

**GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
AUGUST 31, 2023**

|                                             | 2022<br>AUGUST ACTUAL | 2022<br>JAN-AUG BUDGET | 2022<br>JAN-AUG ACTUAL | 2022<br>JAN-DEC BUDGET | 2022<br>% BUDGET | 2023<br>AUGUST ACTUAL | 2023<br>JAN-AUG BUDGET | 2023<br>JAN-AUG ACTUAL | 2023<br>JAN-DEC BUDGET | 2023<br>% BUDGET |
|---------------------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------|-----------------------|------------------------|------------------------|------------------------|------------------|
| <b>REVENUES:</b>                            |                       |                        |                        |                        |                  |                       |                        |                        |                        |                  |
| Income Taxes                                | 1,490,348             | 11,783,333             | 12,827,699             | 17,675,000             | 73%              | 1,399,573             | 12,313,667             | 14,348,369             | 18,470,500             | 78%              |
| Other Taxes                                 | 1,296                 | 959,097                | 820,245                | 1,438,645              | 57%              | 3,252                 | 954,691                | 819,056                | 1,432,037              | 57%              |
| Intergovernmental                           | 20,160                | 579,617                | 291,811                | 869,425                | 34%              | 21,121                | 821,637                | 522,385                | 1,232,455              | 42%              |
| Licenses, Permits, and Fees                 | 24,208                | 150,000                | 200,194                | 225,000                | 89%              | 101                   | -                      | 3,380                  | -                      |                  |
| Fines and Forfeitures                       | 92,626                | 911,667                | 764,646                | 1,367,500              | 56%              | 80,738                | 836,667                | 777,124                | 1,255,000              | 62%              |
| Charges for Services                        | 335,345               | 2,497,167              | 2,706,771              | 3,745,750              | 72%              | 363,729               | 2,507,250              | 2,702,370              | 3,760,875              | 72%              |
| Other Revenue                               | 53,092                | 357,793                | 276,111                | 536,690                | 51%              | 69,927                | 435,813                | 791,546                | 653,719                | 121%             |
| <b>TOTAL REVENUES:</b>                      | <b>2,017,076</b>      | <b>17,238,673</b>      | <b>17,887,478</b>      | <b>25,858,010</b>      | <b>69%</b>       | <b>1,938,441</b>      | <b>17,869,724</b>      | <b>19,964,231</b>      | <b>26,804,586</b>      | <b>74%</b>       |
| <b>EXPENDITURES:</b>                        |                       |                        |                        |                        |                  |                       |                        |                        |                        |                  |
| Council/City Manager                        | 163,414               | 2,354,413              | 1,493,992              | 3,531,619              | 42%              | 126,246               | 2,166,390              | 1,837,363              | 3,249,585              | 57%              |
| Finance/Tax                                 | 100,882               | 1,120,034              | 1,125,196              | 1,680,051              | 67%              | 57,426                | 910,320                | 1,081,379              | 1,365,480              | 79%              |
| Court                                       | 146,018               | 1,333,325              | 1,151,958              | 1,999,988              | 58%              | 129,009               | 1,410,449              | 1,271,734              | 2,115,673              | 60%              |
| Police                                      | 516,617               | 4,124,145              | 3,805,482              | 6,186,217              | 62%              | 395,182               | 4,247,854              | 3,761,230              | 6,371,781              | 59%              |
| Fire                                        | 247,870               | 2,248,437              | 1,868,612              | 3,372,656              | 55%              | 230,529               | 2,354,204              | 2,165,785              | 3,531,306              | 61%              |
| Recreation                                  | 362,075               | 2,713,731              | 2,492,756              | 4,070,596              | 61%              | 334,386               | 2,912,481              | 2,563,765              | 4,368,721              | 59%              |
| DES/Public Works                            | 222,617               | 1,929,985              | 1,790,482              | 2,894,978              | 62%              | 80,792                | 1,811,771              | 1,715,632              | 2,717,657              | 63%              |
| Non-Departmental                            | 6,639                 | 114,180                | 79,095                 | 171,270                | 46%              | 5,245                 | 116,233                | 89,122                 | 174,350                | 51%              |
| <b>TOTAL EXPENDITURES</b>                   | <b>1,766,132</b>      | <b>15,938,250</b>      | <b>13,807,572</b>      | <b>23,907,375</b>      | <b>58%</b>       | <b>1,358,816</b>      | <b>15,929,702</b>      | <b>14,486,011</b>      | <b>23,894,553</b>      | <b>61%</b>       |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                       |                        |                        |                        |                  |                       |                        |                        |                        |                  |
| Transfers In                                | -                     | 540                    | -                      | 810                    | 0%               | -                     | -                      | -                      | -                      |                  |
| Advances In                                 | -                     | -                      | 10,000,000             | -                      |                  | -                     | -                      | 100,000                | -                      |                  |
| Transfers Out                               | (171,350)             | (4,160,164)            | (4,204,956)            | (6,240,246)            | 67%              | (520,233)             | (4,135,253)            | (2,892,489)            | (6,202,879)            | 47%              |
| Advances Out                                | -                     | -                      | (10,000,000)           | -                      |                  | -                     | -                      | -                      | -                      |                  |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(171,350)</b>      | <b>(4,159,624)</b>     | <b>(4,204,956)</b>     | <b>(6,239,436)</b>     |                  | <b>(520,233)</b>      | <b>(4,135,253)</b>     | <b>(2,792,489)</b>     | <b>(6,202,879)</b>     |                  |
| <b>TOTAL SURPLUS/(DEFICIT)</b>              | <b>79,593</b>         | <b>(2,859,201)</b>     | <b>(125,050)</b>       | <b>(4,288,801)</b>     |                  | <b>59,393</b>         | <b>(2,195,231)</b>     | <b>2,685,731</b>       | <b>(3,292,846)</b>     |                  |

