

Monthly Report, Unaudited

MG Group, Inc.

For the period ended September 30,
2023 Monthly Financial Report



Prepared by

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Prepared on

October 25, 2023

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Notes

Sanitation has been separated in this report.

Points to Ponder:

- >The Tennessee shared revenue is reflected here as received and not shown as a receivable.
- >Garbage revenue has been shown when received. Garbage will be invoiced this month.
- >Account 41530 Accounting Fees. In the past the accountant was charged to wages. Going forward, this account will represent contracted services for accounting.

City of Oak Hill
Oak Hill, Tennessee

The accompanying financial statements of the City of Oak Hill as of August 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
October 25, 2023

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

| | Total | |
|--|-----------------------|----------------------------|
| | As of Sep 30, 2023 | As of Sep 30, 2022 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 11210 Pinnacle Checking Main | 1,703,273.52 | (101,849.11) |
| 11212 Pinnacle Sweep | - | 3,899,065.51 |
| 11213 Garbage Account | - | - |
| 11213 Garbage Main (deleted) | - | 943,643.12 |
| 11214 Garbage Sweep | - | 1,384,026.52 |
| 11221 LGIP - State of TN | 1,852,002.74 | 1,201.55 |
| 11222 CD Truist | 20,166.01 | |
| 11400 Petty Cash | 150.00 | 150.00 |
| Total Bank Accounts | 3,575,592.27 | 6,126,237.59 |
| Accounts Receivable | | |
| 13210 Accounts Receivable | - | (10,352.00) |
| 13212 Taxes Receivable | 253,569.08 | 185,888.00 |
| Total 13210 Accounts Receivable | 253,569.08 | 175,536.00 |
| Total Accounts Receivable | 253,569.08 | 175,536.00 |
| Other Current Assets | | |
| 11990 Undeposited Funds | 754.19 | 1,179.19 |
| 11991 Uncategorized Asset | - | |
| 12000 Investments | 6,693,539.47 | 4,085,701.06 |
| 13221 Accounts Receivable - Garbage | - | 165,863.67 |
| 13260 Bounced Checks Receivable | - | - |
| 13700 Due From Other Governments | - | 33,016.69 |
| 15110 Prepaid Insurance | 20,130.10 | 10,290.95 |
| 15500 Net Pension Asset | 150,907.00 | 150,907.00 |
| Total Other Current Assets | 6,865,330.76 | 4,446,958.56 |
| Total Current Assets | 10,694,492.11 | 10,748,732.15 |
| Fixed Assets | | |
| 16200 Building & LH Imp | 387,832.37 | 387,832.37 |
| 16300 Infrastructure | 2,144,564.00 | 2,144,564.00 |
| 16301 Leasehold Improvements | - | - |
| 16390 Accumulated Depr | (911,155.67) | (829,127.32) |
| 16400 Equipment | 74,196.00 | 74,196.00 |
| 16500 Construction in Progress | - | - |
| 16600 Leased Assets | 374,913.00 | 374,913.00 |
| Total Fixed Assets | 2,070,349.70 | 2,152,378.05 |
| TOTAL ASSETS | 12,764,841.81 | 12,901,110.20 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |

| | | |
|---|---------------------|---------------------|
| Current Liabilities | | |
| Accounts Payable | | |
| 21120 Accounts Payable | 43,942.84 | 13,759.76 |
| Total Accounts Payable | 43,942.84 | 13,759.76 |
| Other Current Liabilities | | |
| 19100 Deferred Outflows - Pension | (79,740.52) | (82,041.00) |
| 21200 Payroll Deductions Payable ADP Taxes | (2,085.56) | 33,189.62 |
| 21218 Employee Tax Deductions Payroll | 197.60 | 197.60 |
| 21213 Fed Soc Sec Employee | (496.35) | 372.08 |
| 21214 Medicare Taxes Payable Employee | - | - |
| 21215 Fed Employee | (114.55) | 65.35 |
| 21216 Fed Fit Employee | (344.91) | 343.64 |
| Total 21218 Employee Tax Deductions Payroll | (758.21) | 978.67 |
| 21219 Employer Deductions Payable | | |
| 21211 Fed FUTA Employer | (21.21) | 7.20 |
| 41112 Employer Medicare - ER | (108.30) | 65.56 |
| 41114 Employer Fed SocSec ER | (389.61) | 379.30 |
| Total 21219 Employer Deductions Payable | (519.12) | 452.06 |
| Total 21200 Payroll Deductions Payable ADP Taxes | (3,362.89) | 34,620.35 |
| 21220 Employer Insurance Deductions Payable | - | - |
| 21221 Medical125 Insurance Payable | - | - |
| 21240 Retirement Systems | (7,785.28) | (1,179.58) |
| 21217 Great West - Retirement Loan | 76.52 | |
| 21242 Great West Employer - 401-K 7% Non Match | 20,580.68 | 9,148.22 |
| 21243 Great West Employee - Roth 401-K Before Tax | 2,565.34 | 1,103.81 |
| 21245 Great West Payable | (45,646.15) | (10,656.29) |
| 21246 Great West Employee - Roth 401K After Tax | 368.20 | 293.30 |
| Total 21240 Retirement Systems | (29,840.69) | (1,290.54) |
| 21290 AFLAC Payable (Not in use) | - | - |
| 21291 Due To/From ALFAC (Not in use) | - | - |
| 21524 State Litigation Tax | (119.56) | 111.99 |
| 21820 Accrued Payroll | - | - |
| 21821 Accrued Wages & Benefits | - | - |
| 21850 Accrued compensated absences | 14,442.65 | 13,069.77 |
| 21910 Court Education Fee | 1.00 | |
| 22100 Deferred Revenue - Garbage | 11,650.00 | 241,654.11 |
| 22111 Unearned ARPA Grant Revenue | 857,450.39 | 550,968.77 |
| 25830 Deferred Inflows | 67,706.00 | 67,706.00 |
| Tennessee Department of Revenue Payable | - | - |
| Total Other Current Liabilities | 838,186.38 | 824,799.45 |
| Total Current Liabilities | 882,129.22 | 838,559.21 |
| Long-Term Liabilities | | |
| 23000 Leased Asset Liabilities | 351,361.22 | 383,044.00 |
| Total Long-Term Liabilities | 351,361.22 | 383,044.00 |
| Total Liabilities | 1,233,490.44 | 1,221,603.21 |
| Equity | | |
| 26101 Net Position - Capital Assets | 2,082,096.46 | 1,799,482.00 |

| | | |
|--------------------------------------|----------------------|----------------------|
| 27000 Opening Balance Equity | (473,522.21) | 935,385.87 |
| 27001 Unrestricted Net Assets | 9,671,035.98 | 8,849,546.22 |
| Net Income | 251,741.14 | 95,092.90 |
| Total Equity | 11,531,351.37 | 11,679,506.99 |
| TOTAL LIABILITIES AND EQUITY | 12,764,841.81 | 12,901,110.20 |

