

# Monthly Report, Unaudited

MG Group, Inc.

For the period ended September 30, 2022



Prepared by

**Melissa McGee, CPA, CDFA, CMFO**

Prepared on

**November 19, 2022**

# Table of contents

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Balance Sheet Comparison .....3

Budget vs. Actual .....5

Profit and Loss Comparison .....7

Profit and Loss by Month .....10

Statement of Cash Flows.....13

Notes.....14

# The City of Oak Hill

## Balance Sheet Comparison

As of September 30, 2022

	TOTAL	
	AS OF SEP 30, 2022	AS OF SEP 30, 2021 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
11210 Pinnacle Checking Main	151,104	3,154,175
11211 Pinnacle Bank Garbage Checking	-12,625	1,005,232
11212 Pinnacle Sweep	3,899,066	
11213 Garbage Account	540	
11214 Garbage Sweep	1,384,027	
11221 LGIP - State of TN	1,199	1,123
11400 Petty Cash	150	150
<b>Total Bank Accounts</b>	<b>\$5,423,460</b>	<b>\$4,160,681</b>
Accounts Receivable		
13210 Accounts Receivable	0	0
13212 Taxes Receivable	62,976	
<b>Total 13210 Accounts Receivable</b>	<b>62,976</b>	<b>0</b>
13222 Accounts Receivable Garbage	103,589	
<b>Total Accounts Receivable</b>	<b>\$166,565</b>	<b>\$0</b>
Other Current Assets		
11990 Undeposited Funds	0	41,121
12000 Investments	4,086,220	4,126,342
13221 Accounts Receivable - Garbage	0	38,487
13260 Bounced Checks Receivable	0	0
13700 Due From Other Governments	0	119,182
15110 Prepaid Insurance	6,830	1,990
15500 Net Pension Asset	129,742	129,742
<b>Total Other Current Assets</b>	<b>\$4,222,793</b>	<b>\$4,456,864</b>
<b>Total Current Assets</b>	<b>\$9,812,817</b>	<b>\$8,617,545</b>
Fixed Assets		
16200 Building & LH Imp	387,832	387,832
16300 Infrastructure	2,184,194	1,886,234
16301 Leasehold Improvements	0	0
16302 ARPA Project Capital Assets	0	
16390 Accumulated Depr	-821,590	-731,744
16400 Equipment	74,196	74,196
16500 Construction in Progress	0	0
<b>Total Fixed Assets</b>	<b>\$1,824,632</b>	<b>\$1,616,518</b>
<b>TOTAL ASSETS</b>	<b>\$11,637,449</b>	<b>\$10,234,063</b>

# The City of Oak Hill

## Balance Sheet Comparison

As of September 30, 2022

	TOTAL	
	AS OF SEP 30, 2022	AS OF SEP 30, 2021 (PY)
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
21120 Accounts Payable	614	22,236
<b>Total Accounts Payable</b>	<b>\$614</b>	<b>\$22,236</b>
Other Current Liabilities		
19100 Deferred Outflows - Pension	-47,842	-47,842
21200 Payroll Liabilities	-0	11,489
21220 Dental Insur Payable (ee)	0	111
21221 Medical125 Insurance Payable	0	1,011
21222 Vision Insurance Payable	0	69
21240 TCRS Retirement System	0	3,719
21241 TCRS Rtr Pension Match	0	1,256
21242 401-K Great West	2,458	7,019
21243 Roth 401-K Great West	632	514
21244 457-K Great West	0	0
21290 AFLAC Payable	0	580
21291 Due To/From ALFAC	0	0
21524 State Litigation Tax	85	136
21820 Accrued Payroll	0	0
21821 Accrued Wages & Benefits	0	0
21850 Accrued compensated absences	13,070	18,249
22100 Deferred Revenue - Garbage	0	90,607
22111 Unearned ARPA Grant Revenue	528,843	
25830 Deferred Inflows	21,374	21,374
<b>Total Other Current Liabilities</b>	<b>\$518,619</b>	<b>\$108,293</b>
<b>Total Current Liabilities</b>	<b>\$519,233</b>	<b>\$130,529</b>
<b>Total Liabilities</b>	<b>\$519,233</b>	<b>\$130,529</b>
Equity		
26101 Net Position - Capital Assets	1,927,756	1,707,447
27000 Opening Balance Equity	83,477	140,650
27001 Unrestricted Net Assets	8,703,196	8,109,481
Net Income	403,788	145,956
<b>Total Equity</b>	<b>\$11,118,216</b>	<b>\$10,103,535</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,637,449</b>	<b>\$10,234,063</b>



