

COUNCIL MEETING
Tuesday, February 11,
2025 at 6:00 pm



I. MEETING CALLED TO ORDER

II. INVOCATION AND PLEDGE

III. ROLL CALL

Honorable Mayor Fowler	Present _____	Absent _____
Honorable Councilman Bilbrey	Present _____	Absent _____
Honorable Councilman Williams	Present _____	Absent _____
Honorable Councilwoman Hawkins	Present _____	Absent _____
Honorable Vice Mayor Hill	Present _____	Absent _____

IV. CONSIDER AGENDA AND MINUTES

1. Consider approval of agenda as presented:

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

2. Consider approval of the minutes of council meeting held on January 14, 2025:

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

V. OLD BUSINESS

VI. NEW BUSINESS

3. Consider approval to suspend the reading of Ordinance 717-25, 718-25, and 719-25. (Sponsor: City Administrator):

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

4. The floor will now be open for public hearing for second and final reading of Ordinance 717-25. Consider approval of second and final reading of Ordinance 717-25 to amend Personnel Rules and Regulations for vehicle markings (Sponsor: Police Chief Terry):

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

5. Consider approval of first reading of Ordinance 718-25 amending the FY 24-25 budget passed by Ordinance 710-24 (Sponsor: City Administrator):

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

6. Consider approval of first reading of Ordinance 719-25 to adopt procedures for the appointment of department directors (Sponsor: Mayor Fowler):

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

7. Consider approval of an agreement with Marks Pops for fireworks in the amount of \$12,000 (Sponsor: Director Phipps):

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

8. Consider approval of an agreement with MG Group for FY25 audit services (Sponsor: City Administrator):

Motion _____ 2nd _____

Mayor Fowler	Yes _____	No _____
Honorable Bilbrey	Yes _____	No _____
Honorable Williams	Yes _____	No _____
Honorable Hawkins	Yes _____	No _____
Vice Mayor Hill	Yes _____	No _____

VII. CITY ADMINISTRATOR’S REPORT

***Department Heads**

VIII. HEARING OF CITIZENS AND/OR DELEGATIONS

IX. ADJOURN

TIME: _____

Motion _____ 2nd _____

Next Meeting March 11, 2025

MINUTES

Algood City Council Meeting Tuesday, January 14, 2025

Meeting was called to order by Vice Mayor Hill 6:00 pm

Invocation by Rev. Terry

Pledge of Allegiance by Director Bradshaw

Roll call: Honorable Councilman Bilbrey, Honorable Councilman Williams, Honorable Councilwoman Hawkins, Honorable Vice Mayor Hill

Absent: Honorable Mayor Fowler

Others Present: City Administrator Keith Morrison, Attorney Danny Rader, City Recorder Anna Walker, Fire Chief David Judd, Public Works Director Walt Bradshaw, Police Chief Tim Terry, DC Bryant Swallows, Building Inspector Bob Lane, Herald Citizen

Agenda and Minutes:

Motion was made by Councilman Williams to approve the agenda as presented and to approve the minutes from council meeting December 10, 2024. Second was voiced by Councilwoman Hawkins. Upon call for a vote, **Motion Carried.**

Those voting Aye: Councilman Bilbrey, Councilman Williams, Councilwoman Hawkins, Vice Mayor Hill.

Those voting Nye: None.

Absent: Mayor Fowler

Old Business:

None.

New Business:

Motion was made by Councilman Bilbrey to suspend the reading of Ordinance 715-25, 716-25, and 717-25. Second was voiced by Councilman Williams. Upon call for a vote, **Motion Carried.**

Those voting Aye: Councilman Bilbrey, Councilman Williams, Councilwoman Hawkins, Vice Mayor Hill.

