

Dothan City Schools  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 FISCAL PERIOD OCTOBER 2023

FUND TYPES AND ACCOUNT GROUPS		GENERAL	GOVERNMENTAL SPEC. REV.	DEBT SERV.	CAP. PROJ.	PROPRIETARY ENTERPRISE	FIDUCIARY TRUST	EXHIBIT F - I - A ACCOUNT GRP. F/A & L.TERM
ASSETS AND OTHER DEBITS								
	CASH	13,269,463.79	921,607.39	2,343,297.74	6,534,013.70	-	1,008,820.74	-
	INVESTMENTS	-	-	-	-	-	-	-
	RECEIVABLES							
	DOUBTFUL	-	-	-	-	-	-	-
	INTERFUND	-	-	-	750.00	-	-	-
	OTHER	1,107,509.07	1,153,502.44	-	2,701.18	-	-	-
	INVENTORIES	-	335,457.08	-	-	-	-	-
	OTHER ASSETS	(5,003.00)	-	-	-	-	-	-
	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.	-	-	-	-	-	-	-
<b>TOTAL ASSETS &amp; DEBITS</b>		<b>14,371,969.86</b>	<b>2,410,566.91</b>	<b>2,343,297.74</b>	<b>6,537,464.88</b>	<b>-</b>	<b>1,008,820.74</b>	<b>96,577,940.92</b>
LIABILITIES & FUND EQ. LIABILITIES								
	SALARIES AND BEN.	1,148,836.85	342,542.95	-	-	-	-	-
	PAYROLL W/H	-	-	-	-	-	900,409.05	-
	CLAIMS PAYABLE	16,454.61	46,897.62	-	-	-	-	-
	OTHER PAYABLE							
	INTERFUND	732.22	-	-	-	-	-	-
	OTHER	32,658.56	-	-	-	-	-	-
	OTHER LIABILITIES	110,347.73	126,329.88	-	-	-	-	-
	LONG TERM LIAB.	-	-	-	-	-	-	35,143,780.22
<b>TOTAL LIABILITIES</b>		<b>1,309,029.97</b>	<b>515,770.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900,409.05</b>	<b>35,143,780.22</b>
FUND EQUITY								
	INVESTMENT IN F/X	-	-	-	-	-	-	61,434,160.70
	RETAINED EARNINGS	-	-	-	-	-	-	-
	CONTRIBUTED CAP.	-	-	-	-	-	-	-
	RESERVED FUND BAL.	138,339.00	335,457.13	-	-	-	-	-
	UNRESERVED FUND BAL	12,924,600.89	1,559,339.33	2,624,271.53	6,537,464.88	-	108,411.69	-
<b>TOTAL FUND EQUITY</b>		<b>13,062,939.89</b>	<b>1,894,796.46</b>	<b>2,624,271.53</b>	<b>6,537,464.88</b>	<b>-</b>	<b>108,411.69</b>	<b>61,434,160.70</b>
<b>TOTAL LIAB &amp; FUND EQUITY</b>		<b>14,371,969.86</b>	<b>2,410,566.91</b>	<b>2,624,271.53</b>	<b>6,537,464.88</b>	<b>-</b>	<b>1,008,820.74</b>	<b>96,577,940.92</b>

Dothan City Schools  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 YEAR ENDED OCTOBER 2023

