

Dothan City Schools
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

FISCAL PERIOD JANUARY 2024

EXHIBIT F-I-A

FUND TYPES AND ACCOUNT GROUPS DESCRIPTION	GENERAL	GOVERNMENTAL SPEC. REV.	DEBT SERV.	CAP. PROJ.	PROPRIETARY ENTERPRISE	FIDUCIARY TRUST	ACCOUNT GRP. F/A & L.TERM
ASSETS AND OTHER DEBITS							
CASH	30,702636.58	3,689860.51-	2,914920.93	634147.28-	.00	1,077261.56	.00
INVESTMENTS	.00	.00	.00	.00	.00	.00	.00
RECEIVABLES							
DOUBTFUL	.00	.00	.00	.00	.00	.00	.00
INTERFUND	.00	266086.73	.00	.00	.00	.00	.00
OTHER	128447.80-	1,318152.43	.00	.00	.00	.00	.00
INVENTORIES	.00	296152.30	.00	.00	.00	.00	.00
OTHER ASSETS	1000.71	.00	.00	.00	.00	.00	.00
FIXED ASSETS	.00	.00	.00	.00	.00	.00	136,582732.37
ACCUM DEP.	.00	.00	.00	.00	.00	.00	38,131253.63-
OTHER DEBITS							
DEBT SERV	.00	.00	.00	.00	.00	.00	1,125219.76
LONG TERM	.00	.00	.00	.00	.00	.00	37,657903.76
OTHER DEB.	.00	.00	.00	.00	.00	.00	.00
TOTAL ASSETS & DEBITS	30,575189.49	1,809469.05-	2,914920.93	634147.28-	.00	1,077261.56	137,234602.26
LIABILITIES & FUND EQ.							
LIABILITIES							
SALARIES AND BEN.	1,165540.58	342809.64	.00	.00	.00	.00	.00
PAYROLL W/H	.00	.00	.00	.00	.00	940652.89	.00
CLAIMS PAYABLE	52178.58	32455.35	.00	24601.53-	.00	.00	.00
OTHER PAYABLE							
INTERFUND	266086.73	.00	.00	.00	.00	.00	.00
OTHER	32741.47	6.72	.00	.00	.00	.00	.00
OTHER LIABILITIES	110347.73	481878.34	.00	.00	.00	.00	.00
LONG TERM LIAB.	.00	.00	.00	.00	.00	.00	38,783123.52
TOTAL LIABILITIES	1,626895.09	857150.05	.00	24601.53-	.00	940652.89	38,783123.52
FUND EQUITY							
INVESTMENT IN F/X	.00	.00	.00	.00	.00	.00	98,451478.74
RETAINED EARNINGS	.00	.00	.00	.00	.00	.00	.00
CONTRIBUTED CAP.	.00	.00	.00	.00	.00	.00	.00
RESERVED FUND BAL.	138339.00	296152.30	.00	.00	.00	.00	.00
UNRESERVED FUND BAL	28,809955.40	2,962771.40-	2,914920.93	609545.75-	.00	136608.67	.00
TOTAL FUND EQUITY	28,948294.40	2,666619.10-	2,914920.93	609545.75-	.00	136608.67	98,451478.74
TOTAL LIAB & FUND EQUITY	30,575189.49-	1,809469.05	2,914920.93-	634147.28	.00	1,077261.56-	137,234602.26-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 YEAR ENDED JANUARY 2024

