

**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 2011, Fiscal Period 05**

**047 - Marion County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$19,585,469.86	\$0.00	\$0.00	\$1,162,372.00	\$0.00	\$20,747,841.86
Federal Sources	\$11,500.00	\$6,440,413.03	\$0.00	\$0.00	\$0.00	\$6,451,913.03
Local Sources	\$3,222,006.47	\$2,112,687.00	\$0.00	\$160,914.00	\$370,586.00	\$5,866,193.47
Other Sources	\$76,127.64	\$42,000.00	\$0.00	\$0.00	\$0.00	\$118,127.64
<b>Total Revenues:</b>	<b>\$22,895,103.97</b>	<b>\$8,595,100.03</b>	<b>\$0.00</b>	<b>\$1,323,286.00</b>	<b>\$370,586.00</b>	<b>\$33,184,076.00</b>
<b>Expenditures</b>						
Instructional Services	\$15,685,662.97	\$2,795,081.27	\$0.00	\$0.00	\$210,008.00	\$18,690,752.24
Instructional Support Services	\$3,633,204.09	\$1,272,142.40	\$0.00	\$0.00	\$48,051.00	\$4,953,397.49
Operation & Maintenance Services	\$1,797,556.58	\$1,231,973.41	\$0.00	\$683,878.00	\$202.00	\$3,713,609.99
Auxiliary Services	\$1,256,839.83	\$2,612,148.46	\$0.00	\$0.00	\$8,282.00	\$3,877,270.29
General Administrative Services	\$732,457.92	\$374,803.54	\$0.00	\$49,583.00	\$0.00	\$1,156,844.46
Capital Outlay	\$900,000.00	\$0.00	\$0.00	\$600,000.00	\$0.00	\$1,500,000.00
Debt Service	\$133,186.33	\$3,030.00	\$0.00	\$440,601.89	\$0.00	\$576,818.22
Other Expenditures	\$200,615.86	\$564,415.40	\$0.00	\$0.00	\$138,675.00	\$903,706.26
<b>Total Expenditures:</b>	<b>\$24,339,523.58</b>	<b>\$8,853,594.48</b>	<b>\$0.00</b>	<b>\$1,774,062.89</b>	<b>\$405,218.00</b>	<b>\$35,372,398.95</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$6,082,596.06	\$675,820.21	\$0.00	\$0.00	\$0.00	\$6,758,416.27
Other Fund Uses:	\$679,418.92	\$8,793.83	\$0.00	\$0.00	\$0.00	\$688,212.75
<b>Total Other Fund Sources (Uses):</b>	<b>\$5,403,177.14</b>	<b>\$667,026.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,070,203.52</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,958,757.53</b>	<b>\$408,531.93</b>	<b>\$0.00</b>	<b>(\$450,776.89)</b>	<b>(\$34,632.00)</b>	<b>\$3,881,880.57</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,909,585.62</b>	<b>\$1,571,626.28</b>	<b>\$0.00</b>	<b>\$575,492.97</b>	<b>\$209,410.66</b>	<b>\$5,266,115.53</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$6,868,343.15</b>	<b>\$1,980,158.21</b>	<b>\$0.00</b>	<b>\$124,716.08</b>	<b>\$174,778.66</b>	<b>\$9,147,996.10</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2011**