Those voting Nye: None. **Absent:** Mayor Fowler

Motion was made by Vice Mayor Hill to approve Ordinance 715-25 to adopt procedures for the appointment of department directors. Second was voiced by Councilman Williams. Upon call for a vote, **Motion FAILS.**

Those voting Aye: Councilman Williams, Vice Mayor Hill

Those voting Nye: Councilman Bilbrey, Councilwoman Hawkins **Absent:** Mayor Fowler

Motion was made by Councilwoman Hawkins to approve first reading of Ordinance 716-25 amending the FY 24-25 budget. Second was voiced by Councilman Bilbrey. Upon call for a vote, **Motion FAILS.**

Those voting Aye: Councilman Bilbrey, Councilwoman Hawkins

Those voting Nye: Councilman Williams, Vice Mayor Hill **Absent:** Mayor Fowler

Motion was made by Vice Mayor Hill to approve the first reading of Ordinance 717-25 to amend personnel rules and regulations for vehicle markings. Second was voiced by Councilman Bilbrey. Upon call for a vote, **Motion Carried.**

Those voting Aye: Councilman Bilbrey, Councilman Williams, Councilwoman Hawkins, Vice Mayor Hill

Those voting Nye: None **Absent:** Mayor Fowler

Motion was made by Councilman Williams to approve the surplus and trade of two steam washers for replacement and two (2) meter reader handheld devices. Second was voiced by Councilwoman Hawkins. Upon call for a vote, **Motion Carried.**

Those voting Aye: Councilman Bilbrey, Councilman Williams, Councilwoman Hawkins, Vice Mayor Hill

Those voting Nye: None **Absent:** Mayor Fowler

Motion was made by Councilman Bilbrey to move surplus funds from checking to interest accounts. Second was voiced by Councilman Williams. Upon call for a vote, **Motion Carried.**

Those voting Aye: Councilman Bilbrey, Councilman Williams, Councilwoman Hawkins, Vice Mayor Hill

Those voting Nye: None **Absent:** Mayor Fowler

CITY ADMINISTRATOR'S REPORT:

City Hall will be closed on January 20th for Martin Luther King Jr Day. Commend employees for keeping the roads and sidewalks cleared.

DEPARTMENT HEADS:

Police Chief Tim Terry: Goes over number of calls for the month and stats, 636 calls, 29 traffic offenses, also domestic calls.
Fire Chief David Judd: received 800 ft of hose to replace on an old engine, extrication equipment tools are on the truck and in service, responded to 545 incidents in previous year.

HEARING OF CITIZENS AND/OR DELEGATIONS:

Anonymous Citizen: Asked which police officer left the department? Chief Terry responded, Beard.
Councilman Williams asks Attorney Danny Rader to update on house progress *audio available*.
Vice Mayor Hill requested traffic updates on dump trucks through town. City Administrator Keith Morrison stated the traffic has picked back up after the holidays, but some are utilizing Dry Valley. Have had a few complaints this week, but it has not been as bad.
Building Inspector Bob Lane stated they were approximately 60% complete with building the retaining wall about two more weeks.

Motion was made by Councilman Bilbrey to adjourn meeting. Second was voiced by Councilman Williams. Meeting adjourned at 6:32 pm

Mayor

Attest: _____

City Recorder

ORDINANCE 717-25

AN ORDINANCE TO AMEND SECTION XI – MISCELLANEOUS POLICIES, SECTION C OF THE PERSONNEL RULES AND REGULATIONS EMPLOYEE HANDBOOK

**ORDINANCE NO. 717-25
REQUESTED BY: CHIEF TERRY
PREPARED BY: CHIEF TERRY
APPROVED AS TO FORM AND
CORRECTNESS:**

(City Attorney)

**PASSED 1ST READING: January 14, 2025
PASSED 2ND READING: February 11, 2025**

MINUTE BOOK _____ PAGE _____

AN ORDINANCE TO AMEND SECTION XI – MISCELLANEOUS POLICIES, SECTION C OF THE PERSONNEL RULES AND REGULATIONS EMPLOYEE HANDBOOK

WHEREAS, the Council adopted an Employee Handbook with Ordinance 610-16, and

WHEREAS, the Council seeks to make amendments to the Handbook, and

WHEREAS, in accordance with Tennessee Code Annotated, the Mayor and Council held a public hearing on February 11, 2025, with Notice of Public Hearing published in the Cookeville *Herald-Citizen* on January 14, 2025.

THE MAYOR AND THE COUNCIL OF THE CITY OF ALGOOD HEREBY ORDAINS:

The City of Algood amends Item 10 under Section XI – Section C - Use of City Vehicles and Equipment

CURRENT LANGUAGE:

C. USE OF CITY VEHICLES AND EQUIPMENT

10. All city owned vehicles are required to have city decals prominently displayed to identify them as a city vehicle.

NEW LANGUAGE

C. USE OF CITY VEHICLES AND EQUIPMENT

10. All city owned vehicles are required to have city decals prominently displayed to identify them as a city vehicle, except Police Vehicles as identified by the Chief of Police to be unmarked.

