

Monthly Report, Unaudited

MG Group, Inc.

For the period ended May 31, 2023



Prepared by

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Prepared on

June 21, 2023

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Notes

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 May 31, 2023

	Total	
	As of May 31, 2023	As of May 31, 2022 (PY)
ASSETS		
Current Assets		
Bank Accounts		
11210 Pinnacle Checking Main	(1,086,817.48)	42,373.39
11211 Pinnacle Bank Garbage Checking	350.00	33,420.10
11212 Pinnacle Sweep	2,063,955.71	3,545,732.79
11213 Garbage Account	47,900.00	(1,240,815.67)
11214 Garbage Sweep	156,226.31	2,650,651.35
11221 LGIP - State of TN	3,568,779.09	1,123.37
11400 Petty Cash	150.00	150.00
Total Bank Accounts	4,750,543.63	5,032,635.33
Accounts Receivable		
13210 Accounts Receivable	-	-
13212 Taxes Receivable	198,087.60	(208,485.47)
Total 13210 Accounts Receivable	198,087.60	(208,485.47)
13222 Accounts Receivable Garbage	-	-
Total Accounts Receivable	198,087.60	(208,485.47)
Other Current Assets		
11990 Undeposited Funds	2,866.85	(573,190.32)
11991 Uncategorized Asset	-	-
12000 Investments	5,914,956.54	4,096,742.37
13221 Accounts Receivable - Garbage	4,946.15	76,708.94
13260 Bounced Checks Receivable	-	-
13700 Due From Other Governments	-	-
15110 Prepaid Insurance	16,669.47	10,313.96
15500 Net Pension Asset	150,907.00	129,742.00
Total Other Current Assets	6,090,346.01	3,740,316.95
Total Current Assets	11,038,977.24	8,564,466.81
Fixed Assets		
16200 Building & LH Imp	387,832.37	387,832.37
16300 Infrastructure	2,144,564.00	1,886,234.00
16301 Leasehold Improvements	-	-
16302 ARPA Project Capital Assets	-	-
16390 Accumulated Depr	(888,322.36)	(774,689.08)
16400 Equipment	74,196.00	74,196.00
16500 Construction in Progress	-	-
16600 Leased Assets	374,913.00	-
Total Fixed Assets	2,093,183.01	1,573,573.29
TOTAL ASSETS	13,132,160.25	10,138,040.10
LIABILITIES AND EQUITY		

Liabilities		
Current Liabilities		
Accounts Payable		
21120 Accounts Payable	14,063.75	(600,645.41)
Total Accounts Payable	14,063.75	(600,645.41)
Other Current Liabilities		
19100 Deferred Outflows - Pension	(82,041.00)	(47,842.00)
21200 Payroll Deductions Payable	27,620.93	(5,944.37)
21220 Employer Insurance Deductions Payable	-	111.44
21212 Withholding Taxes Payable	-	-
Total 21220 Employer Insurance Deductions Payable	-	111.44
21221 Medical125 Insurance Payable	-	1,010.62
21222 Vision Insurance Payable	-	69.49
21240 Retirement Systems	3,185.53	3,487.36
21241 Due to State Retirement System TCRS	1,339.76	703.44
21242 Private Retirement System 401-K Great West	73.96	(1,080.11)
21243 Due to City Ret. System Roth 401-K Great West	-	1,730.34
21244 Due to City Ret System 457-K Great West	-	-
21290 AFLAC Payable	-	579.66
21291 Due To/From ALFAC	-	-
21524 State Litigation Tax	-	136.00
21820 Accrued Payroll	19,634.15	(762.90)
21821 Accrued Wages & Benefits	-	(114.70)
21850 Accrued compensated absences	13,069.77	13,112.46
22100 Deferred Revenue - Garbage	185,297.68	10,513.46
22111 Unearned ARPA Grant Revenue	927,074.11	623,690.29
25830 Deferred Inflows	67,706.00	21,374.00
Tennessee Department of Revenue Payable	-	-
Total Other Current Liabilities	1,162,960.89	620,774.48
Total Current Liabilities	1,177,024.64	20,129.07
Long-Term Liabilities		
23000 Leased Asset Liabilities	351,361.22	-
Total Long-Term Liabilities	351,361.22	-
Total Liabilities	1,528,385.86	20,129.07
Equity		
26101 Net Position - Capital Assets	1,629,796.00	1,707,447.00
27000 Opening Balance Equity	150,907.00	111,081.03
27001 Unrestricted Net Assets	8,986,050.03	8,109,481.31
Net Income	837,021.36	189,901.69
Total Equity	11,603,774.39	10,117,911.03
TOTAL LIABILITIES AND EQUITY	13,132,160.25	10,138,040.10

The City of Oak Hill
Profit and Loss YTD Comparison
May 2023

	Total	
	May 2023	Jul 2022 - May 2023 (YTD)
Income		
31600 Local Option Sales Tax	-	-
31610 Local Option Sales Tax	89,901.15	522,938.78
Total 31600 Local Option Sales Tax	89,901.15	522,938.78
31900 Other Local Taxes		240.00
31910 Franchise Fees		83,670.13
Total 31900 Other Local Taxes	-	83,910.13
32600 Licenses, Permits & Other		-
32601 Local Taxes/Permits, Other		50.00
32610 Building Permits	70,150.00	647,631.50
32622 Sign Permits		150.00
32692 Planning & Zoning Fees	2,750.00	78,600.00
34100 Charges for Services	64.64	64.64
34134 Payroll Services	1,768.75	1,911.78
Total 34100 Charges for Services	1,833.39	1,976.42
Total 32600 Licenses, Permits & Other	74,733.39	728,407.92
33500 State Shared Revenue		
33510 State Sales Tax	48,905.73	530,424.80
33520 State Income Tax		-
33530 State Beer Tax		2,233.30
33540 Sportsbetting	-	6,776.52
33591 TVA in Lieu	14,701.44	58,805.76
33594 Telecommunications Fee		-
Total 33500 State Shared Revenue	63,607.17	598,240.38
33550 State Street Aid	15,229.73	139,687.42
33551 General Gas Taxes	1,848.24	24,005.12
Total 33550 State Street Aid	17,077.97	163,692.54
33700 Intergovernmental Relations		-
33193 ARPA Grant Revenue Earned	17,805.65	315,999.92
33800 Metro Road Funds		519,173.00
Total 33700 Intergovernmental Relations	17,805.65	835,172.92
34400 Sanitation Charges for Services	44,560.05	491,697.00
36000 Interest	18,316.80	117,449.35
36101 Market Value Change Investments	3,357.05	38,621.14
Total 36000 Interest	21,673.85	156,070.49
36100 Local Taxes and Permits		1,100.00
36191 Court Costs		250.00
36194 Fines		5,086.25
Total 36100 Local Taxes and Permits	-	6,436.25
36900 Miscellaneous	(155.00)	6,307.97

