

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

FISCAL PERIOD MARCH 2024

EXHIBIT F-1-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
<b>ASSETS AND OTHER DEBITS</b>							
CASH	32,336628.63	2,474039.95-	2,914920.93	1,313719.22-	.00	1,594003.95	.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-	1,318384.77	.00	.00	.00	.00	.00
INVENTORIES	.00	322201.63	.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
<b>TOTAL ASSETS &amp; DEBITS</b>	<b>32,209181.54</b>	<b>567366.82-</b>	<b>2,914920.93</b>	<b>1,313719.22-</b>	<b>.00</b>	<b>1,594003.95</b>	<b>137,234602.26</b>
<b>LIABILITIES &amp; FUND EQ.</b>							
<b>LIABILITIES</b>							
SALARIES AND BEN.	2,305335.73	698711.76	.00	.00	.00	.00	.00
PAYROLL WH	.00	.00	.00	.00	.00	1,459073.13	.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	490303.61	.00	.00	.00	.00	.00
LONG TERM LIAB.	.00	.00	.00	.00	.00	.00	38,783123.52
<b>TOTAL LIABILITIES</b>	<b>2,766690.24</b>	<b>1,221477.44</b>	<b>.00</b>	<b>24601.53-</b>	<b>.00</b>	<b>1,459073.13</b>	<b>38,783123.52</b>
<b>FUND EQUITY</b>							
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	322201.63	.00	.00	.00	.00	.00
UNRESERVED FUND BAL	29,304152.30	2,111045.89-	2,914920.93	1,289117.69-	.00	134930.82	.00
<b>TOTAL FUND EQUITY</b>	<b>29,442491.30</b>	<b>1,788844.26-</b>	<b>2,914920.93</b>	<b>1,289117.69-</b>	<b>.00</b>	<b>134930.82</b>	<b>98,451478.74</b>
<b>TOTAL LIAB &amp; FUND EQUITY</b>	<b>32,209181.54-</b>	<b>567366.82</b>	<b>2,914920.93-</b>	<b>1,313719.22</b>	<b>.00</b>	<b>1,594003.95-</b>	<b>137,234602.26-</b>

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

EXHIBIT F-11-A

FUND TYPES DESCRPTION	GENERAL	GOVERNMENTAL SPEC. REV.	DEBT. SERV	CAP PROJ.	FIDUCIARY EXP. TRUST	TOTAL MEMO ONLY
REVENUES:						
STATE REVENUES	30,178,759.31	1,081.20	.00	294,329.00	.00	30,474,169.51
FEDERAL REVENUES	63,673.15	8,087,433.70	.00	.00	.00	8,151,106.85
LOCAL REVENUES	17,415,523.60	774,772.33	.00	.00	51,821.28	18,242,117.21
OTHER REVENUES	787,622.01	44,012.16	.00	.00	.00	831,634.17
TOTAL REVENUES	48,445,578.07	8,907,299.39	.00	294,329.00	51,821.28	57,699,027.74
EXPENDITURES:						
INSTRUCTIONAL SERVICES	20,853,771.43	5,534,679.77	.00	.00	13,696.43	26,402,147.63
INSTRUCTIONAL SUPPORT SERVICES	8,220,740.27	1,998,248.69	.00	.00	3,108.19	10,222,097.15
OPERATION & MAINTENANCE	4,775,109.35	88,421.02	.00	3,541,897.25	.00	8,405,427.62
AUXILIARY SERVICES	2,183,722.32	4,395,823.51	.00	.00	.00	6,579,545.83
GENERAL ADMINISTRATIVE SERVICES	2,003,140.87	354,461.73	.00	.00	.00	2,357,602.60
CAPITAL OUTLAY	597,726.02	94,354.00	.00	.00	.00	692,080.02
DEBT SERVICES	.00	.00	.00	1,805,184.64	.00	1,805,184.64
PRIICIPAL INTEREST						
OTHER EXPENDITURES	1,265,820.46	2,146,487.29	.00	.00	6,152.68	3,418,460.43
TOTAL EXPENDITURES	39,900,030.72	14,612,476.01	.00	5,347,081.89	22,957.30	59,882,545.92
OTHER FUND SOURCES (USES)						
TRANSFERS IN	163,433.04	297,250.54	.00	.00	.00	460,683.58
OTHER FUND SOURCES	401,172.58	.00	.00	.00	.00	401,172.58
TRANSFERS OUT	289,612.73-	171,534.10-	.00	.00	78.00-	461,224.83-
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	274,992.89	125,716.44	.00	.00	78.00-	400,631.33
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER	8,820,540.24	5,579,460.18-	.00	5,052,752.89-	28,785.98	1,782,886.85-
BEGINNING FUND BALANCE	20,621,951.06	3,790,615.92	2,914,920.93	3,763,635.20	106,144.84	31,197,267.95
ENDING FUND BALANCE	29,442,491.30	1,788,844.26-	2,914,920.93	1,289,117.69-	134,930.82	29,414,381.10

