** | **$0.00** | **$63,282.00** | **$106,124.89** | **$7,364,087.72** |
| **Expenditures** | | | | | | |
| Instructional Services | $3,662,550.38 | $573,935.59 | $0.00 | $0.00 | $27,520.76 | $4,264,006.73 |
| Instructional Support Services | $924,850.42 | $148,308.64 | $0.00 | $0.00 | $692.92 | $1,073,851.98 |
| Operation & Maintenance Services | $310,312.15 | $66,574.50 | $0.00 | $104,144.67 | $0.00 | $481,031.32 |
| Auxiliary Services | $431,878.54 | $522,804.93 | $0.00 | $0.00 | $1,804.00 | $956,487.47 |
| General Administrative Services | $212,609.05 | $86,201.29 | $0.00 | $0.00 | $0.00 | $298,810.34 |
| Capital Outlay | $795,956.91 | $135,725.53 | $0.00 | $25,542.39 | $0.00 | $957,224.83 |
| Debt Service | $0.00 | $991.86 | $0.00 | $0.00 | $0.00 | $991.86 |
| Other Expenditures | $38,731.06 | $155,634.00 | $0.00 | $0.00 | $32,676.67 | $227,041.73 |
| **Total Expenditures:** | **$6,376,888.51** | **$1,690,176.34** | **$0.00** | **$129,687.06** | **$62,694.35** | **$8,259,446.26** |
| **Other Fund Sources (Uses)** | | | | | | |
| Other Fund Sources: | $89,316.19 | $39,224.24 | $0.00 | $0.00 | ($1,582.02) | $126,958.41 |
| Other Fund Uses: | $12,813.71 | $114,520.75 | $0.00 | $0.00 | $1,963.45 | $129,297.91 |
| **Total Other Fund Sources (Uses):** | **$76,502.48** | **($75,296.51)** | **$0.00** | **$0.00** | **($3,545.47)** | **($2,339.50)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:** | **($388,743.42)** | **($482,434.63)** | **$0.00** | **($66,405.06)** | **$39,885.07** | **($897,698.04)** |
| **Beginning Fund Balance - October 1:** | **$9,300,831.65** | **$2,161,152.46** | **$0.00** | **$1,081,216.28** | **$175,763.82** | **$12,718,964.21** |
| **Ending Fund Balance:** | **$8,912,088.23** | **$1,678,717.83** | **$0.00** | **$1,014,811.22** | **$215,648.89** | **$11,821,266.17** |

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

**Exhibit F-III-A**

# 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 2012, Fiscal Period 03

***047 - Marion County Schools***

| Description | GENERAL Budget | GENERAL Actual | VARIANCE Favorable (Unfavorable) | SPECIAL REVENUE Budget | SPECIAL REVENUE Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $19,708,880.00 | $4,917,188.00 | ($14,791,692.00) | $0.00 | $0.00 | $0.00 |
| Federal Sources | $11,500.00 | $1,069.68 | ($10,430.32) | $3,753,443.00 | $592,086.97 | ($3,161,356.03) |
| Local Sources | $3,199,855.80 | $993,384.93 | ($2,206,470.87) | $2,082,619.37 | $690,951.25 | ($1,391,668.12) |
| Other Sources | $26,250.00 | $0.00 | ($26,250.00) | $39,000.00 | $0.00 | ($39,000.00) |
| **Total Revenues:** | **$22,946,485.80** | **$5,911,642.61** | **($17,034,843.19)** | **$5,875,062.37** | **$1,283,038.22** | **($4,592,024.15)** |
| **Expenditures** | | | | | | |
| Instructional Services | $14,536,984.93 | $3,662,550.38 | $10,874,434.55 | $2,276,617.44 | $573,935.59 | $1,702,681.85 |
| Instructional Support Services | $3,524,644.61 | $924,850.42 | $2,599,794.19 | $496,360.75 | $148,308.64 | $348,052.11 |
| Operation & Maintenance Services | $1,339,974.85 | $310,312.15 | $1,029,662.70 | $274,530.12 | $66,574.50 | $207,955.62 |
| Auxiliary Services | $1,490,039.00 | $431,878.54 | $1,058,160.46 | $2,030,597.44 | $522,804.93 | $1,507,792.51 |
| General Administrative Services | $761,674.82 | $212,609.05 | $549,065.77 | $352,252.89 | $86,201.29 | $266,051.60 |
| Special Revenue Outlay | $8,427,343.64 | $795,956.91 | $7,631,386.73 | $400,000.00 | $135,725.53 | $264,274.47 |
| General Service | $0.00 | $0.00 | $0.00 | $3,060.30 | $991.86 | $2,068.44 |
| Other Expenditures | $175,747.74 | $38,731.06 | $137,016.68 | $599,324.89 | $155,634.00 | $443,690.89 |
| **Total Expenditures:** | **$30,256,409.59** | **$6,376,888.51** | **$23,879,521.08** | **$6,432,743.83** | **$1,690,176.34** | **$4,742,567.49** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $8,057,928.89 | $89,316.19 | ($7,968,612.70) | $595,000.00 | $39,224.24 | ($555,775.76) |
| Other Financing Uses: | $595,000.00 | $12,813.71 | $582,186.29 | $8,376.55 | $114,520.75 | ($106,144.20) |
| **Total Other Financing Sources (Uses):** | **$7,462,928.89** | **$76,502.48** | **($7,386,426.41)** | **$586,623.45** | **($75,296.51)** | **($661,919.96)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **$153,005.10** | **($388,743.42)** | **($541,748.52)** | **$28,941.99** | **($482,434.63)** | **($511,376.62)** |
| **Beginning Fund Balance - Oct. 1:** | **$9,300,831.65** | **$9,300,831.65** | **$0.00** | **$2,109,895.79** | **$2,161,152.46** | **$51,256.67** |
| **Ending Fund Balance:** | **$9,453,836.75** | **$8,912,088.23** | **($541,748.52)** | **$2,138,837.78** | **$1,678,717.83** | **($460,119.95)** |

