



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

Alabama
State Board
of Education

January 5, 2023

Governor Kay Ivey
President

Dr. Dennis R. Coe, Superintendent
Dothan City Board of Education
1665 honeysuckle Road
Dothan, AL 36305

Jackie Zeigler
District I

Dear Dr. Coe:

Tracie West
District II
President Pro Tem

RE: FY 2022 General Purpose Financial Statements

The financial statements have been reviewed and are approved as submitted.

Stephanie Bell
District III

Yvette M. Richardson, Ed.D.
District IV

We appreciate the diligence and hard work of your staff in gathering data and providing these reports. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Tonya S. Chestnut, Ed.D.
District V

Enclosed is a copy of the cover page and a computer-generated copy of the financial statements.

Sincerely,

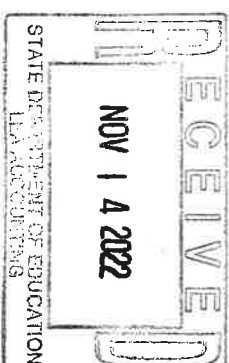
Dr. Brandon T. Payne
Deputy State Superintendent
Administrative and Financial Services

Wayne Reynolds, Ed.D.
District VIII
Vice President

BTP/BKLJ

Eric G. Mackey, Ed.D.
Secretary and
Executive Officer

Enclosure
cc: Chief School Financial Officer



Dothan City BOARD OF EDUCATION

GENERAL PURPOSE

FINANCIAL STATEMENTS

FOR FISCAL YEAR OCTOBER 1, 2021 - SEPTEMBER 30, 2022
Due on or Before November 1, 2022

Subscribed and sworn to before me this the

10 day of November, 2022

Sherril M. Faulk
Notary Public

MY COMMISSION EXPIRES
OCTOBER 2, 2023

Eric M. Mackey
APPROVED, State Superintendent of Education

The information in this report has been carefully checked and is correct to my knowledge and belief.

Eric M Superintendent
11/15/2022 Date

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2022**

Description	GOVERNMENTAL				PROPRIETARY			FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A LT Dept		
Assets:									
Cash	\$12,389,895.47	\$1,012,182.40	\$2,624,271.53	\$8,000,214.77	\$0.00	\$816,202.08	\$0.00		
Investments									
Receivables	\$1,987,483.57	\$5,261,817.72	\$0.00	\$2,701.18	\$0.00	\$1,812.06	\$0.00		
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00		
Inventories	\$0.00	\$335,457.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Other Assets	\$0.00	\$0.00	\$0.00	\$61,232.29	\$0.00	\$0.00	\$0.00		
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,048,956.71		
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,385,203.99		
Other Debits:									
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$890,448.61		
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,131,211.37		
Other Debits									
Total Assets and Other Debits:	\$14,377,379.04	\$6,609,457.23	\$2,624,271.53	\$8,064,898.24	\$0.00	\$818,014.14	\$101,455,820.68		
Liabilities:									
Claims Payable	\$106,941.83	\$184,888.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Interfund Payable	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Other Liabilities	\$1,295,187.34	\$508,445.29	\$0.00	\$0.00	\$0.00	\$721,374.45	\$0.00		
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,021,659.98		
Total Liabilities:	\$1,402,879.17	\$693,333.85	\$0.00	\$0.00	\$0.00	\$721,374.45	\$40,021,659.98		
Fund Equity:									
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,434,160.70		
Contributed Capital									
Reserved Fund Balance	\$138,339.00	\$335,457.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Unreserved Fund balance	\$12,836,160.87	\$5,580,666.27	\$2,624,271.53	\$8,064,898.24	\$0.00	\$96,639.69	\$0.00		
Total Fund Equity:	\$12,974,499.87	\$5,916,123.38	\$2,624,271.53	\$8,064,898.24	\$0.00	\$96,639.69	\$61,434,160.70		
Total Liabilities and Fund Equity:	\$14,377,379.04	\$6,609,457.23	\$2,624,271.53	\$8,064,898.24	\$0.00	\$818,014.14	\$101,455,820.68		