# The City of Oak Hill

Budget vs. Actuals: FY\_2022\_2023 - FY23 P&L

July - September, 2022

	JUL 2022				AUG 2022				SEP 2022				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 41590 Insurance</b>	<b>1,720</b>	<b>1,952</b>	<b>-232</b>	<b>88.00 %</b>	<b>1,720</b>	<b>1,952</b>	<b>-232</b>	<b>88.00 %</b>	<b>1,720</b>	<b>1,952</b>	<b>-232</b>	<b>88.00 %</b>	<b>\$5,161</b>	<b>\$5,856</b>	<b>\$ -696</b>	<b>88.00 %</b>
41620 Legal													\$0	\$0	\$0	0%
41652 General Legal Fees		5,917	-5,917		6,940	5,917	1,023	117.00 %	214	5,917	-5,702	4.00 %	\$7,154	\$17,750	\$ -10,596	40.00 %
<b>Total 41620 Legal</b>		<b>5,917</b>	<b>-5,917</b>		<b>6,940</b>	<b>5,917</b>	<b>1,023</b>	<b>117.00 %</b>	<b>214</b>	<b>5,917</b>	<b>-5,702</b>	<b>4.00 %</b>	<b>\$7,154</b>	<b>\$17,750</b>	<b>\$ -10,596</b>	<b>40.00 %</b>
41640 Information Technology					3,834		3,834		225		225		\$4,059	\$0	\$4,059	0%
41641 Comp/Tech Service		2,167	-2,167		11,883	2,167	9,717	548.00 %	819	2,167	-1,347	38.00 %	\$12,703	\$6,500	\$6,203	195.00 %
<b>Total 41640 Information Technology</b>		<b>2,167</b>	<b>-2,167</b>		<b>15,717</b>	<b>2,167</b>	<b>13,551</b>	<b>725.00 %</b>	<b>1,045</b>	<b>2,167</b>	<b>-1,122</b>	<b>48.00 %</b>	<b>\$16,762</b>	<b>\$6,500</b>	<b>\$10,262</b>	<b>258.00 %</b>
41810 Utilities	562	1,088	-526	52.00 %	597	1,088	-491	55.00 %	476	1,088	-613	44.00 %	\$1,635	\$3,265	\$ -1,630	50.00 %
41811 Rent	7,913	4,150	3,763	191.00 %	5,031	4,150	881	121.00 %	3,803	4,150	-347	92.00 %	\$16,748	\$12,450	\$4,298	135.00 %
41901 Capital Outlay General		9,500	-9,500		6,600	9,500	-2,900	69.00 %		9,500	-9,500		\$6,600	\$28,500	\$ -21,900	23.00 %
41990 Other Professional Services		8,333	-8,333			8,333	-8,333			8,333	-8,333		\$0	\$25,000	\$ -25,000	0%
41991 Depreciation Exp	7,537	2,917	4,620	258.00 %	7,537	2,917	4,620	258.00 %	7,537	2,917	4,620	258.00 %	\$22,611	\$8,750	\$13,861	258.00 %
<b>Total 41000 General Government</b>	<b>69,991</b>	<b>83,704</b>	<b>-13,713</b>	<b>84.00 %</b>	<b>94,068</b>	<b>93,704</b>	<b>365</b>	<b>100.00 %</b>	<b>54,234</b>	<b>83,704</b>	<b>-29,470</b>	<b>65.00 %</b>	<b>\$218,293</b>	<b>\$261,112</b>	<b>\$ -42,818</b>	<b>84.00 %</b>
41700 Building & Codes													\$0	\$0	\$0	0%
41670 General Engineering		6,667	-6,667		27,307	6,667	20,640	410.00 %	6,905	6,667	238	104.00 %	\$34,212	\$20,000	\$14,212	171.00 %
41701 Building and Code Department	9,800	7,583	2,217	129.00 %	3,675	7,583	-3,908	48.00 %		7,583	-7,583		\$13,475	\$22,750	\$ -9,275	59.00 %
<b>Total 41700 Building &amp; Codes</b>	<b>9,800</b>	<b>14,250</b>	<b>-4,450</b>	<b>69.00 %</b>	<b>30,982</b>	<b>14,250</b>	<b>16,732</b>	<b>217.00 %</b>	<b>6,905</b>	<b>14,250</b>	<b>-7,345</b>	<b>48.00 %</b>	<b>\$47,687</b>	<b>\$42,750</b>	<b>\$4,937</b>	<b>112.00 %</b>
43000 Public Works Dept.													\$0	\$0	\$0	0%
43190 Streets													\$0	\$0	\$0	0%
43130 PW Emergency		833	-833		9,038	833	8,205	1,085.00 %		833	-833		\$9,038	\$2,500	\$6,538	362.00 %
