

# Monthly Report, Unaudited

MG Group, Inc.

April 30, 2023



Prepared by

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Prepared on

**May 22, 2023**

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## Notes

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The negative amounts in the cash accounts are outstanding amounts from the sweep accounts. The account is not over drawn.

Garbage Income is prorated based on a monthly billing of \$25 per customer.

Beginning in October, all garbage customers are billed annually in October.

ARPA funding has been received and has been allocated based on the amount spent.

Total ARPA expenditures equals total ARPA revenue. ARPA revenue is manually allocated.

Audit adjustment for Taxes Receivable has been removed. The audit report shows \$118,504 in the FYE June 30, 2022 but it was received in August 2022. Revenue has been recorded in both years.

**The City of Oak Hill**  
**Balance Sheet Comparison**  
As of April 30, 2023

	<b>Total</b>	
	<b>As of Apr 30, 2023</b>	<b>As of Apr 30, 2022 (PY)</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
11210 Pinnacle Checking Main	37,177	70,131
11211 Pinnacle Bank Garbage Checking	-	33,420
11212 Pinnacle Sweep	1,993,048	3,523,643
11213 Garbage Account	17,404	(1,249,241)
11214 Garbage Sweep	60,605	2,640,741
11221 LGIP - State of TN	4,269,341	1,123
11400 Petty Cash	150	150
<b>Total Bank Accounts</b>	<b>6,377,725</b>	<b>5,019,968</b>
<b>Accounts Receivable</b>		
13210 Accounts Receivable	-	-
13212 Taxes Receivable	186,510	(140,360)
<b>Total 13210 Accounts Receivable</b>	<b>186,510</b>	<b>(140,360)</b>
13222 Accounts Receivable Garbage	-	-
<b>Total Accounts Receivable</b>	<b>186,510</b>	<b>(140,360)</b>
<b>Other Current Assets</b>		
11990 Undeposited Funds	-	(472,082)
11991 Uncategorized Asset	-	-
12000 Investments	4,161,218	4,096,918
13221 Accounts Receivable - Garbage	5,319	53,377
13260 Bounced Checks Receivable	-	-
13700 Due From Other Governments	-	-
15110 Prepaid Insurance	18,389	11,977
15500 Net Pension Asset	150,907	129,742
<b>Total Other Current Assets</b>	<b>4,335,833</b>	<b>3,819,932</b>
<b>Total Current Assets</b>	<b>10,900,068</b>	<b>8,699,539</b>
<b>Fixed Assets</b>		
16200 Building & LH Imp	387,832	387,832
16300 Infrastructure	2,144,564	1,886,234
16301 Leasehold Improvements	-	-
16302 ARPA Project Capital Assets	-	-
16390 Accumulated Depr	(881,152)	(770,263)
16400 Equipment	74,196	74,196
16500 Construction in Progress	-	-
16600 Leased Assets	374,913	-
<b>Total Fixed Assets</b>	<b>2,100,353</b>	<b>1,577,999</b>
<b>TOTAL ASSETS</b>	<b>13,000,421</b>	<b>10,277,539</b>
<b>LIABILITIES AND EQUITY</b>		

<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
21120 Accounts Payable	(14,443)	(742,374)
<b>Total Accounts Payable</b>	<b>(14,443)</b>	<b>(742,374)</b>
<b>Other Current Liabilities</b>		
19100 Deferred Outflows - Pension	(82,041)	(47,842)
21200 Payroll Deductions Payable	-	(2,465)
21220 Employee Insurance Deductions Payable	-	111
21221 Medical/125 Insurance Payable	-	1,011
21222 Vision Insurance Payable	-	69
21240 Retirement Systems	4,781	3,486
21241 Due to State Retirement System TCRS	-	701
21242 Private Retirement System 401-K Great West	3,026	(420)
21243 Due to City Ret. System Roth 401-K Great West	-	1,567
21244 Due to City Ret System 457-K Great West	-	-
21290 AFLAC Payable	-	580
21291 Due To/From ALFAC	-	-
21524 State Litigation Tax	-	136
21820 Accrued Payroll	18,092	(634)
21821 Accrued Wages & Benefits	-	(115)
21850 Accrued compensated absences	13,070	13,112
22100 Deferred Revenue - Garbage	228,808	12,681
22111 Unearned ARPA Grant Revenue	944,880	669,979
25830 Deferred Inflows	67,706	21,374
Tennessee Department of Revenue Payable	-	-
<b>Total Other Current Liabilities</b>	<b>1,198,322</b>	<b>673,332</b>
<b>Total Current Liabilities</b>	<b>1,183,879</b>	<b>(69,042)</b>
<b>Long-Term Liabilities</b>		
23000 Leased Asset Liabilities	351,361	-
<b>Total Long-Term Liabilities</b>	<b>351,361</b>	<b>-</b>
<b>Total Liabilities</b>	<b>1,535,240</b>	<b>(69,042)</b>
<b>Equity</b>		
26101 Net Position - Capital Assets	1,629,796	1,707,447
27000 Opening Balance Equity	129,743	140,650
27001 Unrestricted Net Assets	8,958,085	8,109,481
Net Income	747,557	389,002
<b>Total Equity</b>	<b>11,465,181</b>	<b>10,346,580</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>13,000,421</b>	<b>10,277,539</b>

