

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

FISCAL PERIOD MAY 2022

EXHIBIT M-I-A

FUND TYPES AND ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GRP.	TOTAL
DESCRIPTION	GENERAL	SPEC. REV.	DEBT SERV.	CAP. PROJ.	ENTERPRISE	TRUST	F/A & L.TERM	MEMO ONLY
ASSETS AND OTHER DEBITS								
CASH	17,638969.42	204223.68	2,343297.74	1,001784.73-	.00	963638.13	.00	20,148344.24
INVESTMENTS	.00	.00	.00	.00	.00	.00	.00	.00
RECEIVABLES	23410.01	1,927130.46	.00	3451.18	.00	.00	.00	1,953991.65
INVENTORIES	.00	294681.00	.00	.00	.00	.00	.00	294681.00
OTHER ASSETS	15347.96	.00	.00	.00	.00	.00	.00	15347.96
FIXED ASSETS	.00	.00	.00	.00	.00	.00	94,149445.68	94,149445.68
OTHER DEBITS	.00	.00	.00	.00	.00	.00	34,173119.57	34,173119.57
TOTAL ASSETS & DEBITS	17,677727.39	2,426035.14	2,343297.74	998333.55-	.00	963638.13	28,322565.25	50,734930.10
LIABILITIES & FUND EQ. LIABILITIES								
SALARIES AND BEN.	1,112389.48	339267.06	.00	.00	.00	.00	.00	1,451656.54
PAYROLL W/H	.00	.00	.00	.00	.00	863650.85	.00	863650.85
CLAIMS PAYABLE	6.03	1046.97-	.00	.00	.00	.00	.00	1040.94-
OTHER PAYABLE	33408.56	.00	.00	.00	.00	.00	.00	33408.56
OTHER LIABILITIES	110347.73	387782.06	.00	.00	.00	.00	.00	498129.79
LONG TERM LIAB.	.00	.00	.00	.00	.00	.00	34,173119.57	34,173119.57
TOTAL LIABILITIES	1,256151.80	726002.15	.00	.00	.00	863650.85	34,173119.57	37,018924.37
FUND EQUITY								
INVESTMENT IN F/X	.00	.00	.00	.00	.00	.00	61,434160.70	61,434160.70
CONTRIBUTED CAP.	.00	.00	.00	.00	.00	.00	.00	.00
RETAINED EARNINGS	.00	.00	.00	.00	.00	.00	.00	.00
RESERVED FUND BAL.	2,939827.25	8,692002.74	.00	8,267498.77	.00	7157.67	.00	19,906486.43
UNRESERVED FUND BAL	13,481748.34	6,991969.75-	2,343297.74	9,265832.32-	.00	92829.61	.00	339926.38-
TOTAL FUND EQUITY	16,421575.59	1,700032.99	2,343297.74	998333.55-	.00	99987.28	61,434160.70	81,000720.75
TOTAL LIAB & FUND EQUITY	17,677727.39	2,426035.14	2,343297.74	998333.55-	.00	963638.13	95,607280.27	18,019645.12