43161 Street Lighting		7,483	-7,483		7,852	7,483	369	105.00 %		7,483	-7,483		\$7,852	\$22,450	\$ -14,598	35.00 %
43192 Street Repair & Maintenance		5,000	-5,000		6,828	5,000	1,828	137.00 %	7,852	5,000	2,852	157.00 %	\$14,679	\$15,000	\$ -321	98.00 %
43193 Snow/Salt Contracting		8,333	-8,333			8,333	-8,333			8,333	-8,333		\$0	\$25,000	\$ -25,000	0%
43194 ROW Maintenance		4,481	-4,481		815	4,481	-3,666	18.00 %		4,481	-4,481		\$815	\$13,442	\$ -12,627	6.00 %
43900 Permits / Fees	350	250	100	140.00 %	124	250	-126	49.00 %		250	-250		\$474	\$750	\$ -276	63.00 %
43990 Capital Outlay *		63,167	-63,167		58,731	63,167	-4,435	93.00 %	920	63,167	-62,246	1.00 %	\$59,652	\$189,500	\$ -129,848	31.00 %
43991 Capital Outlay- ARPA Funded		95,833	-95,833			95,833	-95,833		22,126	95,833	-73,707	23.00 %	\$22,126	\$287,500	\$ -265,374	8.00 %
<b>Total 43190 Streets</b>	<b>350</b>	<b>185,381</b>	<b>-185,031</b>	<b>0.00 %</b>	<b>83,388</b>	<b>185,381</b>	<b>-101,993</b>	<b>45.00 %</b>	<b>30,899</b>	<b>185,381</b>	<b>-154,482</b>	<b>17.00 %</b>	<b>\$114,637</b>	<b>\$556,142</b>	<b>\$ -441,506</b>	<b>21.00 %</b>
43200 Sanitation													\$0	\$0	\$0	0%
43230 Garbage Service	41,382	42,590	-1,208	97.00 %	38,656	42,590	-3,935	91.00 %	33,249	42,590	-9,341	78.00 %	\$113,287	\$127,771	\$ -14,485	89.00 %
43260 Garbage Service - Chipper	15,010	15,042	-32	100.00 %	15,010	15,042	-32	100.00 %	15,010	15,042	-32	100.00 %	\$45,030	\$45,125	\$ -95	100.00 %
<b>Total 43200 Sanitation</b>	<b>56,392</b>	<b>57,632</b>	<b>-1,240</b>	<b>98.00 %</b>	<b>53,666</b>	<b>57,632</b>	<b>-3,967</b>	<b>93.00 %</b>	<b>48,259</b>	<b>57,632</b>	<b>-9,373</b>	<b>84.00 %</b>	<b>\$158,317</b>	<b>\$172,896</b>	<b>\$ -14,580</b>	<b>92.00 %</b>
<b>Total 43000 Public Works Dept.</b>	<b>56,742</b>	<b>243,013</b>	<b>-186,271</b>	<b>23.00 %</b>	<b>137,054</b>	<b>243,013</b>	<b>-105,959</b>	<b>56.00 %</b>	<b>79,158</b>	<b>243,013</b>	<b>-163,855</b>	<b>33.00 %</b>	<b>\$272,953</b>	<b>\$729,039</b>	<b>\$ -456,086</b>	<b>37.00 %</b>
49000 Miscellaneous Expense					25		25						\$25	\$0	\$25	0%
Purchases					0		0		9,654		9,654		\$9,654	\$0	\$9,654	0%
<b>Total Expenses</b>	<b>\$136,533</b>	<b>\$340,967</b>	<b>\$ -204,434</b>	<b>40.00 %</b>	<b>\$262,129</b>	<b>\$350,967</b>	<b>\$ -88,838</b>	<b>75.00 %</b>	<b>\$149,950</b>	<b>\$340,967</b>	<b>\$ -191,017</b>	<b>44.00 %</b>	<b>\$548,612</b>	<b>\$1,032,901</b>	<b>\$ -484,289</b>	<b>53.00 %</b>
<b>NET OPERATING INCOME</b>	<b>\$119,877</b>	<b>\$ -79,155</b>	<b>\$199,032</b>	<b>-151.00 %</b>	<b>\$29,253</b>	<b>\$399,127</b>	<b>\$ -369,874</b>	<b>7.00 %</b>	<b>\$254,658</b>	<b>\$ -93,298</b>	<b>\$347,956</b>	<b>-273.00 %</b>	<b>\$403,788</b>	<b>\$226,674</b>	<b>\$177,114</b>	<b>178.00 %</b>
<b>NET INCOME</b>	<b>\$119,877</b>	<b>\$ -79,155</b>	<b>\$199,032</b>	<b>-151.00 %</b>	<b>\$29,253</b>	<b>\$399,127</b>	<b>\$ -369,874</b>	<b>7.00 %</b>	<b>\$254,658</b>	<b>\$ -93,298</b>	<b>\$347,956</b>	<b>-273.00 %</b>	<b>\$403,788</b>	<b>\$226,674</b>	<b>\$177,114</b>	<b>178.00 %</b>

