

**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 10**

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	\$13,154,315.94	\$1,181,226.55	\$0.00	\$2,639,937.07	\$0.00	\$241,068.23	\$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>\$13,316,525.99</b>	<b>\$1,301,031.31</b>	<b>\$0.00</b>	<b>\$2,639,937.07</b>	<b>\$0.00</b>	<b>\$256,166.02</b>	<b>\$58,567,342.98</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$3,341.15	\$69,927.74	\$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>\$3,341.15</b>	<b>\$69,927.74</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	\$863,998.18	\$752,092.34	\$0.00	\$283,961.62	\$0.00	\$10,790.20	\$0.00
Unreserved Fund balance	\$12,449,186.66	\$479,011.23	\$0.00	\$2,355,975.45	\$0.00	\$245,375.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,313,184.84</b>	<b>\$1,231,103.57</b>	<b>\$0.00</b>	<b>\$2,639,937.07</b>	<b>\$0.00</b>	<b>\$256,166.02</b>	<b>\$58,357,207.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,316,525.99</b>	<b>\$1,301,031.31</b>	<b>\$0.00</b>	<b>\$2,639,937.07</b>	<b>\$0.00</b>	<b>\$256,166.02</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 10**

**047 - Marion County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$19,397,407.54	\$0.00	\$0.00	\$740,824.00	\$0.00	\$20,138,231.54
Federal Sources	\$8,936.00	\$3,555,783.16	\$0.00	\$0.00	\$0.00	\$3,564,719.16
Local Sources	\$4,756,093.21	\$1,424,657.79	\$0.00	\$114,801.00	\$150,348.09	\$6,445,900.09
Other Sources	\$5,487.00	\$801.62	\$0.00	\$0.00	\$0.00	\$6,288.62
<b>Total Revenues:</b>	<b>\$24,167,923.75</b>	<b>\$4,981,242.57</b>	<b>\$0.00</b>	<b>\$855,625.00</b>	<b>\$150,348.09</b>	<b>\$30,155,139.41</b>
<b>Expenditures</b>						
Instructional Services	\$12,949,383.74	\$3,055,871.87	\$0.00	\$0.00	\$66,777.79	\$16,072,033.40
Instructional Support Services	\$3,287,788.29	\$726,077.28	\$0.00	\$0.00	\$10,007.34	\$4,023,872.91
Operation & Maintenance Services	\$1,746,596.08	\$248,342.64	\$0.00	\$351,128.72	\$0.00	\$2,346,067.44
Auxiliary Services	\$1,813,983.69	\$1,585,907.23	\$0.00	\$27,158.03	\$6,345.00	\$3,433,393.95
General Administrative Services	\$1,097,230.32	\$235,328.94	\$0.00	\$0.00	\$0.00	\$1,332,559.26
Capital Outlay	\$12,734.22	\$0.00	\$0.00	\$1,137,236.35	\$0.00	\$1,149,970.57
Debt Service	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Other Expenditures	\$568,228.24	\$437,158.81	\$0.00	\$0.00	\$39,515.60	\$1,044,902.65
<b>Total Expenditures:</b>	<b>\$21,475,944.58</b>	<b>\$6,291,186.77</b>	<b>\$0.00</b>	<b>\$1,515,523.10</b>	<b>\$122,645.73</b>	<b>\$29,405,300.18</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$222,496.02	\$908,608.54	\$0.00	\$0.00	\$2,023.50	\$1,133,128.06
Other Fund Uses:	\$742,825.09	\$346,558.21	\$0.00	\$0.00	\$4,776.70	\$1,094,160.00
<b>Total Other Fund Sources (Uses):</b>	<b>(\$520,329.07)</b>	<b>\$562,050.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,753.20)</b>	<b>\$38,968.06</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,171,650.10</b>	<b>(\$747,893.87)</b>	<b>\$0.00</b>	<b>(\$659,898.10)</b>	<b>\$24,949.16</b>	<b>\$788,807.29</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$11,141,534.74</b>	<b>\$1,978,997.44</b>	<b>\$0.00</b>	<b>\$3,299,835.17</b>	<b>\$231,216.86</b>	<b>\$16,651,584.21</b>
<b>Ending Fund Balance:</b>	<b>\$13,313,184.84</b>	<b>\$1,231,103.57</b>	<b>\$0.00</b>	<b>\$2,639,937.07</b>	<b>\$256,166.02</b>	<b>\$17,440,391.50</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 10**