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2022**

	GOVERNMENTAL			FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
Revenues							
State Sources	\$55,600,302.09	\$7,900.00	\$265,233.35	\$10,986,565.45	\$0.00	\$66,860,000.89	
Federal Sources	\$112,615.42	\$32,545,027.17	\$0.00	\$0.00	\$0.00	\$32,657,642.59	
Local Sources	\$23,317,445.74	\$2,190,122.67	\$85,715.24	\$440,730.06	\$94,814.60	\$26,128,828.31	
Other Sources	\$959,290.43	\$71,043.10	\$0.00	\$0.00	\$0.00	\$1,030,333.53	
Total Revenues:	\$79,989,653.68	\$34,814,092.94	\$350,948.59	\$11,427,295.51	\$94,814.60	\$126,676,805.32	
Expenditures							
Instructional Services	\$39,648,990.89	\$9,054,522.58	\$0.00	\$0.00	\$36,874.06	\$48,740,387.53	
Instructional Support Services	\$15,248,471.33	\$4,860,939.03	\$0.00	\$0.00	\$7,858.11	\$20,117,268.47	
Operation & Maintenance Services	\$8,777,657.03	\$205,120.02	\$0.00	\$826,190.29	\$0.00	\$9,808,967.34	
Auxiliary Services	\$4,740,035.16	\$8,052,777.56	\$0.00	\$0.00	\$0.00	\$12,792,812.72	
General Administrative Services	\$4,425,030.38	\$1,448,724.50	\$0.00	\$0.00	\$0.00	\$5,873,754.88	
Capital Outlay	\$675,973.45	\$6,728,283.78	\$0.00	\$8,644,183.30	\$0.00	\$16,048,440.53	
Debt Service	\$1,117,463.48	\$0.00	\$69,974.80	\$3,086,999.35	\$0.00	\$4,274,437.63	
Other Expenditures	\$3,030,871.00	\$4,380,584.71	\$0.00	\$0.00	\$24,545.83	\$7,436,001.54	
Total Expenditures:	\$77,664,492.72	\$34,730,952.18	\$69,974.80	\$12,557,372.94	\$69,278.00	\$125,092,070.64	
Other Fund Sources (Uses)							
Other Fund Sources:	\$2,435,919.59	\$2,821,168.54	\$0.00	\$8,159,949.85	\$0.00	\$13,417,037.98	
Other Fund Uses:	\$2,483,829.22	\$757,129.80	\$0.00	\$0.00	\$7,057.96	\$3,248,016.98	
Total Other Fund Sources (Uses):	(\$47,909.63)	\$2,064,038.74	\$0.00	\$8,159,949.85	(\$7,057.96)	\$10,169,021.00	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$2,277,251.33	\$2,147,179.50	\$280,973.79	\$7,029,872.42	\$18,478.64	\$11,753,755.68	
Beginning Fund Balance - October 1:	\$10,697,248.54	\$3,768,943.88	\$2,343,297.74	\$1,035,025.82	\$78,161.05	\$17,922,677.03	
Ending Fund Balance - September 30:	\$12,974,499.87	\$5,916,123.38	\$2,624,271.53	\$8,064,898.24	\$96,639.69	\$29,676,432.71	

