STATE OF ALABAMA
DEPARTMENT OF EDUCATION
For Fiscal Year 2026, Fiscal Period 10

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	$235,949.00	$54,005.00	$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	$59,478.11	$12,478.11
Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues:	**$181,944.00**	**$235,949.00**	**$54,005.00**	**$1,669,702.00**	**$1,307,381.49**	**($362,320.51)**
Expenditures						
Instructional	$0.00	$0.00	$0.00	$1,205,124.17	$280,821.33	$924,302.84
Instructional Support	$0.00	$0.00	$0.00	$200,869.79	$876.48	$199,993.31
Operation &	$0.00	$0.00	$0.00	$4,095,606.70	$1,150,171.54	$2,945,435.16
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	$3,027,945.89	$4,153,315.01
Debt Service	$175,854.84	$146,545.70	$29,309.14	$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**	**$146,545.70**	**$29,309.14**	**$13,533,347.48**	**$5,293,998.66**	**$8,239,348.82**
Other Financing						
Other Financing	$0.00	$0.00	$0.00	$2,180,552.62	$7,730,552.62	$5,550,000.00
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**	**$7,700,000.00**	**$5,550,000.00**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$6,089.16**	**$89,403.30**	**$83,314.14**	**($9,713,645.48)**	**$3,713,382.83**	**$13,427,028.31**
Beginning Fund	**$0.00**	**$0.00**	**$0.00**	**$33,348,929.02**	**$33,348,929.02**	**$0.00**
Ending Fund	**$6,089.16**	**$89,403.30**	**$83,314.14**	**$23,635,283.54**	**$37,062,311.85**	**$13,427,028.31**