

Combined Statement of Revenues, Expenditures and Changes in all Funds  
All Governmental Fund Types, Expendable Trust and Agency Funds  
For the Period  
October 1, 2022 thru September 30, 2023  
Houston County Commission, Dothan, Alabama  
(UNAUDITED)

	Governmental Funds				Fiduciary Funds	Total
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	
<b>Revenues</b>						
Taxes	18,791,880	14,741,862				33,533,742
Licenses and Permits	166,122	99,198				265,320
Intergovernmental	2,864,460	7,383,281			56,244	10,303,985
Charges for Services	8,553,095	700,975			826,084	10,080,154
Fine and Forfeits	389					389
Miscellaneous	1,341,873	1,660,798			119,673	3,122,344
Total Revenues	<u>31,717,819</u>	<u>24,586,114</u>	<u>0</u>	<u>0</u>	<u>1,002,001</u>	<u>57,305,934</u>
<b>Expenditures</b>						
General Government	11,432,517	5,605,221			1,134,787	18,172,525
Public Safety	21,503,076	1,632,829				23,135,905
Highways and Roads		20,678,170				20,678,170
Sanitation	5,281,851					5,281,851
Health	939,026					939,026
Welfare	447,876				40,000	487,876
Culture and Recreation	396,276					396,276
Education	643,000					643,000
Debt Service	90,532		1,709,060			1,799,592
Intergovernmental		65,975				65,975
Total Expenditures	<u>40,734,154</u>	<u>27,982,195</u>	<u>1,709,060</u>	<u>0</u>	<u>1,174,787</u>	<u>71,600,196</u>
Excess of Revenues Over(Under) Expenditures	<u>(9,016,335)</u>	<u>(3,396,081)</u>	<u>(1,709,060)</u>	<u>0</u>	<u>(172,786)</u>	<u>(14,294,262)</u>
<b>Other Financing Sources</b>						
Operating Transfers In	16,868,862	19,554,586	1,709,060			38,132,508
Proceeds - GFA						0
Proceeds - Capital Lease						0
Other Financing Sources	1,228,009					1,228,009
Operating Transfers Out	(12,835,659)	(16,824,803)				(29,660,462)
Total Other Financing	<u>5,261,212</u>	<u>2,729,783</u>	<u>1,709,060</u>	<u>0</u>	<u>0</u>	<u>9,700,055</u>
<b>Fund Balance Summary</b>						
<b>Funds</b>						
Beginning Fund Balances	17,498,480	24,341,704	0	0	1,402,259	43,242,443
Residual Equity Revenues and Other Financing Sources						
Over(Under) Expenditures	(3,755,123)	(666,298)	0	0	(172,786)	(4,594,207)
Ending Fund Balances	<u>13,743,357</u>	<u>23,675,406</u>	<u>0</u>	<u>0</u>	<u>1,229,473</u>	<u>38,648,236</u>
<b>Assets</b>						
Beginning Fixed Assets						97,964,921
Net Change in Fixed Assets						3,548,297
Ending Fixed Assets						101,513,218
Total Funds and Assets <u>September 30, 2023</u>	<u>13,743,357</u>	<u>23,675,406</u>	<u>0</u>	<u>0</u>	<u>1,229,473</u>	<u>140,161,454</u>

**Houston County General Long Term Debt**

G/O Warrant Dated 2/18/15 Series 2015		
Interest Rate	Date Due	Principal Amount
2.00%	4/1/2024	315,000
2.10%	4/1/2025	315,000
2.20%	4/1/2026	325,000
2.30%	4/1/2027	330,000
2.40%	4/1/2028	340,000
Total Series 2008-A		1,625,000

G/O Warrant Dated 2/26/2020 Series 2020A		
Interest Rate	Date Due	Principal Amount
4%	2/1/2024	460,000
4%	2/1/2025	480,000
4%	2/1/2026	500,000
4%	2/1/2027	520,000
4%	2/1/2028	545,000
4%	2/1/2029	565,000
4%	2/1/2030	590,000
4%	2/1/2031	615,000
4%	2/1/2032	635,000
4%	2/1/2033	660,000
4%	2/1/2034	695,000
Total Series 2020A		6,265,000

G/O Warrant Dated 2/26/2020 Series 2020B		
Interest Rate	Date Due	Principal Amount
4%	2/1/2024	510,000
4%	2/1/2025	530,000
4%	2/1/2026	550,000
4%	2/1/2027	575,000
4%	2/1/2028	600,000
4%	2/1/2029	620,000
4%	2/1/2030	645,000
Total Series 2020B		4,030,000

G/O Warrant Dated 6/22/22		
Interest Rate	Date Due	Principal Amount
1.48%	12/1/2024	213,730
1.48%	7/1/2025	162,423
Total		376,153

G/O Warrant Dated 5/2023		
Interest Rate	Due Date	Principal
4.20%	2024	100,144
4.20%	2025	104,394
4.20%	2026	108,825
4.20%	2027	113,443
4.20%	2028	118,258
4.20%	2029	123,277
4.20%	2030	128,509
4.20%	2031	133,963
4.20%	2032	139,648
4.20%	2033 - 2037	881,008
Total		1,951,468

G/O Warrant Dated 7/2023		
Interest Rate	Due Date	Principal
5.21%	2024	96,262
5.21%	2025	101,645
5.21%	2026	107,146
5.21%	2027	112,945
5.21%	2028	118,948
5.21%	2029	125,495
5.21%	2030	132,287
5.21%	2031	139,447
5.21%	2032	146,962
5.21%	2033	125,572
Total		1,206,709

Lease Purchase Contracts Payable		
Lease Ending	Lease #	Principal Amount
12/1/2023	472756-0003	12,516
2/1/2024	2909398-87958	36,861
5/1/2024	2909398-89070	218,169
4/10/2024	472756-0004	1,898,680
6/1/2024	28909398-91096	73,368
		2,239,594

Total Long Term Debt 17,693,924

Total Encumbrances Payable 0

Note: Unfunded indebtedness to be paid from  
General Fund Reserve

I hereby certify that the foregoing financial statement is based upon unaudited County accounting records and is true and correct to the best of my knowledge and belief.

  
 Brandon Shoupe, Chairman