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

EXHIBIT F-III-A

FUND TYPE DESCRPTION	GENERAL			SPECIAL REVENUE		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	58,865,019.09	30,178,759.31	28,686,259.78-	.00	1,081.20	1,081.20
FEDERAL REVENUES	.00	63,673.15	63,673.15	31,475,951.27	8,087,433.70	23,388,517.57-
LOCAL REVENUES	22,641,006.85	17,415,523.60	5,225,483.25-	1,164,693.06	774,772.33	389,920.73-
OTHER SOURCES	.00	787,622.01	787,622.01	70,600.00	44,012.16	26,587.84-
TOTAL REVENUES	81,506,025.94	48,445,578.07	33,060,447.87-	32,711,244.33	8,907,299.39	23,803,944.94-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	42,780,527.45	20,853,771.43	21,926,756.02	12,859,442.44	5,534,679.77	7,324,762.67
INSTRUCTIONAL SUPPORT SERVICES	16,750,597.93	8,220,740.27	8,529,857.66	5,671,628.21	1,998,248.69	3,673,379.52
OPERATION & MAINTENANCE	9,435,142.12	4,775,109.35	4,660,032.77	706,794.49	88,421.02	618,373.47
AUXILIARY SERVICES	4,487,290.20	2,183,722.32	2,303,567.88	8,346,681.16	4,395,823.51	3,950,857.65
GENERAL ADMINISTRATIVE SERVICES	4,772,239.03	2,003,140.87	2,769,098.16	1,438,555.94	354,461.73	1,084,094.21
CAPITAL OUTLAY	5,100,000.00	597,726.02	4,502,273.98	629,028.00	94,354.00	534,674.00
DEBT SERVICES	488,771.80	.00	488,771.80	.00	.00	.00
PRIICIPAL INTEREST						
OTHER EXPENDITURES	2,788,058.10	1,265,820.46	1,522,237.64	4,564,587.66	2,146,487.29	2,418,100.37
TOTAL EXPENDITURES	86,602,626.63	39,900,030.72	46,702,595.91	34,216,717.90	14,612,476.01	19,604,241.89
OTHER FUND SOURCES (USES)						
TRANSFERS IN	90,871.69	163,433.04	72,561.35	1,355,918.00	297,250.54	1,058,667.46-
OTHER FUND SOURCES	2,743,913.26	401,172.58	2,342,740.68-	.00	.00	.00
TRANSFERS OUT	1,025,110.26	289,612.73	735,497.53	474,588.43	171,534.10	303,054.33
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	1,809,674.69	274,992.89	1,534,681.80-	881,329.57	125,716.44	755,613.13-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	3,286,926.00-	8,820,540.24	12,107,466.24	624,144.00-	5,579,460.18-	4,955,316.18-
BEGINNING FUND BALANCE	18,762,203.29	20,621,951.06	1,859,747.77	918,229.92	3,790,615.92	2,872,386.00
ENDING FUND BALANCE	15,475,277.29	29,442,491.30	13,967,214.01	294,085.92	1,788,844.26-	2,082,930.18-

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

EXHIBIT F-III-B

FUND TYPE DESCRPTION	BUDGET	DEBT SERVICE ACTUAL	VARIANCE	BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	.00	.00	.00	2,733,002.00	294,329.00	2,438,673.00-
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	294,329.00	2,906,940.00-
EXPENDITURES:						
INSTRUCTIONAL SERVICES	.00	.00	.00	.00	.00	.00
INSTRUCTIONAL SUPPORT SERVICES	.00	.00	.00	.00	.00	.00
OPERATION & MAINTENANCE	.00	.00	.00	8,838,496.78	3,541,897.25	5,296,599.53
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	1,805,184.64	1,317,758.56
PRINCIPAL INTEREST						
OTHER EXPENDITURES	.00	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	12,148,294.20	5,347,081.89	6,801,212.31
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	8,947,025.20-	5,052,752.89-	3,894,272.31
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	3,947,025.20-	1,289,117.69-	2,657,907.51

