

Combined Statement of Revenues, Expenditures and Changes in all Funds
All Governmental Fund Types, Expendable Trust and Agency Funds
For the Period
October 1, 2024 thru September 30, 2025
Houston County Commission, Dothan, Alabama
(UNAUDITED)

	Governmental Funds				Fiduciary Funds	
	General	Special Revenue	Debt Service	Capital Projects	Trust & Agency	Total
Revenues						
Taxes	22,021,009	16,076,950				38,097,959
Licenses and Permits	159,438	105,650				265,089
Intergovernmental	4,076,099	5,982,329			60,744	10,119,172
Charges for Services	9,084,957	599,851			696,526	10,381,334
Fine and Forfeits	471					471
Miscellaneous	2,679,802	1,199,644	9		257,631	4,137,085
Total Revenues	<u>38,021,777</u>	<u>23,964,424</u>	<u>9</u>	<u>0</u>	<u>1,014,901</u>	<u>63,001,110</u>
Expenditures						
General Government	15,241,850	1,213,366			1,304,360	17,759,576
Public Safety	24,683,225	1,814,299				26,497,524
Highways and Roads	266	20,506,926				20,507,192
Sanitation	4,499,238					4,499,238
Health	852,505					852,505
Welfare	470,624					470,624
Culture and Recreation	953,417					953,417
Education	598,000					598,000
Debt Service		60,158	1,723,059			1,783,217
Total Expenditures	<u>47,299,126</u>	<u>23,594,749</u>	<u>1,723,059</u>	<u>0</u>	<u>1,304,360</u>	<u>73,921,294</u>
Excess of Revenues Over(Under) Expenditures	<u>(9,277,349)</u>	<u>369,674</u>	<u>(1,723,050)</u>	<u>0</u>	<u>(289,459)</u>	<u>(10,920,184)</u>
Other Financing Sources						
Operating Transfers In	23,989,793	17,362,485	1,723,050	500,000		43,575,328
Proceeds - GFA						0
Proceeds - Capital Lease						0
Other Financing Sources						0
Operating Transfers Out	(13,257,974)	(17,355,901)				(30,613,875)
Total Other Financing	<u>10,731,819</u>	<u>6,585</u>	<u>1,723,050</u>	<u>500,000</u>	<u>0</u>	<u>12,961,453</u>
Fund Balance Summary						
Funds						
Beginning Fund Balances	22,838,280	8,670,024	0	0	1,394,049	32,902,353
Residual Equity Revenues and Other Financing Sources						
Over(Under) Expenditures	1,454,470	376,259	0	500,000	(289,459)	2,041,269
Ending Fund Balances	<u>24,292,750</u>	<u>9,046,283</u>	<u>0</u>	<u>500,000</u>	<u>1,104,590</u>	<u>34,943,622</u>
Assets						
Beginning Fixed Assets						103,157,454
Net Change in Fixed Assets						5,235,539
Ending Fixed Assets						108,392,992
Total Funds and Assets <u>September 30, 2025</u>	<u>24,292,750</u>	<u>9,046,283</u>	<u>0</u>	<u>500,000</u>	<u>1,104,590</u>	<u>143,336,615</u>

Houston County General Long Term Debt

G/O Warrant Dated 2/18/15 Series 2015		
Interest Rate	Date Due	Principal Amount
2.10%	4/1/2026	325,000
2.10%	4/1/2027	330,000
2.10%	4/1/2028	340,000
Total Series 2008-A		995,000

G/O Warrant Dated 2/26/2020 Series 2020A		
Interest Rate	Date Due	Principal Amount
4.00%	2/1/2026	500,000
4.00%	2/1/2027	520,000
4.00%	2/1/2028	545,000
4.00%	2/1/2029	565,000
4.00%	2/1/2030	590,000
4.00%	2/1/2031	615,000
4.00%	2/1/2032	635,000
4.00%	2/1/2033	660,000
4.00%	2/1/2034	695,000
Total Series 2020A		5,325,000

G/O Warrant Dated 2/26/2020 Series 2020B		
Interest Rate	Date Due	Principal Amount
4.00%	2/1/2026	550,000
4.00%	2/1/2027	575,000
4.00%	2/1/2028	600,000
4.00%	2/1/2029	620,000
4.00%	2/1/2030	645,000
Total Series 2020B		2,990,000

G/O Warrant Dated 2/26/2025 Series 2025		
Interest Rate	Date Due	Principal Amount
4.000%	2026	270,000
4.000%	2027	255,000
4.000%	2028	265,000
4.000%	2029	275,000
3.125%	2030	290,000
5.000%	2031	300,000
5.000%	2032	310,000
5.000%	2033	330,000
5.000%	2034	345,000
5.000%	2035	360,000
5.000%	2036 - 2045	4,660,000
Total Series 2025		7,660,000

G/O Warrant 2024		
Interest Rate	Due Date	Principal
4.24%	2026	172,856
4.24%	2027	180,262
4.24%	2028	187,986
4.24%	2029	196,042
4.24%	2030	204,442
4.24%	2031	213,202
Total		1,154,790

G/O Warrant 2023		
Interest Rate	Due Date	Principal
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		1,008,803

Mortgage Payable 472756-0004		
Interest Rate	Due Date	Principal Amount
5.50%	2026	26,808
5.50%	2027	28,317
5.50%	2028	29,644
5.50%	2029	1,714,451
		1,799,219

Total Lease and Long Term Debt 20,932,812

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