City of Oak Hill Garbage & Recycle
Statement of Financial Position Comparison
As of September 30, 2023

| | Total | |
|--|---------------------|-------------------------|
| | As of Sep 30, 2023 | As of Sep 30, 2022 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 11211 Sweep Garbage | - | 156,970.39 |
| 11213 Checking Garbage | 36,747.37 | |
| Total Bank Accounts | 36,747.37 | 156,970.39 |
| Accounts Receivable | | |
| 13222 Accounts Receivable (A/R) | 8,097.76 | |
| Total Accounts Receivable | 8,097.76 | - |
| Total Current Assets | 44,845.13 | 156,970.39 |
| TOTAL ASSETS | 44,845.13 | 156,970.39 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 21120 Accounts Payable (A/P) | - | |
| 21190 Adjustments Account | - | |
| Total Accounts Payable | - | - |
| Other Current Liabilities | | |
| 22100 Deferred Revenue-Garbage | 175,133.45 | |
| Total Other Current Liabilities | 175,133.45 | - |
| Total Current Liabilities | 175,133.45 | - |
| Total Liabilities | 175,133.45 | - |
| Equity | | |
| 27000 Opening balance equity | (10,065.30) | 156,970.39 |
| 27001 Retained Earnings | | |
| Net Revenue | (120,223.02) | |
| Total Equity | (130,288.32) | 156,970.39 |
| TOTAL LIABILITIES AND EQUITY | 44,845.13 | 156,970.39 |

The City of Oak Hill
Budget vs. Actuals: Budget_FY24_P&
July - September, 2023

| | Jul 2023 | | | | Aug 2023 | | |
|--|------------------|-------------------|---------------------|----------------|-------------------|-------------------|--------------------|
| | Actual | Budget | over Budget | % of Budget | Actual | Budget | over Budget |
| Income | | | | | | | |
| 31600 Local Option Sales Tax | | - | - | | - | | - |
| 31610 Local Option Sales Tax | 40,342.25 | 43,250.00 | (2,907.75) | 93.28% | 40,998.94 | 43,250.00 | (2,251.06) |
| Total 31600 Local Option Sales Tax | 40,342.25 | 43,250.00 | (2,907.75) | 93.28% | 40,998.94 | 43,250.00 | (2,251.06) |
| 31900 Other Local Taxes | | | - | | | | - |
| 31910 Franchise Fees | | 12,000.00 | (12,000.00) | 0.00% | 21,059.24 | 12,000.00 | 9,059.24 |
| Total 31900 Other Local Taxes | - | 12,000.00 | (12,000.00) | 0.00% | 21,059.24 | 12,000.00 | 9,059.24 |
| 32600 Licenses, Permits & Other | | | - | | | | - |
| 32601 Local Taxes/Permits, Other | | 208.33 | (208.33) | 0.00% | 50.00 | 208.33 | (158.33) |
| 32610 Building Permits | 57,050.00 | 37,500.00 | 19,550.00 | 152.13% | 101,700.00 | 37,500.00 | 64,200.00 |
| 32622 Sign Permits | 125.00 | 16.67 | 108.33 | 749.85% | | 16.67 | (16.67) |
| 32692 Planning & Zoning Fees | 3,000.00 | 3,750.00 | (750.00) | 80.00% | 2,500.00 | 3,750.00 | (1,250.00) |
| Total 32600 Licenses, Permits & Other | 60,175.00 | 41,475.00 | 18,700.00 | 145.09% | 104,250.00 | 41,475.00 | 62,775.00 |
| 33500 State Shared Revenue | | | - | | | | - |
| 33510 State Sales Tax | 51,241.46 | 46,666.67 | 4,574.79 | 109.80% | 52,245.93 | 46,666.67 | 5,579.26 |
| 33530 State Beer Tax | | 191.58 | (191.58) | 0.00% | | 191.58 | (191.58) |
| 33540 Sportsbetting | - | 611.58 | (611.58) | 0.00% | 1,943.39 | 611.58 | 1,331.81 |
| 33591 TVA in Lieu | - | 3,750.00 | (3,750.00) | 0.00% | - | 3,750.00 | (3,750.00) |
| Total 33500 State Shared Revenue | 51,241.46 | 51,219.83 | 21.63 | 100.04% | 54,189.32 | 51,219.83 | 2,969.49 |
| 33550 State Street Aid | 14,971.28 | 14,265.42 | 705.86 | 104.95% | 14,080.01 | 14,265.42 | (185.41) |
| 33551 General Gas Taxes | 746.70 | 741.67 | 5.03 | 100.68% | 746.70 | 741.67 | 5.03 |
| Total 33550 State Street Aid | 15,717.98 | 15,007.09 | 710.89 | 104.74% | 14,826.71 | 15,007.09 | (180.38) |
| 33700 Intergovernmental Relations | | | - | | | | - |
| 33193 ARPA Grant Revenue Earned | | 49,166.67 | (49,166.67) | 0.00% | | 49,166.67 | (49,166.67) |
| 33194 TDEC ARPA Grant Revenue | 4,643.28 | 10,416.67 | (5,773.39) | 44.58% | 15,372.50 | 10,416.67 | 4,955.83 |
| 33801 Metro Street Aid | | 45,427.58 | (45,427.58) | 0.00% | | 45,427.58 | (45,427.58) |
| Total 33700 Intergovernmental Relations | 4,643.28 | 105,010.92 | (100,367.64) | 4.42% | 15,372.50 | 105,010.92 | (89,638.42) |

| | | | | | | | |
|--|-------------------|-------------------|--------------------|----------------|-------------------|-------------------|------------------|
| 36000 Interest | 15,890.09 | 16,250.00 | (359.91) | 97.79% | 27,815.47 | 16,250.00 | 11,565.47 |
| 36101 Market Value Change Investments | 16,002.90 | | 16,002.90 | | 8,807.20 | | 8,807.20 |
| Total 36000 Interest | 31,892.99 | 16,250.00 | 15,642.99 | 196.26% | 36,622.67 | 16,250.00 | 20,372.67 |
| 36100 Local Taxes and Permits | 721.64 | | 721.64 | | | | - |
| 36191 Court Costs | | 20.83 | (20.83) | 0.00% | 115.00 | 20.83 | 94.17 |
| 36193 Local Litigation Tax | | | - | | 42.00 | | 42.00 |
| 36194 Fines | | 208.33 | (208.33) | 0.00% | 13,559.54 | 208.33 | 13,351.21 |
| Total 36100 Local Taxes and Permits | 721.64 | 229.16 | 492.48 | 314.91% | 13,716.54 | 229.16 | 13,487.38 |
| 36900 Miscellaneous | 265.70 | 833.33 | (567.63) | 31.88% | | 833.33 | (833.33) |
| Total Income | 205,000.30 | 285,275.33 | (80,275.03) | 71.86% | 301,035.92 | 285,275.33 | 15,760.59 |
| Gross Profit | 205,000.30 | 285,275.33 | (80,275.03) | 71.86% | 301,035.92 | 285,275.33 | 15,760.59 |
| Expenses | | | | | | | |
| 41000 General Government | | | - | | | | - |
| 41100 Payroll Tax Deductions Employer | | | - | | | | - |
| 41113 Employer Benefits - Tax Payable | 2,772.29 | | 2,772.29 | | 2,724.74 | | 2,724.74 |
| Total 41100 Payroll Tax Deductions Employer | 2,772.29 | - | 2,772.29 | | 2,724.74 | - | 2,724.74 |
| 41111 Employee Health Insurance | 6,451.86 | 7,346.33 | (894.47) | 87.82% | 6,377.34 | 7,346.33 | (968.99) |
| 41115 Employee Benefits | | | - | | 196.50 | | 196.50 |
| 14991 TCRS Employer Pension - Non Match 2.65% | 110.24 | | 110.24 | | 134.49 | | 134.49 |
| 14992 TCRS Employee Pension - 5% Match | (35.99) | | (35.99) | | 31.97 | | 31.97 |
| 14995 TCRS Payable to State of Tennessee | 681.60 | | 681.60 | | 681.60 | | 681.60 |
| Total 41115 Employee Benefits | 755.85 | - | 755.85 | | 1,044.56 | - | 1,044.56 |
| 41116 Wages Gross | 36,439.15 | 37,257.33 | (818.18) | 97.80% | 35,817.54 | 37,257.33 | (1,439.79) |
| 41210 Marketing / Printing | | 1,041.67 | (1,041.67) | 0.00% | | 1,041.67 | (1,041.67) |
| 41220 Training, Dues & Subscriptions | 1,894.00 | 1,208.33 | 685.67 | 156.75% | 545.00 | 1,208.33 | (663.33) |
| 41232 Legal Notices | 400.00 | 200.00 | 200.00 | 200.00% | 600.00 | 200.00 | 400.00 |
| 41237 Vehicle R/M | 132.49 | 325.00 | (192.51) | 40.77% | 83.47 | 325.00 | (241.53) |
| 41239 Office Supplies | | 625.00 | (625.00) | 0.00% | 2,434.56 | 625.00 | 1,809.56 |
| 41320 Office Service | 7,586.70 | 1,482.33 | 6,104.37 | 511.81% | 2,673.77 | 1,482.33 | 1,191.44 |
| 41321 Payroll Services | 195.97 | | 195.97 | | 145.97 | | 145.97 |
| Total 41320 Office Service | 7,782.67 | 1,482.33 | 6,300.34 | 525.03% | 2,819.74 | 1,482.33 | 1,337.41 |
| 41330 Auto Allowance | | 100.00 | (100.00) | 0.00% | | 100.00 | (100.00) |
| 41340 Bank & Credit Card Fees | 195.78 | 375.00 | (179.22) | 52.21% | 103.61 | 375.00 | (271.39) |
| 41500 Finance | | | - | | | | - |

