

Dothan City Schools
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 FISCAL PERIOD OCTOBER 2022

FUND TYPES AND ACCOUNT GROUPS		EXHIBIT F - I - A						
DESCRIPTION		GENERAL	GOVERNMENTAL SPEC. REV.	DEBT SERV.	CAP. PROJ.	PROPRIETARY ENTERPRISE	FIDUCIARY TRUST	ACCOUNT GRP. F/A & L.TERM
ASSETS AND OTHER DEBITS								
	CASH	12,797,216.64	2,489,387.70	2,343,297.74	(2,205,692.49)	-	1,893,304.89	-
	INVESTMENTS	-	-	-	-	-	-	-
	RECEIVABLES							
	DOUBTFUL	-	-	-	-	-	-	-
	INTERFUND	-	-	-	750.00	-	-	-
	OTHER	(397,971.80)	1,638,539.96	-	2,701.18	-	(1,133.60)	-
	INVENTORIES	-	185,041.54	-	-	-	-	-
	OTHER ASSETS	16,111.72	-	-	-	-	-	-
	FIXED ASSETS	-	-	-	-	-	-	94,149,445.68
	ACCUM DEP.	-	-	-	-	-	-	(32,715,284.98)
	OTHER DEBITS							
	DEBT SERV	-	-	-	-	-	-	1,078,291.02
	LONG TERM	-	-	-	-	-	-	34,065,489.20
	OTHER DEB.	-	-	-	-	-	-	-
TOTAL ASSETS & DEBITS		12,415,356.56	4,312,969.20	2,343,297.74	(2,202,241.31)	-	1,892,171.29	96,577,940.92
LIABILITIES & FUND EQ.								
LIABILITIES								
	SALARIES AND BEN. PAYROLL W/H	1,777,789.53	486,851.56	-	-	-	-	-
	CLAIMS PAYABLE	4,420.00	29,209.71	-	-	-	1,727,843.13	-
	OTHER PAYABLE							
	INTERFUND	796.64	-	-	-	-	-	-
	OTHER	32,658.56	9,109.14	-	-	-	-	-
	OTHER LIABILITIES	196,405.59	287,352.67	-	-	-	-	-
	LONG TERM LIAB.	-	-	-	-	-	-	35,143,780.22
TOTAL LIABILITIES		2,012,070.32	812,523.08	-	-	-	1,727,843.13	35,143,780.22
FUND EQUITY								
	INVESTMENT IN F/X	-	-	-	-	-	-	61,434,160.70
	RETAINED EARNINGS	-	-	-	-	-	-	-
	CONTRIBUTED CAP.	-	-	-	-	-	-	-
	RESERVED FUND BAL.	138,339.00	185,041.54	-	-	-	-	-
	UNRESERVED FUND BAL	10,264,947.24	3,315,404.58	2,343,297.74	(2,202,241.31)	-	164,328.16	-
TOTAL FUND EQUITY		10,403,286.24	3,500,446.12	2,343,297.74	(2,202,241.31)	-	164,328.16	61,434,160.70
TOTAL LIAB & FUND EQUITY		12,415,356.56	4,312,969.20	2,343,297.74	(2,202,241.31)	-	1,892,171.29	96,577,940.92

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 YEAR ENDED OCTOBER 2022

EXHIBIT F - II - A

FUND TYPES	DESCRIPTION	GENERAL	GOVERNMENTAL SPEC. REV.	DEBT. SERV	CAP PROJ.	FIDUCIARY EXP. TRUST	TOTAL MEMO ONLY
REVENUES:							
	STATE REVENUES	3,972,660.95	-	-	33,482.00	-	4,006,142.95
	FEDERAL REVENUES	200.00	-	-	-	-	200.00
	LOCAL REVENUES	1,143,068.98	205,641.29	-	-	9,373.04	1,358,083.31
	OTHER REVENUES	11,523.24	-	-	-	-	11,523.24
	TOTAL REVENUES	5,127,453.17	205,641.29	-	33,482.00	9,373.04	5,375,949.50
EXPENDITURES:							
	INSTRUCTIONAL SERVICES	3,019,618.19	560,934.38	-	-	1,814.44	3,582,367.01
	INSTRUCTIONAL SUPPORT SERVICES	1,036,099.50	339,583.19	-	-	-	1,375,682.69
	OPERATION & MAINTENANCE	725,805.36	-	-	-	-	725,805.36
	AUXILIARY SERVICES	306,844.59	530,491.97	-	-	-	837,336.56
	GENERAL ADMINISTRATIVE SERVICES	705,172.68	15,144.56	-	-	-	720,317.24
	CAPITAL OUTLAY	-	-	-	-	-	-
	DEBT SERVICES	20,263.69	-	-	1,924,994.28	-	1,945,257.97
	PRINCIPAL INTEREST						
	OTHER EXPENDITURES	142,069.36	317,735.04	-	-	87.04	459,891.44
	TOTAL EXPENDITURES	5,955,873.37	1,763,889.14	-	1,924,994.28	1,901.48	9,646,658.27
OTHER FUND SOURCES (USES)							
	TRANSFERS IN	28,344.06	11,742.00	-	-	-	40,086.06
	OTHER FUND SOURCES	361.72	-	-	-	-	361.72
	TRANSFERS OUT	(10,418.03)	(27,338.34)	-	-	-	(37,756.37)
	OTHER FUND USES	-	-	-	-	-	-
	TOTAL OTHER FUND SOURCES (USES)	18,287.75	(15,596.34)	-	-	-	2,691.41
	EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER	(810,132.45)	(1,573,844.19)	-	(1,891,512.28)	7,471.56	(4,268,017.36)
	BEGINNING FUND BALANCE	11,213,418.69	3,774,375.83	2,343,297.74	(310,729.03)	78,161.05	17,098,524.28
	ENDING FUND BALANCE	10,403,286.24	2,200,531.64	2,343,297.74	(2,202,241.31)	85,632.61	12,830,506.92