**The City of Oak Hill**  
**Profit and Loss YTD Comparison**  
**April 2023**

	Total	
	Apr 2023	Jul 2022 - Apr 2023 (YTD)
<b>Income</b>		
<b>31600 Local Option Sales Tax</b>		
31610 Local Option Sales Tax	28,658	423,900
<b>Total 31600 Local Option Sales Tax</b>	<b>28,658</b>	<b>423,900</b>
<b>31900 Other Local Taxes</b>		240
31910 Franchise Fees		83,670
<b>Total 31900 Other Local Taxes</b>	-	<b>83,910</b>
<b>32600 Licenses, Permits &amp; Other</b>		-
32601 Local Taxes/Permits, Other		50
32610 Building Permits	73,650	577,482
32622 Sign Permits	50	150
32692 Planning & Zoning Fees	5,750	75,850
<b>34100 Charges for Services</b>		
34134 Payroll Services		22
<b>Total 34100 Charges for Services</b>	-	<b>22</b>
<b>Total 32600 Licenses, Permits &amp; Other</b>	<b>79,450</b>	<b>653,554</b>
<b>33500 State Shared Revenue</b>		
33510 State Sales Tax	51,629	481,519
33520 State Income Tax		-
33530 State Beer Tax		2,233
33540 Sportsbetting	2,378	6,777
33591 TVA in Lieu	-	44,104
33594 Telecommunications Fee		-
<b>Total 33500 State Shared Revenue</b>	<b>54,007</b>	<b>534,633</b>
<b>33550 State Street Aid</b>	747	124,458
33551 General Gas Taxes	13,252	22,157
<b>Total 33550 State Street Aid</b>	<b>13,999</b>	<b>146,615</b>
<b>33700 Intergovernmental Relations</b>	-	-
33193 ARPA Grant Revenue Earned	29,360	298,194
33800 Metro Road Funds		519,173
<b>Total 33700 Intergovernmental Relations</b>	<b>29,360</b>	<b>817,367</b>
<b>34400 Sanitation Charges for Services</b>	44,560	446,802
<b>36000 Interest</b>	12,201	67,629
36101 Market Value Change Investments	14,326	35,264
<b>Total 36000 Interest</b>	<b>26,527</b>	<b>102,893</b>
<b>36100 Local Taxes and Permits</b>		1,100
36191 Court Costs		250
36194 Fines		5,086
<b>Total 36100 Local Taxes and Permits</b>	-	<b>6,436</b>
<b>36900 Miscellaneous</b>	607	6,463

Services	3,000	3,775
Uncategorized Income		-
<b>Total Income</b>	<b>280,168</b>	<b>3,226,348</b>
<b>Gross Profit</b>	<b>280,168</b>	<b>3,226,348</b>
<b>Expenses</b>		
<b>41000 General Government</b>		
41110 Salaries		-
41111 Employee Health Insurance	5,602	54,712
41112 Pension Expense	(153)	(765)
41113 Employee Benefits (FICA)	2,517	26,649
41114 Retirement	2,446	51,027
41116 Wages Gross	32,727	355,583
41210 Marketing / Printing	1,218	11,533
41220 Training, Dues & Subscriptions	110	13,197
41232 Legal Notices		105
41237 Vehicle R/M	95	1,348
41239 Office Supplies	1,435	7,615
41320 Office Service	1,342	9,649
41330 Auto Allowance	200	2,200
41340 Bank & Credit Card Fees	352	8,052
<b>41500 Finance</b>		
41530 Accounting and Internal Auditing		11,832
41540 Audit		29,250
<b>Total 41500 Finance</b>	<b>-</b>	<b>41,082</b>
<b>41590 Insurance</b>		
41593 Worker's Comp Insurance	278	2,783
41594 Liability Insurance & Property	1,442	17,616
<b>Total 41590 Insurance</b>	<b>1,720</b>	<b>20,399</b>
<b>41600 Other Miscellaneous Service Cost</b>		
<b>41620 Legal</b>		
41652 General Legal Fees		50,174
<b>Total 41620 Legal</b>	<b>-</b>	<b>50,174</b>
<b>Total 41600 Other Miscellaneous Service Cost</b>	<b>-</b>	<b>50,174</b>
41640 Information Technology	197	6,617
41641 Comp/Tech Service	2,371	23,004
<b>Total 41640 Information Technology</b>	<b>2,568</b>	<b>29,621</b>
41810 Utilities	463	5,838
41811 Rent	371	43,130
41901 Capital Outlay General		53,923
41990 Other Professional Services		378
41991 Depreciation Exp	7,170	74,636
<b>Total 41000 General Government</b>	<b>60,184</b>	<b>860,085</b>
<b>41700 Building &amp; Codes</b>		
41670 General Engineering	13,778	95,315
41675 Geotechnical Engineering		9,169
<b>Total 41670 General Engineering</b>	<b>13,778</b>	<b>104,484</b>
41701 Building and Code Department		(735)

