

**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 2021, Fiscal Period 00**

**047 - Marion County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$21,938,489.00	\$0.00	\$0.00	\$1,081,354.00	\$0.00	\$23,019,843.00
Federal Sources	\$8,042.00	\$3,956,887.00	\$0.00	\$0.00	\$0.00	\$3,964,929.00
Local Sources	\$4,314,183.00	\$1,450,825.00	\$0.00	\$114,801.00	\$197,955.00	\$6,077,764.00
Other Sources	\$0.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00
<b>Total Revenues:</b>	<b>\$26,260,714.00</b>	<b>\$5,428,712.00</b>	<b>\$0.00</b>	<b>\$1,196,155.00</b>	<b>\$197,955.00</b>	<b>\$33,083,536.00</b>
<b>Expenditures</b>						
Instructional Services	\$15,240,733.32	\$2,655,633.39	\$0.00	\$0.00	\$65,448.00	\$17,961,814.71
Instructional Support Services	\$3,890,156.25	\$677,932.84	\$0.00	\$0.00	\$9,667.00	\$4,577,756.09
Operation & Maintenance Services	\$1,677,585.90	\$243,790.00	\$0.00	\$824,285.00	\$2,215.00	\$2,747,875.90
Auxiliary Services	\$2,006,771.00	\$1,862,445.66	\$0.00	\$217,211.00	\$0.00	\$4,086,427.66
General Administrative Services	\$1,086,708.00	\$314,744.19	\$0.00	\$0.00	\$0.00	\$1,401,452.19
Capital Outlay	\$305,000.00	\$0.00	\$0.00	\$1,870,000.00	\$0.00	\$2,175,000.00
Debt Service	\$0.00	\$2,400.00	\$0.00	\$97,301.12	\$0.00	\$99,701.12
Other Expenditures	\$482,340.00	\$361,721.58	\$0.00	\$0.00	\$64,240.00	\$908,301.58
<b>Total Expenditures:</b>	<b>\$24,689,294.47</b>	<b>\$6,118,667.66</b>	<b>\$0.00</b>	<b>\$3,008,797.12</b>	<b>\$141,570.00</b>	<b>\$33,958,329.25</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$152,094.84	\$796,856.72	\$0.00	\$0.00	\$0.00	\$948,951.56
Other Fund Uses:	\$671,856.72	\$125,000.00	\$0.00	\$0.00	\$0.00	\$796,856.72
<b>Total Other Fund Sources (Uses):</b>	<b>(\$519,761.88)</b>	<b>\$671,856.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$152,094.84</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,051,657.65</b>	<b>(\$18,098.94)</b>	<b>\$0.00</b>	<b>(\$1,812,642.12)</b>	<b>\$56,385.00</b>	<b>(\$722,698.41)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,135,000.00</b>	<b>\$1,570,000.00</b>	<b>\$0.00</b>	<b>\$3,052,000.00</b>	<b>\$225,300.00</b>	<b>\$8,982,300.00</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$5,186,657.65</b>	<b>\$1,551,901.06</b>	<b>\$0.00</b>	<b>\$1,239,357.88</b>	<b>\$281,685.00</b>	<b>\$8,259,601.59</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 03**