EXHIBIT F - II - A

FUND TYPES	DESCRIPTION	GENERAL	GOVERNMENTAL SPEC. REV.	DEBT. SERV	CAP PROJ.	FIDUCIARY EXP.	TOTAL MEMO ONLY
REVENUES:							
	STATE REVENUES	3,141,767.90	-	-	38,536.00	-	4,006,142.95
	FEDERAL REVENUES	9,667.30	-	-	-	-	200.00
	LOCAL REVENUES	1,386,509.49	192,989.56	-	-	15,744.41	1,358,083.31
	OTHER REVENUES	577,284.05	-	-	-	-	11,523.24
	<b>TOTAL REVENUES</b>	<b>5,115,228.74</b>	<b>192,989.56</b>	<b>-</b>	<b>38,536.00</b>	<b>15,744.41</b>	<b>5,375,949.50</b>
EXPENDITURES:							
	INSTRUCTIONAL SERVICES	3,229,234.76	603,500.03	-	-	975.00	3,582,367.01
	INSTRUCTIONAL SUPPORT SERVICES	1,108,130.87	329,658.33	-	-	1,286.48	1,375,682.69
	OPERATION & MAINTENANCE	1,049,479.97	1,120.00	-	-	-	725,805.36
	AUXILIARY SERVICES	329,998.49	593,972.22	-	-	-	837,336.56
	GENERAL ADMINISTRATIVE SERVICES	807,055.05	13,226.13	-	-	-	720,317.24
	CAPITAL OUTLAY	-	127,209.61	-	-	-	-
	DEBT SERVICES	-	-	-	-	-	1,945,257.97
	PRINCIPAL INTEREST						
	OTHER EXPENDITURES	161,321.54	258,929.08	-	-	1,710.93	459,891.44
	<b>TOTAL EXPENDITURES</b>	<b>6,685,220.68</b>	<b>1,927,615.40</b>	<b>-</b>	<b>-</b>	<b>3,972.41</b>	<b>9,646,658.27</b>
OTHER FUND SOURCES (USES)							
	TRANSFERS IN	32,564.70	400.00	-	-	-	40,086.06
	OTHER FUND SOURCES	137,280.23	-	-	-	-	361.72
	TRANSFERS OUT	-	(34,694.39)	-	-	-	(37,756.37)
	OTHER FUND USES	-	-	-	-	-	-
	<b>TOTAL OTHER FUND SOURCES (USES)</b>	<b>169,844.93</b>	<b>(34,294.39)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,691.41</b>
	EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER	(1,400,147.01)	(1,768,920.23)	-	38,536.00	11,772.00	(4,268,017.36)
	BEGINNING FUND BALANCE	14,463,086.90	3,663,716.69	2,624,271.53	6,498,928.88	96,639.69	17,098,524.28
	ENDING FUND BALANCE	13,062,939.89	1,894,796.46	2,624,271.53	6,537,464.88	108,411.69	12,830,506.92

Dothan City Schools  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 YEAR ENDED OCTOBER 2023

EXHIBIT F-III-A

FUND TYPE DESCRIPTION	BUDGET	GENERAL ACTUAL	VARIANCE	SPECIAL REVENUE		
				BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	50,867,624.00	4,296,336.00	46,571,288.00-	.00	.00	.00
FEDERAL REVENUES	.00	9,667.30	9,667.30	37,666,386.41	.00	37,666,386.41-
LOCAL REVENUES	21,652,095.50	1,386,509.49	20,265,586.01-	1,789,435.71	192,989.56	1,596,446.15-
OTHER SOURCES	5,000.00	577,284.05	582,284.05-	70,600.00	.00	70,600.00-
TOTAL REVENUES	72,524,719.50	5,115,228.74	67,409,490.76-	39,526,422.12	192,989.56	39,333,432.56-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	41,479,175.79	3,229,234.76	38,249,941.03	14,017,250.35	603,500.03	13,413,750.32
INSTRUCTIONAL SUPPORT SERVICES	15,952,131.82	1,108,130.87	14,844,000.95	8,473,700.50	329,658.33	8,144,042.17
OPERATION & MAINTENANCE	8,597,058.09	1,049,479.97	7,547,578.12	28,036.00	1,120.00	26,916.00
AUXILIARY SERVICES	3,882,690.17	329,998.49	3,552,691.68	8,010,423.56	593,972.22	7,416,451.34
GENERAL ADMINISTRATIVE SERVICES	4,576,517.70	807,055.05	3,769,462.65	3,335,725.84	13,226.13	3,322,499.71
CAPITAL OUTLAY	1,064,962.45	.00	1,064,962.45	2,000,000.00	127,209.61	1,872,790.39
DEBT SERVICES	20,000.00	.00	20,000.00	.00	.00	.00
PRINCIPAL INTEREST						
OTHER EXPENDITURES	2,866,183.42	161,321.54	2,704,861.88	5,676,912.08	258,929.08	5,417,983.00
TOTAL EXPENDITURES	78,438,719.44	6,685,220.68	71,753,498.76	41,542,048.33	1,927,615.40	39,614,432.93
OTHER FUND SOURCES (USES)						
TRANSFERS IN	317,607.75	32,564.70	285,043.05-	1,395,829.00	400.00	1,395,429.00-
OTHER FUND SOURCES	4,034,977.80	137,280.23	3,897,697.57-	.00	.00	.00
TRANSFERS OUT	1,096,800.00	.00	1,096,800.00	616,636.75	34,694.39	581,942.36
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	3,255,785.55	169,844.93	3,085,940.62-	779,192.25	34,294.39-	813,486.64-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	2,658,214.39-	1,400,147.01-	1,258,067.38	1,236,433.96-	1,768,920.23-	532,486.27-
BEGINNING FUND BALANCE	13,160,347.55	.00	13,160,347.55-	2,082,387.45	1,484,836.93	597,550.52-
ENDING FUND BALANCE	10,502,133.16	1,400,147.01-	11,902,280.17-	845,953.49	284,083.30-	1,130,036.79-