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL SPEC. REV.	DEBT. SERV	CAP PROJ.	FIDUCIARY EXP. TRUST	TOTAL MEMO ONLY
REVENUES:						
STATE REVENUES	19,602,242.30	.00	.00	208,411.00	.00	19,810,653.30
FEDERAL REVENUES	41,334.94	1,656,918.13	.00	.00	.00	1,698,253.07
LOCAL REVENUES	14,596,875.11	421,600.20	.00	.00	49,697.79	15,068,173.10
OTHER REVENUES	509,691.11	43,391.25	.00	.00	.00	553,082.36
TOTAL REVENUES	34,750,143.46	2,121,909.58	.00	208,411.00	49,697.79	37,130,161.83
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,916,005.07	3,182,562.07	.00	.00	10,798.59	17,109,365.73
INSTRUCTIONAL SUPPORT SERVICES	5,647,037.04	1,277,185.74	.00	.00	2,799.09	6,927,021.87
OPERATION & MAINTENANCE	3,112,325.07	68,501.59	.00	3,262,350.25	.00	6,443,176.91
AUXILIARY SERVICES	1,469,225.73	2,602,612.87	.00	.00	.00	4,071,838.60
GENERAL ADMINISTRATIVE SERVICES	1,284,103.05	69,316.27	.00	.00	.00	1,353,419.32
CAPITAL OUTLAY	20,351.00	94,354.00	.00	.00	.00	114,705.00
DEBT SERVICES	.00	.00	.00	1,319,241.70	.00	1,319,241.70
PRINCIPAL INTEREST						
OTHER EXPENDITURES	848,158.81	1,437,439.16	.00	.00	5,558.28	2,291,156.25
TOTAL EXPENDITURES	26,297,205.77	8,731,971.70	.00	4,581,591.95	19,155.96	39,629,925.38
OTHER FUND SOURCES (USES)						
TRANSFERS IN	112,682.07	276,394.58	.00	.00	.00	389,076.65
OTHER FUND SOURCES	34,171.31	.00	.00	.00	.00	34,171.31
TRANSFERS OUT	273,447.73-	107,988.00-	.00	.00	78.00-	381,513.73-
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	126,594.35-	168,406.58	.00	.00	78.00-	41,734.23
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER	8,326,343.34	6,441,655.54-	.00	4,373,180.95-	30,463.83	2,458,029.32-
BEGINNING FUND BALANCE	20,621,951.06	3,775,036.44	2,914,920.93	3,763,635.20	106,144.84	31,181,688.47
ENDING FUND BALANCE	28,948,294.40	2,666,619.10-	2,914,920.93	609,545.75-	136,608.67	28,723,659.15

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 YEAR ENDED JANUARY 2024

EXHIBIT F-III-A

FUND TYPE DESCRIPTION	GENERAL			SPECIAL REVENUE		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	58,363,067.24	19,602,242.30	38,760,824.94-	.00	.00	.00
FEDERAL REVENUES	.00	41,334.94	41,334.94	31,352,352.18	1,656,918.13	29,695,434.05-
LOCAL REVENUES	22,641,006.85	14,596,875.11	8,044,131.74-	1,055,277.95	421,600.20	633,677.75-
OTHER SOURCES	.00	509,691.11	509,691.11	70,600.00	43,391.25	27,208.75-
TOTAL REVENUES	81,004,074.09	34,750,143.46	46,253,930.63-	32,478,230.13	2,121,909.58	30,356,320.55-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	42,151,679.30	13,916,005.07	28,235,674.23	13,564,369.64	3,182,562.07	10,381,807.57
INSTRUCTIONAL SUPPORT SERVICES	16,725,848.48	5,647,037.04	11,078,811.44	5,717,914.14	1,277,185.74	4,440,728.40
OPERATION & MAINTENANCE	9,368,402.24	3,112,325.07	6,256,077.17	186,663.88	68,501.59	118,162.29
AUXILIARY SERVICES	4,483,790.20	1,469,225.73	3,014,564.47	8,344,367.16	2,602,612.87	5,741,754.29
GENERAL ADMINISTRATIVE SERVICES	4,755,579.97	1,284,103.05	3,471,476.92	2,304,005.25	69,316.27	2,234,688.98
CAPITAL OUTLAY	5,100,000.00	20,351.00	5,079,649.00	.00	94,354.00	94,354.00-
DEBT SERVICES	488,771.80	.00	488,771.80	.00	.00	.00
PRINCIPAL INTEREST						
OTHER EXPENDITURES	2,789,714.61	848,158.81	1,941,555.80	4,555,152.01	1,437,439.16	3,117,712.85
TOTAL EXPENDITURES	85,863,786.60	26,297,205.77	59,566,580.83	34,672,472.08	8,731,971.70	25,940,500.38
OTHER FUND SOURCES (USES)						
TRANSFERS IN	90,871.69	112,682.07	21,810.38	1,355,918.00	276,394.58	1,079,523.42-
OTHER FUND SOURCES	2,743,913.26	34,171.31	2,709,741.95-	.00	.00	.00
TRANSFERS OUT	1,009,110.26	273,447.73	735,662.53	459,244.43	107,988.00	351,256.43
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	1,825,674.69	126,594.35-	1,952,269.04-	896,673.57	168,406.58	728,266.99-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	3,034,037.82-	8,326,343.34	11,360,381.16	1,297,568.38-	6,441,655.54-	5,144,087.16-
BEGINNING FUND BALANCE	18,782,086.64	20,621,951.06	1,839,864.42	918,229.92	3,775,036.44	2,856,806.52
ENDING FUND BALANCE	15,748,048.82	28,948,294.40	13,200,245.58	379,338.46-	2,666,619.10-	2,287,280.64-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 YEAR ENDED JANUARY 2024