This ordinance shall take fourteen (14) days after its final passage, the public welfare requiring it.

Mayor

Attest:

City Recorder

ORDINANCE 718-25

**AN ORDINANCE OF THE CITY OF
ALGOOD, TENNESSEE AMENDING THE
FISCAL YEAR 2024-2025 BUDGET,
PASSED BY ORDINANCE 710-24**

**ORDINANCE NO. 718-25
REQUESTED BY: CITY ADMINISTRATOR
PREPARED BY: CITY ADMINISTRATOR
APPROVED AS TO FORM AND CORRECTNESS:**

(City Attorney)

**PASSED 1ST READING:
PASSED 2ND READING:**

**THE MAYOR AND THE COUNCIL OF THE CITY OF ALGOOD HEREBY ORDAINS:
AN ORDINANCE OF THE CITY OF ALGOOD, TENNESSEE AMENDING THE FISCAL YEAR 2024-2025
BUDGET, PASSED BY ORDINANCE 710-24**

WHEREAS, the City of Algood adopted the fiscal year 2024-2025 budget by passage of Ordinance Number 710-24 on June 11, 2024; and

WHEREAS, pursuant to the Tennessee State Constitution, Section 24 of Article II, no public money shall be expended except pursuant to appropriations made by law; and

WHEREAS, pursuant to the Municipal Budget Law of 1982, as found in the *Tennessee Code Annotated* section 6-56-209, the Board of Commissioners has the authority to authorize the budget officer to transfer moneys from one appropriation to another within the same fund; and

WHEREAS, Notice of Public Hearing was published XXXXXX XX, 2025, in the Cookeville Herald-Citizen as required by Tennessee Code Annotated, and

WHEREAS, a public hearing was held as required by Tennessee Code Annotated by the Algood Mayor and City Council on XXXXX XX, 2025, and

**NOW THEREFORE BE ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF ALGOOD,
TENNESSEE THAT CHANGES BE MADE TO THE FISCAL YEAR 2024-2025 BUDGET AS FOLLOWS:**

SECTION 1: Ordinance Number 710-24 is hereby amended by:

Decrease Water Sewer Fund Balance by	\$7,800
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TOTAL:	\$7,800
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Increase WS Retirement by	(52300-143) \$7,800
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TOTAL:	\$7,800
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NET CHANGE:	\$(7,800)
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Decrease General Fund Balance by	\$92,900
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TOTAL:	\$92,900
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Increase ADMIN Retirement by	(41500-143) \$7,400
Increase PD Retirement by	(42100-143) \$22,000
Increase Fire Retirement by	(42200-143) \$2,200
Increase Public Works Retirement by	(43170-143) \$4,300
Increase Sanitation Retirement by	(43200-143) \$2,800
Increase Sanitation Residential Repair by	(43200-260) \$25,000
Increase Sanitation Commercial Repair by	(43200-261) \$25,000
Increase Parks Retirement by	(44300-143) \$4,200

TOTAL: \$92,900

NET CHANGE: \$(92,900)

Increase Fire Dept Grant Revenue by	(110-37105) \$20,000
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TOTAL: \$20,000

Increase WS Retirement by	(42200-900) \$20,000
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TOTAL: \$20,000

NET CHANGE: \$(0)

SECTION 2: The Board of Mayor and Council authorizes the city recorder to make said changes in the accounting system.

SECTION 3: This ordinance shall take effect fourteen (14) days after the 2nd and Final Reading, the public welfare requiring it.