Services		3,775.00
Uncategorized Income		-
Total Income	329,204.23	3,596,649.38
Gross Profit	329,204.23	3,596,649.38
Expenses		
41000 General Government		
41110 Salaries		-
41111 Employee Health Insurance	7,102.62	61,814.75
41113 Employer Benefits (FICA)	2,654.85	29,304.04
41114 Retirement	5,523.35	55,785.11
41116 Wages Gross	34,391.94	389,974.94
41210 Marketing / Printing		12,282.53
41220 Training, Dues & Subscriptions	1,374.00	14,570.62
41232 Legal Notices	335.35	440.35
41237 Vehicle R/M	324.33	1,770.19
41239 Office Supplies	848.47	8,463.82
41320 Office Service	5,015.00	16,396.91
41330 Auto Allowance	200.00	2,400.00
41340 Bank & Credit Card Fees	231.54	8,527.20
41500 Finance		
41530 Accounting and Internal Auditing	4,200.00	16,032.00
41540 Audit		29,250.00
Total 41500 Finance	4,200.00	45,282.00
41590 Insurance		
41593 Worker's Comp Insurance	278.00	3,060.97
41594 Liability Insurance & Property	1,442.00	19,057.56
Total 41590 Insurance	1,720.00	22,118.53
41600 Other Miscellaneous Service Cost		
41620 Legal		
41652 General Legal Fees	12,860.00	63,034.21
Total 41620 Legal	12,860.00	63,034.21
Total 41600 Other Miscellaneous Service Cost	12,860.00	63,034.21
41640 Information Technology		
41641 Comp/Tech Service	408.04	23,412.33
Total 41640 Information Technology	692.19	29,583.35
41810 Utilities	504.53	6,180.64
41811 Rent	4,740.30	47,562.88
41901 Capital Outlay General		53,922.65
41990 Other Professional Services	87,639.09	88,017.09
41991 Depreciation Exp	7,169.88	81,806.28
Total 41000 General Government	177,527.44	1,039,238.09
41700 Building & Codes		
41670 General Engineering	6,488.59	101,803.83
41675 Geotechnical Engineering		9,169.00
Total 41670 General Engineering	6,488.59	110,972.83
41701 Building and Code Department		(385.04)
Total 41700 Building & Codes	6,488.59	110,587.79

43000 Public Works Dept.		
43190 Streets		
43130 PW Emergency	4,138.17	13,176.43
43161 Street Lighting	6,758.34	81,009.13
43192 Street Repair & Maintenance	1,348.80	70,795.19
43193 Snow/Salt Contracting		193,550.00
43194 ROW Maintenance	154.50	49,939.42
43900 Permits / Fees		3,840.00
43990 Capital Outlay *	552.00	243,446.12
43991 Capital Outlay- ARPA Funded	26,527.10	315,999.92
Total 43190 Streets	39,478.91	971,756.21
43200 Sanitation		
43230 Garbage Service	41,382.00	472,786.75
43260 Garbage Service - Chipper	15,010.00	165,110.00
Total 43200 Sanitation	56,392.00	637,896.75
Total 43000 Public Works Dept.	95,870.91	1,609,652.96
49000 Miscellaneous Expense	-	149.18
Purchases		-
Uncategorized Expense		-
Total Expenses	279,886.94	2,759,628.02
Net Operating Income	49,317.29	837,021.36
Net Income	49,317.29	837,021.36