# The City of Oak Hill

## Profit and Loss YTD Comparison

September 2022

	TOTAL	
	SEP 2022	JUL - SEP, 2022 (YTD)
<b>Income</b>		
31600 Local Option Sales Tax		
31610 Metro Trustee- Local Sales Tax	36,906	155,410
<b>Total 31600 Local Option Sales Tax</b>	<b>36,906</b>	<b>155,410</b>
31900 Other Local Taxes		
31910 Franchise Fees		0
<b>Total 31900 Other Local Taxes</b>		<b>0</b>
32600 Licenses, Permits & Other	120,950	202,200
32610 Building Permits	63,700	126,132
32692 Planning & Zoning Fees	4,750	26,750
<b>Total 32600 Licenses, Permits &amp; Other</b>	<b>189,400</b>	<b>355,082</b>
33500 State Shared Revenue		
33510 State Sales Tax	46,767	140,577
33520 State Income Tax	2,184	2,184
33530 State Beer Tax	1,215	1,215
33540 Sportsbetting		0
33591 TVA in Lieu		0
33594 Telecommunications Fee	0	0
<b>Total 33500 State Shared Revenue</b>	<b>50,166</b>	<b>143,977</b>
33550 State Street Aid	12,063	41,323
33551 General Gas Taxes	747	2,240
<b>Total 33550 State Street Aid</b>	<b>12,810</b>	<b>43,564</b>
33700 Intergovernmental Relations		
33193 ARPA Grant Revenue Earned	44,252	44,252
<b>Total 33700 Intergovernmental Relations</b>	<b>44,252</b>	<b>44,252</b>
34400 Sanitation Charges for Services	44,314	128,914
36000 Interest	12,848	18,799
36101 Market Value Change Investments	-11,072	-14,015
<b>Total 36000 Interest</b>	<b>1,777</b>	<b>4,784</b>
36100 Local Taxes and Permits		
36191 Court Costs		250
36194 Fines	11	61
<b>Total 36100 Local Taxes and Permits</b>	<b>11</b>	<b>311</b>
Services	24,973	76,107
<b>Total Income</b>	<b>\$404,608</b>	<b>\$952,400</b>
<b>GROSS PROFIT</b>	<b>\$404,608</b>	<b>\$952,400</b>

# The City of Oak Hill

## Profit and Loss YTD Comparison

September 2022

	TOTAL	
	SEP 2022	JUL - SEP, 2022 (YTD)
<b>Expenses</b>		
41000 General Government		
41110 Salaries	23,169	72,116
41111 Employee Health Insurance	5,109	27,424
41113 Employee Benefits (FICA)	7,485	19,657
41114 Retirement		2,876
41210 Marketing / Printing		1,794
41220 Training, Dues & Subscriptions	2,000	4,540
41232 Legal Notices		10
41237 Vehicle R/M	244	388
41239 Office Supplies	771	1,100
41320 Office Services	269	6,043
41330 Auto Allowance	0	699
41340 Bank & Credit Card Fees	392	1,119
41500 Finance		
41530 Accounting		3,856
<b>Total 41500 Finance</b>		<b>3,856</b>
41590 Insurance		
41593 Worker's Comp Insurance	278	835
41594 Liability Insurance & Property	1,442	4,326
<b>Total 41590 Insurance</b>	<b>1,720</b>	<b>5,161</b>
41620 Legal		
41652 General Legal Fees	214	7,154
<b>Total 41620 Legal</b>	<b>214</b>	<b>7,154</b>
41640 Information Technology	225	4,059
41641 Comp/Tech Service	819	12,703
<b>Total 41640 Information Technology</b>	<b>1,045</b>	<b>16,762</b>
41810 Utilities	476	1,635
41811 Rent	3,803	16,748
41901 Capital Outlay General		6,600
41991 Depreciation Exp	7,537	22,611
<b>Total 41000 General Government</b>	<b>54,234</b>	<b>218,293</b>
41700 Building & Codes		
41670 General Engineering	6,905	34,212
41701 Building and Code Department		13,475
<b>Total 41700 Building &amp; Codes</b>	<b>6,905</b>	<b>47,687</b>