Attest:

Mayor

City Recorder

ORDINANCE 719-25

**ORDINANCE FOR THE CITY OF
ALGOOD TO ADOPT PROCEDURES
FOR THE APPOINTMENT OF
DEPARTMENT DIRECTORS.**

ORDINANCE NO. 719-25

REQUESTED BY: MAYOR FOWLER
PREPARED BY: CITY ADMINISTRATOR
APPROVED AS TO FORM AND CORRECTNESS:

(City Attorney)

PASSED 1ST READING:
PASSED 2ND READING:

MINUTE BOOK _____ PAGE _____

THE MAYOR AND THE COUNCIL OF THE CITY OF ALGOOD HEREBY ORDAINS:

**AN ORDINANCE FOR THE CITY OF ALGOOD TO ADOPT PROCEDURES FOR THE
APPOINTMENT OF DEPARTMENT DIRECTORS:**

WHEREAS, the Mayor and City Council desire to adopt rules with respect to the appointment of Department Directors,

WHEREAS, Section 2.07 of the Charter of the City of Algood provides that the City Council may by ordinance create, change, and abolish departments;

WHEREAS, the City of Algood Personnel Rules and Regulations and the City Municipal Code, the City Administrator acts as personnel officer in matters of employment, dismissal, promotion or demotion of any employee;

NOW, THE MAYOR AND THE COUNCIL OF THE CITY OF ALGOOD HEREBY ORDAINS:

Section 1. Section 1-402 of the Algood Municipal Code is amended by deleting paragraph (5) and replacing it with the following language:

(5) To act as personnel officer in matters of employment, dismissal, promotion or demotion of any employee, and to cause personnel files to be kept on all employees.

Section 2. Any other ordinance or provision of the Personnel Rules and Regulations, as adopted by Section 4-101 of the Algood Municipal Code or otherwise, that is inconsistent with Section 1 of this Ordinance is hereby repealed.

This Ordinance shall take effect fourteen (14) days following approval on final reading, the public welfare requiring it.

Mayor

Attest: _____

City Recorder

The McG Group, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND AUDITORS

January 29, 2025

Mr. Keith Morrison, CMFO
City Administrator
215 West Main Street
City of Algood, Tennessee 38506

We are pleased to confirm our understanding of the services we are to provide the City of Algood, Tennessee for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Algood, Tennessee as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Algood, Tennessee's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Algood, Tennessee's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Changes in Total OPEB and Related Ratios
- 3) Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS
- 4) Notes to the Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Algood, Tennessee's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial

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statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards and State Financial Assistance (if applicable)
- 2) Non-Major Governmental Funds:
 - Balance Sheet Non-Major Governmental Fund
 - Schedule of Revenues, Expenditures, and Changes in Fund Balance
 - Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Listing of City Officials
- 2) Schedule of Tax Rates and Assessments
- 3) Schedule of Changes in Property Taxes Receivable
- 4) Change of Property Tax Levies and Collections
- 5) Schedule of Changes in Long-term Debt by Individual Issue

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City of Algood and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Algood's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Algood, Tennessee in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial

statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3)

others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of the MG Group, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit

documentation and appropriate individuals will be made available upon request and in a timely manner to the Tennessee Comptroller of the Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of the MG Group, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Tennessee Comptroller of the Treasury. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Melissa D. McGee is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 15, 2025 and to issue our reports no later than December 31, 2025.

Our fee for services will not exceed \$37,500 for the audit and if a cross-walk is required, \$2,500. If Single Audit is required, an additional fee of \$5,000 will be assessed. Travel costs will be billed separately. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If the Firm must respond to any summons or subpoena in its capacity as auditor, then the Firm is entitled to reimbursement from the City for any out-of-pocket costs incurred in preparing a response including standard hourly fees for personnel.

If this engagement results in dispute which cannot be resolved between the Firm and the City, then after ninety days of said dispute, and before any litigation, resolution shall be sought first by a licensed mediator or arbitrator agreed upon by both parties. The results of such mediation or arbitration may be used in any court in the jurisdiction in which the Firm is domiciled. The cost of such shall be shared equally by the parties. Furthermore, the Firm's total liability for any breach of this agreement, and for its own ordinary or gross negligence in any aspect of its

relationship with the City, shall not exceed the fees paid to and received by the Firm under this agreement.

Reporting

We will issue a written report upon completion of our audit of the City of Algood's financial statements. Our report will be addressed to management and those charged with governance of the City of Algood. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Algood is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Algood and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Mark H. Crocker

Mark H. Crocker, CPA, CGMA
for the Firm

RESPONSE:

This letter correctly sets forth the understanding of the City of Algood.