2022 budgeted expenditures included \$2,099,238 of prior encumbrances.

**POLICE-FIRE-STREET CIP FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**AUGUST 31, 2023**

|                                             | 2022<br>AUGUST ACTUAL | 2022<br>JAN-AUG BUDGET | 2022<br>JAN-AUG ACTUAL | 2022<br>JAN-DEC BUDGET | 2022<br>% OF BUDGET | 2023<br>AUGUST ACTUAL | 2023<br>JAN-AUG BUDGET | 2023<br>JAN-AUG ACTUAL | 2023<br>JAN-DEC BUDGET | 2023<br>% OF BUDGET |
|---------------------------------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|
| <b>REVENUES:</b>                            |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Intergovernmental                           | -                     | 127,140                | -                      | 190,710                | 0%                  | -                     | 110,333                | 180,350                | 165,500                | 109%                |
| Other Revenue                               | -                     | 29,147                 | 19,870                 | 43,721                 | 45%                 | -                     | 84,145                 | 705                    | 126,218                | 1%                  |
| <b>TOTAL REVENUES:</b>                      | <b>-</b>              | <b>156,287</b>         | <b>19,870</b>          | <b>234,431</b>         | <b>8%</b>           | <b>-</b>              | <b>194,479</b>         | <b>181,055</b>         | <b>291,718</b>         | <b>62%</b>          |
| <b>EXPENDITURES:</b>                        |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Police                                      | 23,150                | 175,371                | 168,455                | 263,057                | 64%                 | 18,532                | 177,217                | 162,068                | 265,825                | 61%                 |
| <b>TOTAL EXPENDITURES</b>                   | <b>23,150</b>         | <b>175,371</b>         | <b>168,455</b>         | <b>263,057</b>         | <b>64%</b>          | <b>18,532</b>         | <b>177,217</b>         | <b>162,068</b>         | <b>265,825</b>         | <b>61%</b>          |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Transfers In                                | 171,350               | 1,730,134              | 1,559,820              | 2,595,201              | 60%                 | 199,173               | 1,540,000              | 1,754,860              | 2,310,000              | 76%                 |
| Advances In                                 | -                     | -                      | -                      | -                      |                     | -                     | -                      | -                      | -                      |                     |
| Advances Out                                | -                     | -                      | -                      | -                      |                     | -                     | -                      | -                      | -                      |                     |
| Police - Capital                            | (7,696)               | (230,397)              | (90,816)               | (345,595)              | 26%                 | -                     | (296,561)              | (368,399)              | (444,842)              | 83%                 |
| Fire - Capital                              | (73,813)              | (188,667)              | (189,450)              | (283,000)              | 67%                 | (236)                 | (196,653)              | (63,806)               | (294,980)              | 22%                 |
| Public Works - Capital                      | (490,321)             | (868,138)              | (731,145)              | (1,302,207)            | 56%                 | (34,543)              | (722,785)              | (695,694)              | (1,084,178)            | 64%                 |
| Fire - Debt                                 | (48,521)              | (439,107)              | (60,504)               | (658,660)              | 9%                  | (241,439)             | (398,667)              | (247,435)              | (598,000)              | 41%                 |
| Public Works - Debt                         | -                     | (230,805)              | (124,208)              | (346,207)              | 36%                 | (14,626)              | (243,639)              | (151,854)              | (365,459)              | 42%                 |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(449,000)</b>      | <b>(226,979)</b>       | <b>363,696</b>         | <b>(340,468)</b>       |                     | <b>(91,671)</b>       | <b>(318,306)</b>       | <b>227,671</b>         | <b>(477,459)</b>       |                     |
| <b>TOTAL SURPLUS/(DEFICIT)</b>              | <b>(472,149)</b>      | <b>(246,063)</b>       | <b>215,111</b>         | <b>(369,094)</b>       |                     | <b>(110,203)</b>      | <b>(301,044)</b>       | <b>246,659</b>         | <b>(451,566)</b>       |                     |