| | | | | | | | |
|---|------------------|------------------|--------------------|----------------|------------------|------------------|-------------------|
| 41530 Accounting and Internal Auditing | | 2,100.00 | (2,100.00) | 0.00% | | 2,100.00 | (2,100.00) |
| 41540 Audit | | 1,333.33 | (1,333.33) | 0.00% | | 1,333.33 | (1,333.33) |
| Total 41500 Finance | - | 3,433.33 | (3,433.33) | 0.00% | - | 3,433.33 | (3,433.33) |
| 41590 Insurance | | | - | | | | - |
| 41593 Worker's Comp Insurance | 4,494.00 | 291.67 | 4,202.33 | 1540.78% | | 291.67 | (291.67) |
| 41594 Liability Insurance & Property | | 2,291.67 | (2,291.67) | 0.00% | | 2,291.67 | (2,291.67) |
| Total 41590 Insurance | 4,494.00 | 2,583.34 | 1,910.66 | 173.96% | - | 2,583.34 | (2,583.34) |
| 41600 Other Miscellaneous Service Cost | | | - | | | | - |
| 41620 Legal | | 5,416.67 | (5,416.67) | 0.00% | 4,147.32 | 5,416.67 | (1,269.35) |
| 41652 General Legal Fees | | | - | | 12.68 | | 12.68 |
| Total 41620 Legal | - | 5,416.67 | (5,416.67) | 0.00% | 4,160.00 | 5,416.67 | (1,256.67) |
| 41702 Miscellaneous | | 458.33 | (458.33) | 0.00% | | 458.33 | (458.33) |
| Total 41600 Other Miscellaneous Service Cost | - | 5,875.00 | (5,875.00) | 0.00% | 4,160.00 | 5,875.00 | (1,715.00) |
| 41640 Information Technology | 284.15 | | 284.15 | | 1,050.39 | | 1,050.39 |
| 41641 Comp/Tech Service | 1,386.04 | 2,516.67 | (1,130.63) | 55.07% | 7,645.45 | 2,516.67 | 5,128.78 |
| Total 41640 Information Technology | 1,670.19 | 2,516.67 | (846.48) | 66.37% | 8,695.84 | 2,516.67 | 6,179.17 |
| 41810 Utilities | 522.29 | 708.33 | (186.04) | 73.74% | 547.82 | 708.33 | (160.51) |
| 41811 Rent | 7,705.63 | 4,503.92 | 3,201.71 | 171.09% | 4,457.27 | 4,503.92 | (46.65) |
| 41901 Capital Outlay General | | 5,416.67 | (5,416.67) | 0.00% | | 5,416.67 | (5,416.67) |
| 41990 Other Professional Services | | 6,250.00 | (6,250.00) | 0.00% | | 6,250.00 | (6,250.00) |
| 41991 Depreciation Exp | 8,013.00 | | 8,013.00 | | 8,013.00 | | 8,013.00 |
| Total 41000 General Government | 79,229.20 | 81,248.25 | (2,019.05) | 97.51% | 78,424.49 | 81,248.25 | (2,823.76) |
| 41700 Building & Codes | | | - | | | | - |
| 41670 General Engineering | | 7,916.67 | (7,916.67) | 0.00% | 8,001.90 | 7,916.67 | 85.23 |
| 41671 Stormwater Consultant | | 5,416.67 | (5,416.67) | 0.00% | 3,195.53 | 5,416.67 | (2,221.14) |
| Total 41670 General Engineering | - | 13,333.34 | (13,333.34) | 0.00% | 11,197.43 | 13,333.34 | (2,135.91) |
| 41701 Building and Code Department | | 433.33 | (433.33) | 0.00% | | 433.33 | (433.33) |
| Total 41700 Building & Codes | - | 13,766.67 | (13,766.67) | 0.00% | 11,197.43 | 13,766.67 | (2,569.24) |
| 43000 Public Works Dept. | | | - | | | | - |
| 43190 Streets | | | - | | | | - |
| 43130 PW Emergency | 34,833.74 | 1,250.00 | 33,583.74 | 2786.70% | - | 1,250.00 | (1,250.00) |
| 43161 Street Lighting | 7,207.24 | 7,200.00 | 7.24 | 100.10% | 7,349.69 | 7,200.00 | 149.69 |
| 43192 Street Repair & Maintenance | | 5,416.67 | (5,416.67) | 0.00% | 1,215.93 | 5,416.67 | (4,200.74) |
| 43193 Snow/Salt Contracting | | 16,250.00 | (16,250.00) | 0.00% | | 16,250.00 | (16,250.00) |

| | | | | | | | |
|--|-------------------|-------------------|---------------------|----------------|-------------------|-------------------|---------------------|
| 43194 ROW Maintenance | 11,861.20 | 7,541.67 | 4,319.53 | 157.28% | | 7,541.67 | (7,541.67) |
| 43260 Chipper Services | 15,010.00 | 15,010.00 | - | 100.00% | 30,020.00 | 15,010.00 | 15,010.00 |
| 43261 Storm Cleanup | | | - | | 18,514.00 | | 18,514.00 |
| Total 43260 Chipper Services | 15,010.00 | 15,010.00 | - | 100.00% | 48,534.00 | 15,010.00 | 33,524.00 |
| 43900 Permits / Fees | | 350.00 | (350.00) | 0.00% | | 350.00 | (350.00) |
| 43990 Capital Outlay * | - | 60,916.67 | (60,916.67) | 0.00% | 1,485.00 | 60,916.67 | (59,431.67) |
| 43991 Capital Outlay- ARPA Funded | 4,643.28 | 49,166.67 | (44,523.39) | 9.44% | 15,372.50 | 49,166.67 | (33,794.17) |
| 43992 Capital Outlay ARPA TDEC/Stormwater | | 10,416.67 | (10,416.67) | 0.00% | | 10,416.67 | (10,416.67) |
| Total 43190 Streets | 73,555.46 | 173,518.35 | (99,962.89) | 42.39% | 73,957.12 | 173,518.35 | (99,561.23) |
| 43200 Sanitation | | | - | | | | - |
| 43230 Garbage Service | - | | - | | | | - |
| Total 43200 Sanitation | - | - | - | | - | - | - |
| Total 43000 Public Works Dept. | 73,555.46 | 173,518.35 | (99,962.89) | 42.39% | 73,957.12 | 173,518.35 | (99,561.23) |
| 49000 Miscellaneous Expense | | | - | | - | | - |
| Purchases | - | | - | | | | - |
| Total Expenses | 152,784.66 | 268,533.27 | (115,748.61) | 56.90% | 163,579.04 | 268,533.27 | (104,954.23) |
| Net Operating Income | 52,215.64 | 16,742.06 | 35,473.58 | 311.88% | 137,456.88 | 16,742.06 | 120,714.82 |
| Net Income | 52,215.64 | 16,742.06 | 35,473.58 | 311.88% | 137,456.88 | 16,742.06 | 120,714.82 |