<b>Total 41700 Building &amp; Codes</b>	<b>13,778</b>	<b>103,749</b>
<b>43000 Public Works Dept.</b>		
<b>43190 Streets</b>		
43130 PW Emergency		9,038
43161 Street Lighting	7,146	67,050
43192 Street Repair & Maintenance	42,404	69,821
43193 Snow/Salt Contracting		193,550
43194 ROW Maintenance	7,512	49,785
43900 Permits / Fees	30	3,840
43990 Capital Outlay *	24,967	242,894
43991 Capital Outlay- ARPA Funded	28,490	297,324
<b>Total 43190 Streets</b>	<b>110,548</b>	<b>933,303</b>
<b>43200 Sanitation</b>		
43230 Garbage Service	41,357	431,405
43260 Garbage Service - Chipper	15,010	150,100
<b>Total 43200 Sanitation</b>	<b>56,367</b>	<b>581,505</b>
<b>Total 43000 Public Works Dept.</b>	<b>166,915</b>	<b>1,514,808</b>
<b>49000 Miscellaneous Expense</b>	150	149
<b>Purchases</b>		-
<b>Total Expenses</b>	<b>241,027</b>	<b>2,478,791</b>
<b>Net Operating Income</b>	<b>39,140</b>	<b>747,557</b>
<b>Net Income</b>	<b>39,140</b>	<b>747,557</b>



**The City of Oak Hill**  
**Statement of Cash Flows**  
July 2022 - April 2023

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	747,557
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13210 Accounts Receivable	-
13212 Accounts Receivable:Taxes Receivable	150,376
13222 Accounts Receivable Garbage	45,984
11991 Uncategorized Asset	-
12000 Investments	(77,988)
13221 Accounts Receivable - Garbage	(9,645)
15110 Prepaid Insurance	(9,738)
21120 Accounts Payable	(41,821)
21200 Payroll Deductions Payable	(4,402)
21240 Retirement Systems	1,631
21241 Due to State Retirement System TCRS	(2,515)
21242 Private Retirement System 401-K Great West	(8,805)
21243 Due to City Ret. System Roth 401-K Great West	(3,639)
21524 State Litigation Tax	(136)
21820 Accrued Payroll	(3,576)
21821 Accrued Wages & Benefits	-
22100 Deferred Revenue - Garbage	162,635
22111 Unearned ARPA Grant Revenue	371,785
Tennessee Department of Revenue Payable	-
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>570,146</b>
<b>Net cash provided by operating activities</b>	<b>1,317,703</b>
<b>INVESTING ACTIVITIES</b>	
16300 Infrastructure	-
16390 Accumulated Depr	74,636
<b>Net cash provided by investing activities</b>	<b>74,636</b>
<b>FINANCING ACTIVITIES</b>	
23000 Leased Asset Liabilities	(31,683)
26101 Net Position - Capital Assets	(169,686)
27000 Opening Balance Equity	(395,000)
27001 Unrestricted Net Assets	119,012
<b>Net cash provided by financing activities</b>	<b>(477,357)</b>
<b>Net cash increase for period</b>	<b>914,982</b>
<b>Cash at beginning of period</b>	<b>5,462,743</b>
<b>Cash at end of period</b>	<b>6,377,725</b>