2022 budgeted expenditures included \$198,909 of prior encumbrances.

**GOLF FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**AUGUST 31, 2023**

|                                             | 2022<br>AUGUST ACTUAL | 2022<br>JAN-AUG BUDGET | 2022<br>JAN-AUG ACTUAL | 2022<br>JAN-DEC BUDGET | 2022<br>% OF BUDGET | 2023<br>AUGUST ACTUAL | 2023<br>JAN-AUG BUDGET | 2023<br>JAN-AUG ACTUAL | 2023<br>JAN-DEC BUDGET | 2023<br>% OF BUDGET |
|---------------------------------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|
| <b>REVENUES:</b>                            |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Memberships                                 | -                     | 6,667                  | 6,108                  | 10,000                 | 61%                 | -                     | 5,333                  | 9,585                  | 8,000                  | 120%                |
| Greens Fees                                 | 75,676                | 298,000                | 353,786                | 447,000                | 79%                 | 88,650                | 298,000                | 435,629                | 447,000                | 97%                 |
| Cart Rentals                                | 36,370                | 130,000                | 158,617                | 195,000                | 81%                 | 38,571                | 130,000                | 178,829                | 195,000                | 92%                 |
| Merchandise Sales                           | 2,761                 | 16,667                 | 15,217                 | 25,000                 | 61%                 | 3,677                 | 16,667                 | 20,271                 | 25,000                 | 81%                 |
| Food and Beverage Sales                     | 17,491                | 64,667                 | 75,750                 | 97,000                 | 78%                 | 17,973                | 62,000                 | 81,870                 | 93,000                 | 88%                 |
| Rental Income                               | 28                    | 267                    | 130                    | 400                    | 33%                 | 37                    | 200                    | 158                    | 300                    | 53%                 |
| Other Revenue                               | 4,049                 | 17,333                 | 17,866                 | 26,000                 | 69%                 | 4,620                 | 15,000                 | 20,867                 | 22,500                 | 93%                 |
| <b>TOTAL REVENUES:</b>                      | <b>136,375</b>        | <b>533,600</b>         | <b>627,473</b>         | <b>800,400</b>         | <b>78%</b>          | <b>153,527</b>        | <b>527,200</b>         | <b>747,209</b>         | <b>790,800</b>         | <b>94%</b>          |
| <b>EXPENDITURES:</b>                        |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Personal Services                           | 56,729                | 383,425                | 337,895                | 575,137                | 59%                 | 49,451                | 394,949                | 349,501                | 592,424                | 59%                 |
| Contractual Services                        | 15,365                | 115,299                | 87,818                 | 172,949                | 51%                 | 17,807                | 116,355                | 97,546                 | 174,532                | 56%                 |
| Materials and Supplies                      | 22,808                | 125,820                | 120,677                | 188,730                | 64%                 | 14,142                | 133,875                | 116,638                | 200,812                | 58%                 |
| Other Expenditures                          | 6,075                 | 42,685                 | 30,854                 | 64,027                 | 48%                 | 5,500                 | 42,685                 | 40,715                 | 64,027                 | 64%                 |
| <b>TOTAL EXPENDITURES</b>                   | <b>100,978</b>        | <b>667,229</b>         | <b>577,244</b>         | <b>1,000,843</b>       | <b>58%</b>          | <b>86,901</b>         | <b>687,863</b>         | <b>604,400</b>         | <b>1,031,795</b>       | <b>59%</b>          |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Transfers In                                | -                     | 100,000                | -                      | 150,000                | 0%                  | -                     | 100,000                | -                      | 150,000                | 0%                  |
| Capital                                     | -                     | (128,667)              | (45,468)               | (193,000)              | 24%                 | -                     | (41,844)               | (26,575)               | (62,766)               | 42%                 |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>-</b>              | <b>(28,667)</b>        | <b>(45,468)</b>        | <b>(43,000)</b>        |                     | <b>-</b>              | <b>58,156</b>          | <b>(26,575)</b>        | <b>87,234</b>          |                     |
| <b>TOTAL SURPLUS/(DEFICIT)</b>              | <b>35,397</b>         | <b>(162,295)</b>       | <b>4,761</b>           | <b>(243,443)</b>       |                     | <b>66,626</b>         | <b>(102,507)</b>       | <b>116,234</b>         | <b>(153,761)</b>       |                     |

