

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**For Fiscal Year 2024, Fiscal Period 03**

**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  | \$34,769,729.11         | \$8,510,191.96         | (\$26,259,537.15)                  | \$0.00                 | \$0.00                | \$0.00                             |
| Federal Sources  | \$0.00                  | \$140.00               | \$140.00                           | \$7,896,649.18         | \$854,488.14          | (\$7,042,161.04)                   |
| Local Sources  | \$20,478,565.00         | \$5,200,779.89         | (\$15,277,785.11)                  | \$3,959,416.56         | \$558,258.16          | (\$3,401,158.40)                   |
| Other Sources  | \$4,693,886.00          | \$14,860.32            | (\$4,679,025.68)                   | \$57,000.00            | \$38,197.46           | (\$18,802.54)                      |
| <b>Total Revenues:</b>   | <b>\$59,942,180.11</b>  | <b>\$13,725,972.17</b> | <b>(\$46,216,207.94)</b>           | <b>\$11,913,065.74</b> | <b>\$1,450,943.76</b> | <b>(\$10,462,121.98)</b>           |
| <b>Expenditures</b>  |                         |                        |                                    |                        |                       |                                    |
| Instructional  | \$29,669,387.93         | \$7,022,816.91         | \$22,646,571.02                    | \$6,143,662.44         | \$1,096,649.23        | \$5,047,013.21                     |
| Instructional  | \$7,984,998.33          | \$1,982,283.06         | \$6,002,715.27                     | \$1,233,926.79         | \$228,178.99          | \$1,005,747.80                     |
| Operation &  | \$6,264,490.52          | \$1,402,487.16         | \$4,862,003.36                     | \$658,425.36           | \$70,265.26           | \$588,160.10                       |
| Auxiliary Services   | \$1,602,473.89          | \$400,935.00           | \$1,201,538.89                     | \$3,510,801.30         | \$703,948.82          | \$2,806,852.48                     |
| General  | \$2,135,824.66          | \$464,794.55           | \$1,671,030.11                     | \$81,078.99            | \$26,253.30           | \$54,825.69                        |
| Special Revenue  | \$2,231,331.00          | \$0.00                 | \$2,231,331.00                     | \$43,496.59            | \$0.00                | \$43,496.59                        |
| General Service  | \$4,645,586.00          | \$0.00                 | \$4,645,586.00                     | \$0.00                 | \$0.00                | \$0.00                             |
| Other Expenditures   | \$1,232,065.69          | \$224,303.63           | \$1,007,762.06                     | \$729,468.37           | \$98,993.31           | \$630,475.06                       |
| <b>Total</b>   | <b>\$55,766,158.02</b>  | <b>\$11,497,620.31</b> | <b>\$44,268,537.71</b>             | <b>\$12,400,859.84</b> | <b>\$2,224,288.91</b> | <b>\$10,176,570.93</b>             |
| <b>Other Financing</b>   |                         |                        |                                    |                        |                       |                                    |
| Other Financing  | \$309,409.48            | \$79,311.18            | (\$230,098.30)                     | \$460,114.68           | \$42,282.46           | (\$417,832.22)                     |
| Other Financing  | \$2,882,102.91          | \$28,581.01            | \$2,853,521.90                     | \$184,379.02           | \$15,710.73           | \$168,668.29                       |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$2,572,693.43)</b> | <b>\$50,730.17</b>     | <b>\$2,623,423.60</b>              | <b>\$275,735.66</b>    | <b>\$26,571.73</b>    | <b>(\$249,163.93)</b>              |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$1,603,328.66</b>   | <b>\$2,279,082.03</b>  | <b>\$675,753.37</b>                | <b>(\$212,058.44)</b>  | <b>(\$746,773.42)</b> | <b>(\$534,714.98)</b>              |
| <b>Beginning Fund</b>  | <b>\$29,736,272.77</b>  | <b>\$33,058,883.90</b> | <b>\$3,322,611.13</b>              | <b>\$2,757,521.52</b>  | <b>\$2,472,596.60</b> | <b>(\$284,924.92)</b>              |
| <b>Ending Fund</b>   | <b>\$31,339,601.43</b>  | <b>\$35,337,965.93</b> | <b>\$3,998,364.50</b>              | <b>\$2,545,463.08</b>  | <b>\$1,725,823.18</b> | <b>(\$819,639.90)</b>              |