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	\$5,771,222.80	\$1,558,766.82	\$0.00	\$1,080,653.50	\$0.00	\$160,864.49	\$0.00
Investments	\$3,500,000.00	\$13,088.31	\$0.00	\$0.00	\$0.00	\$14,899.33	\$0.00
Receivables	\$31,291.41	\$545,818.28	\$0.00	\$562.78	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,853,467.57
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,302,514.21</b>	<b>\$2,168,730.08</b>	<b>\$0.00</b>	<b>\$1,081,216.28</b>	<b>\$0.00</b>	<b>\$175,763.82</b>	<b>\$30,803,002.75</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$508.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$1,682.56	\$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
<b>Total Liabilities:</b>	<b>\$1,682.56</b>	<b>\$7,577.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,853,467.57</b>
<b>Fund Equity:</b>							
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	\$20,274.36	\$87,442.20	\$0.00	\$21,955.00	\$0.00	\$41,720.01	\$0.00
Unreserved Fund balance	\$9,280,557.29	\$2,073,710.26	\$0.00	\$1,059,261.28	\$0.00	\$134,043.81	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,300,831.65</b>	<b>\$2,161,152.46</b>	<b>\$0.00</b>	<b>\$1,081,216.28</b>	<b>\$0.00</b>	<b>\$175,763.82</b>	<b>\$27,949,535.18</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,302,514.21</b>	<b>\$2,168,730.08</b>	<b>\$0.00</b>	<b>\$1,081,216.28</b>	<b>\$0.00</b>	<b>\$175,763.82</b>	<b>\$30,803,002.75</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**  
**For Fiscal Year Ended September 30, 2011**

<i>047 - Marion County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$19,629,259.06	\$57.00	\$0.00	\$1,208,268.15	\$0.00	\$20,837,584.21
Federal Sources	\$12,029.46	\$6,234,187.44	\$0.00	\$0.00	\$0.00	\$6,246,216.90
Local Sources	\$3,319,531.79	\$2,479,988.23	\$0.00	\$160,914.00	\$473,507.05	\$6,433,941.07
Other Sources	\$90,171.91	\$42,033.25	\$0.00	\$0.00	\$0.00	\$132,205.16
<b>Total Revenues:</b>	<b>\$23,050,992.22</b>	<b>\$8,756,265.92</b>	<b>\$0.00</b>	<b>\$1,369,182.15</b>	<b>\$473,507.05</b>	<b>\$33,649,947.34</b>
<b>Expenditures</b>						
Instructional Services	\$15,386,331.70	\$2,789,402.47	\$0.00	\$0.00	\$260,851.68	\$18,436,585.85
Instructional Support Services	\$3,664,779.11	\$1,002,807.86	\$0.00	\$0.00	\$24,911.20	\$4,692,498.17
Operation & Maintenance Services	\$1,558,418.51	\$1,253,312.50	\$0.00	\$142,769.95	\$2,388.95	\$2,956,889.91
Auxiliary Services	\$1,314,511.13	\$2,727,983.92	\$0.00	\$0.00	\$30,596.00	\$4,073,091.05
General Administrative Services	\$718,179.16	\$362,584.40	\$0.00	\$35,583.00	\$0.00	\$1,116,346.56
Capital Outlay	\$249,329.45	\$0.00	\$0.00	\$344,504.00	\$0.00	\$593,833.45
Debt Service	\$133,186.33	\$2,479.76	\$0.00	\$340,601.89	\$0.00	\$476,267.98
Other Expenditures	\$195,361.52	\$571,571.13	\$0.00	\$0.00	\$152,069.36	\$919,002.01
<b>Total Expenditures:</b>	<b>\$23,220,096.91</b>	<b>\$8,710,142.04</b>	<b>\$0.00</b>	<b>\$863,458.84</b>	<b>\$470,817.19</b>	<b>\$33,264,514.98</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$7,286,697.48	\$1,012,605.13	\$0.00	\$0.00	\$6,064.36	\$8,305,366.97
Other Fund Uses:	\$726,346.76	\$541,392.02	\$0.00	\$0.00	\$42,491.06	\$1,310,229.84
<b>Total Other Fund Sources (Uses):</b>	<b>\$6,560,350.72</b>	<b>\$471,213.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$36,426.70)</b>	<b>\$6,995,137.13</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$6,391,246.03</b>	<b>\$517,336.99</b>	<b>\$0.00</b>	<b>\$505,723.31</b>	<b>(\$33,736.84)</b>	<b>\$7,380,569.49</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,909,585.62</b>	<b>\$1,643,815.47</b>	<b>\$0.00</b>	<b>\$575,492.97</b>	<b>\$209,500.66</b>	<b>\$5,338,394.72</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$9,300,831.65</b>	<b>\$2,161,152.46</b>	<b>\$0.00</b>	<b>\$1,081,216.28</b>	<b>\$175,763.82</b>	<b>\$12,718,964.21</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 Ended September 30, 2011**