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

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Total
Income												
31600 Local Option Sales Tax												
31610 Local Option Sales Tax		88,086.95	36,905.98	41,972.16	40,411.58	42,137.14	40,995.14	59,450.70	45,281.79	37,796.19	89,901.15	522,938.78
Total 31600 Local Option Sales Tax	-	88,086.95	36,905.98	41,972.16	40,411.58	42,137.14	40,995.14	59,450.70	45,281.79	37,796.19	89,901.15	522,938.78
31900 Other Local Taxes									240.00			240.00
31910 Franchise Fees	-	30,417.10	-	11,552.91			29,345.95	12,354.17				83,670.13
Total 31900 Other Local Taxes	-	30,417.10	-	11,552.91	-	-	29,345.95	12,354.17	240.00	-	-	83,910.13
32600 Licenses, Permits & Other												
32601 Local Taxes/Permits, Other						50.00						50.00
32610 Building Permits	58,131.50	63,050.00	70,800.00	15,950.00	77,050.00	70,150.00	22,000.00	28,350.00	98,350.00	73,650.00	70,150.00	647,631.50
32622 Sign Permits				25.00		25.00		25.00	25.00	50.00		150.00
32692 Planning & Zoning Fees	17,500.00	10,750.00	7,750.00	5,250.00	6,750.00	7,250.00	3,350.00	3,500.00	8,000.00	5,750.00	2,750.00	78,600.00
34100 Charges for Services											64.64	64.64
34134 Payroll Services					143.03						1,768.75	1,911.78
Total 34100 Charges for Services	-	-	-	-	143.03	-	-	-	-	-	1,833.39	1,976.42
Total 32600 Licenses, Permits & Other	75,631.50	73,800.00	78,550.00	21,225.00	83,943.03	77,475.00	25,350.00	31,875.00	106,375.00	79,450.00	74,733.39	728,407.92
33500 State Shared Revenue												
33510 State Sales Tax	52,017.60	41,792.99	46,766.90	48,436.46	48,245.60	47,897.19	56,337.11	44,524.40	43,871.66	51,629.16	48,905.73	530,424.80
33520 State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
33530 State Beer Tax	-	-	1,214.68	-	-	-	-	-	1,018.62	-	-	2,233.30
33540 Sportsbetting	-	-	-	1,699.48	-	-	2,698.79	-	-	2,378.25	-	6,776.52
33591 TVA in Lieu	-	-	-	14,701.44	-	14,701.44	-	-	14,701.44	-	14,701.44	58,805.76
33594 Telecommunications Fee	-	-	-	-	-	-	-	-	-	-	-	-
Total 33500 State Shared Revenue	52,017.60	41,792.99	47,981.58	64,837.38	48,245.60	62,598.63	59,035.90	44,524.40	59,591.72	54,007.41	63,607.17	598,240.38
33550 State Street Aid	14,619.56	14,640.92	12,062.97	14,804.74	14,493.26	14,349.60	14,190.40	13,136.75	11,412.79	746.70	15,229.73	139,687.42
33551 General Gas Taxes	746.70	746.70	2,931.13	746.70	746.70	746.70	746.70	746.70	746.70	13,252.15	1,848.24	24,005.12
Total 33550 State Street Aid	15,366.26	15,387.62	14,994.10	15,551.44	15,239.96	15,096.30	14,937.10	13,883.45	12,159.49	13,998.85	17,077.97	163,692.54
33700 Intergovernmental Relations												
33193 ARPA Grant Revenue Earned			22,126.26	189,546.22		4,548.00		8,343.92	44,270.02	29,359.85	17,805.65	315,999.92
33800 Metro Road Funds					519,173.00							519,173.00
Total 33700 Intergovernmental Relations	-	-	22,126.26	189,546.22	519,173.00	4,548.00	-	8,343.92	44,270.02	29,359.85	17,805.65	835,172.92
34400 Sanitation Charges for Services	44,466.80	44,952.16	44,636.00	44,468.80	44,560.05	44,560.05	44,890.05	44,560.05	45,110.05	44,932.94	44,560.05	491,697.00
36000 Interest	2,048.18	4,237.93	12,848.44	4,561.71	4,340.76	4,988.67	5,841.28	6,721.45	24,758.04	28,786.09	18,316.80	117,449.35
36101 Market Value Change Investments	1,199.84	(4,143.58)	(11,071.51)	(4,717.32)	6,971.65	11,330.58	12,715.42	-	8,653.24	14,325.77	3,357.05	38,621.14
Total 36000 Interest	3,248.02	94.35	1,776.93	(155.61)	11,312.41	16,319.25	18,556.70	6,721.45	33,411.28	43,111.86	21,673.85	156,070.49
36100 Local Taxes and Permits							1,100.00					1,100.00
36191 Court Costs		250.00										250.00
36194 Fines		75.00	11.25			5,000.00						5,086.25
Total 36100 Local Taxes and Permits	-	325.00	11.25	-	-	5,000.00	1,100.00	-	-	-	-	6,436.25
36900 Miscellaneous Services		775.00		307.75		1,673.22		3,875.00		607.00	(155.00)	6,307.97
Total 36900 Miscellaneous Services	-	775.00	-	307.75	-	1,673.22	-	3,875.00	-	607.00	(155.00)	6,307.97
Uncategorized Income												
Total Income	190,730.18	295,631.17	246,982.10	389,306.05	762,885.63	269,407.59	234,210.84	225,588.14	346,439.35	306,264.10	329,204.23	3,596,649.38
Gross Profit	190,730.18	295,631.17	246,982.10	389,306.05	762,885.63	269,407.59	234,210.84	225,588.14	346,439.35	306,264.10	329,204.23	3,596,649.38
Expenses												
41000 General Government												
41110 Salaries												
41111 Employee Health Insurance	6,757.56	5,109.01	5,109.01	5,109.01	5,109.01	5,109.01	5,602.38	5,602.38	5,602.38	5,602.38	7,102.62	61,814.75
41113 Employer Benefits (FICA)	3,449.64	2,478.82	2,346.82	2,541.85	2,408.89	3,421.23	2,613.35	2,536.57	2,335.21	2,516.81	2,654.85	29,304.04
41114 Retirement	3,600.65	2,406.04	2,406.04	7,101.88	10,634.63	3,456.02	12,995.84	(3,765.46)	9,132.78	2,293.34	5,523.35	55,785.11
41116 Wages Gross	56,355.76	32,215.07	30,615.08	33,227.00	30,355.88	44,722.62	32,382.45	32,456.35	30,525.65	32,727.14	34,391.94	389,974.94
41210 Marketing / Printing	1,794.27				3,098.14		3,160.39		3,011.73	1,218.00		12,282.53
41220 Training, Dues & Subscriptions	573.00	1,967.00	2,000.00	309.00	410.00	3,623.95	362.70	2,632.52	1,208.45	110.00	1,374.00	14,570.62
41232 Legal Notices		10.00						95.00			335.35	440.35