L - FY24 P&L

| % of Budget | Sep 2023 | | | | Total | | | |
|----------------|------------------|-------------------|--------------------|----------------|-------------------|-------------------|---------------------|----------------|
| | Actual | Budget | over Budget | % of Budget | Actual | Budget | over Budget | % of Budget |
| 94.80% | 39,394.30 | 43,250.00 | (3,855.70) | 91.09% | 120,735.49 | 129,750.00 | (9,014.51) | 93.05% |
| 94.80% | 39,394.30 | 43,250.00 | (3,855.70) | 91.09% | 120,735.49 | 129,750.00 | (9,014.51) | 93.05% |
| 175.49% | | 12,000.00 | (12,000.00) | 0.00% | 21,059.24 | 36,000.00 | (14,940.76) | 58.50% |
| 175.49% | - | 12,000.00 | (12,000.00) | 0.00% | 21,059.24 | 36,000.00 | (14,940.76) | 58.50% |
| 24.00% | 25.00 | 208.33 | (183.33) | 12.00% | 75.00 | 624.99 | (549.99) | 12.00% |
| 271.20% | 63,732.00 | 37,500.00 | 26,232.00 | 169.95% | 222,482.00 | 112,500.00 | 109,982.00 | 197.76% |
| 0.00% | 50.00 | 16.67 | 33.33 | 299.94% | 175.00 | 50.01 | 124.99 | 349.93% |
| 66.67% | 1,800.00 | 3,750.00 | (1,950.00) | 48.00% | 7,300.00 | 11,250.00 | (3,950.00) | 64.89% |
| 251.36% | 65,607.00 | 41,475.00 | 24,132.00 | 158.18% | 230,032.00 | 124,425.00 | 105,607.00 | 184.88% |
| 111.96% | 41,413.35 | 46,666.67 | (5,253.32) | 88.74% | 144,900.74 | 140,000.01 | 4,900.73 | 103.50% |
| 0.00% | | 191.58 | (191.58) | 0.00% | - | 574.74 | (574.74) | 0.00% |
| 317.77% | - | 611.58 | (611.58) | 0.00% | 1,943.39 | 1,834.74 | 108.65 | 105.92% |
| 0.00% | - | 3,750.00 | (3,750.00) | 0.00% | - | 11,250.00 | (11,250.00) | 0.00% |
| 105.80% | 41,413.35 | 51,219.83 | (9,806.48) | 80.85% | 146,844.13 | 153,659.49 | (6,815.36) | 95.56% |
| 98.70% | 14,894.77 | 14,265.42 | 629.35 | 104.41% | 43,946.06 | 42,796.26 | 1,149.80 | 102.69% |
| 100.68% | 746.69 | 741.67 | 5.02 | 100.68% | 2,240.09 | 2,225.01 | 15.08 | 100.68% |
| 98.80% | 15,641.46 | 15,007.09 | 634.37 | 104.23% | 46,186.15 | 45,021.27 | 1,164.88 | 102.59% |
| 0.00% | | 49,166.67 | (49,166.67) | 0.00% | - | 147,500.01 | (147,500.01) | 0.00% |
| 147.58% | 20,341.56 | 10,416.67 | 9,924.89 | 195.28% | 40,357.34 | 31,250.01 | 9,107.33 | 129.14% |
| 0.00% | | 45,427.58 | (45,427.58) | 0.00% | - | 136,282.74 | (136,282.74) | 0.00% |
| 14.64% | 20,341.56 | 105,010.92 | (84,669.36) | 19.37% | 40,357.34 | 315,032.76 | (274,675.42) | 12.81% |

| | | | | | | | | |
|-----------------|-------------------|-------------------|--------------------|-----------------|-------------------|-------------------|---------------------|-----------------|
| 171.17% | 19,596.87 | 16,250.00 | 3,346.87 | 120.60% | 63,302.43 | 48,750.00 | 14,552.43 | 129.85% |
| | 4,290.56 | | 4,290.56 | | 29,100.66 | - | 29,100.66 | |
| 225.37% | 23,887.43 | 16,250.00 | 7,637.43 | 147.00% | 92,403.09 | 48,750.00 | 43,653.09 | 189.54% |
| | 12.75 | | 12.75 | | 734.39 | - | 734.39 | |
| 552.09% | 179.50 | 20.83 | 158.67 | 861.74% | 294.50 | 62.49 | 232.01 | 471.28% |
| | (3.50) | | (3.50) | | 38.50 | - | 38.50 | |
| 6508.68% | 10,912.75 | 208.33 | 10,704.42 | 5238.20% | 24,472.29 | 624.99 | 23,847.30 | 3915.63% |
| 5985.57% | 11,101.50 | 229.16 | 10,872.34 | 4844.43% | 25,539.68 | 687.48 | 24,852.20 | 3714.97% |
| 0.00% | | 833.33 | (833.33) | 0.00% | 265.70 | 2,499.99 | (2,234.29) | 10.63% |
| 105.52% | 217,386.60 | 285,275.33 | (67,888.73) | 76.20% | 723,422.82 | 855,825.99 | (132,403.17) | 84.53% |
| 105.52% | 217,386.60 | 285,275.33 | (67,888.73) | 76.20% | 723,422.82 | 855,825.99 | (132,403.17) | 84.53% |
| | | | - | | - | - | - | |
| | 1,314.82 | | 1,314.82 | | 1,314.82 | - | 1,314.82 | |
| | 1,383.98 | | 1,383.98 | | 6,881.01 | - | 6,881.01 | |
| | 2,698.80 | - | 2,698.80 | | 8,195.83 | - | 8,195.83 | |
| 86.81% | 6,298.06 | 7,346.33 | (1,048.27) | 85.73% | 19,127.26 | 22,038.99 | (2,911.73) | 86.79% |
| | | | - | | 196.50 | - | 196.50 | |
| | 134.49 | | 134.49 | | 379.22 | - | 379.22 | |
| | 31.97 | | 31.97 | | 27.95 | - | 27.95 | |
| | 681.60 | | 681.60 | | 2,044.80 | - | 2,044.80 | |
| | 848.06 | - | 848.06 | | 2,648.47 | - | 2,648.47 | |
| 96.14% | 35,478.48 | 37,257.33 | (1,778.85) | 95.23% | 107,735.17 | 111,771.99 | (4,036.82) | 96.39% |
| 0.00% | | 1,041.67 | (1,041.67) | 0.00% | - | 3,125.01 | (3,125.01) | 0.00% |
| 45.10% | 505.00 | 1,208.33 | (703.33) | 41.79% | 2,944.00 | 3,624.99 | (680.99) | 81.21% |
| 300.00% | 100.00 | 200.00 | (100.00) | 50.00% | 1,100.00 | 600.00 | 500.00 | 183.33% |
| 25.68% | 369.13 | 325.00 | 44.13 | 113.58% | 585.09 | 975.00 | (389.91) | 60.01% |
| 389.53% | | 625.00 | (625.00) | 0.00% | 2,434.56 | 1,875.00 | 559.56 | 129.84% |
| 180.38% | 124.36 | 1,482.33 | (1,357.97) | 8.39% | 10,384.83 | 4,446.99 | 5,937.84 | 233.52% |
| | 149.40 | | 149.40 | | 491.34 | - | 491.34 | |
| 190.22% | 273.76 | 1,482.33 | (1,208.57) | 18.47% | 10,876.17 | 4,446.99 | 6,429.18 | 244.57% |
| 0.00% | | 100.00 | (100.00) | 0.00% | - | 300.00 | (300.00) | 0.00% |
| 27.63% | | 375.00 | (375.00) | 0.00% | 299.39 | 1,125.00 | (825.61) | 26.61% |
| | | | - | | - | - | - | |