**047 - Marion County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$19,585,469.86	\$19,629,259.06	\$43,789.20	\$0.00	\$57.00	\$57.00
Federal Sources	\$11,500.00	\$12,029.46	\$529.46	\$6,440,413.03	\$6,234,187.44	(\$206,225.59)
Local Sources	\$3,222,006.47	\$3,319,531.79	\$97,525.32	\$2,112,687.00	\$2,479,988.23	\$367,301.23
Other Sources	\$76,127.64	\$90,171.91	\$14,044.27	\$42,000.00	\$42,033.25	\$33.25
<b>Total Revenues:</b>	<b>\$22,895,103.97</b>	<b>\$23,050,992.22</b>	<b>\$155,888.25</b>	<b>\$8,595,100.03</b>	<b>\$8,756,265.92</b>	<b>\$161,165.89</b>
<b>Expenditures</b>						
Instructional Services	\$15,685,662.97	\$15,386,331.70	\$299,331.27	\$2,795,081.27	\$2,789,402.47	\$5,678.80
Instructional Support Services	\$3,633,204.09	\$3,664,779.11	(\$31,575.02)	\$1,272,142.40	\$1,002,807.86	\$269,334.54
Operation & Maintenance Services	\$1,797,556.58	\$1,558,418.51	\$239,138.07	\$1,231,973.41	\$1,253,312.50	(\$21,339.09)
Auxiliary Services	\$1,256,839.83	\$1,314,511.13	(\$57,671.30)	\$2,612,148.46	\$2,727,983.92	(\$115,835.46)
General Administrative Services	\$732,457.92	\$718,179.16	\$14,278.76	\$374,803.54	\$362,584.40	\$12,219.14
Special Revenue Outlay	\$900,000.00	\$249,329.45	\$650,670.55	\$0.00	\$0.00	\$0.00
General Service	\$133,186.33	\$133,186.33	\$0.00	\$3,030.00	\$2,479.76	\$550.24
Other Expenditures	\$200,615.86	\$195,361.52	\$5,254.34	\$564,415.40	\$571,571.13	(\$7,155.73)
<b>Total Expenditures:</b>	<b>\$24,339,523.58</b>	<b>\$23,220,096.91</b>	<b>\$1,119,426.67</b>	<b>\$8,853,594.48</b>	<b>\$8,710,142.04</b>	<b>\$143,452.44</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$6,082,596.06	\$7,286,697.48	\$1,204,101.42	\$675,820.21	\$1,012,605.13	\$336,784.92
Other Financing Uses:	\$679,418.92	\$726,346.76	(\$46,927.84)	\$8,793.83	\$541,392.02	(\$532,598.19)
<b>Total Other Financing Sources (Uses):</b>	<b>\$5,403,177.14</b>	<b>\$6,560,350.72</b>	<b>\$1,157,173.58</b>	<b>\$667,026.38</b>	<b>\$471,213.11</b>	<b>(\$195,813.27)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$3,958,757.53</b>	<b>\$6,391,246.03</b>	<b>\$2,432,488.50</b>	<b>\$408,531.93</b>	<b>\$517,336.99</b>	<b>\$108,805.06</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,909,585.62</b>	<b>\$2,909,585.62</b>	<b>\$0.00</b>	<b>\$1,571,626.28</b>	<b>\$1,643,815.47</b>	<b>\$72,189.19</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$6,868,343.15</b>	<b>\$9,300,831.65</b>	<b>\$2,432,488.50</b>	<b>\$1,980,158.21</b>	<b>\$2,161,152.46</b>	<b>\$180,994.25</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 Ended September 30, 2011**

