



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

Alabama
State Board
of Education

December 19, 2023

Governor Kay Ivey
President

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

Jackie Zeigler
District I

Dear Dr. Coe:

Tracee West
District II
Vice President

RE: FY 2023 General Purpose Financial Statements

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

Stephanie Bell
District III

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.

Yvette M. Richardson, Ed.D.
District IV

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

Tonya S. Chestnut, Ed.D.
District V
President Pro Tem

Sincerely,

Brandon T. Payne
Deputy State Superintendent
Administration and Finance

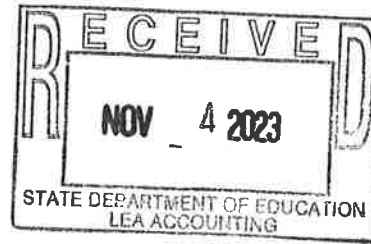
Marie Manning
District VI

Wayne Reynolds, Ed.D.
District VIII

BTP/BK/LJ

Enclosure
cc: Chief School Financial Officer

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



Dothan City BOARD OF EDUCATION

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR FISCAL YEAR OCTOBER 1, 2022 - SEPTEMBER 30, 2023
Due on or Before November 1, 2023

Subscribed and sworn to before me this the

31st day of October, 2023

Alisha Kean Smith

Notary Public

Eric Mackey

APPROVED, State Superintendent of Education

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

D. K. G.

Superintendent

10/31/23

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, 2023**

130 - Dothan City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$21,974,753.17	(\$4,045,973.14)	\$2,914,920.93	\$3,763,635.20	\$0.00	\$1,046,811.72	\$0.00
Investments							
Receivables	\$556,044.42	\$7,752,370.35	\$0.00	\$0.00	\$0.00	\$197.52	\$0.00
Interfund Receivables	\$0.00	\$266,086.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$296,152.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,134,415.58
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,317,063.16
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,125,219.76
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,657,903.76
Other Debits							
Total Assets and Other Debits:	\$22,530,797.59	\$4,268,636.24	\$2,914,920.93	\$3,763,635.20	\$0.00	\$1,047,009.24	\$137,234,602.26
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$279,348.78	\$118,806.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$266,086.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,363,411.02	\$374,793.02	\$0.00	\$0.00	\$0.00	\$940,714.40	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,783,123.52
Total Liabilities:	\$1,908,846.53	\$493,599.80	\$0.00	\$0.00	\$0.00	\$940,714.40	\$38,783,123.52
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,451,478.74
Contributed Capital							
Reserved Fund Balance	\$138,339.00	\$296,152.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$20,483,612.06	\$3,478,884.14	\$2,914,920.93	\$3,763,635.20	\$0.00	\$106,294.84	\$0.00
Total Fund Equity:	\$20,621,951.06	\$3,775,036.44	\$2,914,920.93	\$3,763,635.20	\$0.00	\$106,294.84	\$98,451,478.74
Total Liabilities and Fund Equity:	\$22,530,797.59	\$4,268,636.24	\$2,914,920.93	\$3,763,635.20	\$0.00	\$1,047,009.24	\$137,234,602.26

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
For Fiscal Year Ended September 30, 2023**