| | | | | | | | | |
|----------------|------------------|------------------|--------------------|----------------|-------------------|-------------------|--------------------|----------------|
| 0.00% | | 2,100.00 | (2,100.00) | 0.00% | - | 6,300.00 | (6,300.00) | 0.00% |
| 0.00% | 1,000.00 | 1,333.33 | (333.33) | 75.00% | 1,000.00 | 3,999.99 | (2,999.99) | 25.00% |
| 0.00% | 1,000.00 | 3,433.33 | (2,433.33) | 29.13% | 1,000.00 | 10,299.99 | (9,299.99) | 9.71% |
| | | - | - | | - | - | - | |
| 0.00% | | 291.67 | (291.67) | 0.00% | 4,494.00 | 875.01 | 3,618.99 | 513.59% |
| 0.00% | (750.00) | 2,291.67 | (3,041.67) | -32.73% | (750.00) | 6,875.01 | (7,625.01) | -10.91% |
| 0.00% | (750.00) | 2,583.34 | (3,333.34) | -29.03% | 3,744.00 | 7,750.02 | (4,006.02) | 48.31% |
| | 66.89 | | 66.89 | | 66.89 | - | 66.89 | |
| 76.57% | 8,720.00 | 5,416.67 | 3,303.33 | 160.98% | 12,867.32 | 16,250.01 | (3,382.69) | 79.18% |
| | | - | - | | 12.68 | - | 12.68 | |
| 76.80% | 8,720.00 | 5,416.67 | 3,303.33 | 160.98% | 12,880.00 | 16,250.01 | (3,370.01) | 79.26% |
| 0.00% | | 458.33 | (458.33) | 0.00% | - | 1,374.99 | (1,374.99) | 0.00% |
| 70.81% | 8,786.89 | 5,875.00 | 2,911.89 | 149.56% | 12,946.89 | 17,625.00 | (4,678.11) | 73.46% |
| | 873.17 | | 873.17 | | 2,207.71 | - | 2,207.71 | |
| 303.79% | 1,768.58 | 2,516.67 | (748.09) | 70.27% | 10,800.07 | 7,550.01 | 3,250.06 | 143.05% |
| 345.53% | 2,641.75 | 2,516.67 | 125.08 | 104.97% | 13,007.78 | 7,550.01 | 5,457.77 | 172.29% |
| 77.34% | 484.00 | 708.33 | (224.33) | 68.33% | 1,554.11 | 2,124.99 | (570.88) | 73.13% |
| 98.96% | 4,457.27 | 4,503.92 | (46.65) | 98.96% | 16,620.17 | 13,511.76 | 3,108.41 | 123.01% |
| 0.00% | | 5,416.67 | (5,416.67) | 0.00% | - | 16,250.01 | (16,250.01) | 0.00% |
| 0.00% | | 6,250.00 | (6,250.00) | 0.00% | - | 18,750.00 | (18,750.00) | 0.00% |
| | | - | - | | 16,026.00 | - | 16,026.00 | |
| 96.52% | 63,191.20 | 81,248.25 | (18,057.05) | 77.78% | 220,844.89 | 243,744.75 | (22,899.86) | 90.60% |
| | | - | - | | - | - | - | |
| 101.08% | 16,189.47 | 7,916.67 | 8,272.80 | 204.50% | 24,191.37 | 23,750.01 | 441.36 | 101.86% |
| 58.99% | | 5,416.67 | (5,416.67) | 0.00% | 3,195.53 | 16,250.01 | (13,054.48) | 19.66% |
| 83.98% | 16,189.47 | 13,333.34 | 2,856.13 | 121.42% | 27,386.90 | 40,000.02 | (12,613.12) | 68.47% |
| 0.00% | | 433.33 | (433.33) | 0.00% | - | 1,299.99 | (1,299.99) | 0.00% |
| 81.34% | 16,189.47 | 13,766.67 | 2,422.80 | 117.60% | 27,386.90 | 41,300.01 | (13,913.11) | 66.31% |
| | | - | - | | - | - | - | |
| | | - | - | | - | - | - | |
| 0.00% | - | 1,250.00 | (1,250.00) | 0.00% | 34,833.74 | 3,750.00 | 31,083.74 | 928.90% |
| 102.08% | 7,319.03 | 7,200.00 | 119.03 | 101.65% | 21,875.96 | 21,600.00 | 275.96 | 101.28% |
| 22.45% | 9,181.42 | 5,416.67 | 3,764.75 | 169.50% | 10,397.35 | 16,250.01 | (5,852.66) | 63.98% |
| 0.00% | | 16,250.00 | (16,250.00) | 0.00% | - | 48,750.00 | (48,750.00) | 0.00% |

| | | | | | | | | |
|----------------|-------------------|-------------------|---------------------|----------------|-------------------|-------------------|---------------------|----------------|
| 0.00% | 12,827.80 | 7,541.67 | 5,286.13 | 170.09% | 24,689.00 | 22,625.01 | 2,063.99 | 109.12% |
| 200.00% | 15,010.00 | 15,010.00 | - | 100.00% | 60,040.00 | 45,030.00 | 15,010.00 | 133.33% |
| | 11,257.50 | | 11,257.50 | | 29,771.50 | - | 29,771.50 | |
| 323.34% | 26,267.50 | 15,010.00 | 11,257.50 | 175.00% | 89,811.50 | 45,030.00 | 44,781.50 | 199.45% |
| 0.00% | | 350.00 | (350.00) | 0.00% | - | 1,050.00 | (1,050.00) | 0.00% |
| 2.44% | | 60,916.67 | (60,916.67) | 0.00% | 1,485.00 | 182,750.01 | (181,265.01) | 0.81% |
| 31.27% | 20,341.56 | 49,166.67 | (28,825.11) | 41.37% | 40,357.34 | 147,500.01 | (107,142.67) | 27.36% |
| 0.00% | | 10,416.67 | (10,416.67) | 0.00% | - | 31,250.01 | (31,250.01) | 0.00% |
| 42.62% | 75,937.31 | 173,518.35 | (97,581.04) | 43.76% | 223,449.89 | 520,555.05 | (297,105.16) | 42.93% |
| | | | - | | - | - | - | |
| | | | - | | - | - | - | |
| | - | - | - | | - | - | - | |
| 42.62% | 75,937.31 | 173,518.35 | (97,581.04) | 43.76% | 223,449.89 | 520,555.05 | (297,105.16) | 42.93% |
| | | | - | | - | - | - | |
| | | | - | | - | - | - | |
| 60.92% | 155,317.98 | 268,533.27 | (113,215.29) | 57.84% | 471,681.68 | 805,599.81 | (333,918.13) | 58.55% |
| 821.03% | 62,068.62 | 16,742.06 | 45,326.56 | 370.73% | 251,741.14 | 50,226.18 | 201,514.96 | 501.21% |
| 821.03% | 62,068.62 | 16,742.06 | 45,326.56 | 370.73% | 251,741.14 | 50,226.18 | 201,514.96 | 501.21% |