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 YEAR ENDED OCTOBER 2022

EXHIBIT F-III-A

FUND TYPE DESCRIPTION	GENERAL			SPECIAL REVENUE		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	50,905,349.00	3,972,660.95	46,932,688.05-	11,080.00	.00	11,080.00-
FEDERAL REVENUES	.00	200.00	200.00	39,200,829.72	.00	39,200,829.72-
LOCAL REVENUES	22,052,862.00	1,143,068.98	20,909,793.02-	1,415,750.74	205,641.29	1,210,109.45-
OTHER SOURCES	.00	11,523.24	11,523.24	112,261.00	.00	112,261.00-
TOTAL REVENUES	72,958,211.00	5,127,453.17	67,830,757.83-	40,739,921.46	205,641.29	40,534,280.17-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	43,040,527.57	3,019,618.19	40,020,909.38	13,353,537.05	560,934.38	12,792,602.67
INSTRUCTIONAL SUPPORT SERVICES	14,849,214.76	1,036,099.50	13,813,115.26	8,307,827.00	339,583.19	7,968,243.81
OPERATION & MAINTENANCE	7,971,805.27	725,805.36	7,245,999.91	194,300.00	.00	194,300.00
AUXILIARY SERVICES	3,957,346.20	306,844.59	3,650,501.61	6,742,558.83	530,491.97	6,212,066.86
GENERAL ADMINISTRATIVE SERVICES	4,099,958.55	705,172.68	3,394,785.87	2,673,437.68	15,144.56	2,658,293.12
CAPITAL OUTLAY	795,274.00	.00	795,274.00	8,000,000.00	.00	8,000,000.00
DEBT SERVICES	.00	20,263.69	20,263.69-	.00	.00	.00
PRINCIPAL INTEREST						
OTHER EXPENDITURES	2,231,187.42	142,069.36	2,089,118.06	6,269,325.45	317,735.04	5,951,590.41
TOTAL EXPENDITURES	76,945,313.77	5,955,873.37	70,989,440.40	45,540,986.01	1,763,889.14	43,777,096.87
OTHER FUND SOURCES (USES)						
TRANSFERS IN	226,140.84	28,344.06	197,796.78-	2,156,538.38	11,742.00	2,144,796.38-
OTHER FUND SOURCES	3,196,086.66	361.72	3,195,724.94-	.00	.00	.00
TRANSFERS OUT	2,823,560.31	10,418.03	2,813,142.28	505,966.00	27,338.34	478,627.66
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	598,667.19	18,287.75	580,379.44-	1,650,572.38	15,596.34-	1,666,168.72-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	3,388,435.58-	810,132.45-	2,578,303.13	3,150,492.17-	1,573,844.19-	1,576,647.98
BEGINNING FUND BALANCE	11,000,000.00	.00	11,000,000.00-	2,935,532.22	1,299,914.48	1,635,617.74-
ENDING FUND BALANCE	7,611,564.42	810,132.45-	8,421,696.87-	214,959.95-	273,929.71-	58,969.76-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 YEAR ENDED OCTOBER 2022