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

EXHIBIT F-III-C

FUND TYPE DESCRIPTI ON	BUDGET	EXPENDABLE TRUST ACTUAL	VARI ANCE	TOTAL GOVERNMENT & EXPENDABLE TRUST FUNDS BUDGET	ACTUAL	VARI ANCE
REVENUES:						
STATE REVENUES	.00	.00	.00	61,598,021.09	30,474,169.51	31,123,851.58-
FEDERAL REVENUES	.00	.00	.00	31,475,951.27	8,151,106.85	23,324,844.42-
LOCAL REVENUES	9,330.00	51,821.28	42,491.28	24,283,296.91	18,242,117.21	6,041,179.70-
OTHER SOURCES	.00	.00	.00	70,600.00	831,634.17	761,034.17
TOTAL REVENUES	9,330.00	51,821.28	42,491.28	117,427,869.27	57,699,027.74	59,728,841.53-
EXPENDITURES:						
INSTRUCTI ONAL SERVI CES	7,000.00	13,696.43	6,696.43-	55,646,969.89	26,402,147.63	29,244,822.26
INSTRUCTI ONAL SUPPORT SERVI CES	10,811.24	3,108.19	7,703.05	22,433,037.38	10,222,097.15	12,210,940.23
OPERATI ON & MAI NTENANCE	.00	.00	.00	18,980,433.39	8,405,427.62	10,575,005.77
AUXI LI ARY SERVI CES	.00	.00	.00	12,833,971.36	6,579,545.83	6,254,425.53
GENERAL ADM I NI STRATI VE SERVI CES	.00	.00	.00	6,210,794.97	2,357,602.60	3,853,192.37
CAP I TAL OUTLAY	.00	.00	.00	5,915,882.22	692,080.02	5,223,802.20
DEBT SERVI CES	.00	.00	.00	3,611,715.00	1,805,184.64	1,806,530.36
PRI NCI PAL I NTEREST						
OTHER EXPENDITURES	1,100.00	6,152.68	5,052.68-	7,353,745.76	3,418,460.43	3,935,285.33
TOTAL EXPENDITURES	18,911.24	22,957.30	4,046.06-	132,986,549.97	59,882,545.92	73,104,004.05
OTHER FUND SOURCES (USES)						
TRANSFERS I N	.00	.00	.00	1,446,789.69	460,683.58	986,106.11-
OTHER FUND SOURCES	.00	.00	.00	2,743,913.26	401,172.58	2,342,740.68-
TRANSFERS OUT	75.00	78.00	3.00-	1,499,773.69	461,224.83	1,038,548.86
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	75.00-	78.00-	3.00-	2,690,929.26	400,631.33	2,290,297.93-
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	9,656.24-	28,785.98	38,442.22	12,867,751.44-	1,782,886.85-	11,084,864.59
BEG I NNI NG FUND BALANCE	194,086.69	106,144.84	87,941.85-	27,498,791.43	31,197,267.95	3,698,476.52
END I NG FUND BALANCE	184,430.45	134,930.82	49,499.63-	14,631,039.99	29,414,381.10	14,783,341.11

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

**COUNTY REG AD VALOREM 4.5 MIL**

Account Strip: 11-46010-000-0000-6001-0-0000-0000-0000000

MONTH	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
OCT	63,176	60,201	-	-	-	53,750	27
NOV	91,032	531,173	602,823	255,909	295,473	409,810	462,758
DEC	1,479,875	1,280,443	989,453	1,214,979	1,061,477	923,616	872,497
JAN	2,480,156	1,971,830	1,997,186	1,865,096	2,080,540	2,036,672	2,140,181
FEB	101,792	81,698	85,279	169,323	122,980	123,468	109,078
<b>MAR</b>	<b>54,127</b>	<b>143,787</b>	<b>124,973</b>	<b>80,697</b>	<b>47,605</b>	<b>113,088</b>	<b>79,864</b>
APR	60,463	60,463	52,459	58,254	75,447	47,094	45,560
MAY	53,970	40,998	40,998	38,308	32,831	34,882	33,111
JUN	48,851	42,543	37,691	31,855	7,542	36,813	36,813
JUL	47,981	46,036	46,036	75,660	49,620	33,999	31,414
AUG	47,940	73,074	73,074	35,604	73,635	72,454	71,409
SEP	56,335	51,796	51,796	45,242	43,613	37,830	38,781
<b>TOTAL</b>	<b>4,270,158</b>	<b>4,384,671</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: 11-46110-000-0000-6001-0-0000-0000-0000000

FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
738,752	-	758,913	767,077	658,608	617,515	604,053
706,112	747,324	709,841	652,980	672,553	609,692	617,042
748,260	847,836	809,463	677,081	690,984	800,314	558,808
817,223	958,650	925,164	806,778	786,287	856,571	838,360
715,042	622,092	471,024	596,813	632,813	664,103	565,488
<b>769,735</b>	<b>895,461</b>	<b>925,796</b>	<b>765,664</b>	<b>675,403</b>	<b>636,896</b>	<b>694,097</b>
843,306	716,343	871,649	688,482	747,817	699,415	-
783,024	817,724	820,065	592,785	726,376	647,375	-
834,304	750,983	834,602	701,826	726,425	563,069	-
803,666	999,485	799,718	827,325	725,740	624,574	-
741,120	867,480	730,500	705,070	692,397	736,518	-
827,498	812,858	752,083	681,053	677,424	642,532	-
<b>4,495,124</b>	<b>8,904,280</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**

FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
801,928	60,201	758,913	767,077	658,608	617,265	604,079
797,143	1,278,497	1,312,664	908,889	968,026	1,019,502	1,079,800
2,228,135	2,128,279	1,798,916	1,892,060	1,752,461	1,723,930	1,431,305
3,297,380	2,930,480	2,922,351	2,671,874	2,866,827	2,893,243	2,978,541
816,834	703,789	556,303	766,136	755,792	787,571	674,565
<b>823,862</b>	<b>1,039,248</b>	<b>1,050,769</b>	<b>846,360</b>	<b>723,009</b>	<b>749,984</b>	<b>773,961</b>
-	903,769	768,802	929,903	763,929	794,911	744,974
-	836,994	858,722	858,374	625,616	761,257	680,486
-	883,155	793,526	872,293	733,681	733,966	599,882
-	851,647	1,045,521	875,378	876,945	759,739	655,988
-	789,059	940,554	766,104	778,705	764,851	807,927
-	883,833	864,654	797,325	724,666	715,253	681,313
<b>8,765,282</b>	<b>13,288,951</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: 11-46210-000-0000-6001-0-0000-0000-0000000

MONTH	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
OCT	55,461	51,354	-	4	-	92,901	35
NOV	90,840	611,899	686,753	249,938	300,870	434,377	477,944
DEC	1,626,151	1,396,756	1,041,933	1,282,068	1,069,923	943,886	865,299
JAN	1,683,840	1,035,769	1,058,547	901,629	1,143,378	1,092,881	1,145,478
FEB	112,215	79,070	81,415	167,471	108,128	114,087	100,617
<b>MAR</b>	<b>70,305</b>	<b>141,365</b>	<b>116,004</b>	<b>93,338</b>	<b>44,157</b>	<b>104,929</b>	<b>75,035</b>
APR	56,377	47,900	47,900	72,038	70,720	43,369	39,882
MAY	47,698	36,597	36,597	53,185	30,183	31,772	29,315
JUN	42,114	37,018	37,018	32,750	27,706	32,121	30,208
JUL	44,283	38,372	38,372	78,188	43,275	30,354	27,315
AUG	43,600	77,465	77,465	31,524	74,625	74,592	73,008
SEP	51,752	46,736	46,736	41,519	38,749	34,000	34,110
<b>TOTAL</b>	<b>3,638,812</b>	<b>3,602,036</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: 11-46230-000-0000-6001-0-0000-0000-0000000

FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
33,013	30,568	-	-	-	100,567	20
54,071	408,965	477,292	152,373	179,094	269,099	289,048
1,011,704	854,924	620,198	778,109	645,399	561,837	515,077
1,002,285	616,599	630,088	536,682	680,583	650,525	681,834
93,449	47,065	48,461	99,684	64,361	67,908	59,890
<b>72,125</b>	<b>84,144</b>	<b>69,019</b>	<b>28,481</b>	<b>26,284</b>	<b>62,459</b>	<b>42,851</b>
33,557	28,510	10,096	42,090	25,815	21,238	-
28,392	21,784	643	17,963	18,912	17,450	-
25,068	22,034	19,494	16,491	19,120	17,983	-
26,359	22,840	21,423	25,759	18,069	16,259	-
25,953	20,804	18,764	19,489	37,724	35,155	-
30,805	27,819	24,714	23,066	20,238	20,304	-
<b>2,266,647</b>	<b>2,212,399</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>