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2022**

130 - Dothan City Schools	Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
Revenues							
State Sources	\$54,175,742.57	\$55,600,302.09	\$1,424,559.52	\$11,080.00	\$7,900.00	(\$3,180.00)	
Federal Sources	\$467,474.00	\$112,615.42	(\$354,858.58)	\$52,230,096.16	\$32,545,027.17	(\$19,685,068.99)	
Local Sources	\$22,080,367.07	\$23,317,445.74	\$1,237,078.67	\$1,635,717.56	\$2,190,122.67	\$554,405.11	
Other Sources	\$0.00	\$959,290.43	\$959,290.43	\$204,261.00	\$71,043.10	(\$133,217.90)	
Total Revenues:	\$76,723,583.64	\$79,989,653.68	\$3,266,070.04	\$54,081,154.72	\$34,814,092.94	(\$19,267,061.78)	
Expenditures							
Instructional Services	\$42,547,243.73	\$39,648,990.89	\$2,898,252.84	\$17,388,897.00	\$9,054,522.58	\$8,334,374.42	
Instructional Support Services	\$15,518,636.20	\$15,248,471.33	\$270,164.87	\$12,296,785.55	\$4,860,939.03	\$7,435,846.52	
Operation & Maintenance Services	\$9,353,595.99	\$8,777,657.03	\$575,938.96	\$794,703.00	\$205,120.02	\$589,582.98	
Auxiliary Services	\$3,985,723.20	\$4,740,035.16	(\$754,311.96)	\$6,660,784.83	\$8,052,777.56	(\$1,391,992.73)	
General Administrative Services	\$4,224,895.78	\$4,425,030.38	(\$200,134.60)	\$3,838,150.26	\$1,448,724.50	\$2,389,425.76	
Special Revenue Outlay	\$650,608.17	\$675,973.45	(\$25,365.28)	\$8,300,000.00	\$6,728,283.78	\$1,571,716.22	
General Service	\$0.00	\$1,117,463.48	(\$1,117,463.48)	\$0.00	\$0.00	\$0.00	
Other Expenditures	\$2,834,211.94	\$3,030,871.00	(\$196,659.06)	\$6,898,624.52	\$4,380,584.71	\$2,518,039.81	
Total Expenditures:	\$79,114,915.01	\$77,664,492.72	\$1,450,422.29	\$56,177,945.16	\$34,730,952.18	\$21,446,992.98	
Other Financing Sources (Uses)							
Other Financing Sources:	\$4,375,374.21	\$2,435,919.59	(\$1,939,454.62)	\$2,156,538.38	\$2,821,168.54	\$664,630.16	
Other Financing Uses:	\$2,824,560.31	\$2,483,829.22	\$340,731.09	\$505,966.00	\$757,129.80	(\$251,163.80)	
Total Other Financing Sources (Uses):	\$1,550,813.90	(\$47,909.63)	(\$1,598,723.53)	\$1,650,572.38	\$2,064,038.74	\$413,466.36	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$840,517.47)	\$2,277,251.33	\$3,117,768.80	(\$446,218.06)	\$2,147,179.50	\$2,593,397.56	
Beginning Fund Balance - Oct. 1:	\$10,673,141.85	\$10,697,248.54	\$24,106.69	\$3,757,902.29	\$3,768,943.88	\$11,041.59	
Ending Fund Balance - Sept. 30:	\$9,832,624.38	\$12,974,499.87	\$3,141,875.49	\$3,311,684.23	\$5,916,123.38	\$2,604,439.15	

Information in this report has been reconciled to the corresponding bank statements.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2022