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	\$11,191,652.41	\$1,525,302.32	\$0.00	\$2,769,052.56	\$0.00	\$227,269.40	\$0.00
Investments	\$0.00	\$15,733.27	\$0.00	\$0.00	\$0.00	\$15,097.79	\$0.00
Receivables	\$4,031.23	\$22,759.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$81,312.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$158,178.82	\$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	\$58,176,345.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,862.27
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210,135.17
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$11,353,862.46</b>	<b>\$1,645,107.08</b>	<b>\$0.00</b>	<b>\$2,769,052.56</b>	<b>\$0.00</b>	<b>\$242,367.19</b>	<b>\$58,567,342.98</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$15,625.00)	\$5,327.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$9,139.07	\$196,161.65	\$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	\$210,135.17
<b>Total Liabilities:</b>	<b>(\$6,485.93)</b>	<b>\$201,489.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$210,135.17</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,357,207.81
Contributed Capital							
Reserved Fund Balance	\$454,097.50	\$318,609.15	\$0.00	\$57,274.23	\$0.00	\$10,080.29	\$0.00
Unreserved Fund balance	\$10,906,250.89	\$1,125,008.56	\$0.00	\$2,711,778.33	\$0.00	\$232,286.90	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,360,348.39</b>	<b>\$1,443,617.71</b>	<b>\$0.00</b>	<b>\$2,769,052.56</b>	<b>\$0.00</b>	<b>\$242,367.19</b>	<b>\$58,357,207.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$11,353,862.46</b>	<b>\$1,645,107.08</b>	<b>\$0.00</b>	<b>\$2,769,052.56</b>	<b>\$0.00</b>	<b>\$242,367.19</b>	<b>\$58,567,342.98</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 2021, Fiscal Period 03**

<i>047 - Marion County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$5,471,948.74	\$0.00	\$0.00	\$50,301.00	\$0.00	\$5,522,249.74
Federal Sources	\$3,761.00	\$980,070.41	\$0.00	\$0.00	\$0.00	\$983,831.41
Local Sources	\$893,990.12	\$410,880.95	\$0.00	\$0.00	\$25,098.65	\$1,329,969.72
Other Sources						\$0.00
<b>Total Revenues:</b>	<b>\$6,369,699.86</b>	<b>\$1,390,951.36</b>	<b>\$0.00</b>	<b>\$50,301.00</b>	<b>\$25,098.65</b>	<b>\$7,836,050.87</b>
<b>Expenditures</b>						
Instructional Services	\$3,883,624.59	\$984,551.71	\$0.00	\$0.00	\$2,059.56	\$4,870,235.86
Instructional Support Services	\$967,452.33	\$370,205.40	\$0.00	\$0.00	\$1,952.16	\$1,339,609.89
Operation & Maintenance Services	\$355,531.38	\$75,658.25	\$0.00	\$243,006.41	\$0.00	\$674,196.04
Auxiliary Services	\$437,237.80	\$470,900.87	\$0.00	\$0.00	\$0.00	\$908,138.67
General Administrative Services	\$233,990.59	\$71,893.08	\$0.00	\$0.00	\$0.00	\$305,883.67
Capital Outlay	\$12,734.22	\$0.00	\$0.00	\$338,077.20	\$0.00	\$350,811.42
Debt Service	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
Other Expenditures	\$115,796.95	\$80,440.03	\$0.00	\$0.00	\$13,375.20	\$209,612.18
<b>Total Expenditures:</b>	<b>\$6,006,367.86</b>	<b>\$2,054,399.34</b>	<b>\$0.00</b>	<b>\$581,083.61</b>	<b>\$17,386.92</b>	<b>\$8,659,237.73</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$50,624.18	\$308,236.26	\$0.00	\$0.00	\$0.00	\$358,860.44
Other Fund Uses:	\$187,026.70	\$180,168.01	\$0.00	\$0.00	\$1,133.40	\$368,328.11
<b>Total Other Fund Sources (Uses):</b>	<b>(\$136,402.52)</b>	<b>\$128,068.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,133.40)</b>	<b>(\$9,467.67)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$226,929.48</b>	<b>(\$535,379.73)</b>	<b>\$0.00</b>	<b>(\$530,782.61)</b>	<b>\$6,578.33</b>	<b>(\$832,654.53)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$11,133,418.91</b>	<b>\$1,978,997.44</b>	<b>\$0.00</b>	<b>\$3,299,835.17</b>	<b>\$235,788.86</b>	<b>\$16,648,040.38</b>
<b>Ending Fund Balance:</b>	<b>\$11,360,348.39</b>	<b>\$1,443,617.71</b>	<b>\$0.00</b>	<b>\$2,769,052.56</b>	<b>\$242,367.19</b>	<b>\$15,815,385.85</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 2021, Fiscal Period 03**