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

| | Total | |
|--|-------------------|-----------------------|
| | Sep 2023 | Jul - Sep, 2023 (YTD) |
| Income | | |
| 31600 Local Option Sales Tax | | |
| 31610 Local Option Sales Tax | 39,394.30 | 120,735.49 |
| Total 31600 Local Option Sales Tax | 39,394.30 | 120,735.49 |
| 31900 Other Local Taxes | | |
| 31910 Franchise Fees | | 21,059.24 |
| Total 31900 Other Local Taxes | - | 21,059.24 |
| 32600 Licenses, Permits & Other | | |
| 32601 Local Taxes/Permits, Other | 25.00 | 75.00 |
| 32610 Building Permits | 63,732.00 | 222,482.00 |
| 32622 Sign Permits | 50.00 | 175.00 |
| 32692 Planning & Zoning Fees | 1,800.00 | 7,300.00 |
| Total 32600 Licenses, Permits & Other | 65,607.00 | 230,032.00 |
| 33500 State Shared Revenue | | |
| 33510 State Sales Tax | 41,413.35 | 144,900.74 |
| 33540 Sportsbetting | - | 1,943.39 |
| 33591 TVA in Lieu | - | - |
| Total 33500 State Shared Revenue | 41,413.35 | 146,844.13 |
| 33550 State Street Aid | 14,894.77 | 43,946.06 |
| 33551 General Gas Taxes | 746.69 | 2,240.09 |
| Total 33550 State Street Aid | 15,641.46 | 46,186.15 |
| 33700 Intergovernmental Relations | - | - |
| 33194 TDEC ARPA Grant Revenue | 20,341.56 | 40,357.34 |
| Total 33700 Intergovernmental Relations | 20,341.56 | 40,357.34 |
| 36000 Interest | 19,596.87 | 63,302.43 |
| 36101 Market Value Change Investments | 4,290.56 | 29,100.66 |
| Total 36000 Interest | 23,887.43 | 92,403.09 |
| 36100 Local Taxes and Permits | 12.75 | 734.39 |
| 36191 Court Costs | 179.50 | 294.50 |
| 36193 Local Litigation Tax | (3.50) | 38.50 |
| 36194 Fines | 10,912.75 | 24,472.29 |
| Total 36100 Local Taxes and Permits | 11,101.50 | 25,539.68 |
| 36900 Miscellaneous | | 265.70 |
| Total Income | 217,386.60 | 723,422.82 |
| Gross Profit | 217,386.60 | 723,422.82 |
| Expenses | | |
| 41000 General Government | | |
| 41100 Payroll Tax Deductions Employer | 1,314.82 | 1,314.82 |
| 41113 Employer Benefits - Tax Payable | 1,383.98 | 6,881.01 |
| Total 41100 Payroll Tax Deductions Employer | 2,698.80 | 8,195.83 |

| | | |
|---|------------------|-------------------|
| 41111 Employee Health Insurance | 6,298.06 | 19,127.26 |
| 41115 Employee Benefits | | 196.50 |
| 14991 TCRS Employer Pension - Non Match 2.65% | 134.49 | 379.22 |
| 14992 TCRS Employee Pension - 5% Match | 31.97 | 27.95 |
| 14995 TCRS Payable to State of Tennessee | 681.60 | 2,044.80 |
| Total 41115 Employee Benefits | 848.06 | 2,648.47 |
| 41116 Wages Gross | 35,478.48 | 107,735.17 |
| 41220 Training, Dues & Subscriptions | 505.00 | 2,944.00 |
| 41232 Legal Notices | 100.00 | 1,100.00 |
| 41237 Vehicle R/M | 369.13 | 585.09 |
| 41239 Office Supplies | | 2,434.56 |
| 41320 Office Service | 124.36 | 10,384.83 |
| 41321 Payroll Services | 149.40 | 491.34 |
| Total 41320 Office Service | 273.76 | 10,876.17 |
| 41340 Bank & Credit Card Fees | | 299.39 |
| 41500 Finance | | |
| 41540 Audit | 1,000.00 | 1,000.00 |
| Total 41500 Finance | 1,000.00 | 1,000.00 |
| 41590 Insurance | | |
| 41593 Worker's Comp Insurance | | 4,494.00 |
| 41594 Liability Insurance & Property | (750.00) | (750.00) |
| Total 41590 Insurance | (750.00) | 3,744.00 |
| 41600 Other Miscellaneous Service Cost | 66.89 | 66.89 |
| 41620 Legal | 8,720.00 | 12,867.32 |
| 41652 General Legal Fees | | 12.68 |
| Total 41620 Legal | 8,720.00 | 12,880.00 |
| Total 41600 Other Miscellaneous Service Cost | 8,786.89 | 12,946.89 |
| 41640 Information Technology | 873.17 | 2,207.71 |
| 41641 Comp/Tech Service | 1,768.58 | 10,800.07 |
| Total 41640 Information Technology | 2,641.75 | 13,007.78 |
| 41810 Utilities | 484.00 | 1,554.11 |
| 41811 Rent | 4,457.27 | 16,620.17 |
| 41991 Depreciation Exp | | 16,026.00 |
| Total 41000 General Government | 63,191.20 | 220,844.89 |
| 41700 Building & Codes | | |
| 41670 General Engineering | 16,189.47 | 24,191.37 |
| 41671 Stormwater Consultant | | 3,195.53 |
| Total 41670 General Engineering | 16,189.47 | 27,386.90 |
| Total 41700 Building & Codes | 16,189.47 | 27,386.90 |
| 43000 Public Works Dept. | | |
| 43190 Streets | | |
| 43130 PW Emergency | - | 34,833.74 |
| 43161 Street Lighting | 7,319.03 | 21,875.96 |
| 43192 Street Repair & Maintenance | 9,181.42 | 10,397.35 |
| 43194 ROW Maintenance | 12,827.80 | 24,689.00 |
| 43260 Chipper Services | 15,010.00 | 60,040.00 |
| 43261 Storm Cleanup | 11,257.50 | 29,771.50 |

| | | |
|--|-------------------|-------------------|
| Total 43260 Chipper Services | 26,267.50 | 89,811.50 |
| 43990 Capital Outlay * | | 1,485.00 |
| 43991 Capital Outlay- ARPA Funded | 20,341.56 | 40,357.34 |
| Total 43190 Streets | 75,937.31 | 223,449.89 |
| 43200 Sanitation | | |
| 43230 Garbage Service | | - |
| Total 43200 Sanitation | - | - |
| Total 43000 Public Works Dept. | 75,937.31 | 223,449.89 |
| 49000 Miscellaneous Expense | | - |
| Purchases | | - |
| Total Expenses | 155,317.98 | 471,681.68 |
| Net Operating Income | 62,068.62 | 251,741.14 |
| Net Income | 62,068.62 | 251,741.14 |