# The City of Oak Hill

## Profit and Loss YTD Comparison

September 2022

	TOTAL	
	SEP 2022	JUL - SEP, 2022 (YTD)
43000 Public Works Dept.		
43190 Streets		
43130 PW Emergency		9,038
43161 Street Lighting		7,852
43192 Street Repair & Maintenance	7,852	14,679
43194 ROW Maintenance		815
43900 Permits / Fees		474
43990 Capital Outlay *	920	59,652
43991 Capital Outlay- ARPA Funded	22,126	22,126
<b>Total 43190 Streets</b>	<b>30,899</b>	<b>114,637</b>
43200 Sanitation		
43230 Garbage Service	33,249	113,287
43260 Garbage Service - Chipper	15,010	45,030
<b>Total 43200 Sanitation</b>	<b>48,259</b>	<b>158,317</b>
<b>Total 43000 Public Works Dept.</b>	<b>79,158</b>	<b>272,953</b>
49000 Miscellaneous Expense		25
Purchases	9,654	9,654
<b>Total Expenses</b>	<b>\$149,950</b>	<b>\$548,612</b>
NET OPERATING INCOME	<b>\$254,658</b>	<b>\$403,788</b>
NET INCOME	<b>\$254,658</b>	<b>\$403,788</b>

# The City of Oak Hill

## Profit and Loss by Month October 2021 - September 2022

	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	TOTAL
<b>Income</b>													
31600 Local Option Sales Tax				0	0	0	0						\$0
31610 Metro Trustee- Local Sales Tax	33,273	36,781	34,141	43,172	48,055	33,660	37,236	35,433	37,253		118,504	36,906	\$494,414
<b>Total 31600 Local Option Sales Tax</b>	<b>33,273</b>	<b>36,781</b>	<b>34,141</b>	<b>43,172</b>	<b>48,055</b>	<b>33,660</b>	<b>37,236</b>	<b>35,433</b>	<b>37,253</b>		<b>118,504</b>	<b>36,906</b>	<b>\$494,414</b>
31900 Other Local Taxes													
31910 Franchise Fees		10,160		25,724		13,999	45,048	0	13,086	0			\$108,017
<b>Total 31900 Other Local Taxes</b>		<b>10,160</b>		<b>25,724</b>		<b>13,999</b>	<b>45,048</b>	<b>0</b>	<b>13,086</b>	<b>0</b>			<b>\$108,017</b>
32600 Licenses, Permits & Other													
32601 Local Taxes/Permits, Other				50				50		81,250		120,950	\$202,200
32610 Building Permits	38,350	31,800	57,250	29,600	49,150	38,100	23,850	52,950	68,500	45,232	17,200	63,700	\$515,682
32622 Sign Permits		25		50	25		50						\$150
32692 Planning & Zoning Fees	500		250		1,750	1,000	750		4,500	17,500	4,500	4,750	\$35,500
<b>Total 32600 Licenses, Permits &amp; Other</b>	<b>38,850</b>	<b>31,825</b>	<b>57,500</b>	<b>29,700</b>	<b>50,925</b>	<b>39,100</b>	<b>24,650</b>	<b>53,000</b>	<b>73,000</b>	<b>143,982</b>	<b>21,700</b>	<b>189,400</b>	<b>\$753,632</b>
33500 State Shared Revenue													
33510 State Sales Tax	42,780	43,977	44,207	45,852	52,728	40,193	41,400	50,236	99,034	50,817	42,994	46,767	\$600,986
33520 State Income Tax	0	0	0	0	0	0	0	0	85,052	0	0	2,184	\$87,236
