

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**For Fiscal Year Ended September 30, 2025**

**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 (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$37,546,006.70	\$38,634,077.41	\$1,088,070.71	\$0.00	\$281,052.65	\$281,052.65
Federal Sources	\$450.00	\$800.00	\$350.00	\$4,831,400.53	\$5,075,597.42	\$244,196.89
Local Sources	\$24,693,558.96	\$29,307,423.74	\$4,613,864.78	\$2,691,181.94	\$2,582,575.83	(\$108,606.11)
Other Sources	\$5,715,021.95	\$5,746,115.46	\$31,093.51	\$61,000.00	\$33,476.09	(\$27,523.91)
<b>Total Revenues:</b>	<b>\$67,955,037.61</b>	<b>\$73,688,416.61</b>	<b>\$5,733,379.00</b>	<b>\$7,583,582.47</b>	<b>\$7,972,701.99</b>	<b>\$389,119.52</b>
<b>Expenditures</b>						
Instructional	\$34,888,003.26	\$33,210,372.92	\$1,677,630.34	\$3,216,386.10	\$2,897,544.54	\$318,841.56
Instructional	\$9,280,325.89	\$9,495,392.53	(\$215,066.64)	\$493,348.81	\$393,373.43	\$99,975.38
Operation &	\$7,855,911.00	\$6,234,219.07	\$1,621,691.93	\$174,886.00	\$170,121.80	\$4,764.20
Auxiliary Services	\$2,041,280.50	\$1,883,775.52	\$157,504.98	\$3,381,324.84	\$3,636,319.61	(\$254,994.77)
General	\$2,184,645.28	\$1,884,905.73	\$299,739.55	\$112,691.52	\$112,658.32	\$33.20
Special Revenue	\$3,138,066.55	\$3,258,751.23	(\$120,684.68)	\$0.00	\$0.00	\$0.00
General Service	\$5,713,693.08	\$5,713,693.00	\$0.08	\$0.00	\$0.00	\$0.00
Other Expenditures	\$853,471.74	\$990,012.30	(\$136,540.56)	\$613,286.32	\$455,116.99	\$158,169.33
<b>Total</b>	<b>\$65,955,397.30</b>	<b>\$62,671,122.30</b>	<b>\$3,284,275.00</b>	<b>\$7,991,923.59</b>	<b>\$7,665,134.69</b>	<b>\$326,788.90</b>
<b>Other Financing</b>						
Other Financing	\$363,719.01	\$272,669.24	(\$91,049.77)	\$433,950.04	\$206,957.31	(\$226,992.73)
Other Financing	\$1,493,992.43	\$8,498,973.13	(\$7,004,980.70)	\$226,599.41	\$272,784.73	(\$46,185.32)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,130,273.42)</b>	<b>(\$8,226,303.89)</b>	<b>(\$7,096,030.47)</b>	<b>\$207,350.63</b>	<b>(\$65,827.42)</b>	<b>(\$273,178.05)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$869,366.89</b>	<b>\$2,790,990.42</b>	<b>\$1,921,623.53</b>	<b>(\$200,990.49)</b>	<b>\$241,739.88</b>	<b>\$442,730.37</b>
<b>Beginning Fund</b>	<b>\$40,988,944.68</b>	<b>\$40,988,944.68</b>	<b>\$0.00</b>	<b>\$2,437,455.26</b>	<b>\$2,437,455.26</b>	<b>\$0.00</b>
<b>Ending Fund</b>	<b>\$41,858,311.57</b>	<b>\$43,779,935.10</b>	<b>\$1,921,623.53</b>	<b>\$2,236,464.77</b>	<b>\$2,679,195.14</b>	<b>\$442,730.37</b>