**The City of Oak Hill**  
**Profit and Loss by Month**  
July 2022 - April 2023

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Total
<b>Income</b>											
31600 Local Option Sales Tax											-
31610 Local Option Sales Tax		88,087	36,906	41,972	40,412	42,137	40,995	59,451	45,282	28,658	423,900
<b>Total 31600 Local Option Sales Tax</b>	<b>-</b>	<b>88,087</b>	<b>36,906</b>	<b>41,972</b>	<b>40,412</b>	<b>42,137</b>	<b>40,995</b>	<b>59,451</b>	<b>45,282</b>	<b>28,658</b>	<b>423,900</b>
31900 Other Local Taxes									240		240
31910 Franchise Fees	-	30,417	-	11,553			29,346	12,354			83,670
<b>Total 31900 Other Local Taxes</b>	<b>-</b>	<b>30,417</b>	<b>-</b>	<b>11,553</b>	<b>-</b>	<b>-</b>	<b>29,346</b>	<b>12,354</b>	<b>240</b>	<b>-</b>	<b>83,910</b>
32600 Licenses, Permits & Other											-
32601 Local Taxes/Permits, Other						50					50
32610 Building Permits	58,132	63,050	70,800	15,950	77,050	70,150	22,000	28,350	98,350	73,650	577,482
32622 Sign Permits				25		25		25	25	50	150
32692 Planning & Zoning Fees	17,500	10,750	7,750	5,250	6,750	7,250	3,350	3,500	8,000	5,750	75,850
34100 Charges for Services											-
34134 Payroll Services		(65)		(198)	284						22
<b>Total 34100 Charges for Services</b>	<b>-</b>	<b>(65)</b>	<b>-</b>	<b>(198)</b>	<b>284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>
<b>Total 32600 Licenses, Permits &amp; Other</b>	<b>75,632</b>	<b>73,735</b>	<b>78,550</b>	<b>21,027</b>	<b>84,084</b>	<b>77,475</b>	<b>25,350</b>	<b>31,875</b>	<b>106,375</b>	<b>79,450</b>	<b>653,554</b>
33500 State Shared Revenue											-
33510 State Sales Tax	52,018	41,793	46,767	48,436	48,246	47,897	56,337	44,524	43,872	51,629	481,519
33520 State Income Tax	-	-	-	-	-	-	-	-	-	-	-
33530 State Beer Tax	-	-	1,215	-	-	-	-	-	1,019	-	2,233
33540 Sportsbetting	-	-	-	1,699	-	-	2,699	-	-	2,378	6,777
33591 TVA in Lieu	-	-	-	14,701	-	14,701	-	-	14,701	-	44,104
33594 Telecommunications Fee	-	-	-	-	-	-	-	-	-	-	-
<b>Total 33500 State Shared Revenue</b>	<b>52,018</b>	<b>41,793</b>	<b>47,982</b>	<b>64,837</b>	<b>48,246</b>	<b>62,599</b>	<b>59,036</b>	<b>44,524</b>	<b>59,592</b>	<b>54,007</b>	<b>534,633</b>
33550 State Street Aid	14,620	14,641	12,063	14,805	14,493	14,350	14,190	13,137	11,413	747	124,458
33551 General Gas Taxes	747	747	2,931	747	747	747	747	747	747	13,252	22,157
<b>Total 33550 State Street Aid</b>	<b>15,366</b>	<b>15,388</b>	<b>14,994</b>	<b>15,551</b>	<b>15,240</b>	<b>15,096</b>	<b>14,937</b>	<b>13,883</b>	<b>12,159</b>	<b>13,999</b>	<b>146,615</b>
33700 Intergovernmental Relations											-
33193 ARPA Grant Revenue Earned			22,126	189,546		4,548		8,344	44,270	29,360	298,194
33800 Metro Road Funds					519,173						519,173
<b>Total 33700 Intergovernmental Relations</b>	<b>-</b>	<b>-</b>	<b>22,126</b>	<b>189,546</b>	<b>519,173</b>	<b>4,548</b>	<b>-</b>	<b>8,344</b>	<b>44,270</b>	<b>29,360</b>	<b>817,367</b>
34400 Sanitation Charges for Services	44,467	45,325	44,636	44,464	44,560	44,560	44,560	44,560	45,110	44,560	446,802
36000 Interest	2,048	4,238	12,848	4,562	4,341	4,989	5,841	6,721	9,840	12,201	67,629
36101 Market Value Change Investments	1,200	(4,144)	(11,072)	(4,717)	6,972	11,331	12,715	-	8,653	14,326	35,264
<b>Total 36000 Interest</b>	<b>3,248</b>	<b>94</b>	<b>1,777</b>	<b>(156)</b>	<b>11,312</b>	<b>16,319</b>	<b>18,557</b>	<b>6,721</b>	<b>18,493</b>	<b>26,527</b>	<b>102,893</b>
36100 Local Taxes and Permits							1,100				1,100
36191 Court Costs		250									250
36194 Fines		75	11			5,000					5,086
<b>Total 36100 Local Taxes and Permits</b>	<b>-</b>	<b>325</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,436</b>
36900 Miscellaneous Services		775		308		1,673		3,875		607	6,463
Services		775		-						3,000	3,775
Uncategorized Income											-
<b>Total Income</b>	<b>190,730</b>	<b>295,939</b>	<b>246,982</b>	<b>389,103</b>	<b>763,027</b>	<b>269,408</b>	<b>233,881</b>	<b>225,588</b>	<b>331,522</b>	<b>280,168</b>	<b>3,226,348</b>
<b>Gross Profit</b>	<b>190,730</b>	<b>295,939</b>	<b>246,982</b>	<b>389,103</b>	<b>763,027</b>	<b>269,408</b>	<b>233,881</b>	<b>225,588</b>	<b>331,522</b>	<b>280,168</b>	<b>3,226,348</b>
<b>Expenses</b>											
41000 General Government											-
41110 Salaries											-
41111 Employee Health Insurance	6,758	5,109	5,109	5,109	5,109	5,109	5,602	5,602	5,602	5,602	54,712
41112 Pension Expense						(153)	(153)	(153)	(153)	(153)	(765)
41113 Employee Benefits (FICA)	3,450	2,479	2,347	2,542	2,409	3,421	2,613	2,537	2,335	2,517	26,649
41114 Retirement	3,601	2,406	2,406	7,102	10,635	3,609	13,149	(3,612)	9,286	2,446	51,027
41116 Wages Gross	56,356	32,215	30,615	33,227	30,356	44,723	32,382	32,456	30,526	32,727	355,583
41210 Marketing / Printing	1,794				3,098		2,410		3,012	1,218	11,533
41220 Training, Dues & Subscriptions	573	1,967	2,000	309	410	3,624	363	2,633	1,208	110	13,197