33530 State Beer Tax	1,187	0	0	0	1,187	0	1,047	0	0	0	0	1,215	\$4,636
33540 Sportsbetting		854			1,345			1,519		1,201	-1,201		\$3,718
33591 TVA in Lieu	0	12,735	0	12,656	0	0	12,695	0	12,695		0		\$50,782
33594 Telecommunications Fee												0	\$0
<b>Total 33500 State Shared Revenue</b>	<b>43,967</b>	<b>57,566</b>	<b>44,207</b>	<b>58,508</b>	<b>55,260</b>	<b>40,193</b>	<b>55,143</b>	<b>51,755</b>	<b>196,781</b>	<b>52,018</b>	<b>41,793</b>	<b>50,166</b>	<b>\$747,357</b>
33550 State Street Aid													
33550 State Street Aid	15,128	14,546	14,178	14,179	14,495	13,232	11,036	15,623	28,570	14,620	14,641	12,063	\$182,310
33551 General Gas Taxes	747	747	747	747	747	747	747	747	1,494	747	747	747	\$9,712
<b>Total 33550 State Street Aid</b>	<b>15,875</b>	<b>15,293</b>	<b>14,925</b>	<b>14,926</b>	<b>15,242</b>	<b>13,979</b>	<b>11,783</b>	<b>16,370</b>	<b>30,065</b>	<b>15,366</b>	<b>15,388</b>	<b>12,810</b>	<b>\$192,022</b>
33700 Intergovernmental Relations													
33193 ARPA Grant Revenue Earned								46,289	50,595			44,252	\$141,136
33801 Metro Street Aid			478,500										\$478,500
33900 Grants		0											\$0
<b>Total 33700 Intergovernmental Relations</b>		<b>0</b>	<b>478,500</b>					<b>46,289</b>	<b>50,595</b>			<b>44,252</b>	<b>\$619,636</b>
34400 Sanitation Charges for Services													
34400 Sanitation Charges for Services	44,335	43,834	43,333	43,227	43,072	41,847	40,167	41,159	52,943	41,960	42,641	44,314	\$522,831
36000 Interest													
36000 Interest	1,521	1,627	7,840	4,467	1,002	8,461	1,712	1,890	3,680	1,884	4,066	12,848	\$50,998
36101 Market Value Change Investments	-2,065	-2,859	-2,728	-1,149	-2,009	-23,019	-15,342	-915	-16,459	1,200	-4,144	-11,072	\$-80,558
<b>Total 36000 Interest</b>	<b>-543</b>	<b>-1,232</b>	<b>5,112</b>	<b>3,318</b>	<b>-1,007</b>	<b>-14,558</b>	<b>-13,630</b>	<b>974</b>	<b>-12,779</b>	<b>3,084</b>	<b>-77</b>	<b>1,777</b>	<b>\$-29,560</b>
36100 Local Taxes and Permits													
36100 Local Taxes and Permits		248											\$248
36191 Court Costs									50		250		\$300
36193 Local Litigation Tax									29				\$29
36194 Fines	50		25	50					500		50	11	\$686
<b>Total 36100 Local Taxes and Permits</b>	<b>50</b>	<b>248</b>	<b>25</b>	<b>50</b>					<b>579</b>		<b>300</b>	<b>11</b>	<b>\$1,262</b>
36900 Miscellaneous													
36900 Miscellaneous		110			1,177				79				\$1,365
36992 Insurance Recoveries		1,677											\$1,677
<b>Total 36900 Miscellaneous</b>		<b>1,787</b>			<b>1,177</b>				<b>79</b>				<b>\$3,042</b>