2022 budgeted expenditures included \$56,473 of prior encumbrances.

**WATER FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**AUGUST 31, 2023**

|                                             | 2022<br>AUGUST ACTUAL | 2022<br>JAN-AUG BUDGET | 2022<br>JAN-AUG ACTUAL | 2022<br>JAN-DEC BUDGET | 2022<br>% OF BUDGET | 2023<br>AUGUST ACTUAL | 2023<br>JAN-AUG BUDGET | 2023<br>JAN-AUG ACTUAL | 2023<br>JAN-DEC BUDGET | 2023<br>% OF BUDGET |
|---------------------------------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|
| <b>REVENUES:</b>                            |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Service Charges and Collections             | 203,421               | 1,503,333              | 1,372,945              | 2,255,000              | 61%                 | 244,780               | 1,714,587              | 1,798,840              | 2,571,881              | 70%                 |
| Intergovernmental                           | -                     | 413,333                | -                      | 620,000                | 0%                  | -                     | 35,707                 | 103,400                | 53,560                 | 193%                |
| Water Tap-In Fees                           | 37,100                | 2,333                  | 38,850                 | 3,500                  | 1110%               | -                     | 3,033                  | 37,100                 | 4,550                  | 815%                |
| Well Field Protection Fee                   | 9,031                 | 70,333                 | 70,236                 | 105,500                | 67%                 | 8,987                 | 70,333                 | 70,235                 | 105,500                | 67%                 |
| Rental Income                               | 1,762                 | 22,667                 | 31,821                 | 34,000                 | 94%                 | 1,815                 | 22,667                 | 14,521                 | 34,000                 | 43%                 |
| Other Revenue                               | 2,671                 | 14,333                 | 16,556                 | 21,500                 | 77%                 | 2,482                 | 15,667                 | 18,176                 | 23,500                 | 77%                 |
| <b>TOTAL REVENUES:</b>                      | <b>253,984</b>        | <b>2,026,333</b>       | <b>1,530,408</b>       | <b>3,039,500</b>       | <b>50%</b>          | <b>258,064</b>        | <b>1,861,994</b>       | <b>2,042,271</b>       | <b>2,792,991</b>       | <b>73%</b>          |
| <b>EXPENDITURES:</b>                        |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Personal Services                           | 35,369                | 343,857                | 287,616                | 515,785                | 56%                 | 56,583                | 609,364                | 523,786                | 914,046                | 57%                 |
| Contractual Services                        | 134,189               | 1,149,486              | 936,226                | 1,724,229              | 54%                 | 130,610               | 1,153,831              | 989,077                | 1,730,746              | 57%                 |
| Materials and Supplies                      | 2,508                 | 46,561                 | 22,926                 | 69,841                 | 33%                 | 2,199                 | 57,467                 | 36,140                 | 86,200                 | 42%                 |
| Other Expenditures                          | -                     | 667                    | -                      | 1,000                  | 0%                  | -                     | 667                    | -                      | 1,000                  | 0%                  |
| <b>TOTAL EXPENDITURES</b>                   | <b>172,067</b>        | <b>1,540,570</b>       | <b>1,246,768</b>       | <b>2,310,855</b>       | <b>54%</b>          | <b>189,391</b>        | <b>1,821,328</b>       | <b>1,549,003</b>       | <b>2,731,992</b>       | <b>57%</b>          |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Debt Proceeds                               | -                     | 1,580,000              | 2,250,000              | 2,370,000              | 95%                 | -                     | 1,702,373              | -                      | 2,553,560              | 0%                  |
| Transfers In                                | -                     | 432                    | -                      | 648                    | 0%                  | -                     | -                      | -                      | -                      |                     |
| Debt Payments                               | -                     | (82,842)               | (65,559)               | (124,262)              | 53%                 | -                     | (262,714)              | (115,558)              | (394,071)              | 29%                 |
| Capital                                     | (63,392)              | (1,939,578)            | (607,002)              | (2,909,367)            | 21%                 | -                     | (2,281,103)            | (1,947,660)            | (3,421,655)            | 57%                 |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(63,392)</b>       | <b>(441,987)</b>       | <b>1,577,439</b>       | <b>(662,981)</b>       |                     | <b>-</b>              | <b>(841,444)</b>       | <b>(2,063,218)</b>     | <b>(1,262,166)</b>     |                     |
| <b>TOTAL SURPLUS/(DEFICIT)</b>              | <b>18,526</b>         | <b>43,776</b>          | <b>1,861,079</b>       | <b>65,664</b>          |                     | <b>68,673</b>         | <b>(800,778)</b>       | <b>(1,569,949)</b>     | <b>(1,201,167)</b>     |                     |

2022 budgeted expenditures included \$464,912 of prior encumbrances.

