

Combined Statement of Revenues, Expenditures and Changes in all Funds
All Governmental Fund Types, Expendable Trust and Agency Funds
For the Period
October 1, 2023 thru September 30, 2024
Houston County Commission, Dothan, Alabama
(UNAUDITED)

	Governmental Funds				Fiduciary Funds	Total
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	
Revenues						
Taxes	20,476,294	15,027,666				35,503,960
Licenses and Permits	170,399	103,967				274,366
Intergovernmental	3,020,863	8,748,531			60,744	11,830,138
Charges for Services	8,884,373	652,030			685,549	10,221,952
Fine and Forfeits	39					39
Miscellaneous	2,103,627	1,631,097			475,784	4,210,508
Total Revenues	<u>34,655,595</u>	<u>26,163,291</u>	<u>0</u>	<u>0</u>	<u>1,222,077</u>	<u>62,040,963</u>
Expenditures						
General Government	12,516,506	10,978,260			1,057,503	24,552,269
Public Safety	20,865,495	1,761,448				22,626,943
Highways and Roads		16,035,879				16,035,879
Sanitation	4,562,861					4,562,861
Health	1,050,073					1,050,073
Welfare	455,180					455,180
Culture and Recreation	385,411					385,411
Education	637,500					637,500
Debt Service			1,700,241			1,700,241
Total Expenditures	<u>40,473,026</u>	<u>28,775,587</u>	<u>1,700,241</u>	<u>0</u>	<u>1,057,503</u>	<u>72,006,357</u>
Excess of Revenues Over(Under) Expenditures	<u>(5,817,431)</u>	<u>(2,612,296)</u>	<u>(1,700,241)</u>	<u>0</u>	<u>164,574</u>	<u>(9,965,394)</u>
Other Financing Sources						
Operating Transfers In	18,808,567	6,941,201	1,700,241			27,450,009
Proceeds - GFA						0
Proceeds - Capital Lease						0
Other Financing Sources						0
Operating Transfers Out	(3,944,766)	(19,345,788)				(23,290,554)
Total Other Financing	<u>14,863,801</u>	<u>(12,404,587)</u>	<u>1,700,241</u>	<u>0</u>	<u>0</u>	<u>4,159,455</u>
Fund Balance Summary						
Funds						
Beginning Fund Balances	13,791,910	23,686,907	0	0	1,229,475	38,708,292
Residual Equity Revenues and Other Financing Sources						
Over(Under) Expenditures	9,046,370	(15,016,883)	0	0	164,574	(5,805,939)
Ending Fund Balances	<u>22,838,280</u>	<u>8,670,024</u>	<u>0</u>	<u>0</u>	<u>1,394,049</u>	<u>32,902,353</u>
Assets						
Beginning Fixed Assets						101,513,218
Net Change in Fixed Assets						1,644,236
Ending Fixed Assets						103,157,454
Total Funds and Assets <u>September 30, 2024</u>	<u>22,838,280</u>	<u>8,670,024</u>	<u>0</u>	<u>0</u>	<u>1,394,049</u>	<u>136,059,807</u>

G/O Warrant Dated 2/18/15 Series 2015		
Interest Rate	Date Due	Principal Amount
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		1,310,000

G/O Warrant Dated 2/26/2020 Series 2020A		
Interest Rate	Date Due	Principal Amount
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		5,805,000

G/O Warrant Dated 2/26/2020 Series 2020B		
Interest Rate	Date Due	Principal Amount
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		3,520,000

G/O Warrant Dated 6/22/22		
Interest Rate	Date Due	Principal Amount
1.48%	7/1/2025	162,423
Total		162,423

G/O Warrant Dated 5/2023		
Interest Rate	Due Date	Principal
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		1,851,324


G/O Warrant Dated 7/2023		
Interest Rate	Due Date	Principal
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		1,110,448

Mortgage Payable 472756-0004		
Interest Rate	Due Date	Principal Amount
5.50%	2025	25,379
5.50%	2026	26,808
5.50%	2027	28,317
5.50%	2028	29,644
5.50%	2029	1,714,451
		1,824,598

Total Lease and Long Term Debt 15,583,793

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