

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**For Fiscal Year 2024, Fiscal Period 11**

**Exhibit F-II-A**

**107 - Athens City Schools**

|   | GOVERNMENTAL            |                       |                     | FIDUCIARY              |                      |                        |
|---|-------------------------|-----------------------|---------------------|------------------------|----------------------|------------------------|
|   | General                 | Special Revenue       | Debt Service        | Capital Projects       | Expendable Trust     | Total                  |
| <b>Revenues</b>   |                         |                       |                     |                        |                      |                        |
| State Sources   | \$36,893,073.19         | \$0.00                | \$152,878.00        | \$1,362,870.54         | \$0.00               | \$38,408,821.73        |
| Federal Sources   | \$778.00                | \$6,278,977.92        | \$0.00              | \$0.00                 | \$0.00               | \$6,279,755.92         |
| Local Sources   | \$23,227,000.05         | \$2,124,925.29        | \$0.00              | \$5,383,236.52         | \$453,279.54         | \$31,188,441.40        |
| Other Sources   | \$157,336.67            | \$38,197.46           | \$0.00              | \$0.00                 | \$0.00               | \$195,534.13           |
| <b>Total Revenues:</b>  | <b>\$60,278,187.91</b>  | <b>\$8,442,100.67</b> | <b>\$152,878.00</b> | <b>\$6,746,107.06</b>  | <b>\$453,279.54</b>  | <b>\$76,072,553.18</b> |
| <b>Expenditures</b>   |                         |                       |                     |                        |                      |                        |
| Instructional Services  | \$26,472,225.97         | \$4,631,800.89        | \$0.00              | \$0.00                 | \$152,305.54         | \$31,256,332.40        |
| Instructional Support Services  | \$7,332,360.95          | \$1,135,090.62        | \$0.00              | \$3,708.08             | \$26,320.93          | \$8,497,480.58         |
| Operation & Maintenance Services  | \$4,900,606.40          | \$271,047.53          | \$0.00              | \$2,019,668.76         | \$45,191.54          | \$7,236,514.23         |
| Auxiliary Services  | \$1,334,585.26          | \$2,675,663.69        | \$0.00              | \$1,636.95             | \$58,236.81          | \$4,070,122.71         |
| General Administrative Services   | \$1,831,996.71          | \$96,626.20           | \$0.00              | \$527.50               | \$0.00               | \$1,929,150.41         |
| Capital Outlay  | \$2,272,722.50          | \$119,709.50          | \$0.00              | \$9,431,032.12         | \$6,997.44           | \$11,830,461.56        |
| Debt Service  | \$0.00                  | \$0.00                | \$161,200.27        | \$223,514.81           | \$0.00               | \$384,715.08           |
| Other Expenditures  | \$798,370.16            | \$385,188.16          | \$0.00              | \$0.00                 | \$129,041.30         | \$1,312,599.62         |
| <b>Total Expenditures:</b>  | <b>\$44,942,867.95</b>  | <b>\$9,315,126.59</b> | <b>\$161,200.27</b> | <b>\$11,680,088.22</b> | <b>\$418,093.56</b>  | <b>\$66,517,376.59</b> |
| <b>Other Fund Sources (Uses)</b>  |                         |                       |                     |                        |                      |                        |
| Other Fund Sources:   | \$261,825.01            | \$352,631.66          | \$0.00              | \$7,751,119.73         | \$98,352.09          | \$8,463,928.49         |
| Other Fund Uses:  | \$5,656,617.52          | \$244,696.75          | \$0.00              | \$1,665,791.30         | \$134,513.12         | \$7,701,618.69         |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$5,394,792.51)</b> | <b>\$107,934.91</b>   | <b>\$0.00</b>       | <b>\$6,085,328.43</b>  | <b>(\$36,161.03)</b> | <b>\$762,309.80</b>    |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$9,940,527.45</b>   | <b>(\$765,091.01)</b> | <b>(\$8,322.27)</b> | <b>\$1,151,347.27</b>  | <b>(\$975.05)</b>    | <b>\$10,317,486.39</b> |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$33,058,883.90</b>  | <b>\$2,472,229.54</b> | <b>\$0.00</b>       | <b>\$22,425,638.57</b> | <b>\$537,269.41</b>  | <b>\$58,494,021.42</b> |
| <b>Ending Fund Balance:</b>   | <b>\$42,999,411.35</b>  | <b>\$1,707,138.53</b> | <b>(\$8,322.27)</b> | <b>\$23,576,985.84</b> | <b>\$536,294.36</b>  | <b>\$68,811,507.81</b> |