# The City of Oak Hill

## Profit and Loss by Month

October 2021 - September 2022

	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	TOTAL
Services											51,134	24,973	\$76,107
<b>Total Income</b>	<b>\$175,807</b>	<b>\$196,261</b>	<b>\$677,743</b>	<b>\$218,625</b>	<b>\$212,724</b>	<b>\$168,221</b>	<b>\$200,397</b>	<b>\$244,980</b>	<b>\$441,601</b>	<b>\$256,409</b>	<b>\$291,382</b>	<b>\$404,608</b>	<b>\$3,488,760</b>
GROSS PROFIT	<b>\$175,807</b>	<b>\$196,261</b>	<b>\$677,743</b>	<b>\$218,625</b>	<b>\$212,724</b>	<b>\$168,221</b>	<b>\$200,397</b>	<b>\$244,980</b>	<b>\$441,601</b>	<b>\$256,409</b>	<b>\$291,382</b>	<b>\$404,608</b>	<b>\$3,488,760</b>
Expenses													
41000 General Government													\$0
41110 Salaries	29,007	24,771	30,686	20,458	20,458	20,458	20,458	20,458	39,888	25,109	23,838	23,169	\$298,756
41111 Employee Health Insurance	3,335	3,335	3,335	7,781	3,460	3,460	3,460	3,460	2,269	11,982	10,333	5,109	\$61,319
41113 Employee Benefits (FICA)	3,272	2,820	3,874	2,240	2,295	2,313	2,325	2,365	4,281	2,918	9,254	7,485	\$45,443
41114 Retirement	2,249	1,916	2,241	1,494	1,494	1,494	1,494	1,494	22,628	1,673	1,203		\$39,378
41210 Marketing / Printing	677	2,670	0	115	1,347	0	1,859	800	0	1,794			\$9,262
41220 Training, Dues & Subscriptions	1,799	3,802	6,098	2,700	30	4,754	2,853		1,975	573	1,967	2,000	\$28,551
41232 Legal Notices	456	4,000	371					67	1,955		10		\$6,858
41237 Vehicle R/M	417	0	45	87	242	504	137	2,935	223		144	244	\$4,979
41239 Office Supplies	1,249	374	358		531	440	2,867	1,761	1,314		330	771	\$9,994
41320 Office Services	450	459	370	4,548	827	1,607	743	333	200	4,742	1,033	269	\$15,581
41330 Auto Allowance	0	0	0		0	0	0	200	0	200	499	0	\$899
41340 Bank & Credit Card Fees	779	1,192	619	555	394	675	452	501	198	611	116	392	\$6,483
41500 Finance													\$0
41530 Accounting	6,720	5,088	4,320	1,824	2,544	2,784	2,928	3,456	4,800	2,656	1,200		\$38,320
41540 Audit	10,000		4,000										\$14,000
<b>Total 41500 Finance</b>	<b>16,720</b>	<b>5,088</b>	<b>8,320</b>	<b>1,824</b>	<b>2,544</b>	<b>2,784</b>	<b>2,928</b>	<b>3,456</b>	<b>4,800</b>	<b>2,656</b>	<b>1,200</b>		<b>\$52,320</b>
41590 Insurance													\$0
41593 Worker's Comp Insurance	221	221	221	221	221	221	221	221	221	278	278	278	\$2,825
41594 Liability Insurance & Property		0		1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	\$12,977
<b>Total 41590 Insurance</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>1,663</b>	<b>1,663</b>	<b>1,663</b>	<b>1,663</b>	<b>1,663</b>	<b>1,663</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>\$15,802</b>
41620 Legal													\$0
41652 General Legal Fees	7,140	9,250	4,220	7,760	8,000	7,320	3,940	3,960	7,399		6,940	214	\$66,143
<b>Total 41620 Legal</b>	<b>7,140</b>	<b>9,250</b>	<b>4,220</b>	<b>7,760</b>	<b>8,000</b>	<b>7,320</b>	<b>3,940</b>	<b>3,960</b>	<b>7,399</b>		<b>6,940</b>	<b>214</b>	<b>\$66,143</b>
41640 Information Technology											3,834	225	\$4,059
41641 Comp/Tech Service	1,965	1,875	1,352	2,765	5,935	3,656	1,590	2,936	23,190		11,883	819	\$57,967
<b>Total 41640 Information Technology</b>	<b>1,965</b>	<b>1,875</b>	<b>1,352</b>	<b>2,765</b>	<b>5,935</b>	<b>3,656</b>	<b>1,590</b>	<b>2,936</b>	<b>23,190</b>		<b>15,717</b>	<b>1,045</b>	<b>\$62,026</b>
41810 Utilities	1,196	636	1,051	397	796	974	881	1,070	478	562	597	476	\$9,115
41811 Rent	4,110	4,110	4,110	4,110	4,110	4,110	4,110	8,050	3,269	7,913	5,031	3,803	\$56,839
41901 Capital Outlay General					827		13,134	68,346			6,600		\$88,907
41990 Other Professional Services				7,686	7,350		22,076	6,445					\$43,557
41991 Depreciation Exp	4,426	4,426	4,426	4,426	4,426	4,426	4,426	4,426	31,827	7,537	7,537	7,537	\$89,846
41992 Reconciliation Discrepancies	8,594	-5,729			-8,594								\$ -5,729
<b>Total 41000 General Government</b>	<b>88,062</b>	<b>65,215</b>	<b>71,697</b>	<b>70,609</b>	<b>58,136</b>	<b>60,639</b>	<b>91,395</b>	<b>134,725</b>	<b>147,557</b>	<b>69,991</b>	<b>94,068</b>	<b>54,234</b>	<b>\$1,006,329</b>
41700 Building & Codes													\$0
41670 General Engineering	8,314	22,588		6,205	6,836	16,696		13,154	6,789		27,307	6,905	\$114,792
41701 Building and Code Department	7,000	7,000	10,500	7,000	7,000	7,000	7,000	7,000	11,100	9,800	3,675		\$84,075
<b>Total 41700 Building &amp; Codes</b>	<b>15,314</b>	<b>29,588</b>	<b>10,500</b>	<b>13,205</b>	<b>13,836</b>	<b>23,696</b>	<b>7,000</b>	<b>20,154</b>	<b>17,889</b>	<b>9,800</b>	<b>30,982</b>	<b>6,905</b>	<b>\$198,867</b>