**047 - Marion County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$21,938,489.00	\$5,471,948.74	(\$16,466,540.26)	\$0.00	\$0.00	\$0.00
Federal Sources	\$8,042.00	\$3,761.00	(\$4,281.00)	\$3,956,887.00	\$980,070.41	(\$2,976,816.59)
Local Sources	\$4,314,183.00	\$893,990.12	(\$3,420,192.88)	\$1,450,825.00	\$410,880.95	(\$1,039,944.05)
Other Sources	\$0.00	\$0.00	\$0.00	\$21,000.00	\$0.00	(\$21,000.00)
<b>Total Revenues:</b>	<b>\$26,260,714.00</b>	<b>\$6,369,699.86</b>	<b>(\$19,891,014.14)</b>	<b>\$5,428,712.00</b>	<b>\$1,390,951.36</b>	<b>(\$4,037,760.64)</b>
<b>Expenditures</b>						
Instructional Services	\$15,240,733.32	\$3,883,624.59	\$11,357,108.73	\$2,655,633.39	\$984,551.71	\$1,671,081.68
Instructional Support Services	\$3,890,156.25	\$967,452.33	\$2,922,703.92	\$677,932.84	\$370,205.40	\$307,727.44
Operation & Maintenance Services	\$1,677,585.90	\$355,531.38	\$1,322,054.52	\$243,790.00	\$75,658.25	\$168,131.75
Auxiliary Services	\$2,006,771.00	\$437,237.80	\$1,569,533.20	\$1,862,445.66	\$470,900.87	\$1,391,544.79
General Administrative Services	\$1,086,708.00	\$233,990.59	\$852,717.41	\$314,744.19	\$71,893.08	\$242,851.11
Special Revenue Outlay	\$305,000.00	\$12,734.22	\$292,265.78	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$2,400.00	\$750.00	\$1,650.00
Other Expenditures	\$482,340.00	\$115,796.95	\$366,543.05	\$361,721.58	\$80,440.03	\$281,281.55
<b>Total Expenditures:</b>	<b>\$24,689,294.47</b>	<b>\$6,006,367.86</b>	<b>\$18,682,926.61</b>	<b>\$6,118,667.66</b>	<b>\$2,054,399.34</b>	<b>\$4,064,268.32</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$152,094.84	\$50,624.18	(\$101,470.66)	\$796,856.72	\$308,236.26	(\$488,620.46)
Other Financing Uses:	\$671,856.72	\$187,026.70	\$484,830.02	\$125,000.00	\$180,168.01	(\$55,168.01)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$519,761.88)</b>	<b>(\$136,402.52)</b>	<b>\$383,359.36</b>	<b>\$671,856.72</b>	<b>\$128,068.25</b>	<b>(\$543,788.47)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,051,657.65</b>	<b>\$226,929.48</b>	<b>(\$824,728.17)</b>	<b>(\$18,098.94)</b>	<b>(\$535,379.73)</b>	<b>(\$517,280.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,135,000.00</b>	<b>\$11,133,418.91</b>	<b>\$6,998,418.91</b>	<b>\$1,570,000.00</b>	<b>\$1,978,997.44</b>	<b>\$408,997.44</b>
<b>Ending Fund Balance:</b>	<b>\$5,186,657.65</b>	<b>\$11,360,348.39</b>	<b>\$6,173,690.74</b>	<b>\$1,551,901.06</b>	<b>\$1,443,617.71</b>	<b>(\$108,283.35)</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 2021, Fiscal Period 03**