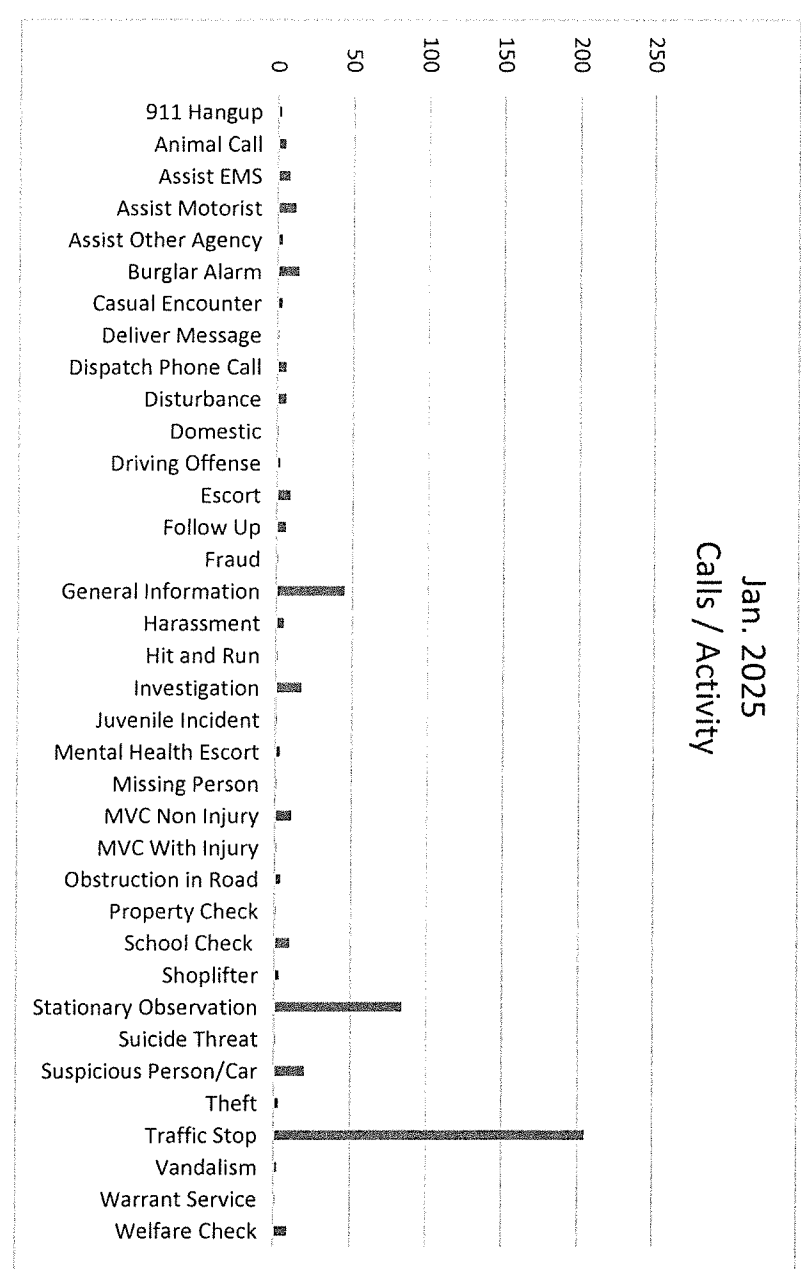
Management signature: _____

Title: _____

Date: _____

Activity	Count
911 Hangup	2
Animal Call	5
Assist EMS	8
Assist Motorist	12
Assist Other Agency	3
Burglar Alarm	14
Casual Encounter	3
Deliver Message	1
Dispatch Phone Call	6
Disturbance	6
Domestic	1
Driving Offense	2
Escort	9
Follow Up	6
Fraud	1
General Information	45
Harassment	5
Hit and Run	1
Investigation	17
Juvenile Incident	1
Mental Health Escort	3
Missing Person	1
MVC Non Injury	11
MVC With Injury	1
Obstruction in Road	4
Property Check	1
School Check	10
Shoplifter	3
Stationary Observation	84
Suicide Threat	1
Suspicious Person/Car Theft	20
Traffic Stop	3
	205