41232 Legal Notices												10
41237 Vehicle R/M												1,348
41239 Office Supplies												7,615
41320 Office Service	4,615	1,033										9,649
41330 Auto Allowance	200	400	200	200	200	200	200	200	200	200	200	2,200
41340 Bank & Credit Card Fees	911	437	392	407	932	2,524	1,037	514	546	352		8,052
41500 Finance												-
41530 Accounting and Internal Auditing	(768)				2,100	2,100	2,100	2,100	4,200			11,832
41540 Audit				9,000					20,250			29,250
<b>Total 41500 Finance</b>	<b>(768)</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>24,450</b>	<b>-</b>	<b>-</b>	<b>41,082</b>
41590 Insurance												-
41593 Worker's Comp Insurance	278	278	278	278	278	278	278	278	278	278	278	2,783
41594 Liability Insurance & Property	1,442	1,442	1,442	1,442	1,442	1,442	4,639	1,442	1,442	1,442	1,442	17,616
<b>Total 41590 Insurance</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>4,917</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>20,399</b>
41600 Other Miscellaneous Service Cost												-
41620 Legal												-
41652 General Legal Fees		6,940	214	7,560	6,900	5,700		13,060	9,800			50,174
<b>Total 41620 Legal</b>	<b>-</b>	<b>6,940</b>	<b>214</b>	<b>7,560</b>	<b>6,900</b>	<b>5,700</b>	<b>-</b>	<b>13,060</b>	<b>9,800</b>	<b>-</b>	<b>-</b>	<b>50,174</b>
<b>Total 41600 Other Miscellaneous Service Cost</b>	<b>-</b>	<b>6,940</b>	<b>214</b>	<b>7,560</b>	<b>6,900</b>	<b>5,700</b>	<b>-</b>	<b>13,060</b>	<b>9,800</b>	<b>-</b>	<b>-</b>	<b>50,174</b>
41640 Information Technology												6,617
41641 Comp/Tech Service	11,819	819			1,049	867		2,561	2,649	2,371		23,004
<b>Total 41640 Information Technology</b>	<b>-</b>	<b>15,653</b>	<b>1,313</b>	<b>517</b>	<b>1,093</b>	<b>1,149</b>	<b>2,025</b>	<b>2,566</b>	<b>2,736</b>	<b>2,568</b>	<b>-</b>	<b>29,621</b>
41810 Utilities	755	541	598	939	647	552	444	552	348	463		5,838
41811 Rent	7,913	5,031	3,803	4,284	4,317	4,317	4,317	4,317	4,457	371		43,130
41901 Capital Outlay General		6,600						38,538	6,674	2,111		53,923
41990 Other Professional Services				378								378
41991 Depreciation Exp	7,537	7,537	7,537	7,537	7,537	7,537	7,537	7,537	7,170	7,170		74,636
<b>Total 41000 General Government</b>	<b>95,414</b>	<b>90,995</b>	<b>59,271</b>	<b>81,770</b>	<b>78,727</b>	<b>87,674</b>	<b>117,754</b>	<b>81,519</b>	<b>106,777</b>	<b>60,184</b>	<b>-</b>	<b>860,085</b>
41700 Building & Codes												-
41670 General Engineering		27,307	6,905	8,142	7,156	7,232	5,408	1,200	18,187	13,778		95,315
41675 Geotechnical Engineering				4,288		3,132	350	525	875			9,169