41237 Vehicle R/M		587.04	244.45	131.91		97.92	60.81	161.76	66.59	95.38	324.33	1,770.19
41239 Office Supplies		329.66	770.61	542.15	569.32	1,274.25		1,527.60	1,166.61	1,435.15	848.47	8,463.82
41320 Office Service	4,741.79	1,235.87	73.59	650.21	665.12	474.55	351.71	1,458.43	302.43	1,428.21	5,015.00	16,396.91
41330 Auto Allowance	200.00	400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
41340 Bank & Credit Card Fees	910.84	437.47	392.43	411.68	932.23	2,524.35	1,366.85	514.03	545.86	259.92	231.54	8,527.20
41500 Finance												-
41530 Accounting and Internal Auditing	(768.00)				2,100.00	2,100.00	2,100.00	2,100.00	4,200.00		4,200.00	16,032.00
41540 Audit				9,000.00					20,250.00			29,250.00
Total 41500 Finance	(768.00)	-	-	9,000.00	2,100.00	2,100.00	2,100.00	2,100.00	24,450.00	-	4,200.00	45,282.00
41590 Insurance												-
41593 Worker's Comp Insurance	278.33	278.33	278.33	278.33	278.33	278.33	278.33	278.33	278.33	278.00	278.00	3,060.97
41594 Liability Insurance & Property	1,441.84	1,441.84	1,441.84	1,441.84	1,441.84	1,441.84	4,638.84	1,441.84	1,441.84	1,442.00	1,442.00	19,057.56
Total 41590 Insurance	1,720.17	1,720.17	1,720.17	1,720.17	1,720.17	1,720.17	4,917.17	1,720.17	1,720.17	1,720.00	1,720.00	22,118.53
41600 Other Miscellaneous Service Cost												-
41620 Legal												-
41652 General Legal Fees		6,940.00	214.21	7,560.00	6,900.00	5,700.00		13,060.00	9,800.00		12,860.00	63,034.21
Total 41620 Legal	-	6,940.00	214.21	7,560.00	6,900.00	5,700.00	-	13,060.00	9,800.00	-	12,860.00	63,034.21
Total 41600 Other Miscellaneous Service Cost	-	6,940.00	214.21	7,560.00	6,900.00	5,700.00	-	13,060.00	9,800.00	-	12,860.00	63,034.21
41640 Information Technology		3,833.85	494.08	517.39	235.45	281.50	235.45	5.00	87.40	196.75	284.15	6,171.02
41641 Comp/Tech Service		11,818.82	819.36		1,049.36	867.43	867.45	2,561.45	2,648.95	2,371.47	408.04	23,412.33
Total 41640 Information Technology	-	15,652.67	1,313.44	517.39	1,284.81	1,148.93	1,102.90	2,566.45	2,736.35	2,568.22	692.19	29,583.35
41810 Utilities	754.94	540.70	598.21	938.85	484.75	551.74	443.90	551.84	347.88	463.30	504.53	6,180.64
41811 Rent	7,913.48	4,724.24	3,803.24	4,284.27	4,317.27	4,317.27	4,317.27	4,317.27	4,457.27	371.00	4,740.30	47,562.88
41901 Capital Outlay General		6,600.00					38,538.00	6,674.01	2,110.64			53,922.65
41990 Other Professional Services				378.00							87,639.09	88,017.09
41991 Depreciation Exp	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,169.88	7,169.88	7,169.88	81,806.28
Total 41000 General Government	95,541.18	90,890.84	59,344.38	82,160.45	78,727.30	87,979.09	118,052.80	81,851.00	106,984.88	60,178.73	177,527.44	1,039,238.09
41700 Building & Codes												-
41670 General Engineering		27,306.88	6,905.00	8,141.79	7,155.69	7,232.00	5,407.82	1,200.29	18,187.43	13,778.34	6,488.59	101,803.83
41675 Geotechnical Engineering				4,287.50		3,131.50	350.00	525.00	875.00			9,169.00
Total 41670 General Engineering	-	27,306.88	6,905.00	12,429.29	7,155.69	10,363.50	5,757.82	1,725.29	19,062.43	13,778.34	6,488.59	110,972.83
41701 Building and Code Department	(735.04)						350.00					(385.04)
Total 41700 Building & Codes	(735.04)	27,306.88	6,905.00	12,429.29	7,155.69	10,363.50	6,107.82	1,725.29	19,062.43	13,778.34	6,488.59	110,587.79
43000 Public Works Dept.												-
43190 Streets												-
43130 PW Emergency		9,038.26									4,138.17	13,176.43
43161 Street Lighting		15,703.90	250.33	7,369.11	7,322.36	21,602.13	-	7,228.36	7,628.68	7,145.92	6,758.34	81,009.13
43192 Street Repair & Maintenance		6,827.50		131.91	8,493.80	354.10	6,281.40	5,328.45	-	42,029.23	1,348.80	70,795.19
43193 Snow/Salt Contracting							109,130.00	84,420.00				193,550.00
43194 ROW Maintenance		815.00		41,458.17						7,511.75	154.50	49,939.42
43900 Permits / Fees	350.00					3,460.00				30.00		3,840.00
43990 Capital Outlay *				166,724.00		26,742.18		14,014.29	10,447.03	24,966.62	552.00	243,446.12
43991 Capital Outlay- ARPA Funded		58,731.49	32,700.24	82,097.32	8,581.77	4,548.78		8,343.92	65,979.45	28,489.85	26,527.10	315,999.92
Total 43190 Streets	350.00	91,116.15	32,950.57	297,780.51	24,397.93	56,707.19	115,411.40	119,335.02	84,055.16	110,173.37	39,478.91	971,756.21
43200 Sanitation												-
43230 Garbage Service	41,382.00	41,407.00	41,382.00	59,687.50	41,652.00	82,764.00	270.00	41,382.00	40,121.25	41,357.00	41,382.00	472,786.75
43260 Garbage Service - Chipper	15,010.00	15,010.00	15,010.00	15,010.00	15,010.00	30,020.00		15,010.00	15,010.00	15,010.00	15,010.00	165,110.00
Total 43200 Sanitation	56,392.00	56,417.00	56,392.00	74,697.50	56,662.00	112,784.00	270.00	56,392.00	55,131.25	56,367.00	56,392.00	637,896.75
Total 43000 Public Works Dept.	56,742.00	147,533.15	89,342.57	372,478.01	81,059.93	169,491.19	115,681.40	175,727.02	139,186.41	166,540.37	95,870.91	1,609,652.96
49000 Miscellaneous Expense	(0.82)									150.00		149.18
Purchases												-
Uncategorized Expense												-
Total Expenses	151,547.32	265,730.87	155,591.95	467,067.75	166,942.92	267,833.78	239,842.02	259,303.31	265,233.72	240,647.44	279,886.94	2,759,628.02
Net Operating Income	39,182.86	29,900.30	91,390.15	(77,761.70)	595,942.71	1,573.81	(5,631.18)	(33,715.17)	81,205.63	65,616.66	49,317.29	837,021.36
Net Income	39,182.86	29,900.30	91,390.15	(77,761.70)	595,942.71	1,573.81	(5,631.18)	(33,715.17)	81,205.63	65,616.66	49,317.29	837,021.36

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

	Total
OPERATING ACTIVITIES	
Net Income	837,021.36
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13210 Accounts Receivable	-
13212 Accounts Receivable:Taxes Receivable	138,798.52
13222 Accounts Receivable Garbage	45,984.12
11991 Uncategorized Asset	-
12000 Investments	(1,831,726.43)
13221 Accounts Receivable - Garbage	(9,271.94)
15110 Prepaid Insurance	(8,018.47)
21120 Accounts Payable	(14,042.92)
21200 Payroll Deductions Payable	23,218.76
21212 Employer Insurance Deductions Payable:Withholding Taxes Payable	-
21240 Retirement Systems	35.35
21241 Due to State Retirement System TCRS	(1,174.82)
21242 Private Retirement System 401-K Great West	(11,756.56)
21243 Due to City Ret. System Roth 401-K Great West	(3,638.65)
21524 State Litigation Tax	(136.00)
21820 Accrued Payroll	(2,034.30)
21821 Accrued Wages & Benefits	-
22100 Deferred Revenue - Garbage	119,124.62
22111 Unearned ARPA Grant Revenue	353,979.08
Tennessee Department of Revenue Payable	-
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(1,200,659.64)
Net cash provided by operating activities	(363,638.28)
INVESTING ACTIVITIES	
16300 Infrastructure	-
16390 Accumulated Depr	81,806.28
Net cash provided by investing activities	81,806.28
FINANCING ACTIVITIES	
23000 Leased Asset Liabilities	(31,682.78)
26101 Net Position - Capital Assets	(169,686.00)
27000 Opening Balance Equity	(373,836.11)
27001 Unrestricted Net Assets	146,532.95
Net cash provided by financing activities	(428,671.94)
Net cash increase for period	(710,503.94)
Cash at beginning of period	5,463,914.42
Cash at end of period	4,753,410.48