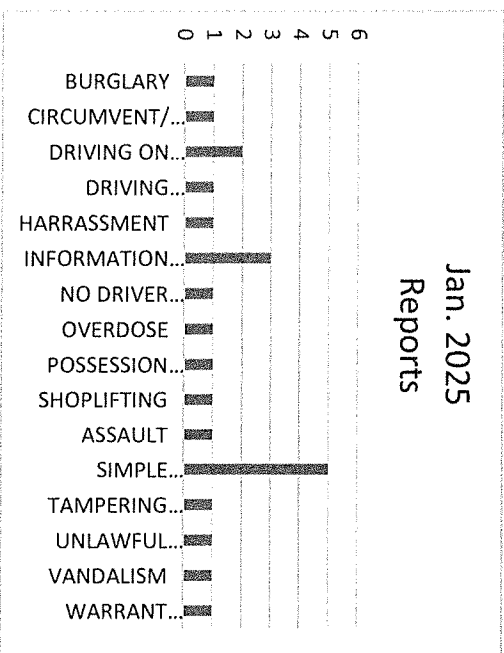
Vandalism	2
Warrant Service	1
Welfare Check	9
	507

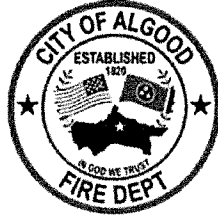


Offense

BURGLARY
 CIRCUMVENT/DESTROY/DISABLE IGNITION INTERLOCK DEVICE
 DRIVING ON REVOKED/SUSPENDED LICENSE
 DRIVING UNDER THE INFLUENCE
 HARRASSMENT
 INFORMATION ONLY
 NO DRIVER LICENSE
 OVERDOSE
 POSSESSION OF SCHEDULE IV
 SHOPLIFTING
 ASSAULT
 SIMPLE POSSESSION
 TAMPERING WITH OR FABRICATING EVIDENCE
 UNLAWFUL CARRYING OR POSSESSION OF A WEAPON
 VANDALISM
 WARRANT SERVED

1
 1
 2
 1
 1
 3
 1
 1
 1
 1
 1
 1
 5
 1
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 1
 1
 23





Algood Fire Department

Event Listing January 2025

Motor Vehicle Accidents: 1

01/31/2025: Main St.

Fire Alarms/ Investigations: 5

01/01/2025: Church St.

01/14/2025: Main St.

01/24/2025: Dry Valley Rd.

01/25/2025: Officers Chapel Rd.

01/30/2025: Officers Chapel Rd.

Forcible Entry: 1

01/03/2025: Harp Ave.

Hazardous Materials: 1

01/24/2025: Wall St.

Medical Responses: 25

01/02/2025: Fourth Ave.

01/04/2025: Dry Valley Rd.

01/05/2025: Williams Cir.

01/05/2025: Church St.

Medical Responses Cont.

01/06/2025: Mccawley St.

01/06/2025: Willams Sq.

01/08/2025: Willams Sq.

01/12/2025: Main St.

01/13/2025: Washington Ave.

01/13/2025: Dry Valley Rd.

01/15/2025: Quinland Lake Rd.

01/15/2025: Mccawley St.

01/21/2025: Sandy Rd.

01/22/2025: Main St.

01/22/2025 Old Walton Cir.

01/22/2025: Quinland Lake Rd.

01/24/2025: Second Ave.

01/24/2025: Dry Valley Rd.

01/25/2025: Chitwood Cir.

01/26/2025: Main St.

01/27/2025: Maddux Rd.

01/27/2025: Simmons St.

01/28/2025: Main St.

01/28/2025: Quinland Lake Rd.