<b>Total 41670 General Engineering</b>	<b>-</b>	<b>27,307</b>	<b>6,905</b>	<b>12,429</b>	<b>7,156</b>	<b>10,364</b>	<b>5,758</b>	<b>1,725</b>	<b>19,062</b>	<b>13,778</b>	<b>-</b>	<b>104,484</b>
41701 Building and Code Department	(735)											(735)
<b>Total 41700 Building &amp; Codes</b>	<b>(735)</b>	<b>27,307</b>	<b>6,905</b>	<b>12,429</b>	<b>7,156</b>	<b>10,364</b>	<b>5,758</b>	<b>1,725</b>	<b>19,062</b>	<b>13,778</b>	<b>-</b>	<b>103,749</b>
43000 Public Works Dept.												-
43190 Streets												-
43130 PW Emergency		9,038										9,038
43161 Street Lighting		7,852	8,102	7,369	7,322	14,401	-	7,228	7,629	7,146		67,050
43192 Street Repair & Maintenance		6,828		132	8,494	354	6,281	5,328	-	42,404		69,821
43193 Snow/Salt Contracting							109,130	84,420				193,550
43194 ROW Maintenance		815		41,458						7,512		49,785
43900 Permits / Fees	350					3,460				30		3,840
43990 Capital Outlay *				166,724		26,742		14,014	10,447	24,967		242,894
43991 Capital Outlay- ARPA Funded		58,731	32,700	82,097	8,582	4,549		8,344	73,831	28,490		297,324
<b>Total 43190 Streets</b>	<b>350</b>	<b>83,264</b>	<b>40,803</b>	<b>297,781</b>	<b>24,398</b>	<b>49,506</b>	<b>115,411</b>	<b>119,335</b>	<b>91,907</b>	<b>110,548</b>	<b>-</b>	<b>933,303</b>
43200 Sanitation												-
43230 Garbage Service	41,382	41,407	41,382	59,888	41,652	82,764	270	41,382	40,121	41,357		431,405
43260 Garbage Service - Chipper	15,010	15,010	15,010	15,010	15,010	30,020		15,010	15,010	15,010		150,100
<b>Total 43200 Sanitation</b>	<b>56,392</b>	<b>56,417</b>	<b>56,392</b>	<b>74,698</b>	<b>56,662</b>	<b>112,784</b>	<b>270</b>	<b>56,392</b>	<b>55,131</b>	<b>56,367</b>	<b>-</b>	<b>581,505</b>
<b>Total 43000 Public Works Dept.</b>	<b>56,742</b>	<b>139,681</b>	<b>97,195</b>	<b>372,478</b>	<b>81,060</b>	<b>162,290</b>	<b>115,681</b>	<b>175,727</b>	<b>147,038</b>	<b>166,915</b>	<b>-</b>	<b>1,514,808</b>
49000 Miscellaneous Expense	(1)									150		149
Purchases												-
<b>Total Expenses</b>	<b>151,420</b>	<b>257,983</b>	<b>163,370</b>	<b>466,878</b>	<b>166,943</b>	<b>260,328</b>	<b>239,193</b>	<b>258,971</b>	<b>272,878</b>	<b>241,027</b>	<b>-</b>	<b>2,478,791</b>
<b>Net Operating Income</b>	<b>39,310</b>	<b>37,956</b>	<b>83,612</b>	<b>(77,574)</b>	<b>596,084</b>	<b>9,080</b>	<b>(5,312)</b>	<b>(33,383)</b>	<b>58,644</b>	<b>39,140</b>	<b>-</b>	<b>747,557</b>
<b>Net Income</b>	<b>39,310</b>	<b>37,956</b>	<b>83,612</b>	<b>(77,574)</b>	<b>596,084</b>	<b>9,080</b>	<b>(5,312)</b>	<b>(33,383)</b>	<b>58,644</b>	<b>39,140</b>	<b>-</b>	<b>747,557</b>