**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	\$19,397,407.54	(\$2,541,081.46)	\$0.00	\$0.00	\$0.00
Federal Sources	\$8,042.00	\$8,936.00	\$894.00	\$3,956,887.00	\$3,555,783.16	(\$401,103.84)
Local Sources	\$4,314,183.00	\$4,756,093.21	\$441,910.21	\$1,450,825.00	\$1,424,657.79	(\$26,167.21)
Other Sources	\$0.00	\$5,487.00	\$5,487.00	\$21,000.00	\$801.62	(\$20,198.38)
<b>Total Revenues:</b>	<b>\$26,260,714.00</b>	<b>\$24,167,923.75</b>	<b>(\$2,092,790.25)</b>	<b>\$5,428,712.00</b>	<b>\$4,981,242.57</b>	<b>(\$447,469.43)</b>
<b>Expenditures</b>						
Instructional Services	\$15,240,733.32	\$12,949,383.74	\$2,291,349.58	\$2,655,633.39	\$3,055,871.87	(\$400,238.48)
Instructional Support Services	\$3,890,156.25	\$3,287,788.29	\$602,367.96	\$677,932.84	\$726,077.28	(\$48,144.44)
Operation & Maintenance Services	\$1,677,585.90	\$1,746,596.08	(\$69,010.18)	\$243,790.00	\$248,342.64	(\$4,552.64)
Auxiliary Services	\$2,006,771.00	\$1,813,983.69	\$192,787.31	\$1,862,445.66	\$1,585,907.23	\$276,538.43
General Administrative Services	\$1,086,708.00	\$1,097,230.32	(\$10,522.32)	\$314,744.19	\$235,328.94	\$79,415.25
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	\$2,500.00	(\$100.00)
Other Expenditures	\$482,340.00	\$568,228.24	(\$85,888.24)	\$361,721.58	\$437,158.81	(\$75,437.23)
<b>Total Expenditures:</b>	<b>\$24,689,294.47</b>	<b>\$21,475,944.58</b>	<b>\$3,213,349.89</b>	<b>\$6,118,667.66</b>	<b>\$6,291,186.77</b>	<b>(\$172,519.11)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$152,094.84	\$222,496.02	\$70,401.18	\$796,856.72	\$908,608.54	\$111,751.82
Other Financing Uses:	\$671,856.72	\$742,825.09	(\$70,968.37)	\$125,000.00	\$346,558.21	(\$221,558.21)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$519,761.88)</b>	<b>(\$520,329.07)</b>	<b>(\$567.19)</b>	<b>\$671,856.72</b>	<b>\$562,050.33</b>	<b>(\$109,806.39)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,051,657.65</b>	<b>\$2,171,650.10</b>	<b>\$1,119,992.45</b>	<b>(\$18,098.94)</b>	<b>(\$747,893.87)</b>	<b>(\$729,794.93)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,135,000.00</b>	<b>\$11,141,534.74</b>	<b>\$7,006,534.74</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>\$13,313,184.84</b>	<b>\$8,126,527.19</b>	<b>\$1,551,901.06</b>	<b>\$1,231,103.57</b>	<b>(\$320,797.49)</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 10**

**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	\$740,824.00	(\$340,530.00)
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	\$114,801.00	\$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>\$1,196,155.00</b>	<b>\$855,625.00</b>	<b>(\$340,530.00)</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	\$351,128.72	\$473,156.28
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$217,211.00	\$27,158.03	\$190,052.97
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	\$1,137,236.35	\$732,763.65
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>\$1,515,523.10</b>	<b>\$1,493,274.02</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>(\$659,898.10)</b>	<b>\$1,152,744.02</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>\$2,639,937.07</b>	<b>\$1,400,579.19</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 10**

**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	\$20,138,231.54	(\$2,881,611.46)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,964,929.00	\$3,564,719.16	(\$400,209.84)
Local Sources	\$197,955.00	\$150,348.09	(\$47,606.91)	\$6,077,764.00	\$6,445,900.09	\$368,136.09
Other Sources	\$0.00	\$0.00	\$0.00	\$21,000.00	\$6,288.62	(\$14,711.38)
<b>Total Revenues:</b>	<b>\$197,955.00</b>	<b>\$150,348.09</b>	<b>(\$47,606.91)</b>	<b>\$33,083,536.00</b>	<b>\$30,155,139.41</b>	<b>(\$2,928,396.59)</b>
<b>Expenditures</b>						
Instructional Services	\$65,448.00	\$66,777.79	(\$1,329.79)	\$17,961,814.71	\$16,072,033.40	\$1,889,781.31
Instructional Support Services	\$9,667.00	\$10,007.34	(\$340.34)	\$4,577,756.09	\$4,023,872.91	\$553,883.18
Operation & Maintenance Services	\$2,215.00	\$0.00	\$2,215.00	\$2,747,875.90	\$2,346,067.44	\$401,808.46
Auxiliary Services	\$0.00	\$6,345.00	(\$6,345.00)	\$4,086,427.66	\$3,433,393.95	\$653,033.71
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,401,452.19	\$1,332,559.26	\$68,892.93
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,175,000.00	\$1,149,970.57	\$1,025,029.43
Expendable Service	\$0.00	\$0.00	\$0.00	\$99,701.12	\$2,500.00	\$97,201.12
Other Expenditures	\$64,240.00	\$39,515.60	\$24,724.40	\$908,301.58	\$1,044,902.65	(\$136,601.07)
<b>Total Expenditures:</b>	<b>\$141,570.00</b>	<b>\$122,645.73</b>	<b>\$18,924.27</b>	<b>\$33,958,329.25</b>	<b>\$29,405,300.18</b>	<b>\$4,553,029.07</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$2,023.50	\$2,023.50	\$948,951.56	\$1,133,128.06	\$184,176.50
Other Financing Uses:	\$0.00	\$4,776.70	(\$4,776.70)	\$796,856.72	\$1,094,160.00	(\$297,303.28)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$2,753.20)</b>	<b>(\$2,753.20)</b>	<b>\$152,094.84</b>	<b>\$38,968.06</b>	<b>(\$113,126.78)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$56,385.00</b>	<b>\$24,949.16</b>	<b>(\$31,435.84)</b>	<b>(\$722,698.41)</b>	<b>\$788,807.29</b>	<b>\$1,511,505.70</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$225,300.00</b>	<b>\$231,216.86</b>	<b>\$5,916.86</b>	<b>\$8,982,300.00</b>	<b>\$16,651,584.21</b>	<b>\$7,669,284.21</b>
<b>Ending Fund Balance:</b>	<b>\$281,685.00</b>	<b>\$256,166.02</b>	<b>(\$25,518.98)</b>	<b>\$8,259,601.59</b>	<b>\$17,440,391.50</b>	<b>\$9,180,789.91</b>

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