Exhibit F-III-B

130 - Dothan City Schools	Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
Revenues							
State Sources		\$69,974.80	\$265,233.35	\$195,258.55	\$2,593,165.20	\$10,986,565.45	\$8,393,400.25
Federal Sources		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources		\$0.00	\$85,715.24	\$85,715.24	\$417,424.00	\$440,730.06	\$23,306.06
Other Sources		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:		\$69,974.80	\$350,948.59	\$280,973.79	\$3,010,589.20	\$11,427,295.51	\$8,416,706.31
Expenditures							
Instructional Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services		\$0.00	\$0.00	\$0.00	\$17,274.00	\$826,190.29	(\$808,916.29)
Auxiliary Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay		\$0.00	\$0.00	\$0.00	\$0.00	\$8,644,183.30	(\$8,644,183.30)
Debt Service		\$69,974.80	\$69,974.80	\$0.00	\$3,935,118.25	\$3,086,999.35	\$848,118.90
Other Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:		\$69,974.80	\$69,974.80	\$0.00	\$3,952,392.25	\$12,557,372.94	(\$8,604,980.69)
Other Financing Sources (Uses)							
Other Financing Sources:		\$0.00	\$0.00	\$0.00	\$948,007.09	\$8,159,949.85	\$7,211,942.76
Other Financing Uses:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):		\$0.00	\$0.00	\$0.00	\$948,007.09	\$8,159,949.85	\$7,211,942.76
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:		\$0.00	\$280,973.79	\$280,973.79	\$6,204.04	\$7,029,872.42	\$7,023,668.38
Beginning Fund Balance - Oct. 1:		\$2,343,297.74	\$2,343,297.74	\$0.00	\$1,035,025.82	\$1,035,025.82	\$0.00
Ending Fund Balance - Sept. 30:		\$2,343,297.74	\$2,624,271.53	\$280,973.79	\$1,041,229.86	\$8,064,898.24	\$7,023,668.38

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2022**

130 - Dothan City Schools	EXPENDABLE TRUST		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues					
State Sources	\$0.00	\$0.00	\$56,849,962.57	\$66,860,000.89	\$10,010,038.32
Federal Sources	\$0.00	\$0.00	\$52,697,570.16	\$32,657,642.59	(\$20,039,927.57)
Local Sources	\$47,005.12	\$94,814.60	\$24,180,513.75	\$26,128,828.31	\$1,948,314.56
Other Sources	\$0.00	\$0.00	\$204,261.00	\$1,030,333.53	\$826,072.53
Total Revenues:	\$47,005.12	\$94,814.60	\$133,932,307.48	\$126,676,805.32	(\$7,255,502.16)
Expenditures					
Instructional Services	\$14,000.00	\$36,874.06	\$59,950,140.73	\$48,740,387.53	\$11,209,753.20
Instructional Support Services	\$6,800.00	\$7,858.11	\$27,822,221.75	\$20,117,268.47	\$7,704,953.28
Operation & Maintenance Services	\$0.00	\$0.00	\$10,165,572.99	\$9,808,967.34	\$356,605.65
Auxiliary Services	\$0.00	\$0.00	\$10,646,508.03	\$12,792,812.72	(\$2,146,304.69)
Expendable Administrative Services	\$0.00	\$0.00	\$8,063,046.04	\$5,873,754.88	\$2,189,291.16
Total Outlay	\$0.00	\$0.00	\$8,950,608.17	\$16,048,440.53	(\$7,097,832.36)
Expendable Service	\$0.00	\$0.00	\$4,005,093.05	\$4,274,437.63	(\$269,344.58)
Other Expenditures	\$17,197.00	\$24,545.83	\$9,750,033.46	\$7,436,001.54	\$2,314,031.92
Total Expenditures:	\$37,997.00	\$69,278.00	\$139,353,224.22	\$125,092,070.64	\$14,261,153.58
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00	\$0.00	\$7,479,919.68	\$13,417,037.98	\$5,937,118.30
Other Financing Uses:	\$160.00	\$7,057.96	\$3,330,686.31	\$3,248,016.98	\$82,669.33
Total Other Financing Sources (Uses):	(\$160.00)	(\$7,057.96)	\$4,149,233.37	\$10,169,021.00	\$6,019,787.63
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$8,848.12	\$18,478.64	\$9,630.52	\$11,753,755.68	\$13,025,439.05
Beginning Fund Balance - Oct. 1:	\$78,160.55	\$78,161.05	\$17,887,528.25	\$17,922,677.03	\$35,148.78
Ending Fund Balance - Sept. 30:	\$87,008.67	\$96,639.69	\$16,615,844.88	\$29,676,432.71	\$13,060,567.83

Information in this report has been reconciled to the corresponding bank statements.