Dothan City Schools  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 YEAR ENDED OCTOBER 2023

EXHIBIT F-III-B

FUND TYPE DESCRIPTION	BUDGET	DEBT SERVICE ACTUAL	VARIANCE	BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	.00	.00	.00	2,723,998.00	38,536.00	2,685,462.00-
FEDERAL REVENUES	.00	.00	.00	.00	.00	.00
LOCAL REVENUES	.00	.00	.00	458,867.00	.00	458,867.00-
OTHER SOURCES	.00	.00	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	3,182,865.00	38,536.00	3,144,329.00-
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	235,037.55	.00	235,037.55
DEBT SERVICES	.00	.00	.00	2,636,606.47	.00	2,636,606.47
PRINCIPAL INTEREST						
OTHER EXPENDITURES	.00	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	2,871,644.02	.00	2,871,644.02
OTHER FUND SOURCES (USES)						
TRANSFERS IN	.00	.00	.00	.00	.00	.00
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	.00	.00	.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	.00	.00	.00	311,220.98	38,536.00	272,684.98-
BEGINNING FUND BALANCE	.00	.00	.00	589,777.55	.00	589,777.55-
ENDING FUND BALANCE	.00	.00	.00	900,998.53	38,536.00	862,462.53-

Dothan City Schools  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 YEAR ENDED OCTOBER 2023

EXHIBIT F-III-C

FUND TYPE DESCRIPTION	BUDGET	EXPENDABLE TRUST ACTUAL	VARIANCE	TOTAL GOVERNMENT & EXPENDABLE BUDGET	TRUST FUNDS ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	.00	.00	.00	53,591,622.00	4,334,872.00	49,256,750.00-
FEDERAL REVENUES	.00	.00	.00	37,666,386.41	9,667.30	37,656,719.11-
LOCAL REVENUES	28,900.00	15,744.41	13,155.59-	23,929,298.21	1,595,243.46	22,334,054.75-
OTHER SOURCES	.00	.00	.00	75,600.00	577,284.05	652,884.05-
TOTAL REVENUES	28,900.00	15,744.41	13,155.59-	115,262,906.62	5,362,498.71	109,900,407.91-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	8,000.00	975.00	7,025.00	55,504,426.14	3,833,709.79	51,670,716.35
INSTRUCTIONAL SUPPORT SERVICES	3,750.00	1,286.48	2,463.52	24,429,582.32	1,439,075.68	22,990,506.64
OPERATION & MAINTENANCE	.00	.00	.00	8,625,094.09	1,050,599.97	7,574,494.12
AUXILIARY SERVICES	.00	.00	.00	11,893,113.73	923,970.71	10,969,143.02
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	7,912,243.54	820,281.18	7,091,962.36
CAPITAL OUTLAY	.00	.00	.00	3,300,000.00	127,209.61	3,172,790.39
DEBT SERVICES	.00	.00	.00	2,656,606.47	.00	2,656,606.47
PRINCIPAL INTEREST						
OTHER EXPENDITURES	7,800.00	1,710.93	6,089.07	8,550,895.50	421,961.55	8,128,933.95
TOTAL EXPENDITURES	19,550.00	3,972.41	15,577.59	122,871,961.79	8,616,808.49	114,255,153.30
OTHER FUND SOURCES (USES)						
TRANSFERS IN	.00	.00	.00	1,713,436.75	32,964.70	1,680,472.05-
OTHER FUND SOURCES	.00	.00	.00	4,034,977.80	137,280.23	3,897,697.57-
TRANSFERS OUT	.00	.00	.00	1,713,436.75	34,694.39	1,678,742.36
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	.00	.00	.00	4,034,977.80	135,550.54	3,899,427.26-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	9,350.00	11,772.00	2,422.00	3,574,077.37-	3,118,759.24-	455,318.13
BEGINNING FUND BALANCE	63,403.16	96,639.69	33,236.53	15,895,915.71	1,581,476.62	14,314,439.09-
ENDING FUND BALANCE	72,753.16	108,411.69	35,658.53	12,321,838.34	1,537,282.62-	13,859,120.96-