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 MONTH ENDED MAY 2022

EXHIBIT M-II-A

FUND DESCRIPTION	BUDGET	GENERAL ACTUAL	VARIANCE	BUDGET	SPECIAL REVENUE ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	51,782,947.57	34,983,531.04	16,799,416.53	11,080.00	7,900.00	3,180.00
FEDERAL REVENUES	.00	88,351.16	88,351.16	48,945,466.57	14,725,921.94	34,219,544.63
LOCAL REVENUES	22,080,367.07	18,663,673.51	3,416,693.56	1,443,741.74	1,389,386.90	54,354.84
OTHER SOURCES	.00	30,405.96	30,405.96	112,261.00	66,477.37	45,783.63
TOTAL REVENUES	73,863,314.64	53,765,961.67	20,097,352.97	50,512,549.31	16,189,686.21	34,322,863.10
EXPENDITURES:						
INSTRUCTIONAL SERVICES	42,012,559.63	25,435,539.85	16,577,019.78	17,385,898.69	5,681,701.51	11,704,197.18
INSTRUCTIONAL SUPPORT SERVICES	15,043,204.05	9,615,385.52	5,427,818.53	12,251,910.83	2,946,055.25	9,305,855.58
OPERATION & MAINTENANCE	8,167,752.35	5,235,945.19	2,931,807.16	492,760.00	13,987.18	478,772.82
AUXILIARY SERVICES	3,984,823.20	3,251,418.50	733,404.70	6,660,784.83	4,962,611.73	1,698,173.10
GENERAL ADMINISTRATIVE SERVICES	4,123,458.55	2,960,977.78	1,162,480.77	3,848,108.64	807,111.85	3,040,996.79
CAPITAL OUTLAY	748,000.00	136,979.06	611,020.94	8,300,000.00	1,754,798.00	6,545,202.00
DEBT SERVICES	.00	20,263.69	20,263.69	.00	.00	.00
OTHER EXPENDITURES	2,944,455.71	1,568,545.64	1,375,910.07	6,923,375.36	2,730,080.74	4,193,294.62
TOTAL EXPENDITURES	77,024,253.49	48,225,055.23	28,799,198.26	55,862,838.35	18,896,346.26	36,966,492.09
OTHER FUND SOURCES (USES)						
OTHER FUND SOURCES	3,422,227.50	1,170,300.41	2,251,927.09	2,156,538.38	1,289,193.69	867,344.69
OTHER FUND USES	2,220,838.31-	986,879.80-	1,233,958.51-	505,966.00-	651,838.43-	145,872.43
TOTAL OTHER FUND SOURCES (USES)	1,201,389.19	183,420.61	1,017,968.58	1,650,572.38	637,355.26	1,013,217.12
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,959,549.66-	5,724,327.05	7,683,876.71	3,699,716.66-	2,069,304.79-	1,630,411.87
BEGINNING FUND BALANCE	10,702,480.74	10,697,248.54	21,399,729.28-	3,960,168.48	3,769,337.78	7,729,506.26-
ENDING FUND BALANCE	8,742,931.08	16,421,575.59	13,715,852.57-	260,451.82	1,700,032.99	6,099,094.39-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 MONTH ENDED MAY 2022

EXHIBIT M-II-B

FUND DESCRIPTION	BUDGET	DEBT SERVICE ACTUAL	VARIANCE	BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	69,974.80	.00	69,974.80	2,593,165.20	5,369,806.31	2,776,641.11
FEDERAL REVENUES	.00	.00	.00	.00	.00	.00
LOCAL REVENUES	.00	.00	.00	417,424.00	.00	417,424.00
OTHER SOURCES	.00	.00	.00	.00	.00	.00
TOTAL REVENUES	69,974.80	.00	69,974.80	3,010,589.20	5,369,806.31	2,359,217.11
EXPENDITURES:						
INSTRUCTIONAL SERVICES	.00	.00	.00	.00	.00	.00
INSTRUCTIONAL SUPPORT SERVICES	.00	.00	.00	.00	.00	.00
OPERATION & MAINTENANCE	.00	.00	.00	.00	224,152.70	224,152.70
AUXILIARY SERVICES	.00	.00	.00	.00	.00	.00
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	.00	.00	.00	.00	3,530,908.31	3,530,908.31
DEBT SERVICES	69,974.80	.00	69,974.80	3,917,844.25	3,648,104.67	269,739.58
OTHER EXPENDITURES	.00	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	69,974.80	.00	69,974.80	3,917,844.25	7,403,165.68	3,485,321.43
OTHER FUND SOURCES (USES)						
OTHER FUND SOURCES	.00	.00	.00	946,807.09	.00	946,807.09
OTHER FUND USES	.00	.00	.00	.00	.00	.00
TOTAL OTHER FUND SOURCES (USES)	.00	.00	.00	946,807.09	.00	946,807.09
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	.00	.00	.00	39,552.04	2,033,359.37-	2,072,911.41-
BEGINNING FUND BALANCE	2,343,297.74	2,343,297.74	4,686,595.48-	1,035,025.82	1,035,025.82	2,070,051.64-
ENDING FUND BALANCE	2,343,297.74	2,343,297.74	4,686,595.48-	1,074,577.86	998,333.55-	4,142,963.05-