EXHIBIT F-III-B

FUND TYPE DESCRIPTION	BUDGET	DEBT SERVICE ACTUAL	VARIANCE	BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	.00	.00	.00	2,733,002.00	208,411.00	2,524,591.00-
FEDERAL REVENUES	.00	.00	.00	.00	.00	.00
LOCAL REVENUES	.00	.00	.00	468,267.00	.00	468,267.00-
OTHER SOURCES	.00	.00	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	3,201,269.00	208,411.00	2,992,858.00-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	.00	.00	.00	.00	.00	.00
INSTRUCTIONAL SUPPORT SERVICES	.00	.00	.00	.00	.00	.00
OPERATION & MAINTENANCE	.00	.00	.00	4,838,496.78	3,262,350.25	1,576,146.53
AUXILIARY SERVICES	.00	.00	.00	.00	.00	.00
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	.00	.00	.00	186,854.22	.00	186,854.22
DEBT SERVICES	.00	.00	.00	3,122,943.20	1,319,241.70	1,803,701.50
PRINCIPAL						
INTEREST						
OTHER EXPENDITURES	.00	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	8,148,294.20	4,581,591.95	3,566,702.25
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	4,947,025.20-	4,373,180.95-	573,844.25
BEGINNING FUND BALANCE	2,624,271.53	2,914,920.93	290,649.40	5,000,000.00	3,763,635.20	1,236,364.80-
ENDING FUND BALANCE	2,624,271.53	2,914,920.93	290,649.40	52,974.80	609,545.75-	662,520.55-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 YEAR ENDED JANUARY 2024

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	61,096,069.24	19,810,653.30	41,285,415.94-
FEDERAL REVENUES	.00	.00	.00	31,352,352.18	1,698,253.07	29,654,099.11-
LOCAL REVENUES	9,330.00	49,697.79	40,367.79	24,173,881.80	15,068,173.10	9,105,708.70-
OTHER SOURCES	.00	.00	.00	70,600.00	553,082.36	482,482.36
TOTAL REVENUES	9,330.00	49,697.79	40,367.79	116,692,903.22	37,130,161.83	79,562,741.39-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	7,000.00	10,798.59	3,798.59-	55,723,048.94	17,109,365.73	38,613,683.21
INSTRUCTIONAL SUPPORT SERVICES	10,811.24	2,799.09	8,012.15	22,454,573.86	6,927,021.87	15,527,551.99
OPERATION & MAINTENANCE	.00	.00	.00	14,393,562.90	6,443,176.91	7,950,385.99
AUXILIARY SERVICES	.00	.00	.00	12,828,157.36	4,071,838.60	8,756,318.76
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	7,059,585.22	1,353,419.32	5,706,165.90
CAPITAL OUTLAY	.00	.00	.00	5,286,854.22	114,705.00	5,172,149.22
DEBT SERVICES	.00	.00	.00	3,611,715.00	1,319,241.70	2,292,473.30
PRINCIPAL INTEREST						
OTHER EXPENDITURES	1,100.00	5,558.28	4,458.28-	7,345,966.62	2,291,156.25	5,054,810.37
TOTAL EXPENDITURES	18,911.24	19,155.96	244.72-	128,703,464.12	39,629,925.38	89,073,538.74
OTHER FUND SOURCES (USES)						
TRANSFERS IN	.00	.00	.00	1,446,789.69	389,076.65	1,057,713.04-
OTHER FUND SOURCES	.00	.00	.00	2,743,913.26	34,171.31	2,709,741.95-
TRANSFERS OUT	75.00	78.00	3.00-	1,468,429.69	381,513.73	1,086,915.96
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	75.00-	78.00-	3.00-	2,722,273.26	41,734.23	2,680,539.03-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	9,656.24-	30,463.83	40,120.07	9,288,287.64-	2,458,029.32-	6,830,258.32
BEGINNING FUND BALANCE	194,086.69	106,144.84	87,941.85-	27,518,674.78	31,181,688.47	3,663,013.69
ENDING FUND BALANCE	184,430.45	136,608.67	47,821.78-	18,230,387.14	28,723,659.15	10,493,272.01