EXHIBIT F-III-B

FUND TYPE DESCRIPTION	BUDGET	DEBT SERVICE ACTUAL	VARIANCE	BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	69,974.80	.00	69,974.80-	2,593,165.20	33,482.00	2,559,683.20-
FEDERAL REVENUES	.00	.00	.00	.00	.00	.00
LOCAL REVENUES	.00	.00	.00	417,424.00	.00	417,424.00-
OTHER SOURCES	.00	.00	.00	.00	.00	.00
TOTAL REVENUES	69,974.80	.00	69,974.80-	3,010,589.20	33,482.00	2,977,107.20-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	.00	.00	.00	.00	.00	.00
INSTRUCTIONAL SUPPORT SERVICES	.00	.00	.00	.00	.00	.00
OPERATION & MAINTENANCE	.00	.00	.00	.00	.00	.00
AUXILIARY SERVICES	.00	.00	.00	.00	.00	.00
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
DEBT SERVICES	69,974.80	.00	69,974.80	3,917,844.25	1,924,994.28	1,992,849.97
PRINCIPAL						
INTEREST						
OTHER EXPENDITURES	.00	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	69,974.80	.00	69,974.80	3,917,844.25	1,924,994.28	1,992,849.97
OTHER FUND SOURCES (USES)						
TRANSFERS IN	.00	.00	.00	946,807.09	.00	946,807.09-
OTHER FUND SOURCES	.00	.00	.00	.00	.00	.00
TRANSFERS OUT	.00	.00	.00	.00	.00	.00
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	.00	.00	.00	946,807.09	.00	946,807.09-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	.00	.00	.00	39,552.04	1,891,512.28-	1,931,064.32-
BEGINNING FUND BALANCE	.00	.00	.00	.00	.00	.00
ENDING FUND BALANCE	.00	.00	.00	39,552.04	1,891,512.28-	1,931,064.32-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 YEAR ENDED OCTOBER 2022

EXHIBIT F-III-C

FUND TYPE DESCRIPTION	BUDGET	EXPENDABLE TRUST		TOTAL GOVERNMENT & EXPENDABLE TRUST FUNDS	BUDGET	ACTUAL	VARIANCE
		ACTUAL	VARIANCE				
REVENUES:							
STATE REVENUES	.00	.00	.00	53,579,569.00	4,006,142.95	49,573,426.05-	
FEDERAL REVENUES	.00	.00	.00	39,200,829.72	200.00	39,200,629.72-	
LOCAL REVENUES	47,005.12	9,373.04	37,632.08-	23,933,041.86	1,358,083.31	22,574,958.55-	
OTHER SOURCES	.00	.00	.00	112,261.00	11,523.24	100,737.76-	
TOTAL REVENUES	47,005.12	9,373.04	37,632.08-	116,825,701.58	5,375,949.50	111,449,752.08-	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	14,000.00	1,814.44	12,185.56	56,408,064.62	3,582,367.01	52,825,697.61	
INSTRUCTIONAL SUPPORT SERVICES	6,800.00	.00	6,800.00	23,163,841.76	1,375,682.69	21,788,159.07	
OPERATION & MAINTENANCE	.00	.00	.00	8,166,105.27	725,805.36	7,440,299.91	
AUXILIARY SERVICES	.00	.00	.00	10,699,905.03	837,336.56	9,862,568.47	
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	6,773,396.23	720,317.24	6,053,078.99	
CAPITAL OUTLAY	.00	.00	.00	8,795,274.00	.00	8,795,274.00	
DEBT SERVICES	.00	.00	.00	3,987,819.05	1,945,257.97	2,042,561.08	
PRINCIPAL INTEREST							
OTHER EXPENDITURES	17,197.00	87.04	17,109.96	8,517,709.87	459,891.44	8,057,818.43	
TOTAL EXPENDITURES	37,997.00	1,901.48	36,095.52	126,512,115.83	9,646,658.27	116,865,457.56	
OTHER FUND SOURCES (USES)							
TRANSFERS IN	.00	.00	.00	3,329,486.31	40,086.06	3,289,400.25-	
OTHER FUND SOURCES	.00	.00	.00	3,196,086.66	361.72	3,195,724.94-	
TRANSFERS OUT	160.00	.00	160.00	3,329,686.31	37,756.37	3,291,929.94	
OTHER FUND USES	.00	.00	.00	.00	.00	.00	
TOTAL OTHER FUND SOURCES (USES)	160.00-	.00	160.00	3,195,886.66	2,691.41	3,193,195.25-	
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	8,848.12	7,471.56	1,376.56-	6,490,527.59-	4,268,017.36-	2,222,510.23	
BEGINNING FUND BALANCE	62,804.50	78,695.55	15,891.05	13,998,336.72	1,378,610.03	12,619,726.69-	
ENDING FUND BALANCE	71,652.62	86,167.11	14,514.49	7,507,809.13	2,889,407.33-	10,397,216.46-	