**SEWER FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**AUGUST 31, 2023**

|                                                 | 2022<br>AUGUST ACTUAL | 2022<br>JAN-AUG BUDGET | 2022<br>JAN-AUG ACTUAL | 2022<br>JAN-DEC BUDGET | 2022<br>% OF BUDGET | 2023<br>AUGUST ACTUAL | 2023<br>JAN-AUG BUDGET | 2022<br>JAN-AUG ACTUAL | 2023<br>JAN-DEC BUDGET | 2023<br>% OF BUDGET |
|-------------------------------------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|-----------------------|------------------------|------------------------|------------------------|---------------------|
| <b>REVENUES:</b>                                |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Service Charges and Collections                 | 34,280                | 256,667                | 241,782                | 385,000                | 63%                 | 52,292                | 414,890                | 415,576                | 622,335                | 67%                 |
| Intergovernmental                               | -                     | 416,000                | -                      | 624,000                | 0%                  | -                     | 74,027                 | 84,184                 | 111,040                | 76%                 |
| Sewer Tap-In Fees                               | 1,600                 | 6,667                  | 2,900                  | 10,000                 | 29%                 | -                     | 3,500                  | 8,800                  | 5,250                  | 168%                |
| Wastewater Treatment Fees                       | 96,587                | 742,333                | 680,875                | 1,113,500              | 61%                 | 151,316               | 1,170,167              | 1,232,139              | 1,755,250              | 70%                 |
| Other Revenue                                   | -                     | -                      | -                      | -                      |                     | -                     | -                      | -                      | -                      |                     |
| <b>TOTAL REVENUES:</b>                          | <b>132,466</b>        | <b>1,421,667</b>       | <b>925,557</b>         | <b>2,132,500</b>       | <b>43%</b>          | <b>203,608</b>        | <b>1,662,583</b>       | <b>1,740,700</b>       | <b>2,493,875</b>       | <b>70%</b>          |
| <b>EXPENDITURES:</b>                            |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Personal Services                               | 32,911                | 333,890                | 281,359                | 500,835                | 56%                 | 57,751                | 609,309                | 528,687                | 913,964                | 58%                 |
| Contractual Services                            | 78,549                | 1,070,516              | 954,067                | 1,605,774              | 59%                 | 77,395                | 1,190,233              | 710,805                | 1,785,350              | 40%                 |
| Materials and Supplies                          | 1,786                 | 31,261                 | 20,614                 | 46,892                 | 44%                 | 585                   | 37,733                 | 18,787                 | 56,600                 | 33%                 |
| Other Expenditures                              | -                     | -                      | -                      | -                      |                     | -                     | -                      | -                      | -                      | 0%                  |
| <b>TOTAL EXPENDITURES</b>                       | <b>113,246</b>        | <b>1,435,668</b>       | <b>1,256,040</b>       | <b>2,153,502</b>       | <b>58%</b>          | <b>135,731</b>        | <b>1,837,276</b>       | <b>1,258,279</b>       | <b>2,755,914</b>       | <b>46%</b>          |
| <b>OTHER FINANCING<br/>SOURCES/(USES)</b>       |                       |                        |                        |                        |                     |                       |                        |                        |                        |                     |
| Transfers In                                    | -                     | 432                    | -                      | 648                    |                     | -                     | -                      | -                      | -                      |                     |
| Debt Proceeds                                   | -                     | 1,562,667              | 2,250,000              | 2,344,000              | 96%                 | -                     | 1,693,360              | -                      | 2,540,040              | 0%                  |
| Debt Payments                                   | -                     | (39,748)               | (5,303)                | (59,621)               | 9%                  | -                     | (221,487)              | (56,115)               | (332,230)              | 17%                 |
| Capital                                         | (46,339)              | (1,976,850)            | (622,661)              | (2,965,275)            | 21%                 | (16,500)              | (2,513,103)            | (1,957,463)            | (3,769,655)            | 52%                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>(46,339)</b>       | <b>(453,931)</b>       | <b>1,622,037</b>       | <b>(680,896)</b>       |                     | <b>(16,500)</b>       | <b>(1,041,230)</b>     | <b>(2,013,578)</b>     | <b>(1,561,845)</b>     |                     |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                  | <b>(27,118)</b>       | <b>(467,932)</b>       | <b>1,291,554</b>       | <b>(701,898)</b>       |                     | <b>51,377</b>         | <b>(1,215,923)</b>     | <b>(1,531,158)</b>     | <b>(1,823,884)</b>     |                     |

2022 budgeted expenditures included \$275,096 of prior encumbrances.

