

Governmental Activities. Governmental activities decreased the District's net position by \$466,374 from current operations and increased \$252,285. Key elements of this change are as follows:

Marlin Independent School District's Changes in Net Position

	Governmental Activities					
	2017		2016		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue:						
Program revenues:						
Charges for services	\$ 59,574	1	\$ 96,590	1	\$ (37,016)	(38)
Operating grants and contributions	2,451,528	20	2,680,106	23	(228,578)	(9)
General revenues:						
Property taxes, levied for general purpose	2,846,086	23	2,271,876	19	574,210	25
Property taxes, levied for debt service	2,274	-	251,216	2	(248,942)	(99)
Grants and contributions not restricted to specific programs	6,618,894	54	6,346,153	54	272,741	4
Investment earnings	12,516	-	14,509	-	(1,993)	(14)
Miscellaneous	168,226	2	79,079	1	89,147	113
Total revenues	<u>12,159,098</u>	<u>100</u>	<u>11,739,529</u>	<u>100</u>	<u>419,569</u>	
Expenses:						
Instruction	7,143,242	57	6,073,921	49	1,069,321	18
Instructional resources and media services	99,465	1	119,972	1	(20,507)	(17)
Curriculum and instructional staff development	86,896	1	259,154	2	(172,258)	(66)
Instructional leadership	270,171	2	351,964	3	(81,793)	(23)
School leadership	782,832	6	925,522	8	(142,690)	(15)
Guidance, counseling, and evaluation services	219,729	2	302,263	3	(82,534)	(27)
Social work services	150,997	1	135,203	1	15,794	12
Health services	100,835	1	103,983	1	(3,148)	(3)
Student transportation	340,986	3	324,115	3	16,871	5
Food services	608,106	5	687,760	6	(79,654)	(12)
Extracurricular activities	374,195	3	412,478	3	(38,283)	(9)
General administration	762,707	6	592,310	5	170,397	29
Plant maintenance and operations	1,181,199	9	1,277,197	11	(95,998)	(8)
Security monitoring services	20,466	-	15,009	-	5,457	36
Data processing services	273,350	2	247,231	2	26,119	11
Community services	1,920	-	4,412	-	(2,492)	(56)
Interest on long-term debt	57,841	-	71,750	1	(13,909)	(19)
Issuance costs and fees	500	-	3,500	-	(3,000)	(86)
Payments related to shared service arrangements	3,850	-	-	-	3,850	100
Other intergovernmental charges	146,185	1	128,345	1	17,840	14
Total expenses	<u>12,625,472</u>	<u>100</u>	<u>12,036,089</u>	<u>100</u>	<u>589,383</u>	
Change in net position	<u>(466,374)</u>		<u>(296,560)</u>		<u>(169,814)</u>	
Net position - beginning	15,867,733		16,164,293		(296,560)	
Prior period adjustment	255,285		-		255,285	
Net position - beginning, as restated	<u>16,123,018</u>		<u>16,164,293</u>		<u>(41,275)</u>	
Net position - ending	<u>\$ 15,656,644</u>		<u>\$ 15,867,733</u>		<u>\$ (211,089)</u>	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling (\$9,070,422) represent 74 percent of total revenues and property taxes (\$2,848,360) represent 23 percent of total revenues. The remaining 3 percent is generated from investment earnings, charges for services, and miscellaneous revenues.

The primary functional expense of the District is instruction (\$7,143,242) which represents 57 percent of total expenses. The remaining functional categories of expenses are individually 10 percent or less of total expenditures.