

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
For Fiscal Year 2023, Fiscal Period 04

**Exhibit F-III-A**

| <i>107 - Athens City</i>   | <b>GENERAL</b>          |                         | <b>VARIANCE</b>                    | <b>SPECIAL REVENUE</b> |                       | <b>VARIANCE</b>                    |
|--|-------------------------|-------------------------|------------------------------------|------------------------|-----------------------|------------------------------------|
| <b>Description</b>   | <b>Budget</b>           | <b>Actual</b>           | <b>Favorable<br/>(Unfavorable)</b> | <b>Budget</b>          | <b>Actual</b>         | <b>Favorable<br/>(Unfavorable)</b> |
| <b>Revenues</b>  |                         |                         |                                    |                        |                       |                                    |
| State Sources  | \$33,887,313.18         | \$11,290,013.61         | (\$22,597,299.57)                  | \$0.00                 | \$0.00                | \$0.00                             |
| Federal Sources  | \$1,000.00              | \$220.00                | (\$780.00)                         | \$11,082,560.58        | \$1,473,320.07        | (\$9,609,240.51)                   |
| Local Sources  | \$19,158,340.00         | \$10,291,883.00         | (\$8,866,457.00)                   | \$2,445,025.57         | \$761,827.68          | (\$1,683,197.89)                   |
| Other Sources  | \$4,552,938.00          | \$43,022.01             | (\$4,509,915.99)                   | \$39,700.00            | \$47,312.83           | \$7,612.83                         |
| <b>Total Revenues:</b>   | <b>\$57,599,591.18</b>  | <b>\$21,625,138.62</b>  | <b>(\$35,974,452.56)</b>           | <b>\$13,567,286.15</b> | <b>\$2,282,460.58</b> | <b>(\$11,284,825.57)</b>           |
| <b>Expenditures</b>  |                         |                         |                                    |                        |                       |                                    |
| Instructional  | \$28,263,800.13         | \$8,909,214.03          | \$19,354,586.10                    | \$6,856,063.60         | \$1,259,190.50        | \$5,596,873.10                     |
| Instructional  | \$7,691,527.92          | \$2,526,442.87          | \$5,165,085.05                     | \$1,738,178.62         | \$199,940.33          | \$1,538,238.29                     |
| Operation &  | \$6,025,037.30          | \$1,502,935.34          | \$4,522,101.96                     | \$324,831.72           | \$106,353.28          | \$218,478.44                       |
| Auxiliary Services   | \$1,499,628.09          | \$499,822.94            | \$999,805.15                       | \$3,006,694.87         | \$850,252.89          | \$2,156,441.98                     |
| General  | \$1,919,456.73          | \$475,951.39            | \$1,443,505.34                     | \$28,450.73            | \$8,908.72            | \$19,542.01                        |
| Special Revenue  | \$150,000.00            | \$0.00                  | \$150,000.00                       | \$450,000.00           | \$0.00                | \$450,000.00                       |
| General Service  | \$4,791,142.76          | \$60,918.65             | \$4,730,224.11                     | \$633,957.24           | \$264,148.85          | \$369,808.39                       |
| Other Expenditures   | \$1,826,357.18          | \$287,152.00            | \$1,539,205.18                     | \$603,159.94           | \$156,234.06          | \$446,925.88                       |
| <b>Total</b>   | <b>\$52,166,950.11</b>  | <b>\$14,262,437.22</b>  | <b>\$37,904,512.89</b>             | <b>\$13,641,336.72</b> | <b>\$2,845,028.63</b> | <b>\$10,796,308.09</b>             |
| <b>Other Financing</b>   |                         |                         |                                    |                        |                       |                                    |
| Other Financing  | \$277,816.75            | \$89,963.29             | (\$187,853.46)                     | \$438,133.83           | \$60,670.19           | (\$377,463.64)                     |
| Other Financing  | \$4,874,455.05          | \$1,544,206.72          | \$3,330,248.33                     | \$141,850.21           | \$51,465.75           | \$90,384.46                        |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$4,596,638.30)</b> | <b>(\$1,454,243.43)</b> | <b>\$3,142,394.87</b>              | <b>\$296,283.62</b>    | <b>\$9,204.44</b>     | <b>(\$287,079.18)</b>              |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$836,002.77</b>     | <b>\$5,908,457.97</b>   | <b>\$5,072,455.20</b>              | <b>\$222,233.05</b>    | <b>(\$553,363.61)</b> | <b>(\$775,596.66)</b>              |
| <b>Beginning Fund</b>  | <b>\$17,991,094.62</b>  | <b>\$25,950,474.01</b>  | <b>\$7,959,379.39</b>              | <b>\$2,184,880.37</b>  | <b>\$2,671,146.87</b> | <b>\$486,266.50</b>                |
| <b>Ending Fund</b>   | <b>\$18,827,097.39</b>  | <b>\$31,858,931.98</b>  | <b>\$13,031,834.59</b>             | <b>\$2,407,113.42</b>  | <b>\$2,117,783.26</b> | <b>(\$289,330.16)</b>              |