**COST RECOVERY**  
**YTD AUGUST 31, 2023**

| <b>Golf Course</b>            |             |             |             |             |             |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|
|                               | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
| Revenues                      | 616,254     | 503,722     | 650,138     | 627,473     | 747,209     |
| Expenditure - Operating       | 581,372     | 472,893     | 525,263     | 559,249     | 604,400     |
| Expenditure - Building Maint. | 7,461       | 16,579      | 16,499      | 20,753      | 21,826      |
| % Cost Recovery               | 104.66%     | 102.91%     | 120.00%     | 108.18%     | 119.32%     |
| Expenditure - Capital         | 90,843      | 50,613      | 16,092      | 45,468      | 26,575      |
| % Cost Recovery               | 90.67%      | 93.27%      | 116.54%     | 100.32%     | 114.46%     |
| <b>Recreation Center</b>      |             |             |             |             |             |
|                               | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
| Revenues                      | 821,787     | 364,409     | 582,528     | 710,668     | 675,035     |
| Expenditure - Operating       | 893,585     | 657,010     | 858,180     | 963,183     | 989,800     |
| Expenditure - Building Maint. | 6,094       | 23,036      | 13,854      | 29,186      | 28,341      |
| % Cost Recovery               | 91.34%      | 53.59%      | 66.80%      | 71.61%      | 66.30%      |
| Expenditure - Capital         | 209,758     | 75,821      | 28,028      | 84,804      | 89,424      |
| % Cost Recovery               | 74.07%      | 48.21%      | 64.72%      | 65.98%      | 60.95%      |
| <b>Cassel Hills Pool</b>      |             |             |             |             |             |
|                               | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
| Revenues                      | 97,881      | (43)        | 91,356      | 98,570      | 90,854      |
| Expenditure - Operating       | 98,361      | 6,071       | 108,775     | 114,364     | 142,049     |
| Expenditure - Building Maint. | 28,371      | 7,857       | 29,548      | 14,467      | 16,712      |
| % Cost Recovery               | 77.23%      | 0.00%       | 66.05%      | 76.51%      | 57.23%      |
| Expenditure - Capital         | 24,684      | 5,070       | 29,229      | 18,384      | 4,196       |
| % Cost Recovery               | 64.64%      | 0.00%       | 54.52%      | 66.96%      | 55.75%      |