**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	\$1,081,354.00	\$50,301.00	(\$1,031,053.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$114,801.00	\$0.00	(\$114,801.00)
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>\$1,196,155.00</b>	<b>\$50,301.00</b>	<b>(\$1,145,854.00)</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	\$824,285.00	\$243,006.41	\$581,278.59
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$217,211.00	\$0.00	\$217,211.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,870,000.00	\$338,077.20	\$1,531,922.80
Debt Service	\$0.00	\$0.00	\$0.00	\$97,301.12	\$0.00	\$97,301.12
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>\$3,008,797.12</b>	<b>\$581,083.61</b>	<b>\$2,427,713.51</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>(\$1,812,642.12)</b>	<b>(\$530,782.61)</b>	<b>\$1,281,859.51</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,052,000.00</b>	<b>\$3,299,835.17</b>	<b>\$247,835.17</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,239,357.88</b>	<b>\$2,769,052.56</b>	<b>\$1,529,694.68</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 2021, Fiscal Period 03**

**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	\$23,019,843.00	\$5,522,249.74	(\$17,497,593.26)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,964,929.00	\$983,831.41	(\$2,981,097.59)
Local Sources	\$197,955.00	\$25,098.65	(\$172,856.35)	\$6,077,764.00	\$1,329,969.72	(\$4,747,794.28)
Other Sources	\$0.00	\$0.00	\$0.00	\$21,000.00	\$0.00	(\$21,000.00)
<b>Total Revenues:</b>	<b>\$197,955.00</b>	<b>\$25,098.65</b>	<b>(\$172,856.35)</b>	<b>\$33,083,536.00</b>	<b>\$7,836,050.87</b>	<b>(\$25,247,485.13)</b>
<b>Expenditures</b>						
Instructional Services	\$65,448.00	\$2,059.56	\$63,388.44	\$17,961,814.71	\$4,870,235.86	\$13,091,578.85
Instructional Support Services	\$9,667.00	\$1,952.16	\$7,714.84	\$4,577,756.09	\$1,339,609.89	\$3,238,146.20
Operation & Maintenance Services	\$2,215.00	\$0.00	\$2,215.00	\$2,747,875.90	\$674,196.04	\$2,073,679.86
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$4,086,427.66	\$908,138.67	\$3,178,288.99
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,401,452.19	\$305,883.67	\$1,095,568.52
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,175,000.00	\$350,811.42	\$1,824,188.58
Expendable Service	\$0.00	\$0.00	\$0.00	\$99,701.12	\$750.00	\$98,951.12
Other Expenditures	\$64,240.00	\$13,375.20	\$50,864.80	\$908,301.58	\$209,612.18	\$698,689.40
<b>Total Expenditures:</b>	<b>\$141,570.00</b>	<b>\$17,386.92</b>	<b>\$124,183.08</b>	<b>\$33,958,329.25</b>	<b>\$8,659,237.73</b>	<b>\$25,299,091.52</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$948,951.56	\$358,860.44	(\$590,091.12)
Other Financing Uses:	\$0.00	\$1,133.40	(\$1,133.40)	\$796,856.72	\$368,328.11	\$428,528.61
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$1,133.40)</b>	<b>(\$1,133.40)</b>	<b>\$152,094.84</b>	<b>(\$9,467.67)</b>	<b>(\$161,562.51)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$56,385.00</b>	<b>\$6,578.33</b>	<b>(\$49,806.67)</b>	<b>(\$722,698.41)</b>	<b>(\$832,654.53)</b>	<b>(\$109,956.12)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$225,300.00</b>	<b>\$235,788.86</b>	<b>\$10,488.86</b>	<b>\$8,982,300.00</b>	<b>\$16,648,040.38</b>	<b>\$7,665,740.38</b>
<b>Ending Fund Balance:</b>	<b>\$281,685.00</b>	<b>\$242,367.19</b>	<b>(\$39,317.81)</b>	<b>\$8,259,601.59</b>	<b>\$15,815,385.85</b>	<b>\$7,555,784.26</b>

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