City of Oak Hill
Oak Hill, Tennessee

The accompanying financial statements of the City of Oak Hill as of May 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
June 21, 2023

**The City of Oak Hill
Budget vs. Actuals: 2022-2023 (FY23 P&L)**

INCOME	Jul 2022		Aug 2022		Sep 2022		Oct 2022		Nov 2022		Dec 2022		Jan 2023		Feb 2023		Mar 2023		Apr 2023		May 2023		Total			
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	% of Budget	
31600 Local Option Sales Tax																										
31610 Local Option Sales Tax		20,833.33	88,086.95	20,833.33	36,905.98	20,833.33	41,972.16	20,833.33	40,411.58	20,833.33	42,137.14	20,833.33	40,995.14	20,833.33	59,450.70	20,833.33	45,281.79	20,833.33	37,796.19	20,833.33	89,901.15	20,833.33	522,938.78	229,166.63	228.19%	
Total 31600 Local Option Sales Tax		20,833.33	88,086.95	20,833.33	36,905.98	20,833.33	41,972.16	20,833.33	40,411.58	20,833.33	42,137.14	20,833.33	40,995.14	20,833.33	59,450.70	20,833.33	45,281.79	20,833.33	37,796.19	20,833.33	89,901.15	20,833.33	522,938.78	229,166.63	228.19%	
31900 Other Local Taxes																	240.00									
31910 Franchise Fees		10,416.66	30,417.10	10,416.66		10,416.66	11,552.91	10,416.66		10,416.67		10,416.67	29,345.95	10,416.67	12,354.17	10,416.67		10,416.67		10,416.67		10,416.67	83,670.13	114,583.33	73.02%	
Total 31900 Other Local Taxes		10,416.66	30,417.10	10,416.66		10,416.66	11,552.91	10,416.66		10,416.67		10,416.67	29,345.95	10,416.67	12,354.17	10,416.67	240.00	10,416.67		10,416.67		10,416.67	83,910.13	114,583.33	73.23%	
32600 Licenses, Permits & Other																										
32601 Local Taxes/Permits, Other		1,041.67		1,041.67		1,041.67		1,041.67		1,041.67		50.00	1,041.67		1,041.67			1,041.67		1,041.67		1,041.67		50.00	11,458.37	0.44%
32610 Building Permits	58,131.50	33,333.33	63,050.00	33,333.33	70,800.00	33,333.33	15,950.00	33,333.33	77,050.00	33,333.33	70,150.00	33,333.33	22,000.00	33,333.33	28,350.00	33,333.33	98,350.00	33,333.33	73,650.00	33,333.33	70,150.00	33,333.33	647,631.50	366,666.63	176.63%	
32622 Sign Permits							25.00				25.00				25.00		25.00		50.00				150.00			
32692 Planning & Zoning Fees	17,500.00	708.33	10,750.00	708.33	7,750.00	708.33	5,250.00	708.33	6,750.00	708.33	7,250.00	708.33	3,350.00	708.33	3,500.00	708.33	8,000.00	708.33	5,750.00	708.33	2,750.00	708.33	78,600.00	7,791.63	1008.77%	
34100 Charges for Services																							64.64			
34134 Payroll Services										143.03														1,768.75		
Total 34100 Charges for Services										143.03														1,768.75		
Total 32600 Licenses, Permits & Other	75,631.50	35,083.33	73,800.00	35,083.33	78,550.00	35,083.33	21,225.00	35,083.33	83,943.03	35,083.33	77,475.00	35,083.33	25,350.00	35,083.33	31,875.00	35,083.33	106,375.00	35,083.33	79,450.00	35,083.33	74,733.39	35,083.33	728,407.92	385,916.63	188.75%	
33500 State Shared Revenue																										
33510 State Sales Tax	52,017.60	37,500.00	41,792.99	37,500.00	46,766.90	37,500.00	48,436.46	37,500.00	48,245.60	37,500.00	47,897.19	37,500.00	56,337.11	37,500.00	44,524.40	37,500.00	43,871.66	37,500.00	51,629.16	37,500.00	48,905.73	37,500.00	530,424.80	412,500.00	128.59%	
33520 State Income Tax																										
33530 State Beer Tax					1,214.68			1,149.50									1,018.62			1,149.50			2,233.30	2,299.00	97.14%	
33540 Sportsbetting		1,834.00					1,699.48	1,834.00					2,698.79	1,834.00						2,378.25	1,834.00			6,776.52	7,336.00	92.37%
33591 TVA in Lieu		12,308.75					14,701.44	12,308.75			14,701.44		12,308.75				14,701.44			12,308.75	14,701.44			58,805.76	49,235.00	119.44%
33594 Telecommunications Fee																										
Total 33500 State Shared Revenue	52,017.60	51,642.75	41,792.99	37,500.00	47,981.58	37,500.00	64,837.38	52,792.25	48,245.60	37,500.00	62,598.63	37,500.00	59,035.90	51,642.75	44,524.40	37,500.00	59,591.72	37,500.00	54,007.41	52,792.25	63,607.17	37,500.00	598,240.38	471,370.00	126.92%	
33550 State Street Aid	14,619.56	14,673.00	14,640.92	14,673.00	12,062.97	14,673.00	14,804.74	14,673.00	14,493.26	14,673.00	14,349.60	14,673.00	14,190.40	14,673.00	13,136.75	14,673.00	11,412.79	14,673.00	746.70	14,673.00	15,229.73	14,673.00	139,687.42	161,403.00	86.55%	
33551 General Gas Taxes	746.70	745.92	746.70	745.92	2,931.13	745.92	746.70	745.92	746.70	745.92	746.70	745.92	746.70	745.92	746.70	745.92	746.70	745.92	13,252.15	745.92	1,848.24	745.92	24,005.12	8,205.12	292.56%	
Total 33550 State Street Aid	15,366.26	15,418.92	15,387.62	15,418.92	14,994.10	15,418.92	15,551.44	15,418.92	15,239.96	15,418.92	15,096.30	15,418.92	14,937.10	15,418.92	13,883.45	15,418.92	12,159.49	15,418.92	13,998.85	15,418.92	17,077.97	15,418.92	163,692.54	169,608.12	96.51%	
33700 Intergovernmental Relations																										
33193 ARPA Grant Revenue Earned					22,126.26			189,546.22				4,548.00			8,343.92		44,270.02		29,359.85		17,805.65		315,999.92			
33800 Metro Road Funds									519,173.00														519,173.00			
33801 Metro Street Aid				502,425.00																					502,425.00	0.00%
33900 Grants										669,978.00															669,978.00	0.00%
Total 33700 Intergovernmental Relations				502,425.00	22,126.26		189,546.22		519,173.00	669,978.00	4,548.00				8,343.92		44,270.02		29,359.85		17,805.65		835,172.92	1,172,403.00	71.24%	
34400 Sanitation Charges for Services	44,466.80	44,666.66	44,952.16	44,666.66	44,636.00	44,666.66	44,468.80	44,666.66	44,560.05	44,666.66	44,560.05	44,666.66	44,890.05	44,666.66	44,560.05	44,666.66	45,110.05	44,666.66	44,932.94	44,666.66	44,560.05	44,666.66	491,697.00	491,333.26	100.07%	
36000 Interest	2,048.18	6,666.66	4,237.93	6,666.66	12,848.44	6,666.66	4,561.71	6,666.66	4,340.76	6,666.66	4,988.67	6,666.66	5,841.28	6,666.66	6,721.45	6,666.66	24,758.04	6,666.66	28,786.09	6,666.66	18,316.80	6,666.66	117,449.35	73,333.26	160.16%	
36101 Market Value Change Investments	1,199.84		(4,143.58)		(11,071.51)		(4,717.32)		6,971.65		11,330.58		12,715.42				8,653.24		14,325.77		3,357.05		38,621.14			
Total 36000 Interest	3,248.02	6,666.66	94.35	6,666.66	1,776.93	6,666.66	(155.61)	6,666.66	11,312.41	6,666.66	16,319.25	6,666.66	18,556.70	6,666.66	6,721.45	6,666.66	33,411.28	6,666.66	43,111.86	6,666.66	21,673.85	6,666.66	156,070.49	73,333.26	212.82%	
36100 Local Taxes and Permits													1,100.00											1,100.00		
36191 Court Costs			250.00																					250.00		
36194 Fines		83.33	75.00	83.33	11.25	83.33		83.33		83.33	5,000.00	83.33		83.33		83.33		83.34		83.34		83.34	5,086.25	916.66	554.87%	
Total 36100 Local Taxes and Permits		83.33	325.00	83.33	11.25	83.33		83.33		83.33	5,000.00	83.33	1,100.00	83.33		83.33		83.34		83.34		83.34	6,436.25	916.66	702.14%	
36900 Miscellaneous							307.75				1,673.22				3,875.00				607.00		(155.00)		6,307.97			
36991 Other Revenue		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		77,000.00		847,000.00		0.00%
Total 36900 Miscellaneous		77,000.00		77,000.00		77,000.00	307.75	77,000.00		77,000.00	1,673.22	77,000.00		77,000.00	3,875.00	77,000.00		77,000.00	607.00	77,000.00	(155.00)	77,000.00	6,307.97	847,000.00	0.74%	
Services			775.00																	3,000.00				3,775.00		
Uncategorized Income																										
Total Income	190,730.18	261,811.64	295,631.17	750,093.89	246,982.10	247,668.89	389,306.05	262,961.14	762,885.63	917,646.90	269,407.59	247,668.90	234,210.84	261,811.65	225,588.14	247,668.9										