The City of Oak Hill
Profit and Loss by Month
July - September, 2023

| | Jul 2023 | Aug 2023 | Sep 2023 | Total |
|--|-------------------|-------------------|-------------------|-------------------|
| Income | | | | |
| 31600 Local Option Sales Tax | | | | - |
| 31610 Local Option Sales Tax | 40,342.25 | 40,998.94 | 39,394.30 | 120,735.49 |
| Total 31600 Local Option Sales Tax | 40,342.25 | 40,998.94 | 39,394.30 | 120,735.49 |
| 31900 Other Local Taxes | | | | - |
| 31910 Franchise Fees | | 21,059.24 | | 21,059.24 |
| Total 31900 Other Local Taxes | - | 21,059.24 | - | 21,059.24 |
| 32600 Licenses, Permits & Other | | | | - |
| 32601 Local Taxes/Permits, Other | | 50.00 | 25.00 | 75.00 |
| 32610 Building Permits | 57,050.00 | 101,700.00 | 63,732.00 | 222,482.00 |
| 32622 Sign Permits | 125.00 | | 50.00 | 175.00 |
| 32692 Planning & Zoning Fees | 3,000.00 | 2,500.00 | 1,800.00 | 7,300.00 |
| Total 32600 Licenses, Permits & Other | 60,175.00 | 104,250.00 | 65,607.00 | 230,032.00 |
| 33500 State Shared Revenue | | | | - |
| 33510 State Sales Tax | 51,241.46 | 52,245.93 | 41,413.35 | 144,900.74 |
| 33540 Sportsbetting | - | 1,943.39 | - | 1,943.39 |
| 33591 TVA in Lieu | - | - | - | - |
| Total 33500 State Shared Revenue | 51,241.46 | 54,189.32 | 41,413.35 | 146,844.13 |
| 33550 State Street Aid | 14,971.28 | 14,080.01 | 14,894.77 | 43,946.06 |
| 33551 General Gas Taxes | 746.70 | 746.70 | 746.69 | 2,240.09 |
| Total 33550 State Street Aid | 15,717.98 | 14,826.71 | 15,641.46 | 46,186.15 |
| 33700 Intergovernmental Relations | | | | - |
| 33194 TDEC ARPA Grant Revenue | 4,643.28 | 15,372.50 | 20,341.56 | 40,357.34 |
| Total 33700 Intergovernmental Relations | 4,643.28 | 15,372.50 | 20,341.56 | 40,357.34 |
| 36000 Interest | 15,890.09 | 27,815.47 | 19,596.87 | 63,302.43 |
| 36101 Market Value Change Investments | 16,002.90 | 8,807.20 | 4,290.56 | 29,100.66 |
| Total 36000 Interest | 31,892.99 | 36,622.67 | 23,887.43 | 92,403.09 |
| 36100 Local Taxes and Permits | 721.64 | | 12.75 | 734.39 |
| 36191 Court Costs | | 115.00 | 179.50 | 294.50 |
| 36193 Local Litigation Tax | | 42.00 | (3.50) | 38.50 |
| 36194 Fines | | 13,559.54 | 10,912.75 | 24,472.29 |
| Total 36100 Local Taxes and Permits | 721.64 | 13,716.54 | 11,101.50 | 25,539.68 |
| 36900 Miscellaneous | 265.70 | | | 265.70 |
| Total Income | 205,000.30 | 301,035.92 | 217,386.60 | 723,422.82 |
| Gross Profit | 205,000.30 | 301,035.92 | 217,386.60 | 723,422.82 |
| Expenses | | | | |
| 41000 General Government | | | | - |
| 41100 Payroll Tax Deductions Employer | | | 1,314.82 | 1,314.82 |
| 41113 Employer Benefits - Tax Payable | 2,772.29 | 2,724.74 | 1,383.98 | 6,881.01 |
| Total 41100 Payroll Tax Deductions Employer | 2,772.29 | 2,724.74 | 2,698.80 | 8,195.83 |
| 41111 Employee Health Insurance | 6,451.86 | 6,377.34 | 6,298.06 | 19,127.26 |

| | | | | |
|---|------------------|------------------|------------------|-------------------|
| 41115 Employee Benefits | | 196.50 | | 196.50 |
| 14991 TCRS Employer Pension - Non Match 2.65% | 110.24 | 134.49 | 134.49 | 379.22 |
| 14992 TCRS Employee Pension - 5% Match | (35.99) | 31.97 | 31.97 | 27.95 |
| 14995 TCRS Payable to State of Tennessee | 681.60 | 681.60 | 681.60 | 2,044.80 |
| Total 41115 Employee Benefits | 755.85 | 1,044.56 | 848.06 | 2,648.47 |
| 41116 Wages Gross | 36,439.15 | 35,817.54 | 35,478.48 | 107,735.17 |
| 41220 Training, Dues & Subscriptions | 1,894.00 | 545.00 | 505.00 | 2,944.00 |
| 41232 Legal Notices | 400.00 | 600.00 | 100.00 | 1,100.00 |
| 41237 Vehicle R/M | 132.49 | 83.47 | 369.13 | 585.09 |
| 41239 Office Supplies | | 2,434.56 | | 2,434.56 |
| 41320 Office Service | 7,586.70 | 2,673.77 | 124.36 | 10,384.83 |
| 41321 Payroll Services | 195.97 | 145.97 | 149.40 | 491.34 |
| Total 41320 Office Service | 7,782.67 | 2,819.74 | 273.76 | 10,876.17 |
| 41340 Bank & Credit Card Fees | 195.78 | 103.61 | | 299.39 |
| 41500 Finance | | | | - |
| 41540 Audit | | | 1,000.00 | 1,000.00 |
| Total 41500 Finance | - | - | 1,000.00 | 1,000.00 |
| 41590 Insurance | | | | - |
| 41593 Worker's Comp Insurance | 4,494.00 | | | 4,494.00 |
| 41594 Liability Insurance & Property | | | (750.00) | (750.00) |
| Total 41590 Insurance | 4,494.00 | - | (750.00) | 3,744.00 |
| 41600 Other Miscellaneous Service Cost | | | 66.89 | 66.89 |
| 41620 Legal | | 4,147.32 | 8,720.00 | 12,867.32 |
| 41652 General Legal Fees | | 12.68 | | 12.68 |
| Total 41620 Legal | - | 4,160.00 | 8,720.00 | 12,880.00 |
| Total 41600 Other Miscellaneous Service Cost | - | 4,160.00 | 8,786.89 | 12,946.89 |
| 41640 Information Technology | 284.15 | 1,050.39 | 873.17 | 2,207.71 |
| 41641 Comp/Tech Service | 1,386.04 | 7,645.45 | 1,768.58 | 10,800.07 |
| Total 41640 Information Technology | 1,670.19 | 8,695.84 | 2,641.75 | 13,007.78 |
| 41810 Utilities | 522.29 | 547.82 | 484.00 | 1,554.11 |
| 41811 Rent | 7,705.63 | 4,457.27 | 4,457.27 | 16,620.17 |
| 41991 Depreciation Exp | 8,013.00 | 8,013.00 | | 16,026.00 |
| Total 41000 General Government | 79,229.20 | 78,424.49 | 63,191.20 | 220,844.89 |
| 41700 Building & Codes | | | | - |
| 41670 General Engineering | | 8,001.90 | 16,189.47 | 24,191.37 |
| 41671 Stormwater Consultant | | 3,195.53 | | 3,195.53 |
| Total 41670 General Engineering | - | 11,197.43 | 16,189.47 | 27,386.90 |
| Total 41700 Building & Codes | - | 11,197.43 | 16,189.47 | 27,386.90 |
| 43000 Public Works Dept. | | | | - |
| 43190 Streets | | | | - |
| 43130 PW Emergency | 34,833.74 | - | - | 34,833.74 |
| 43161 Street Lighting | 7,207.24 | 7,349.69 | 7,319.03 | 21,875.96 |
| 43192 Street Repair & Maintenance | | 1,215.93 | 9,181.42 | 10,397.35 |
| 43194 ROW Maintenance | 11,861.20 | | 12,827.80 | 24,689.00 |
| 43260 Chipper Services | 15,010.00 | 30,020.00 | 15,010.00 | 60,040.00 |
| 43261 Storm Cleanup | | 18,514.00 | 11,257.50 | 29,771.50 |
| Total 43260 Chipper Services | 15,010.00 | 48,534.00 | 26,267.50 | 89,811.50 |