ACCOUNTS PAYABLE AND PAYROLL				
1/31/2024				
DATE	BATCH	DESCRIPTION	CHECK NUMBERS	TOTAL
1/3/2024	19296	AP	306313	\$ 1,690.00
1/4/2024	19298	AP	11640-11642 DD	\$ 4,092.13
1/3/2024	19299	AP	306314-306315	\$ 2,483.86
1/4/24 (12/26)	19303	AP	306316	\$ 66,267.34
1/4/2024	19313	AP	306317-306364	\$ 214,350.66
1/5/2024	19315	AP	11643-11651 DD	\$ 13,518.36
1/4/2024	19316	AP	306365-306372	\$ 1,063.00
1/5/2024	19317	AP	11652-11673 DD	\$ 75,199.18
1/4/2024	19318	AP	306373-306414	\$ 187,375.82
12/13/2023	19336	AP	306415-306416	\$ 5,675.65
1/5/2024	19335	AP	306417-306420	\$ 626,367.22
1/8/2024	19334	DD	11674-11677	\$ 103,928.20
1/5/24 (12/26)	19338	AP	306421	\$ 22,611.90
1/5/2024	19340	AP	306422	\$ 24,486.50
1/5/2024	19348	AP	306423	\$ 4,262.84
1/12/24	19391	AP	11678-11680 DD	\$ 4,188.20
1/11/2024	19392	AP	306424-306425	\$ 14,542.58
1/12/2024	19393	AP	11681-11684 DD	\$ 40,858.73
1/11/2024	19394	AP	306426-306439	\$ 43,381.94
1/12/2024	19396	AP	11685-11693 DD	\$ 34,771.25
1/11/2024	19397	AP	306440-306447	\$ 6,021.74
1/12/2024	19404	AP	11694-11710 DD	\$ 36,905.93
1/11/2024	19405	AP	306448-306480	\$ 79,293.94
1/11/2024	19407	AP	306481-306488	\$ 79,585.54
1/12/2024	19406	DD	11711-11714	\$ 54,560.25
1/18/2024	19482	AP	11715 DD	\$ 1,390.76
1/17/2024	19483	AP	306489-306494	\$ 16,382.38
1/17/2024	NOT IN SYSTEM	AP	306495-306496	\$ -
1/18/2024	19499	DD	11716	\$ 33,563.52
1/17/2024	19500	AP	306497-306498	\$ 24,489.46
1/19/2027	19511	DD	11717	\$ 6,861.12
1/18/2024	19512	AP	306499-306502	\$ 38,219.02
1/19/2024	19514	DD	11718-11725	\$ 75,807.43
1/18/2024	19515	AP	306503-306509	\$ 13,246.06
1/19/2024	19516	DD	11726-11727	\$ 52,524.67
1/18/2024	19517	AP	306510-306514	\$ 220,257.53
1/19/2024	19519	AP	11728-11747 DD	\$ 267,687.86
1/18/2024	19520	AP	306515-306550	\$ 231,326.81
1/19/2024	19532	AP	306551	\$ 1,000.00
1/22/2024	19588	AP	306552	\$ 2,110.00
1/25/2024	19569	DD	11747-11749	\$ 3,503.09
1/24/2024	19570	AP	306553-306555	\$ 1,429.97
1/25/2024	19571	DD	11749-11753 DD	\$ 34,288.76
1/24/2024	19572	AP	306556-306562	\$ 9,713.35
1/26/2024	19597	DD	11754-11756	\$ 30,395.19
1/25/2024	19598	AP	306563-306568	\$ 26,450.76
1/26/2024	19599	AP	11757-11773 DD	\$ 27,185.89
1/25/2024	19600	AP	306569-306597	\$ 94,252.86
1/26/2024	19605	DD	11774-11784	\$ 85,560.02
1/25/2024	19606	AP	306598-306603	\$ 5,570.16
1/26/2024	19616	AP	306604	\$ 176.85
1/26/2024	19650	AP	306605	\$ 37,213.42
1/31/2024	VOID	AP	306326-306423	\$ (4,294.84)
1/31/2024	19696	AP	306606-306610	\$ 4,238.58
1/10/2024	19721	AP	306611-306612	\$ 1,130,271.83
1/16/2024	19755	AP	306682	\$ 4,226.67
1/31/2024	19639	PAYROLL	401318-401345	\$ 3,266,758.49
1/31/2024	19640	PAYROLL	401346-401348	\$ 106,992.27
1/31/2024	19655	PAYROLL	VOID	\$ (24,795.25)
1/31/2024	19674	PAYROLL	401349-401350	\$ 22,806.03
1/31/2024	NOT IN SYSTEM	PAYROLL	401290-401317	VOID
1/31/2024	19681	PAYROLL	401351-401352	\$ 441.51
1/31/2024	19719	PAYROLL	401353-401355	\$ 897.91
1/31/2024	19720	PAYROLL	401356-401364	\$ 343.93
1/5/2024	19337	ATF	425696	\$ 190,204.62
1/5/2024	19353	ATF	524005	\$ 1,000.71
1/31/2024	19726	ATF	306613	\$ 928,092.84
1/31/2024	19759	ATF	438829-438830	\$ 1,047,156.26
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 December 31, 2023 have been reconciled.				
Stephanie Walker				2/2/2024
Name			Date	