OAK HILL FINANCIALS

REVENUE	ACCOUNT	BUDGET	ACTUAL	ACTUAL	Percent	ACTUAL	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	NUMBER	FY 2022-2023	FY 2021-2022	FY 2020-2021	91.6%	JUL - MAY 2023	MAY	APR	MAR	FEB	JAN	DEC	NOV	OCT	SEP	AUG	JUL
GENERAL																	
State Income Tax	33520	-	85,051.59	-		-					-	-	-	-	-	-	-
State Sales Tax	33510	450,000.00	555,236.00	311,625.00	117.9%	530,424.80	48,905.73	51,629.16	43,871.66	44,524.40	56,337.11	47,897.19	48,245.60	48,436.46	46,766.90	41,792.99	52,017.60
Local Sales Tax	31610	250,000.00	490,518.00	132,089.00	209.2%	522,938.78	89,901.15	37,796.19	45,281.79	59,450.70	40,995.14	42,137.14	40,411.58	41,972.16	36,905.98	88,086.95	-
Sports Betting	33540	7,336.00	4,919.00	-	92.4%	6,776.52	-	2,378.25			2,698.79	-	-	1,699.48	-	-	-
State Beer Tax	33530	2,299.00	4,607.72	2,797.00	97.1%	2,233.30	-	-	1,018.62		-	-	-	-	1,214.68	-	-
TVA (PILOT)	33591	49,235.00	50,781.88	40,199.00	119.4%	58,805.76	14,701.44	-	14,701.44		-	14,701.44	-	14,701.44	-	-	-
Franchise Fees	31910	125,000.00	136,034.00	180,627.00	67.1%	83,910.13			240.00	12,354.17	29,345.95	-	-	11,552.91	-	30,417.10	-
Subtotal		883,870.00	1,327,148.19	667,337.00	136.3%	1,205,089.29	153,508.32	91,803.60	105,113.51	116,329.27	129,376.99	104,735.77	88,657.18	118,362.45	84,887.56	160,297.04	52,017.60
STREET																	
General Gas Tax	33551	8,951.00	8,909.00	6,206.00	104.1%	9,315.24	1,848.24	746.70	746.70	746.70	746.70	746.70	746.70	746.70	746.70	746.70	746.70
State Street Aid	33550	176,076.00	169,438.00	108,659.00	87.7%	154,377.30	15,229.73	13,252.15	11,412.79	13,136.75	14,190.40	14,349.60	14,493.26	14,804.74	14,247.40	14,640.92	14,619.56
Metro Street Aid	33801	502,425.00	478,500.00	406,725.00	103.3%	519,173.00					-	-	519,173.00	-	-	-	-
Subtotal		687,452.00	656,847.00	521,590.00	99.3%	682,865.54	17,077.97	13,998.85	12,159.49	13,883.45	14,937.10	15,096.30	534,412.96	15,551.44	14,994.10	15,387.62	15,366.26
BUILDING/PLANNING/ZONING																	
Other Revenue		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Building Permits	32610	400,000.00	531,400.00	474,424.00	161.9%	647,631.50	70,150.00	73,650.00	98,350.00	28,350.00	22,000.00	70,150.00	77,050.00	15,950.00	70,800.00	63,050.00	58,131.50
Sign Permits	32622	-	200.00	50.00	0.0%	150.00	-	50.00	25.00	25.00	-	25.00	-	25.00	-	-	-
Planning & Zoning Permits	32692	8,500.00	14,000.00	5,500.00	924.7%	78,600.00	2,750.00	5,750.00	8,000.00	3,500.00	3,350.00	7,250.00	6,750.00	5,250.00	7,750.00	10,750.00	17,500.00
Local Taxes/Permits	32601	12,500.00	3,202.00	-	0.4%	50.00					-	50.00	-	-	-	-	-
Subtotal		421,000.00	548,802.00	479,974.00	172.5%	726,431.50	72,900.00	79,450.00	106,375.00	31,875.00	25,350.00	77,475.00	83,800.00	21,225.00	78,550.00	73,800.00	75,631.50
SANITATION: G&R	34400	536,000.00	518,996.00	423,978.00	91.7%	491,697.00	44,560.05	44,932.94	45,110.05	44,560.05	44,890.05	44,560.05	44,560.05	44,468.80	44,636.00	44,952.16	44,466.80
MISCELLANEOUS																	
Fines	36100/36194	1,000.00	-	425.00	618.6%	6,186.25	-	-	-	-	1,100.00	5,000.00	-	-	11.25	75.00	-
Court Costs	36191	-	-	128.00	0.0%	250.00	-	-	-	-	-	-	-	-	-	250.00	-
Litigation Tax	36193	-	-	28.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Relations		-	-	240.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
Interest	36000	80,000.00	-	61,534.00	146.8%	117,449.35	18,316.80	28,786.09	24,758.04	6,721.45	5,841.28	4,988.67	4,340.76	4,561.71	12,848.44	4,237.93	2,048.18
Unrealized Gains and Losses	36101	-	(29,095.00)	(37,872.00)	0.0%	38,621.14	3,357.05	14,325.77	8,653.24	-	12,715.42	11,330.58	6,971.65	(4,717.32)	(11,071.51)	(4,143.58)	1,199.84
ARPA Grants		-	-	-	0.0%	315,999.92	17,805.65	29,359.85	44,270.02	8,343.92	-	4,548.00	-	189,546.22	22,126.26	-	-
Grants	33193/33900	669,978.00	161,293.00	130,478.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
Transfer in from other funds	39900	924,000.00															
Miscellaneous	36900	-	3,542.43	5,816.00	0.0%	12,059.39	1,678.39	3,607.00	-	3,875.00	-	1,673.22	143.03	307.75	-	775.00	-
Subtotal		1,674,978.00	135,740.43	160,777.00	29.3%	490,566.05	41,157.89	76,078.71	77,681.30	18,940.37	19,656.70	27,540.47	11,455.44	189,698.36	23,914.44	1,194.35	3,248.02
TOTAL REVENUE		4,203,300.00	3,187,533.62	2,253,656.00	85.6%	3,596,649.38	329,204.23	306,264.10	346,439.35	225,588.14	234,210.84	269,407.59	762,885.63	389,306.05	246,982.10	295,631.17	190,730.18