**FUND STATEMENT**  
**YTD AUGUST 31, 2023**

| Fund Description.....               | Beg Yr Bal.... | Ytd Receipts.. | Ytd Expenses.. | Unexp bal..... | Encumbrances.. | Unenc bal..... |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 110 GENERAL FUND                    | 21,092,170.81  | 20,064,230.57  | 17,379,422.69  | 23,776,978.69  | 2,897,467.60   | 20,879,511.09  |
| 221 STREET FUND                     | 1,934,953.35   | 1,293,216.02   | 1,084,018.83   | 2,144,150.54   | 772,012.12     | 1,372,138.42   |
| 222 STATE HIGHWAY FUND              | 255,645.23     | 101,752.01     | 60,847.74      | 296,549.50     | 3,548.84       | 293,000.66     |
| 224 PERMISS MOT VEH LIC TX FD       | 150,453.68     | 31,603.97      | 27,731.45      | 154,326.20     | 11,181.25      | 143,144.95     |
| 225 LAW ENFORCEMENT FUND            | 52,096.30      | 2,173.20       | -              | 54,269.50      | 9,068.94       | 45,200.56      |
| 226 DRUG LAW ENFORCEMENT FUND       | 3,703.77       | 240.00         | -              | 3,943.77       | -              | 3,943.77       |
| 227 OMVI EDUCATION & ENFORCEMENT F  | 18,359.98      | 307.00         | -              | 18,666.98      | -              | 18,666.98      |
| 228 OMVI INDIGENT FUND              | 273,530.73     | 25,733.32      | -              | 299,264.05     | -              | 299,264.05     |
| 229 COMPUTER LEGAL RSCH FUND        | 123,512.65     | 65,768.42      | 54,131.28      | 135,149.79     | 38,215.97      | 96,933.82      |
| 230 INDIGENT DRIVERS IAM FUND       | 180,822.24     | 4,006.50       | 1,756.00       | 183,072.74     | 244.00         | 182,828.74     |
| 231 BASEBALL RECREATION FUND        | -              | -              | -              | -              | -              | -              |
| 232 SOCCER RECREATION FUND          | -              | -              | -              | -              | -              | -              |
| 233 POLICE CPT FUND                 | 24,587.43      | -              | -              | 24,587.43      | -              | 24,587.43      |
| 236 CARES ACT FUND                  | -              | -              | -              | -              | -              | -              |
| 237 LOCAL CORONAVIRUS RELIEF FUND   | -              | -              | -              | -              | -              | -              |
| 238 AMERICAN RESCUE PLAN ACT        | 794,909.58     | 13,000.00      | 372,942.59     | 434,966.99     | 138,802.75     | 296,164.24     |
| 241 FEMA SPECIAL REVENUE FUND       | 277,476.00     | -              | 276,882.92     | 593.08         | 589.85         | 3.23           |
| 242 STORMWATER SPECIAL REVENUE      | 463,007.10     | 300,248.66     | 512,011.18     | 251,244.58     | 26,322.97      | 224,921.61     |
| 243 CHUCK GABBARD MEMORIAL          | -              | -              | -              | -              | -              | -              |
| 244 ONEOHIO OPIOID SETTLEMENT       | 8,359.89       | 19,582.50      | -              | 27,942.39      | -              | 27,942.39      |
| 245 JOB CREATION AND REVITALIZATION | 2,724,208.75   | 473,164.11     | 13,763.10      | 3,183,609.76   | -              | 3,183,609.76   |
