STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2026, Fiscal Period 09

Exhibit F-III-B

107 - Athens City	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	**Budget**	**Actual**	**Favorable (Unfavorable)**	**Budget**	**Actual**	**Favorable (Unfavorable)**
Revenues						
State Sources	$181,944.00	$136,458.00	($45,486.00)	$1,622,702.00	$1,247,903.38	($374,798.62)
Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Local Sources	$0.00	$0.00	$0.00	$47,000.00	$53,300.70	$6,300.70
Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues:	**$181,944.00**	**$136,458.00**	**($45,486.00)**	**$1,669,702.00**	**$1,301,204.08**	**($368,497.92)**
Expenditures						
Instructional	$0.00	$0.00	$0.00	$1,205,124.17	$232,197.22	$972,926.95
Instructional Support	$0.00	$0.00	$0.00	$200,869.79	$0.00	$200,869.79
Operation &	$0.00	$0.00	$0.00	$4,095,606.70	$1,053,424.07	$3,042,182.63
Auxiliary Services	$0.00	$0.00	$0.00	$650,792.22	$639,489.72	$11,302.50
Debt Administrative	$0.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00
Capital Outlay	$0.00	$0.00	$0.00	$7,181,260.90	$2,066,694.40	$5,114,566.50
Debt Service	$175,854.84	$131,891.13	$43,963.71	$194,693.70	$194,693.70	$0.00
Other Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$175,854.84**	**$131,891.13**	**$43,963.71**	**$13,533,347.48**	**$4,186,499.11**	**$9,346,848.37**
Other Financing						
Other Financing	$0.00	$0.00	$0.00	$2,180,552.62	$6,730,552.62	$4,550,000.00
Other Financing	$0.00	$0.00	$0.00	$30,552.62	$30,552.62	$0.00
Total Other Financing Sources (Uses):	**$0.00**	**$0.00**	**$0.00**	**$2,150,000.00**	**$6,700,000.00**	**$4,550,000.00**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$6,089.16**	**$4,566.87**	**($1,522.29)**	**($9,713,645.48)**	**$3,814,704.97**	**$13,528,350.45**
Beginning Fund	**$0.00**	**$0.00**	**$0.00**	**$33,348,929.02**	**$33,348,929.02**	**$0.00**
Ending Fund	**$6,089.16**	**$4,566.87**	**($1,522.29)**	**$23,635,283.54**	**$37,163,633.99**	**$13,528,350.45**