Dothan City Schools
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 MONTH ENDED MAY 2022

EXHIBIT M-II-C

FUND DESCRIPTION	BUDGET	EXPENDABLE TRUST ACTUAL	VARIANCE	TOTAL GOVERNMENT & EXPENDABLE BUDGET	TOTAL GOVERNMENT & EXPENDABLE ACTUAL	TRUST FUNDS VARIANCE
REVENUES:						
STATE REVENUES	.00	.00	.00	54,457,167.57	40,361,237.35	14,095,930.22
FEDERAL REVENUES	.00	.00	.00	48,945,466.57	14,814,273.10	34,131,193.47
LOCAL REVENUES	47,005.12	65,236.77	18,231.65	23,988,537.93	20,118,297.18	3,870,240.75
OTHER SOURCES	.00	.00	.00	112,261.00	96,883.33	15,377.67
TOTAL REVENUES	47,005.12	65,236.77	18,231.65	127,503,433.07	75,390,690.96	52,112,742.11
EXPENDITURES:						
INSTRUCTIONAL SERVICES	14,000.00	21,420.82	7,420.82	59,412,458.32	31,138,662.18	28,273,796.14
INSTRUCTIONAL SUPPORT SERVICES	6,800.00	4,568.31	2,231.69	27,301,914.88	12,566,009.08	14,735,905.80
OPERATION & MAINTENANCE	.00	.00	.00	8,660,512.35	5,474,085.07	3,186,427.28
AUXILIARY SERVICES	.00	.00	.00	10,645,608.03	8,214,030.23	2,431,577.80
GENERAL ADMINISTRATIVE SERVICES	.00	.00	.00	7,971,567.19	3,768,089.63	4,203,477.56
CAPITAL OUTLAY	.00	.00	.00	9,048,000.00	5,422,685.37	3,625,314.63
DEBT SERVICES	.00	.00	.00	3,987,819.05	3,668,368.36	319,450.69
OTHER EXPENDITURES	17,197.00	9,768.63	7,428.37	9,885,028.07	4,308,395.01	5,576,633.06
TOTAL EXPENDITURES	37,997.00	35,757.76	2,239.24	136,912,907.89	74,560,324.93	62,352,582.96
OTHER FUND SOURCES (USES)						
OTHER FUND SOURCES	.00	.00	.00	6,525,572.97	2,459,494.10	4,066,078.87
OTHER FUND USES	160.00-	7,652.78-	7,492.78	2,726,964.31-	1,646,371.01-	1,080,593.30-
TOTAL OTHER FUND SOURCES (USES)	160.00-	7,652.78-	7,492.78	3,798,608.66	813,123.09	2,985,485.57
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	8,848.12	21,826.23	12,978.11	5,610,866.16-	1,643,489.12	7,254,355.28
BEGINNING FUND BALANCE	78,161.05	78,161.05	156,322.10-	18,119,133.83	17,923,070.93	36,042,204.76-
ENDING FUND BALANCE	87,009.17	99,987.28	143,343.99-	12,508,267.67	19,566,560.05	28,787,849.48-

**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	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
OCT	-	-	-	53,750	27	
NOV	602,823	255,909	295,473	409,810	462,758	284,625
DEC	989,453	1,214,979	1,061,477	923,616	872,497	792,593
JAN	1,997,186	1,865,096	2,080,540	2,036,672	2,140,181	2,324,276
FEB	85,279	169,323	122,980	123,468	109,078	77,493
MAR	124,973	80,697	47,605	113,088	79,864	110,882
APR	52,459	58,254	75,447	47,094	45,560	50,324
MAY	40,998	38,308	32,831	34,882	33,111	35,254
JUN		37,691	31,855	7,542	36,813	37,281
JUL		75,660	49,620	33,999	31,414	
AUG		35,604	73,635	72,454	71,409	106,576
SEP		45,242	43,613	37,830	38,781	167,287
TOTAL	3,893,172	3,876,763	3,915,076	3,894,204	3,921,492	3,986,590