OAK HILL FINANCIALS

EXPENDITURES	ACCOUNT	BUDGET	ACTUAL	ACTUAL	Percent	ACTUAL	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	NUMBER	FY 2022-2023	FY 2021-2022	FY 2020-2021	91.6%	JUL - MAY 2023	MAY	APR	MAR	FEB	JAN	DEC	NOV	OCT	SEP	AUG	JUL
GENERAL																	
Salaries	41110			-													-
Employee Health insurance	41111	69,529.00	41,737.04	35,422.00	88.9%	61,814.74	7,102.62	5,602.38	5,602.38	5,602.38	5,602.38	5,109.01	5,109.01	5,109.01	5,109.00	5,109.01	6,757.56
Pension Expense	41112																
Employee Benefits FICA	41113	34,820.00	34,582.05	20,287.00	84.2%	29,304.04	2,654.85	2,516.81	2,335.21	2,536.57	2,613.35	3,421.23	2,408.89	2,541.85	2,346.82	2,478.82	3,449.64
Retirement	41114	32,166.00	43,489.56	18,485.00	173.4%	55,785.11	5,523.35	2,293.34	9,132.78	(3,765.46)	12,995.84	3,456.02	10,634.63	7,101.88	2,406.04	2,406.04	3,600.65
Gross Wages	41116	453,092.00	320,862.00	268,717.00	86.1%	389,974.94	34,391.94	32,727.14	30,525.65	32,456.35	32,382.45	44,722.62	30,355.88	33,227.00	30,615.08	32,215.07	56,355.76
Marketing/Printing	41210	14,800.00	9,507.40	1,112.00	83.0%	12,282.53	-	1,218.00	3,011.73		3,160.39	-	3,098.14	-	-	-	1,794.27
Training/Dues	41220	15,437.00	29,770.49	8,592.00	94.4%	14,570.62	1,374.00	110.00	1,208.45	2,632.52	362.70	3,623.95	410.00	309.00	2,000.00	1,967.00	573.00
Legal notices	41232	13,200.00	11,035.62	9,589.00	3.3%	440.35	335.35	-	95.00	-	-	-	-	-	-	10.00	-
Vehicle R/M	41237	2,500.00	4,820.73	1,309.00	70.8%	1,770.19	324.33	95.38	66.59	161.76	60.81	97.92	-	131.91	244.45	587.04	-
Office Supplies	41239	7,430.00	11,970.10	8,910.00	113.9%	8,463.82	848.47	1,435.15	1,166.61	1,527.60	-	1,274.25	569.32	542.15	770.61	329.66	-
Office Services	41320	12,788.00	11,002.25	2,049.00	128.2%	16,396.91	5,015.00	1,428.21	302.43	1,458.43	351.71	474.55	665.12	650.21	73.59	1,235.87	4,741.79
Auto Allowance	41330	2,400.00	1,000.00	3,698.00	100.0%	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	400.00	200.00
Bank Charges	41340	5,000.00	6,629.69	5,611.00	170.5%	8,527.20	231.54	259.92	545.86	514.03	1,366.85	2,524.35	932.23	411.68	392.43	437.47	910.84
Accounting	41530	-	51,254.11	-	0.0%	16,032.00	4,200.00	-	4,200.00	2,100.00	2,100.00	2,100.00	2,100.00	-	-	-	(768.00)
Auditing	41540	14,000.00	14,000.00	14,000.00	208.9%	29,250.00	-	-	20,250.00	-	-	-	-	9,000.00	-	-	-
Subtotal		677,162.00	591,661.04	397,781.00	95.5%	647,012.45	62,201.45	47,886.33	78,642.69	45,424.18	61,196.48	67,003.90	56,483.22	59,224.69	44,158.02	47,175.98	77,615.51
INSURANCE																	
Workers compensation	41593	6,425.00	2,654.00	9,929.00	47.6%	3,060.97	278.00	278.33	278.33	278.33	278.33	278.33	278.33	278.33	278.00	278.33	278.33
Liability	41594	17,000.00	8,651.00	1,903.00	112.1%	19,057.56	1,442.00	1,441.84	1,441.84	1,441.84	4,638.84	1,441.84	1,441.84	1,441.84	1,442.00	1,441.84	1,441.84
Subtotal		23,425.00	11,305.00	11,832.00	94.4%	22,118.53	1,720.00	1,720.17	1,720.17	1,720.17	4,917.17	1,720.17	1,720.17	1,720.17	1,720.00	1,720.17	1,720.17
LEGAL																	
	41620	77,000.00	92,329.00	81,970.00	81.9%	63,034.21	12,860.00	-	9,800.00	13,060.00	-	5,700.00	6,900.00	7,560.00	214.21	6,940.00	-
INFORMATION TECHNOLOGY																	
	41641	26,000.00	75,089.08	24,258.00	113.8%	29,583.35	692.19	2,568.22	2,736.35	2,566.45	1,102.90	1,148.93	1,284.81	517.39	1,313.44	15,652.67	-
GENERAL GOVERNMENT																	
Utilities	41810	13,060.00	9,054.67	6,123.00	47.3%	6,180.64	504.53	463.30	347.88	551.84	443.90	551.74	484.75	938.85	598.21	540.70	754.94
