

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year Ended September 30, 2023 - FINAL

Exhibit F-III-A

| | | | | | | |
|--|-------------------------|-------------------------|------------------------------------|------------------------|------------------------|------------------------------------|
| 107 - Athens City | GENERAL | | VARIANCE | SPECIAL REVENUE | | VARIANCE |
| Description | Budget | Actual | Favorable (Unfavorable) | Budget | Actual | Favorable (Unfavorable) |
| Revenues | | | | | | |
| State Sources | \$33,229,388.08 | \$35,893,741.92 | \$2,664,353.84 | \$0.00 | \$0.00 | \$0.00 |
| Federal Sources | \$1,000.00 | \$860.00 | (\$140.00) | \$11,469,722.15 | \$7,506,534.64 | (\$3,963,187.51) |
| Local Sources | \$20,439,591.00 | \$24,025,483.95 | \$3,585,892.95 | \$2,940,900.94 | \$2,298,722.43 | (\$642,178.51) |
| Other Sources | \$4,586,638.00 | \$4,639,403.26 | \$52,765.26 | \$47,300.00 | \$47,312.83 | \$12.83 |
| Total Revenues: | \$58,256,617.08 | \$64,559,489.13 | \$6,302,872.05 | \$14,457,923.09 | \$9,852,569.90 | (\$4,605,353.19) |
| Expenditures | | | | | | |
| Instructional | \$28,539,877.06 | \$27,794,651.71 | \$745,225.35 | \$7,215,386.07 | \$4,391,936.37 | \$2,823,449.70 |
| Instructional Support | \$7,755,293.12 | \$7,602,097.35 | \$153,195.77 | \$1,976,231.94 | \$901,048.98 | \$1,075,182.96 |
| Operation & | \$6,463,584.28 | \$5,571,218.56 | \$892,365.72 | \$615,093.45 | \$252,579.18 | \$362,514.27 |
| Auxiliary Services | \$1,528,227.30 | \$1,444,315.59 | \$83,911.71 | \$3,282,908.82 | \$3,343,919.18 | (\$61,010.36) |
| General | \$1,954,501.72 | \$1,664,897.89 | \$289,603.83 | \$28,662.89 | \$28,846.17 | (\$183.28) |
| Special Revenue | \$48,150.00 | \$48,150.00 | \$0.00 | \$106,716.21 | \$77,470.00 | \$29,246.21 |
| General Service | \$4,791,142.76 | \$4,791,142.76 | \$0.00 | \$633,957.24 | \$633,957.24 | \$0.00 |
| Other Expenditures | \$897,696.97 | \$882,622.20 | \$15,074.77 | \$634,373.49 | \$486,015.41 | \$148,358.08 |
| Total | \$51,978,473.21 | \$49,799,096.06 | \$2,179,377.15 | \$14,493,330.11 | \$10,115,772.53 | \$4,377,557.58 |
| Other Financing | | | | | | |
| Other Financing | \$290,482.57 | \$287,749.37 | (\$2,733.20) | \$340,977.89 | \$228,704.35 | (\$112,273.54) |
| Other Financing | \$4,753,373.89 | \$7,941,995.55 | (\$3,188,621.66) | \$171,256.09 | \$164,072.49 | \$7,183.60 |
| Total Other Financing Sources (Uses): | (\$4,462,891.32) | (\$7,654,246.18) | (\$3,191,354.86) | \$169,721.80 | \$64,631.86 | (\$105,089.94) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$1,815,252.55 | \$7,106,146.89 | \$5,290,894.34 | \$134,314.78 | (\$198,570.77) | (\$332,885.55) |
| Beginning Fund | \$25,952,737.01 | \$25,952,737.01 | \$0.00 | \$2,671,167.37 | \$2,671,167.37 | \$0.00 |
| Ending Fund | \$27,767,989.56 | \$33,058,883.90 | \$5,290,894.34 | \$2,805,482.15 | \$2,472,596.60 | (\$332,885.55) |