COUNTY SALES TAX 1%

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

FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
758,913	767,077	658,608	617,515	604,053	581,762
709,841	652,980	672,553	609,692	617,042	595,968
809,463	677,081	690,984	800,314	558,808	638,593
925,164	806,778	786,287	856,571	838,360	796,596
471,024	596,813	632,813	664,103	565,488	568,774
925,796	765,664	675,403	636,896	694,097	640,744
716,343	871,649	688,482	747,817	699,415	653,375
817,724	820,065	592,785	726,376	647,375	611,338
	834,602	701,826	726,425	563,069	653,582
	799,718	827,325	725,740	624,574	653,582
	730,500	705,070	692,397	736,518	647,593
	752,083	681,053	677,424	642,532	624,218
6,134,269	9,075,009	8,313,190	8,481,269	7,791,330	7,666,126

TOTAL AD VALOREM AND SALES TAX

FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
758,913	767,077	658,608	671,265	604,079	581,762
1,312,664	908,889	968,026	1,019,502	1,079,800	880,593
1,798,916	1,892,060	1,752,461	1,723,930	1,431,305	1,431,185
2,922,351	2,671,874	2,866,827	2,893,243	2,978,541	3,120,872
556,303	766,136	755,792	787,571	674,565	646,266
1,050,769	846,360	723,009	749,984	773,961	751,625
768,802	929,903	763,929	794,911	744,974	703,699
858,722	858,374	625,616	761,257	680,486	646,592
-	872,293	733,681	733,966	599,882	690,863
-	875,378	876,945	759,739	655,988	653,582
-	766,104	778,705	764,851	807,927	754,169
-	797,325	724,666	715,253	681,313	791,506
10,027,441	12,951,772	12,228,266	12,375,473	11,712,822	11,652,716

DISTRICT REG AD VALOREM 3.5 MIL

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

MONTH	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
OCT	-	4	-	92,901	35	
NOV	686,753	249,938	300,870	434,377	477,944	276,684
DEC	1,041,933	1,282,068	1,069,923	943,886	865,299	771,560
JAN	1,058,547	901,629	1,143,378	1,092,881	1,145,478	1,367,748
FEB	81,415	167,471	108,128	114,087	100,617	73,781
MAR	116,004	93,338	44,157	104,929	75,035	101,448
APR	47,900	72,038	70,720	43,369	39,882	41,811
MAY	36,597	53,185	30,183	31,772	29,315	31,488
JUN		32,750	27,706	32,121	30,208	30,877
JUL		78,188	43,275	30,354	27,315	
AUG		31,524	74,625	74,592	73,008	102,640
SEP		41,519	38,749	34,000	34,110	184,321
TOTAL	3,069,149	3,003,652	2,951,714	3,029,269	2,898,246	2,982,358

SPECIAL DISTRICT 2.0 MIL TAX

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

FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
-	-	-	100,567	20	
477,292	152,373	179,094	269,099	289,048	164,694
620,198	778,109	645,399	561,837	515,077	465,653
630,088	536,682	680,583	650,525	681,834	814,135
48,461	99,684	64,361	67,908	59,890	43,936
69,019	28,481	26,284	62,459	42,851	60,384
28,510	10,096	42,090	25,815	21,238	24,887
21,784	643	17,963	18,912	17,450	18,746
	19,494	16,491	19,120	17,983	18,380
	21,423	25,759	18,069	16,259	
	18,764	19,489	37,724	35,155	36,718
	24,714	23,066	20,238	20,304	154,529
1,895,352	1,690,463	1,740,578	1,852,271	1,717,107	1,802,062