**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	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
OCT	60,201	-	-	-	53,750	27
NOV		602,823	255,909	295,473	409,810	462,758
DEC		989,453	1,214,979	1,061,477	923,616	872,497
JAN		1,997,186	1,865,096	2,080,540	2,036,672	2,140,181
FEB		85,279	169,323	122,980	123,468	109,078
MAR		124,973	80,697	47,605	113,088	79,864
APR		52,459	58,254	75,447	47,094	45,560
MAY		40,998	38,308	32,831	34,882	33,111
JUN		42,543	37,691	31,855	7,542	36,813
JUL		46,036	75,660	49,620	33,999	31,414
AUG		73,074	35,604	73,635	72,454	71,409
SEP		51,796	45,242	43,613	37,830	38,781
<b>TOTAL</b>	<b>60,201</b>	<b>4,106,621</b>	<b>3,876,763</b>	<b>3,915,076</b>	<b>3,894,204</b>	<b>3,921,492</b>

**COUNTY SALES TAX 1%**

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

FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
837,688	758,913	767,077	658,608	617,515	604,053
	709,841	652,980	672,553	609,692	617,042
	809,463	677,081	690,984	800,314	558,808
	925,164	806,778	786,287	856,571	838,360
	471,024	596,813	632,813	664,103	565,488
	925,796	765,664	675,403	636,896	694,097
	716,343	871,649	688,482	747,817	699,415
	817,724	820,065	592,785	726,376	647,375
	750,983	834,602	701,826	726,425	563,069
	999,485	799,718	827,325	725,740	624,574
	867,480	730,500	705,070	692,397	736,518
	812,858	752,083	681,053	677,424	642,532
<b>837,688</b>	<b>9,565,075</b>	<b>9,075,009</b>	<b>8,313,190</b>	<b>8,481,269</b>	<b>7,791,330</b>

**TOTAL AD VALOREM AND SALES TAX**

FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
897,889	758,913	767,077	658,608	671,265	604,079
-	1,312,664	908,889	968,026	1,019,502	1,079,800
-	1,798,916	1,892,060	1,752,461	1,723,930	1,431,305
-	2,922,351	2,671,874	2,866,827	2,893,243	2,978,541
-	556,303	766,136	755,792	787,571	674,565
-	1,050,769	846,360	723,009	749,984	773,961
-	768,802	929,903	763,929	794,911	744,974
-	858,722	858,374	625,616	761,257	680,486
-	793,526	872,293	733,681	733,966	599,882
-	1,045,521	875,378	876,945	759,739	655,988
-	940,554	766,104	778,705	764,851	807,927
-	864,654	797,325	724,666	715,253	681,313
<b>897,889</b>	<b>13,671,696</b>	<b>12,951,772</b>	<b>12,228,266</b>	<b>12,375,473</b>	<b>11,712,822</b>

**DISTRICT REG AD VALOREM 3.5 MIL**

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

MONTH	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
OCT	51,354	-	4	-	92,901	35
NOV		686,753	249,938	300,870	434,377	477,944
DEC		1,041,933	1,282,068	1,069,923	943,886	865,299
JAN		1,058,547	901,629	1,143,378	1,092,881	1,145,478
FEB		81,415	167,471	108,128	114,087	100,617
MAR		116,004	93,338	44,157	104,929	75,035
APR		47,900	72,038	70,720	43,369	39,882
MAY		36,597	53,185	30,183	31,772	29,315
JUN		37,018	32,750	27,706	32,121	30,208
JUL		38,372	78,188	43,275	30,354	27,315
AUG		77,465	31,524	74,625	74,592	73,008
SEP		46,736	41,519	38,749	34,000	34,110
<b>TOTAL</b>	<b>51,354</b>	<b>3,268,739</b>	<b>3,003,652</b>	<b>2,951,714</b>	<b>3,029,269</b>	<b>2,898,246</b>