**City of Oak Hill**  
**Budget vs. Actuals: FY23**  
**(July 2022 - April 2023)**

Expenses	Jul 2022				Aug 2022				Sep 2022				Oct 2022				Nov 2022				Dec 2022				Jan 2023				Feb 2023				Mar 2023				Apr 2023				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	Actual	Budget	Over Budget	% of Budget	Actual	Budget	Over Budget	% of Budget	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>41000 General Government</b>																																																
41110 Salaries		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		27,174	(27,174)	0.00%		271,743	(271,743)	0.00%				
41111 Employee Health Insurance	6,758	5,794	963	116.63%	5,109	5,794	(685)	88.18%	5,109	5,794	(685)	88.18%	5,109	5,794	(685)	88.18%	5,109	5,794	(685)	88.18%	5,109	5,794	(685)	88.18%	5,602	5,794	(192)	96.69%	5,602	5,794	(192)	96.69%	5,602	5,794	(192)	96.69%	5,602	5,794	(192)	96.69%	5,602	5,794	(192)	96.69%	5,602	5,794	(192)	96.69%
41112 Pension Expense																																																
41113 Employee Benefits (FICA)	3,450	2,902	548	118.88%	2,479	2,902	(423)	85.43%	2,347	2,902	(555)	80.88%	2,542	2,902	(360)	87.60%	2,409	2,902	(493)	83.02%	3,421	2,902	520	117.91%	2,613	2,902	(288)	90.06%	2,537	2,902	(365)	87.42%	2,335	2,902	(566)	80.48%	2,517	2,902	(385)	86.74%	26,649	29,017	(2,368)	91.84%				
41114 Retirement	3,601	2,681	920	134.33%	2,406	2,681	(274)	89.76%	2,406	2,681	(274)	89.76%	7,102	2,681	4,421	264.95%	10,635	2,681	7,954	396.74%	3,609	2,681	929	134.64%	13,149	2,681	10,468	490.54%	(3,612)	2,681	(6,293)	-134.77%	9,286	2,681	6,605	346.42%	2,446	2,681	(234)	91.27%	51,027	26,805	24,222	190.36%				
41116 Wages Gross	56,356		56,356		32,215		32,215		30,615		30,615		33,227		33,227		30,356		30,356		44,723		44,723		32,382		32,382		32,456		32,456		30,526		30,526		32,727		32,727		355,583		355,583					
41210 Marketing / Printing	1,794	1,233	561	145.48%	1,233	1,233	(1,233)	0.00%	1,233	1,233	(1,233)	0.00%	1,233	1,233	(1,233)	0.00%	3,098	1,233	1,865	251.20%	1,233	1,233	(1,233)	0.00%	2,410	1,233	1,177	195.44%	1,233	1,233	(1,233)	0.00%	3,012	1,233	1,778	244.19%	1,218	1,233	(15)	98.76%	11,533	12,333	(801)	93.51%				
41220 Training, Dues & Subscriptions	573	1,286	(713)	44.54%	1,967	1,286	681	152.90%	2,000	1,286	714	155.47%	309	1,286	(977)	24.02%	410	1,286	(876)	31.87%	3,624	1,286	2,338	281.71%	363	1,286	(924)	28.19%	2,633	1,286	1,346	204.64%	1,208	1,286	(78)	93.94%	110	1,286	(1,176)	8.55%	13,197	12,864	332	102.58%				
41232 Legal Notices		1,100	(1,100)	0.00%	10	1,100	(1,090)	0.91%	1,100	1,100	(1,100)	0.00%		1,100	(1,100)	0.00%		1,100	(1,100)	0.00%		1,100	(1,100)	0.00%		1,100	(1,100)	0.00%		1,100	(1,100)	0.00%		1,100	(1,100)	0.00%		1,100	(1,100)	0.00%	105	11,000	(10,895)	0.95%				
41237 Vehicle R/M		208	(208)	0.00%	587	208	379	281.78%	244	208	36	117.34%	132	208	(76)	63.32%	208	208	(208)	0.00%		208	(208)	0.00%	61	208	(148)	29.19%	162	208	(47)	77.65%	67	208	(142)	31.96%	95	208	(113)	45.78%	1,348	2,083	(735)	64.70%				
41239 Office Supplies		619	(619)	0.00%	330	619	(290)	53.24%	771	619	151	124.46%	542	619	(77)	87.56%	569	619	(50)	91.95%	1,274	619	655	205.80%	619	619	(619)	0.00%	1,528	619	908	246.72%	1,167	619	547	188.42%	1,435	619	816	231.79%	7,615	6,192	1,424	122.99%				
41320 Office Service	4,615	1,066	3,549	433.04%	1,033	1,066	(33)	96.93%	1,066	1,066	(1,066)	0.00%	265	1,066	(801)	24.87%	695	1,066	(371)	65.23%	267	1,066	(799)	25.07%	211	1,066	(855)	19.75%	1,126	1,066	61	105.71%	95	1,066	(971)	8.91%	1,342	1,066	276	125.88%	9,649	10,657	(1,008)	90.54%				
41330 Auto Allowance	200	200		100.00%	400	200	200	200.00%	200	200		100.00%	200	200		100.00%	200	200		100.00%	200	200		100.00%	200	200		100.00%	200	200		100.00%	200	200		100.00%	2,200	2,000	200	110.00%								
41340 Bank & Credit Card Fees	911	417	494	218.60%	437	417	21	104.99%	392	417	(24)	94.18%	407	417	(10)	97.60%	932	417	516	223.73%	2,524	417	2,108	605.84%	1,037	417	620	248.84%	514	417	97	123.37%	546	417	129	131.01%	352	417	(65)	84.39%	8,052	4,167	3,886	193.26%				
41500 Finance																																																