| 250 INFRASTRUCTURE                  | 734,204.00     | 173,473.00     | -              | 907,677.00     | -              | 907,677.00     |
| 251 COURT PROJECTS SPECIAL REVENUE  | 1,787.28       | 65,134.41      | 61,882.61      | 5,039.08       | 48.40          | 4,990.68       |
| 255 EMPLOYEE RETIREMENT RESERVE     | 719,965.13     | -              | 53,707.09      | 666,258.04     | -              | 666,258.04     |
| 260 CRISIS INTERVENTION TRAIN FUND  | -              | -              | 7,976.62       | (7,976.62)     | 32,023.37      | (39,999.99)    |
| 325 CAPITAL IMPROVEMENT FUND        | 1,015,275.82   | 919,083.76     | 755,212.90     | 1,179,146.68   | 619,286.42     | 559,860.26     |
| 332 POLICE-FIRE-STREET CIP FUND     | 1,202,037.21   | 1,935,915.58   | 1,787,847.64   | 1,350,105.15   | 1,322,065.79   | 28,039.36      |
| 333 TIF CAPITAL PROJECTS FUND       | 442,731.64     | 55,006.52      | 16,928.42      | 480,809.74     | 7,385.39       | 473,424.35     |
| 335 DIXIE PHASE 3 - SIB LOAN FUND   | -              | -              | -              | -              | -              | -              |
| 336 STONEQUARRY CROSSINGS TIF FUND  | 29,368.98      | 4,545.49       | 1,398.96       | 32,515.51      | 13,651.76      | 18,863.75      |
| 337 CDBG FUND                       | 100,000.00     | 100,000.00     | 200,000.01     | (0.01)         | -              | (0.01)         |
| 338 FIELDSTONE WAY CONST. FUND      | -              | -              | -              | -              | -              | -              |
| 339 FIRE EQUIPMENT FUND             | 259.34         | -              | -              | 259.34         | -              | 259.34         |
| 340 OPWC FUND                       | -              | 69,480.00      | 210,564.98     | (141,084.98)   | 12,285.02      | (153,370.00)   |
| 355 CAPITAL IMPROVEMENT RESERVE FD  | -              | -              | -              | -              | -              | -              |
| 360 FACILITIES IMP/MAINT RESERVE    | 7,318,207.99   | -              | 3,839,619.78   | 3,478,588.21   | 1,018,973.13   | 2,459,615.08   |
| 436 G.O. DEBT SERVICE FUND          | 736,439.41     | 2,671,517.80   | 2,737,389.68   | 670,567.53     | 102,000.00     | 568,567.53     |
| 641 GOLF COURSE OPERATIONS FUND     | 668,289.86     | 747,209.41     | 630,975.26     | 784,524.01     | 226,795.11     | 557,728.90     |
| 643 CASSEL HILLS GOLF MEM. FUND     | 564.41         | -              | -              | 564.41         | -              | 564.41         |
| 651 WATER FUND                      | 4,270,561.50   | 2,050,471.46   | 3,612,731.35   | 2,708,301.61   | 1,124,314.41   | 1,583,987.20   |
| 652 SEWER FUND                      | 3,717,218.14   | 1,740,699.54   | 3,272,367.92   | 2,185,549.76   | 867,038.82     | 1,318,510.94   |
| 872 HOSPITAL CARE TRUST FUND        | 914,123.13     | 1,918,378.95   | 2,092,874.90   | 739,627.18     | 448,622.64     | 291,004.54     |
|                                     | 50,248,831.33  | 34,845,942.20  | 39,064,985.90  | 46,029,787.63  | 9,691,944.55   | 36,337,843.08  |