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| 43990 Capital Outlay * | - | 1,485.00 | | 1,485.00 |
| 43991 Capital Outlay- ARPA Funded | 4,643.28 | 15,372.50 | 20,341.56 | 40,357.34 |
| Total 43190 Streets | 73,555.46 | 73,957.12 | 75,937.31 | 223,449.89 |
| 43200 Sanitation | | | | - |
| 43230 Garbage Service | - | | | - |
| Total 43200 Sanitation | - | - | - | - |
| Total 43000 Public Works Dept. | 73,555.46 | 73,957.12 | 75,937.31 | 223,449.89 |
| 49000 Miscellaneous Expense | | | | - |
| Purchases | - | | | - |
| Total Expenses | 152,784.66 | 163,579.04 | 155,317.98 | 471,681.68 |
| Net Operating Income | 52,215.64 | 137,456.88 | 62,068.62 | 251,741.14 |
| Net Income | 52,215.64 | 137,456.88 | 62,068.62 | 251,741.14 |

City of Oak Hill Garbage & Recycle
Statement of Activity by Month
July - September, 2023

| | Jul 2023 | Aug 2023 | Sep 2023 | Total |
|---|----------------------|----------------------|----------------------|-----------------------|
| Revenue | | | | |
| 34100 Services | | | | 0.00 |
| 34400 Garbage Household Pymt | 766.70 | 743.63 | 873.63 | 2,383.96 |
| 34400 Garbage Service (deleted) | 819.94 | | | 819.94 |
| Total 34100 Services | \$ 1,586.64 | \$ 743.63 | \$ 873.63 | \$ 3,203.90 |
| Sales | 350.00 | 450.00 | 100.00 | 900.00 |
| Total Revenue | \$ 1,936.64 | \$ 1,193.63 | \$ 973.63 | \$ 4,103.90 |
| Gross Profit | \$ 1,936.64 | \$ 1,193.63 | \$ 973.63 | \$ 4,103.90 |
| Expenditures | | | | |
| 41320 Office expenses | 30.04 | | | 30.04 |
| 41340 Bank fees & service charges | 92.26 | 63.00 | 63.00 | 218.26 |
| 41640 41321 Admin/IT | | 678.00 | 679.50 | 1,357.50 |
| Total 41320 Office expenses | \$ 122.30 | \$ 741.00 | \$ 742.50 | \$ 1,605.80 |
| 41990 Uncategorized Expense | | 109.66 | 127.80 | 237.46 |
| 41703 Garbage Service Refund | | 325.00 | | 325.00 |
| Total 41990 Uncategorized Expense | \$ 0.00 | \$ 434.66 | \$ 127.80 | \$ 562.46 |
| Contract & professional fees | | | | 0.00 |
| 41321 Recycling Pick Up Service | 8,464.50 | 8,464.50 | 8,464.50 | 25,393.50 |
| 43230 Garbage Contractor Monthly | 32,917.50 | 32,917.50 | 32,917.50 | 98,752.50 |
| Total Contract & professional fees | \$ 41,382.00 | \$ 41,382.00 | \$ 41,382.00 | \$ 124,146.00 |
| Total Expenditures | \$ 41,504.30 | \$ 42,557.66 | \$ 42,252.30 | \$ 126,314.26 |
| Net Operating Revenue | -\$ 39,567.66 | -\$ 41,364.03 | -\$ 41,278.67 | -\$ 122,210.36 |
| Other Revenue | | | | |
| 36000 Interest | 1,011.08 | 626.71 | 349.55 | 1,987.34 |
| Total Other Revenue | \$ 1,011.08 | \$ 626.71 | \$ 349.55 | \$ 1,987.34 |
| Net Other Revenue | \$ 1,011.08 | \$ 626.71 | \$ 349.55 | \$ 1,987.34 |
| Net Revenue | -\$ 38,556.58 | -\$ 40,737.32 | -\$ 40,929.12 | -\$ 120,223.02 |

City of Oak Hill Garbage & Recycle
Statement of Cash Flows
July - September, 2023

| | Total |
|--|---------------------|
| OPERATING ACTIVITIES | |
| Net Revenue | (120,223.02) |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | |
| 13222 Accounts Receivable (A/R) | 3,106.72 |
| 21120 Accounts Payable (A/P) | - |
| 21190 Adjustments Account | - |
| 22100 Deferred Revenue-Garbage | (3,106.72) |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | - |
| Net cash provided by operating activities | (120,223.02) |
| Net cash increase for period | (120,223.02) |
| Cash at beginning of period | 156,970.39 |
| Cash at end of period | 36,747.37 |

The City of Oak Hill
Statement of Cash Flows
July - September, 2023

| | Total |
|--|---------------------|
| OPERATING ACTIVITIES | |
| Net Income | 251,741.14 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| 12000 Investments | (45,311.21) |
| 13221 Accounts Receivable - Garbage | 22,854.48 |
| 21120 Accounts Payable | (22,048.51) |
| 21200 Payroll Deductions Payable ADP Taxes | 4,204.05 |
| 21213 Payroll Deductions Payable ADP Taxes:Employee Tax Deductions Payroll:Fed Soc Sec Employee | (1,121.70) |
| 21214 Payroll Deductions Payable ADP Taxes:Employee Tax Deductions Payroll:Medicare Taxes Payable Employee | - |
| 21215 Payroll Deductions Payable ADP Taxes:Employee Tax Deductions Payroll:Fed Employee | (262.32) |
| 21216 Payroll Deductions Payable ADP Taxes:Employee Tax Deductions Payroll:Fed Fit Employee | (1,436.05) |
| 21217 Retirement Systems:Great West - Retirement Loan | - |
| 21240 Retirement Systems | (210.56) |
| 21242 Retirement Systems:Great West Employer - 401-K 7% Non Match | (6,720.06) |
| 21243 Retirement Systems:Great West Employee - Roth 401-K Before Tax | - |
| 21245 Retirement Systems:Great West Payable | - |
| 21246 Retirement Systems:Great West Employee - Roth 401K After Tax | - |
| 21524 State Litigation Tax | (101.49) |
| 21910 Court Education Fee | 1.00 |
| 22100 Deferred Revenue - Garbage | (178,240.17) |
| 22111 Unearned ARPA Grant Revenue | (40,357.34) |
| 41112 Payroll Deductions Payable ADP Taxes:Employer Deductions Payable:Employer Medicare - ER | (262.33) |
| 41114 Payroll Deductions Payable ADP Taxes:Employer Deductions Payable:Employer Fed SocSec ER | (1,121.65) |
| Tennessee Department of Revenue Payable | - |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | (270,133.86) |
| Net cash provided by operating activities | (18,392.72) |
| INVESTING ACTIVITIES | |
| 16390 Accumulated Depr | 16,026.00 |
| Net cash provided by investing activities | 16,026.00 |
| FINANCING ACTIVITIES | |
| 27000 Opening Balance Equity | (946,180.83) |
| Net cash provided by financing activities | (946,180.83) |
| Net cash increase for period | (948,547.55) |
| Cash at beginning of period | 4,524,894.01 |
| Cash at end of period | 3,576,346.46 |