41530 Accounting and Internal Auditing	(768)	3,000	(3,768)	-25.60%		3,000	(3,000)	0.00%	3,000	3,000	(3,000)	0.00%		3,000	(3,000)	0.00%	2,100	3,000	(900)	70.00%	2,100	3,000	(900)	70.00%	2,100	3,000	(900)	70.00%	2,100	3,000	(900)	70.00%	2,100	3,000	(900)	70.00%	4,200	3,000	1,200	140.00%	11,832	30,000	(18,168)	39.44%				
41540 Audit					10,000	10,000		100.00%					9,000	10,000	(1,000)	90.00%																	20,250		20,250		29,250	20,000	9,250	146.25%								
<b>Total 41500 Finance</b>	<b>(768)</b>	<b>3,000</b>	<b>(3,768)</b>	<b>-25.60%</b>	<b>-</b>	<b>13,000</b>	<b>(13,000)</b>	<b>0.00%</b>	<b>-</b>	<b>3,000</b>	<b>(3,000)</b>	<b>0.00%</b>	<b>9,000</b>	<b>13,000</b>	<b>(4,000)</b>	<b>69.23%</b>	<b>2,100</b>	<b>3,000</b>	<b>(900)</b>	<b>70.00%</b>	<b>2,100</b>	<b>3,000</b>	<b>(900)</b>	<b>70.00%</b>	<b>2,100</b>	<b>3,000</b>	<b>(900)</b>	<b>70.00%</b>	<b>2,100</b>	<b>3,000</b>	<b>(900)</b>	<b>70.00%</b>	<b>24,450</b>	<b>3,000</b>	<b>21,450</b>	<b>815.00%</b>	<b>-</b>	<b>3,000</b>	<b>(3,000)</b>	<b>0.00%</b>	<b>41,082</b>	<b>50,000</b>	<b>(8,918)</b>	<b>82.16%</b>				
41590 Insurance																																																
41593 Worker's Comp Insurance	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	278	535	(257)	51.98%	2,783	5,354	(2,571)	51.98%								
41594 Liability Insurance & Property	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	4,639	1,417	3,222	327.45%	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	1,442	1,417	25	101.78%	17,616	14,167	3,449	124.94%				
<b>Total 41590 Insurance</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>4,917</b>	<b>1,952</b>	<b>2,965</b>	<b>251.89%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>1,720</b>	<b>1,952</b>	<b>(232)</b>	<b>88.12%</b>	<b>20,399</b>	<b>19,521</b>	<b>878</b>	<b>104.50%</b>								
41600 Other Miscellaneous Service Cost																																																
41620 Legal																																																
41652 General Legal Fees		5,917	(5,917)	0.00%	6,940	5,917	1,023	117.30%	214	5,917	(5,702)	3.62%	7,560	5,917	1,643	127.77%	6,900	5,917	983	116.62%	5,700	5,917	(217)	96.34%		5,917	(5,917)	0.00%	13,060	5,917	7,143	220.73%	9,800	5,917	3,883	165.63%		5,917	(5,917)	0.00%	50,174	59,167	(8,992)	84.80%				
<b>Total 41620 Legal</b>	<b>-</b>	<b>5,917</b>	<b>(5,917)</b>	<b>0.00%</b>	<b>6,940</b>	<b>5,917</b>	<b>1,023</b>	<b>117.30%</b>	<b>214</b>	<b>5,917</b>	<b>(5,702)</b>	<b>3.62%</b>	<b>7,560</b>	<b>5,917</b>	<b>1,643</b>	<b>127.77%</b>	<b>6,900</b>	<b>5,917</b>	<b>983</b>	<b>116.62%</b>	<b>5,700</b>	<b>5,917</b>	<b>(217)</b>	<b>96.34%</b>	<b>-</b>	<b>5,917</b>	<b>(5,917)</b>	<b>0.00%</b>	<b>13,060</b>	<b>5,917</b>	<b>7,143</b>	<b>220.73%</b>	<b>9,800</b>	<b>5,917</b>	<b>3,883</b>	<b>165.63%</b>	<b>-</b>	<b>5,917</b>	<b>(5,917)</b>	<b>0.00%</b>	<b>50,174</b>	<b>59,167</b>	<b>(8,992)</b>	<b>84.80%</b>				
Total 41600 Other Miscellaneous Service Cost	-	5,917	(5,917)	0.00%	6,940	5,917	1,023	117.30%	214	5,917	(5,702)	3.62%	7,560	5,917	1,643	127.77%	6,900	5,917	983	116.62%	5,700	5,917	(217)	96.34%	-	5,917	(5,917)	0.00%	13,060	5,917	7,143	220.73%	9,800	5,917	3,883	165.63%	-	5,917	(5,917)	0.00%	50,174	59,167	(8,992)	84.80%				
41640 Information Technology					3,834		3,834		494		494		517		517		44		44		282		282		1,157		1,157		5		5		87		87		197		197		6,617		6,617					
41641 Comp/Tech Service		2,167	(2,167)	0.00%	11,819	2,167	9,652	545.48%	819	2,167	(1,347)	37.82%		2,167	(2,167)	0.00%	1,049	2,167	(1,117)	48.43%	867	2,167	(1,299)	40.04%	867	2,167	(1,299)	40.04%	2,561	2,167	395	118.22%	2,649	2,167	482	122.26%	2,371	2,167	205	109.45%								

# *The MG Group, P.C.*

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

City of Oak Hill  
Oak Hill, Tennessee

The accompanying financial statements of the City of Oak Hill as of March 31, 2023, and for the prior months then ended were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

*MG Group, P.C.*

Tullahoma, Tennessee  
May 22, 2023

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Unaudited. Management use only