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

Exhibit F-III-B

# 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 2012, Fiscal Period 03

***047 - Marion County Schools***

| Description | DEBT SERVICE Budget | DEBT SERVICE Actual | VARIANCE Favorable (Unfavorable) | CAPITAL PROJECTS Budget | CAPITAL PROJECTS Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $0.00 | $0.00 | $0.00 | $1,147,267.00 | $63,282.00 | ($1,083,985.00) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Local Sources | $0.00 | $0.00 | $0.00 | $180,615.00 | $0.00 | ($180,615.00) |
| Other Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Revenues:** | **$0.00** | **$0.00** | **$0.00** | **$1,327,882.00** | **$63,282.00** | **($1,264,600.00)** |
| **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 | $165,000.00 | $104,144.67 | $60,855.33 |
| Auxiliary Services | $0.00 | $0.00 | $0.00 | $188,550.00 | $0.00 | $188,550.00 |
| Debt Administrative Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $595,149.72 | $25,542.39 | $569,607.33 |
| Debt Service | $0.00 | $0.00 | $0.00 | $474,182.28 | $0.00 | $474,182.28 |
| Other Expenditures | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Expenditures:** | **$0.00** | **$0.00** | **$0.00** | **$1,422,882.00** | **$129,687.06** | **$1,293,194.94** |
| **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:** | **$0.00** | **$0.00** | **$0.00** | **($95,000.00)** | **($66,405.06)** | **$28,594.94** |
| **Beginning Fund Balance - Oct. 1:** | **$0.00** | **$0.00** | **$0.00** | **$1,081,216.28** | **$1,081,216.28** | **$0.00** |
| **Ending Fund Balance:** | **$0.00** | **$0.00** | **$0.00** | **$986,216.28** | **$1,014,811.22** | **$28,594.94** |

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

Exhibit F-III-C

# 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 2012, Fiscal Period 03

***047 - Marion 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 | $20,856,147.00 | $4,980,470.00 | ($15,875,677.00) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $3,764,943.00 | $593,156.65 | ($3,171,786.35) |
| Local Sources | $374,236.36 | $106,124.89 | ($268,111.47) | $5,837,326.53 | $1,790,461.07 | ($4,046,865.46) |
| Other Sources | $0.00 | $0.00 | $0.00 | $65,250.00 | $0.00 | ($65,250.00) |
| **Total Revenues:** | **$374,236.36** | **$106,124.89** | **($268,111.47)** | **$30,523,666.53** | **$7,364,087.72** | **($23,159,578.81)** |
| **Expenditures** | | | | | | |
| Instructional Services | $212,108.08 | $27,520.76 | $184,587.32 | $17,025,710.45 | $4,264,006.73 | $12,761,703.72 |
| Instructional Support Services | $48,531.51 | $692.92 | $47,838.59 | $4,069,536.87 | $1,073,851.98 | $2,995,684.89 |
| Operation & Maintenance Services | $204.02 | $0.00 | $204.02 | $1,779,708.99 | $481,031.32 | $1,298,677.67 |
| Auxiliary Services | $8,364.82 | $1,804.00 | $6,560.82 | $3,717,551.26 | $956,487.47 | $2,761,063.79 |
| Expendable Administrative Services | $0.00 | $0.00 | $0.00 | $1,113,927.71 | $298,810.34 | $815,117.37 |
| Total Outlay | $0.00 | $0.00 | $0.00 | $9,422,493.36 | $957,224.83 | $8,465,268.53 |
| Expendable Service | $0.00 | $0.00 | $0.00 | $477,242.58 | $991.86 | $476,250.72 |
| Other Expenditures | $140,061.75 | $32,676.67 | $107,385.08 | $915,134.38 | $227,041.73 | $688,092.65 |
| **Total Expenditures:** | **$409,270.18** | **$62,694.35** | **$346,575.83** | **$38,521,305.60** | **$8,259,446.26** | **$30,261,859.34** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $0.00 | ($1,582.02) | ($1,582.02) | $8,652,928.89 | $126,958.41 | ($8,525,970.48) |
| Other Financing Uses: | $0.00 | $1,963.45 | ($1,963.45) | $603,376.55 | $129,297.91 | $474,078.64 |
| **Total Other Financing Sources (Uses):** | **$0.00** | **($3,545.47)** | **($3,545.47)** | **$8,049,552.34** | **($2,339.50)** | **($8,051,891.84)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **($35,033.82)** | **$39,885.07** | **$74,918.89** | **$51,913.27** | **($897,698.04)** | **($949,611.31)** |
| **Beginning Fund Balance - Oct. 1:** | **$174,378.37** | **$175,763.82** | **$1,385.45** | **$12,666,322.09** | **$12,718,964.21** | **$52,642.12** |
| **Ending Fund Balance:** | **$139,344.55** | **$215,648.89** | **$76,304.34** | **$12,718,235.36** | **$11,821,266.17** | **($896,969.19)** |

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