130 - Dothan City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$59,772,807.14	\$0.00	\$69,974.80	\$2,654,023.20	\$0.00	\$62,496,805.14
Federal Sources	\$118,235.69	\$30,225,653.87	\$0.00	\$0.00	\$0.00	\$30,343,889.56
Local Sources	\$24,628,898.67	\$2,644,088.43	\$95,390.85	\$708,735.09	\$111,615.86	\$28,188,728.90
Other Sources	\$245,008.89	\$63,936.35	\$0.00	\$0.00	\$0.00	\$308,945.24
Total Revenues:	\$84,764,950.39	\$32,933,678.65	\$165,365.65	\$3,362,758.29	\$111,615.86	\$121,338,368.84
Expenditures						
Instructional Services	\$41,084,063.22	\$12,257,087.16	\$0.00	\$0.00	\$46,284.60	\$53,387,434.98
Instructional Support Services	\$16,330,752.53	\$4,572,074.43	\$0.00	\$0.00	\$22,904.02	\$20,925,730.98
Operation & Maintenance Services	\$9,454,629.12	\$704,991.75	\$0.00	\$4,847,982.53	\$0.00	\$15,007,603.40
Auxiliary Services	\$4,322,321.42	\$9,191,404.80	\$0.00	\$681,156.00	\$0.00	\$14,194,882.22
General Administrative Services	\$4,931,353.67	\$2,139,618.83	\$0.00	\$0.00	\$0.00	\$7,070,972.50
Capital Outlay	\$0.00	\$1,571,716.22	\$0.00	\$124,569.48	\$0.00	\$1,696,285.70
Debt Service	\$23,400.45	\$0.00	\$69,974.80	\$2,688,784.34	\$0.00	\$2,782,159.59
Other Expenditures	\$2,776,072.01	\$4,569,136.71	\$0.00	\$0.00	\$31,249.26	\$7,376,457.98
Total Expenditures:	\$78,922,592.42	\$35,006,029.90	\$69,974.80	\$8,342,492.35	\$100,437.88	\$122,441,527.35
Other Fund Sources (Uses)						
Other Fund Sources:	\$3,172,149.54	\$643,545.27	\$195,258.55	\$681,156.00	\$0.00	\$4,692,109.36
Other Fund Uses:	\$464,985.82	\$712,280.96	\$0.00	\$0.00	\$1,522.83	\$1,178,789.61
Total Other Fund Sources (Uses):	\$2,707,163.72	(\$68,735.69)	\$195,258.55	\$681,156.00	(\$1,522.83)	\$3,513,319.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$8,549,521.69	(\$2,141,086.94)	\$290,649.40	(\$4,298,578.06)	\$9,655.15	\$2,410,161.24
Beginning Fund Balance - October 1:	\$12,072,429.37	\$5,916,123.38	\$2,624,271.53	\$8,062,213.26	\$96,639.69	\$28,771,677.23
Ending Fund Balance - September 30:	\$20,621,951.06	\$3,775,036.44	\$2,914,920.93	\$3,763,635.20	\$106,294.84	\$31,181,838.47

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, 2023**

130 - Dothan City Schools						
Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$53,045,958.72	\$59,772,807.14	\$6,726,848.42	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$118,235.69	\$118,235.69	\$42,514,099.59	\$30,225,653.87	(\$12,288,445.72)
Local Sources	\$21,895,633.13	\$24,628,898.67	\$2,733,265.54	\$1,793,170.04	\$2,644,088.43	\$850,918.39
Other Sources	\$5,000.00	\$245,008.89	\$240,008.89	\$70,600.00	\$63,936.35	(\$6,663.65)
Total Revenues:	\$74,946,591.85	\$84,764,950.39	\$9,818,358.54	\$44,377,869.63	\$32,933,678.65	(\$11,444,190.98)
Expenditures						
Instructional Services	\$42,376,536.85	\$41,084,063.22	\$1,292,473.63	\$17,743,432.21	\$12,257,087.16	\$5,486,345.05
Instructional Support Services	\$16,362,709.88	\$16,330,752.53	\$31,957.35	\$8,222,914.41	\$4,572,074.43	\$3,650,839.98
Operation & Maintenance Services	\$9,496,345.55	\$9,454,629.12	\$41,716.43	\$750,603.00	\$704,991.75	\$45,611.25
Auxiliary Services	\$3,878,532.88	\$4,322,321.42	(\$443,788.54)	\$8,721,590.09	\$9,191,404.80	(\$469,814.71)
General Administrative Services	\$4,649,597.66	\$4,931,353.67	(\$281,756.01)	\$3,602,122.79	\$2,139,618.83	\$1,462,503.96
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,571,716.22	\$1,571,716.22	\$0.00
General Service	\$20,000.00	\$23,400.45	(\$3,400.45)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$4,013,884.62	\$2,776,072.01	\$1,237,812.61	\$4,964,121.03	\$4,569,136.71	\$394,984.32
Total Expenditures:	\$80,797,607.44	\$78,922,592.42	\$1,875,015.02	\$45,576,499.75	\$35,006,029.90	\$10,570,469.85
Other Financing Sources (Uses)						
Other Financing Sources:	\$4,315,870.46	\$3,172,149.54	(\$1,143,720.92)	\$1,395,829.00	\$643,545.27	(\$752,283.73)
Other Financing Uses:	\$1,096,800.00	\$464,985.82	\$631,814.18	\$338,642.75	\$712,280.96	(\$373,638.21)
Total Other Financing Sources (Uses):	\$3,219,070.46	\$2,707,163.72	(\$511,906.74)	\$1,057,186.25	(\$68,735.69)	(\$1,125,921.94)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,631,945.13)	\$8,549,521.69	\$11,181,466.82	(\$141,443.87)	(\$2,141,086.94)	(\$1,999,643.07)
Beginning Fund Balance - Oct. 1:	\$12,974,499.87	\$12,072,429.37	(\$902,070.50)	\$5,916,123.38	\$5,916,123.38	\$0.00
Ending Fund Balance - Sept. 30:	\$10,342,554.74	\$20,621,951.06	\$10,279,396.32	\$5,774,679.51	\$3,775,036.44	(\$1,999,643.07)