**DOTHAN CITY SCHOOLS
COUNTY AND DISTRICT AD VALOREM AND SALES TAX**

COUNTY REG AD VALOREM 4.5 MIL

Account Strip: 11-46010-000-0000-6001-0-0000-0000-000000

MONTH	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
OCT	-	-	-	53,750	27	
NOV		255,909	295,473	409,810	462,758	284,625
DEC		1,214,979	1,061,477	923,616	872,497	792,593
JAN		1,865,096	2,080,540	2,036,672	2,140,181	2,324,276
FEB		169,323	122,980	123,468	109,078	77,493
MAR		80,697	47,605	113,088	79,864	110,882
APR		58,254	75,447	47,094	45,560	50,324
MAY		38,308	32,831	34,882	33,111	35,254
JUN		37,691	31,855	7,542	36,813	37,281
JUL		75,660	49,620	33,999	31,414	
AUG		35,604	73,635	72,454	71,409	106,576
SEP		45,242	43,613	37,830	38,781	167,287
TOTAL	-	3,876,763	3,915,076	3,894,204	3,921,492	3,986,590

COUNTY SALES TAX 1%

Account Strip: 11-46110-000-0000-6001-0-0000-0000-000000

FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
758,913	767,077	658,608	617,515	604,053	581,762
	652,980	672,553	609,692	617,042	595,968
	677,081	690,984	800,314	558,808	638,593
	806,778	786,287	856,571	838,360	796,596
	596,813	632,813	664,103	565,488	568,774
	765,664	675,403	636,896	694,097	640,744
	871,649	688,482	747,817	699,415	653,375
	820,065	592,785	726,376	647,375	611,338
	834,602	701,826	726,425	563,069	653,582
	799,718	827,325	725,740	624,574	653,582
	730,500	705,070	692,397	736,518	647,593
	752,083	681,053	677,424	642,532	624,218
758,913	9,075,009	8,313,190	8,481,269	7,791,330	7,666,126

TOTAL AD VALOREM AND SALES TAX

FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
758,913	767,077	658,608	671,265	604,079	581,762
-	908,889	968,026	1,019,502	1,079,800	880,593
-	1,892,060	1,752,461	1,723,930	1,431,305	1,431,185
-	2,671,874	2,866,827	2,893,243	2,978,541	3,120,872
-	766,136	755,792	787,571	674,565	646,266
-	846,360	723,009	749,984	773,961	751,625
-	929,903	763,929	794,911	744,974	703,699
-	858,374	625,616	761,257	680,486	646,592
-	872,293	733,681	733,966	599,882	690,863
-	875,378	876,945	759,739	655,988	653,582
-	766,104	778,705	764,851	807,927	754,169
-	797,325	724,666	715,253	681,313	791,506
758,913	12,951,772	12,228,266	12,375,473	11,712,822	11,652,716

DISTRICT REG AD VALOREM 3.5 MIL

Account Strip: 11-46210-000-0000-6001-0-0000-0000-000000

MONTH	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
OCT	-	4	-	92,901	35	
NOV		249,938	300,870	434,377	477,944	276,684
DEC		1,282,068	1,069,923	943,886	865,299	771,560
JAN		901,629	1,143,378	1,092,881	1,145,478	1,367,748
FEB		167,471	108,128	114,087	100,617	73,781
MAR		93,338	44,157	104,929	75,035	101,448
APR		72,038	70,720	43,369	39,882	41,811
MAY		53,185	30,183	31,772	29,315	31,488
JUN		32,750	27,706	32,121	30,208	30,877
JUL		78,188	43,275	30,354	27,315	
AUG		31,524	74,625	74,592	73,008	102,640
SEP		41,519	38,749	34,000	34,110	184,321
TOTAL	-	3,003,652	2,951,714	3,029,269	2,898,246	2,982,358

SPECIAL DISTRICT 2.0 MIL TAX

Account Strip: 11-46230-000-0000-6001-0-0000-0000-000000

FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
-	-	-	100,567	20	
	152,373	179,094	269,099	289,048	164,694
	778,109	865,399	561,837	515,077	465,653
	536,682	680,583	650,525	681,834	814,135
	99,684	64,361	67,908	59,890	43,936
	28,481	26,284	62,459	42,851	60,384
	10,096	42,090	25,815	21,238	24,887
	643	17,963	18,912	17,450	18,746
	19,494	16,491	19,120	17,983	18,380
	21,423	25,759	18,069	16,259	
	18,764	19,489	37,724	35,155	36,718
	24,714	23,066	20,238	20,304	154,529
-	1,690,463	1,740,578	1,852,271	1,717,107	1,802,062