**SPECIAL DISTRICT 2.0 MIL TAX**

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

FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
30,568	-	-	-	100,567	20
	477,292	152,373	179,094	269,099	289,048
	620,198	778,109	645,399	561,837	515,077
	630,088	536,682	680,583	650,525	681,834
	48,461	99,684	64,361	67,908	59,890
	69,019	28,481	26,284	62,459	42,851
	28,510	10,096	42,090	25,815	21,238
	21,784	643	17,963	18,912	17,450
	22,034	19,494	16,491	19,120	17,983
	22,840	21,423	25,759	18,069	16,259
	20,804	18,764	19,489	37,724	35,155
	27,819	24,714	23,066	20,238	20,304
<b>30,568</b>	<b>1,988,850</b>	<b>1,690,463</b>	<b>1,740,578</b>	<b>1,852,271</b>	<b>1,717,107</b>

**REPORT TO DOTHAN CITY SCHOOLS BOARD OF EDUCATION  
ACCOUNTS PAYABLE AND PAYROLL**

10/31/2021				
DATE	BATCH	DESCRIPTION	CHECK NUMBERS	TOTAL
10/3/2022	11827	AP	301222	\$ 1,602.00
10/5/2022	11861	AP	301223	\$ 134,575.71
10/6/2022	11878	AP	DD	\$ 72,067.87
10/5/2022	11879	AP	301224-301238	\$ 20,524.43
10/6/2022	11887	AP	301239	\$ 20,529.47
10/6/2022	11894	AP	301241	\$ 1,446.50
10/6/2022	11905	AP	301242	\$ 6,247.63
10/7/2022	11919	AP	301243-301244	\$ 1,507.05
10/12/2022	11946	AP	301245-301246	\$ 1,093,805.02
10/13/2022	11949	AP	DD	\$ 7,633.45
10/12/2022	11951	AP	301247-301255	\$ 39,295.98
10/18/2022	11988	AP	DD	\$ 36,491.91
10/17/2022	11989	AP	301257-301270	\$ 73,280.61
10/17/2022	11992	AP	301273-301274	\$ 2,915.94
10/17/2022	11995	AP	301275	\$ 24,168.65
10/18/2022	12005	AP	301276-301277	\$ 1,914.88
10/21/2022	12036	AP	DD	\$ 1,068.46
10/20/2022	12037	AP	301278-301281	\$ 8,363.84
10/21/2022	12039	AP	DD	\$ 620,126.00
10/20/2022	12040	AP	301287-301313	\$ 152,874.97
10/20/2022	12044	AP	301314-301317	\$ 35,458.43
10/21/2022	12052	AP	301318-301322	\$ 47,306.32
10/21/2022	12054	AP	301323-301324	\$ 617.94
10/24/2022	12087	AP	301325	\$ 799.20
10/25/2022	12117	AP	301326-301333	\$ 59,443.29
10/28/2022	12154	AP	DD	\$ 48,787.80
10/27/2022	12155	AP	301334-301346	\$ 103,036.69
10/28/2022	12169	AP	301347-301354	\$ 919,463.52
10/28/2022	12177	AP	301357-301377	\$ 353,891.38
10/28/2022	12182	AP	301378	\$ 10.24
10/28/2022	12186	AP	301379-301380	\$ 1,350.00
		AP		
10/17/2022	11994	PAYROLL	400216-400217	\$ 3,604.36
10/31/2022	12157	PAYROLL	400548-400579	\$ 3,069,229.38
10/31/2022	12159	PAYROLL	400580-400582	\$ 78,966.71
10/31/2022	12178	PAYROLL	400218-400222	\$ 182.77
10/31/2022	12225	PAYROLL	400223	\$ 43.21
				\$ 7,042,631.61

The computer groups all checks and information entered into the computer by a "batch number." These "batch numbers" can quickly identify any or all amounts listed above. I hereby certify that the bank accounts as of 9/30/22 have been reconciled.

Stephanie Walker

November 3, 2022

Name

Date