Rent	41811	49,800.00	52,421.64	45,374.00	95.5%	47,562.64	4,740.30	371.00	4,457.27	4,317.27	4,317.27	4,317.27	4,317.27	4,284.27	3,803.00	4,724.24	7,913.48
Capital Outlay	41901	114,000.00	82,306.81	-	47.3%	53,922.65	-	-	2,110.64	6,674.01	38,538.00	-	-	-	-	6,600.00	-
Other Professional Services	41990	100,000.00	111,478.81	-	88.0%	88,017.09	87,639.09							378.00	-	-	
Subtotal		276,860.00	255,261.93	51,497.00	70.7%	195,683.02	92,883.92	834.30	6,915.79	11,543.12	43,299.17	4,869.01	4,802.02	5,601.12	4,401.21	11,864.94	8,668.42
BUILDING & CODES																	
General Engineering	41670	80,000.00	112,414.08	65,816.00	127.3%	101,803.83	6,488.59	13,778.34	18,187.43	1,200.29	5,407.82	7,232.00	7,155.69	8,141.79	6,905.00	27,306.88	-
Building and Codes Dept	41701	-	88,100.04	3,086.00	0.0%	8,783.96	-	-	875.00	525.00	700.00	3,131.50	-	4,287.50	-	-	(735.04)
Subtotal		80,000.00	200,514.12	68,902.00	138.2%	110,587.79	6,488.59	13,778.34	19,062.43	1,725.29	6,107.82	10,363.50	7,155.69	12,429.29	6,905.00	27,306.88	(735.04)
STREETS																	
Street Lighting	43161	89,800.00	86,690.57	62,149.00	90.2%	81,009.13	6,758.34	7,145.92	7,628.68	7,228.36	-	21,602.13	7,322.36	7,369.11	250.33	15,703.90	-
PW Emergency	43130	10,000.00	-	-	131.8%	13,176.43	4,138.17				-	-	-	-	-	9,038.26	-
Street Repair and Main	43192	60,000.00	43,112.00	72,203.00	118.0%	70,795.59	1,348.80	42,029.43	-	5,328.45	6,281.40	354.10	8,494.00	131.91	-	6,827.50	-
Snow salt Contracting	43193	100,000.00	298,337.50	100,789.00	193.6%	193,550.00	-	-	-	84,420.00	109,130.00	-	-	-	-	-	-
ROW Maint	43194	53,770.00	102,602.01	10,646.00	92.9%	49,939.42	154.50	7,511.75			-	-	-	41,458.17	-	815.00	-
Permits and Fees	43900	3,000.00	1,382.00	3,460.00	128.0%	3,840.00	-	30.00			-	3,460.00	-	-	-	-	350.00
Capital Outlay	43990	758,000.00	192,934.92	371,908.00	32.1%	243,446.12	552.00	24,966.62	10,447.03	14,014.29	-	26,742.18	-	166,724.00	-	-	-
Capital Outlay ARPA	43991	1,150,000.00	96,883.97	-	27.5%	315,999.92	26,527.10	28,489.85	65,979.45	8,343.92	-	4,548.78	8,581.77	82,097.32	32,700.24	58,731.49	-
Subtotal		2,224,570.00	821,942.97	621,155.00	43.7%	971,756.61	39,478.91	110,173.57	84,055.16	119,335.02	115,411.40	56,707.19	24,398.13	297,780.51	32,950.57	91,116.15	350.00
SANITATION																	
Garbage Service	43230	511,085.00	564,060.00	358,178.00	92.5%	472,786.75	41,382.00	41,357.00	40,121.25	41,382.00	270.00	82,764.00	41,652.00	59,687.50	41,382.00	41,407.00	41,382.00
Garbage Chipper Service	43260	180,500.00	180,120.00	233,938.00	91.5%	165,110.00	15,010.00	15,010.00	15,010.00	15,010.00	-	30,020.00	15,010.00	15,010.00	15,010.00	15,010.00	15,010.00
Subtotal		691,585.00	744,180.00	592,116.00	92.2%	637,896.75	56,392.00	56,367.00	55,131.25	56,392.00	270.00	112,784.00	56,662.00	74,697.50	56,392.00	56,417.00	56,392.00
MISCELLANEOUS																	
Miscellaneous	49000	-	41,580.56	6,850.00	0.0%	149.18	-	150.00	-	-	-	-	-	-	-	-	(0.82)
Depreciation Expense	41991	-	-	-		81,806.28	7,169.88	7,169.88	7,169.88	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08	7,537.08
TOTAL EXPENSE		4,076,602.00	2,833,863.70	1,856,361.00	67.7%	2,759,628.17	279,886.94	240,647.81	265,233.72	259,303.31	239,842.02	267,833.78	166,943.12	467,067.75	155,591.53	265,730.87	151,547.32
NET INCOME		126,698.00	353,669.92	397,295.00	692.4%	877,196.46	49,317.29	105,791.54	81,205.63	(33,715.17)	(5,631.18)	1,573.81	595,942.51	(77,761.70)	91,390.57	29,900.30	39,182.86