**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	\$1,162,372.00	\$1,208,268.15	\$45,896.15
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$160,914.00	\$160,914.00	\$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>\$1,323,286.00</b>	<b>\$1,369,182.15</b>	<b>\$45,896.15</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	\$683,878.00	\$142,769.95	\$541,108.05
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$49,583.00	\$35,583.00	\$14,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$600,000.00	\$344,504.00	\$255,496.00
Debt Service	\$0.00	\$0.00	\$0.00	\$440,601.89	\$340,601.89	\$100,000.00
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>\$1,774,062.89</b>	<b>\$863,458.84</b>	<b>\$910,604.05</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>(\$450,776.89)</b>	<b>\$505,723.31</b>	<b>\$956,500.20</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$575,492.97</b>	<b>\$575,492.97</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,716.08</b>	<b>\$1,081,216.28</b>	<b>\$956,500.20</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 Ended September 30, 2011**

**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	\$20,747,841.86	\$20,837,584.21	\$89,742.35
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,451,913.03	\$6,246,216.90	(\$205,696.13)
Local Sources	\$370,586.00	\$473,507.05	\$102,921.05	\$5,866,193.47	\$6,433,941.07	\$567,747.60
Other Sources	\$0.00	\$0.00	\$0.00	\$118,127.64	\$132,205.16	\$14,077.52
<b>Total Revenues:</b>	<b>\$370,586.00</b>	<b>\$473,507.05</b>	<b>\$102,921.05</b>	<b>\$33,184,076.00</b>	<b>\$33,649,947.34</b>	<b>\$465,871.34</b>
<b>Expenditures</b>						
Instructional Services	\$210,008.00	\$260,851.68	(\$50,843.68)	\$18,690,752.24	\$18,436,585.85	\$254,166.39
Instructional Support Services	\$48,051.00	\$24,911.20	\$23,139.80	\$4,953,397.49	\$4,692,498.17	\$260,899.32
Operation & Maintenance Services	\$202.00	\$2,388.95	(\$2,186.95)	\$3,713,609.99	\$2,956,889.91	\$756,720.08
Auxiliary Services	\$8,282.00	\$30,596.00	(\$22,314.00)	\$3,877,270.29	\$4,073,091.05	(\$195,820.76)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,156,844.46	\$1,116,346.56	\$40,497.90
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$593,833.45	\$906,166.55
Expendable Service	\$0.00	\$0.00	\$0.00	\$576,818.22	\$476,267.98	\$100,550.24
Other Expenditures	\$138,675.00	\$152,069.36	(\$13,394.36)	\$903,706.26	\$919,002.01	(\$15,295.75)
<b>Total Expenditures:</b>	<b>\$405,218.00</b>	<b>\$470,817.19</b>	<b>(\$65,599.19)</b>	<b>\$35,372,398.95</b>	<b>\$33,264,514.98</b>	<b>\$2,107,883.97</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$6,064.36	\$6,064.36	\$6,758,416.27	\$8,305,366.97	\$1,546,950.70
Other Financing Uses:	\$0.00	\$42,491.06	(\$42,491.06)	\$688,212.75	\$1,310,229.84	(\$622,017.09)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$36,426.70)</b>	<b>(\$36,426.70)</b>	<b>\$6,070,203.52</b>	<b>\$6,995,137.13</b>	<b>\$924,933.61</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$34,632.00)</b>	<b>(\$33,736.84)</b>	<b>\$895.16</b>	<b>\$3,881,880.57</b>	<b>\$7,380,569.49</b>	<b>\$3,498,688.92</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$209,410.66</b>	<b>\$209,500.66</b>	<b>\$90.00</b>	<b>\$5,266,115.53</b>	<b>\$5,338,394.72</b>	<b>\$72,279.19</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$174,778.66</b>	<b>\$175,763.82</b>	<b>\$985.16</b>	<b>\$9,147,996.10</b>	<b>\$12,718,964.21</b>	<b>\$3,570,968.11</b>