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, 2023**

130 - Dothan City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$69,974.80	\$69,974.80	\$2,723,998.00	\$2,654,023.20	(\$69,974.80)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$95,390.85	\$95,390.85	\$458,867.00	\$708,735.09	\$249,868.09
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$165,365.65	\$165,365.65	\$3,182,865.00	\$3,362,758.29	\$179,893.29
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	\$7,774,386.26	\$4,847,982.53	\$2,926,403.73
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$681,156.00	(\$681,156.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$235,037.55	\$124,569.48	\$110,468.07
Debt Service	\$0.00	\$69,974.80	(\$69,974.80)	\$2,636,606.47	\$2,688,784.34	(\$52,177.87)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$69,974.80	(\$69,974.80)	\$10,646,030.28	\$8,342,492.35	\$2,303,537.93
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$195,258.55	\$195,258.55	\$0.00	\$681,156.00	\$681,156.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$195,258.55	\$195,258.55	\$0.00	\$681,156.00	\$681,156.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$290,649.40	\$290,649.40	(\$7,463,165.28)	(\$4,298,578.06)	\$3,164,587.22
Beginning Fund Balance - Oct. 1:	\$2,624,271.53	\$2,624,271.53	\$0.00	\$8,064,898.24	\$8,062,213.26	(\$2,684.98)
Ending Fund Balance - Sept. 30:	\$2,624,271.53	\$2,914,920.93	\$290,649.40	\$601,732.96	\$3,763,635.20	\$3,161,902.24

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, 2023**

130 - Dothan City Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$55,769,956.72	\$62,496,805.14	\$6,726,848.42
Federal Sources	\$0.00	\$0.00	\$0.00	\$42,514,099.59	\$30,343,889.56	(\$12,170,210.03)
Local Sources	\$28,900.00	\$111,615.86	\$82,715.86	\$24,176,570.17	\$28,188,728.90	\$4,012,158.73
Other Sources	\$0.00	\$0.00	\$0.00	\$75,600.00	\$308,945.24	\$233,345.24
Total Revenues:	\$28,900.00	\$111,615.86	\$82,715.86	\$122,536,226.48	\$121,338,368.84	(\$1,197,857.64)
Expenditures						
Instructional Services	\$8,000.00	\$46,284.60	(\$38,284.60)	\$60,127,969.06	\$53,387,434.98	\$6,740,534.08
Instructional Support Services	\$3,750.00	\$22,904.02	(\$19,154.02)	\$24,589,374.29	\$20,925,730.98	\$3,663,643.31
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$18,021,334.81	\$15,007,603.40	\$3,013,731.41
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$12,600,122.97	\$14,194,882.22	(\$1,594,759.25)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$8,251,720.45	\$7,070,972.50	\$1,180,747.95
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,806,753.77	\$1,696,285.70	\$110,468.07
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,656,606.47	\$2,782,159.59	(\$125,553.12)
Other Expenditures	\$7,800.00	\$31,249.26	(\$23,449.26)	\$8,985,805.65	\$7,376,457.98	\$1,609,347.67
Total Expenditures:	\$19,550.00	\$100,437.88	(\$80,887.88)	\$137,039,687.47	\$122,441,527.35	\$14,598,160.12
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$5,711,699.46	\$4,692,109.36	(\$1,019,590.10)
Other Financing Uses:	\$0.00	\$1,522.83	(\$1,522.83)	\$1,435,442.75	\$1,178,789.61	\$256,653.14
Total Other Financing Sources (Uses):	\$0.00	(\$1,522.83)	(\$1,522.83)	\$4,276,256.71	\$3,513,319.75	(\$762,936.96)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$9,350.00	\$9,655.15	\$305.15	(\$10,227,204.28)	\$2,410,161.24	\$12,637,365.52
Beginning Fund Balance - Oct. 1:	\$96,639.69	\$96,639.69	\$0.00	\$29,676,432.71	\$28,771,677.23	(\$904,755.48)
Ending Fund Balance - Sept. 30:	\$105,989.69	\$106,294.84	\$305.15	\$19,449,228.43	\$31,181,838.47	\$11,732,610.04

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