REPORT TO DOTHAN CITY SCHOOLS BOARD OF EDUCATION

ACCOUNTS PAYABLE AND PAYROLL

5/31/2022

DATE	BATCH	DESCRIPTION	CHECK NUMBERS	TOTAL
5/2/2022	9591	AP	DD	\$ 14,238.67
5/2/2022	9628	AP	248135-248186	\$ 191,901.79
5/2/2022	9635	AP	248187	\$ 4,235.00
5/3/2022	9649	AP	248188-248191	\$ 3,336.00
5/2/2022	9652	AP	248192	\$ 168.45
5/3/2022	9660	AP	248193	\$ 165.00
5/6/2022	9684	AP	DD	\$ 158,931.06
5/6/2022	9694	AP	DD	\$ 263,224.52
5/5/2022	9695	AP	248194-248248	\$ 225,113.80
5/6/2022	9697	AP	DD	\$ 60.00
5/5/2022	9698	AP	248249-248267	\$ 75,011.36
5/6/2022	9702	AP	248268	\$ 24.86
5/6/2022	9706	AP	248269-248284	\$ 10,156.40
5/6/2022	9713	AP	248285	\$ 17,727.65
5/10/2022	9731	AP	DD	\$ 16,230.55
5/10/2022	9739	AP	248286-248687	\$ 1,281.86
5/11/2022	9754	AP	248288-248289	\$ 1,117,681.77
5/11/2022	9783	AP	Void 248153	\$ (235.05)
5/11/2022	9797	AP	Void 247660	\$ (17,493.70)
5/12/2022	Replacement	AP	248290	\$ 256.41
5/12/2022	Replacement	AP	248291	\$ 755.25
5/13/2022	9812	AP	DD	\$ 13,535.26
5/12/2022	9813	AP	248292-248315	\$ 62,786.40
5/13/2022	9815	AP	DD	\$ 183,347.02
5/12/2022	9816	AP	248316-248362	\$ 108,708.80
5/13/2022	9821	AP	248363	\$ 6,400.00
5/19/2022	9905	AP	DD	\$ 47,245.23
5/18/2022	9906	AP	248364-248380	\$ 132,847.80
5/20/2022	9924	AP	DD	\$ 51,105.87
5/19/2022	9926	AP	248381-248387	\$ 59,266.83
5/20/2022	9928	AP	DD	\$ 97,276.54
5/19/2022	9929	AP	248388-248426	\$ 74,783.59
5/20/2022	9931	AP	DD	\$ 4,402.83
5/19/2022	9933	AP	248427-248440	\$ 69,111.63
5/23/2022	9953	AP	DD	\$ 18,343.73
5/20/2022	9954	AP	248441-248442	\$ 11,625.00
5/26/2022	10011	AP	DD	\$ 31,813.32
5/25/2022	10012	AP	248445-248455	\$ 51,653.24
5/26/2022	10019	AP	DD	\$ 83,680.09
5/25/2022	10022	AP	248456-248480	\$ 89,681.66
5/26/2022	10027	AP	DD	\$ 1,407.76
5/25/2022	10028	AP	248481-248495	\$ 54,010.86
5/26/2022	10032	AP	DD	\$ 26,490.77
5/25/2022	10033	AP	248496-248498	\$ 1,415.70
5/26/2022	10050	AP	248444	\$ 300.00
5/27/2022	Replacement	AP	248499	\$ 25,784.60
5/31/2022	10046	PAYROLL	312002-312019	\$ 23,869.52
5/31/2022	10048	PAYROLL	312020	\$ 404.37
5/31/2022	10057	PAYROLL	312021-312037	\$ 5,902.96
5/31	10058	PAYROLL	312038	\$ 185.17
5/31/2022	10084	PAYROLL	312039	\$ 817.01
5/9/2022	9737	ATF	337760	\$ 164,309.47
5/10/2022	9749	ATF	163297	\$ 825,570.25
				\$ 4,410,854.93

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 04/30/22 have been reconciled.

Stephanie Walker

June 1, 2022

Name

Date