# The City of Oak Hill

## Profit and Loss by Month

October 2021 - September 2022

	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	TOTAL
43000 Public Works Dept.								140					\$140
43190 Streets													\$0
43130 PW Emergency											9,038		\$9,038
43161 Street Lighting	6,688	6,518	6,546	6,739	6,779	6,506	6,540	6,767	13,647		7,852		\$74,583
43192 Street Repair & Maintenance		4,500					293	14,964	1,459		6,828	7,852	\$35,896
43193 Snow/Salt Contracting					256,738	20,000	21,600						\$298,338
43194 ROW Maintenance			29,797		10,587	33,477		14,816	555		815		\$90,047
43900 Permits / Fees	1,120				46				76	350	124		\$1,716
43990 Capital Outlay *						35,289	83,480				58,731	920	\$178,421
43991 Capital Outlay- ARPA Funded								46,289	50,595			22,126	\$119,010
<b>Total 43190 Streets</b>	<b>7,808</b>	<b>11,018</b>	<b>36,343</b>	<b>6,739</b>	<b>274,149</b>	<b>95,272</b>	<b>111,913</b>	<b>82,835</b>	<b>66,332</b>	<b>350</b>	<b>83,388</b>	<b>30,899</b>	<b>\$807,047</b>
43200 Sanitation													\$0
43230 Garbage Service	40,442	40,442	40,442	40,442	40,442	41,382	41,382	116,382	41,382	41,382	38,656	33,249	\$556,022
43260 Garbage Service - Chipper	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	\$180,120
<b>Total 43200 Sanitation</b>	<b>55,452</b>	<b>55,452</b>	<b>55,452</b>	<b>55,452</b>	<b>55,452</b>	<b>56,392</b>	<b>56,392</b>	<b>131,392</b>	<b>56,392</b>	<b>56,392</b>	<b>53,666</b>	<b>48,259</b>	<b>\$736,142</b>
<b>Total 43000 Public Works Dept.</b>	<b>63,260</b>	<b>66,470</b>	<b>91,794</b>	<b>62,191</b>	<b>329,601</b>	<b>151,664</b>	<b>168,305</b>	<b>214,367</b>	<b>122,724</b>	<b>56,742</b>	<b>137,054</b>	<b>79,158</b>	<b>\$1,543,329</b>
49000 Miscellaneous Expense			7,350	447	2,700	3,133	12,623	4,000	3,978		25		\$34,256
Purchases											0	9,654	\$9,654
<b>Total Expenses</b>	<b>\$166,635</b>	<b>\$161,272</b>	<b>\$181,342</b>	<b>\$146,452</b>	<b>\$404,273</b>	<b>\$239,132</b>	<b>\$279,323</b>	<b>\$373,246</b>	<b>\$292,148</b>	<b>\$136,533</b>	<b>\$262,129</b>	<b>\$149,950</b>	<b>\$2,792,435</b>
<b>NET OPERATING INCOME</b>	<b>\$9,171</b>	<b>\$34,989</b>	<b>\$496,402</b>	<b>\$72,173</b>	<b>\$ -191,549</b>	<b>\$ -70,911</b>	<b>\$ -78,926</b>	<b>\$ -128,266</b>	<b>\$149,454</b>	<b>\$119,877</b>	<b>\$29,253</b>	<b>\$254,658</b>	<b>\$696,325</b>
<b>NET INCOME</b>	<b>\$9,171</b>	<b>\$34,989</b>	<b>\$496,402</b>	<b>\$72,173</b>	<b>\$ -191,549</b>	<b>\$ -70,911</b>	<b>\$ -78,926</b>	<b>\$ -128,266</b>	<b>\$149,454</b>	<b>\$119,877</b>	<b>\$29,253</b>	<b>\$254,658</b>	<b>\$696,325</b>

# The City of Oak Hill

## Statement of Cash Flows

July - September, 2022

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	403,788
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13212 Accounts Receivable:Taxes Receivable	88,023
13222 Accounts Receivable Garbage	-31,421
12000 Investments	-2,990
15110 Prepaid Insurance	1,821
21120 Accounts Payable	-22,154
21200 Payroll Liabilities	-0
21240 TCRS Retirement System	-3,150
21241 TCRS Rtr Pension Match	-2,515
21242 401-K Great West	-9,372
21243 Roth 401-K Great West	-3,007
21524 State Litigation Tax	-51
21820 Accrued Payroll	-22,498
22100 Deferred Revenue - Garbage	-66,173
22111 Unearned ARPA Grant Revenue	-44,252
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-117,742</b>
<b>Net cash provided by operating activities</b>	<b>\$286,046</b>
<b>INVESTING ACTIVITIES</b>	
16300 Infrastructure	-297,960
16390 Accumulated Depr	22,611
<b>Net cash provided by investing activities</b>	<b>\$ -275,348</b>
<b>FINANCING ACTIVITIES</b>	
26101 Net Position - Capital Assets	297,960
27000 Opening Balance Equity	-46,265
<b>Net cash provided by financing activities</b>	<b>\$251,694</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$262,392</b>
Cash at beginning of period	5,161,068
<b>CASH AT END OF PERIOD</b>	<b>\$5,423,460</b>

## **OAKHILL**

### **NOTES TO REPORT:**

- NET POSITION CAPITAL ASSETS (RESTRICTED) HAS BEEN ADJUSTED TO REFLECT COMPLETED CONSTRUCTION PROJECT IN THE FISCAL YEAR 2022.
- SANITATION INCOME HAS BEEN REPORTED HERE, AS OF NOVEMBER, ALL BILLING WILL ANNUAL AND REPORTED AS A RECEIVED, BUT ALL REVENUE WILL BE DEFERRED EXCEPT THE CURRENT EARNED REVENUE RECOGNIZED.
- INVESTMENT EARNINGS FROM LGIP HAVE BEEN REPORTED.
- ARPA REVENUE HAS BEEN RECOGNIZED ACCORDING TO AMOUNTS EXPENDED. SEE ALSO DEFERRED REVENUE FOR ARPA