01/31/2025: Cypress Ridge

Total Calls: 33

Water Usage: 500 gallons

Meetings: 2

Fund	General Fund	Original Budget	Amended Budget	YTD Realized	Available	% Realized	MTD Realized
31110	-	Real & Personal Prop Tax (Cur)	400,000.00	(241,219.78)	158,780.22	60.30%	(40,702.78)
31120	-	Ad Valorum Taxes	15,500.00	(7,733.00)	7,767.00	49.89%	(7,733.00)
31200	-	Real & Personal Prop Tax (Del)	7,500.00	(7,027.00)	473.00	93.69%	(403.00)
31210	-	Real & Personal Prop Tax (C&M)	1,600.00	(64.00)	1,536.00	4.00%	0.00
31310	-	Int & Penalty On Prop Tax-(Del)	1,250.00	(915.51)	334.49	73.24%	(66.53)
31311	-	Int & Pen On Prop Tax-(C&M)	600.00	(12.30)	587.70	2.05%	0.00
31360	-	City Court	40,000.00	(33,386.01)	6,613.99	83.47%	(3,069.52)
31500	-	Payments In Lieu Of Prop Tax	8,600.00	0.00	8,600.00	0.00%	0.00
31620	-	Local Sales Tax	2,300,000.00	(1,586,746.28)	713,253.72	68.99%	(232,461.19)
31710	-	Wholesale Beer Tax	115,000.00	(61,540.80)	53,459.20	53.51%	(8,270.63)
31716	-	State Shared - Liquor by the Drink Tax	3,000.00	(1,770.99)	1,229.01	59.03%	(221.00)
31800	-	Business Tax License Fees	135,000.00	(9,023.01)	125,976.99	6.68%	(2,529.29)
31912	-	Cable TV Franchise Tax	39,000.00	(15,312.26)	23,687.74	39.26%	0.00
32200	-	Alcoholic Beverage Licenses	800.00	(300.00)	500.00	37.50%	(100.00)
32610	-	Building Permits	35,000.00	(92,894.74)	(2,894.74)	103.22%	(791.00)
32660	-	Zoning Permits	0.00	(375.00)	(375.00)		0.00
33320	-	Tva Payments Lieu Of Taxes	40,000.00	(24,072.80)	15,927.20	60.18%	(12,036.40)
33490	-	Other State Grants & Revenues	0.00	(496.04)	(496.04)		0.00
33510	-	State Sales Tax	325,000.00	(287,631.26)	37,368.74	88.50%	(41,541.42)
33530	-	State Beer Tax	2,200.00	(909.86)	1,290.14	41.36%	0.00
33532	-	860 Excise Tax	3,200.00	0.00	3,200.00	0.00%	0.00
33533	-	Telecommunications	100.00	0.00	100.00	0.00%	0.00
33595	-	State Sports Betting	0.00	(3,550.66)	(3,550.66)		0.00
34121	-	Business Tax Clerk Fee	14,000.00	(1,072.48)	12,927.52	7.66%	(244.46)
34125	-	Billboard License Fee	600.00	(600.00)	0.00	100.00%	(600.00)
34210	-	Special Police Service	100.00	(171.55)	(71.55)	171.55%	(38.05)
34211	-	Misc Copies	25.00	(1.20)	23.80	4.80%	(0.30)
34312	-	Backhoe & Labor	1,000.00	(1,205.00)	(205.00)	120.50%	0.00
34400	-	Solid Waste	140,000.00	(150,410.40)	(10,410.40)	107.44%	(22,975.00)
34500	-	Addtl Refuse Cart	300.00	(100.00)	200.00	33.33%	(50.00)
35110	-	Police Grant/Post Supplemental	15,000.00	(10,400.00)	15,000.00	40.94%	0.00
						Monthly Comparative	58.33%

Fund	110	General Fund	Original Budget	Amended Budget	YTD Realized	Available	% Realized	MTD Realized	Monthly Comparative
36100	-	Interest Earnings	18,000.00	18,000.00	(98,277.83)	(80,277.83)	545.99%	(10,649.55)	58.33%
36200	-	Uspo Bldg Rent	28,500.00	28,500.00	(15,675.00)	12,825.00	55.00%	0.00	
36210	-	Headstart Bldg Rent	47,713.00	47,713.00	(36,800.00)	10,913.00	77.13%	(4,600.00)	
36220	-	Other Rents	0.00	0.00	(8,300.00)	(8,300.00)		(1,300.00)	
36229	-	Comm Center Rental	2,000.00	2,000.00	(2,925.00)	(925.00)	146.25%	(300.00)	
37100	-	Police Department Donations	100.00	100.00	0.00	100.00	0.00%	0.00	
37103	-	Administration Grant Revenue	2,500.00	2,500.00	0.00	2,500.00	0.00%	0.00	
37104	-	Police Grant Revenue	20,000.00	20,000.00	(1,500.00)	18,500.00	7.50%	0.00	
37105	-	Fire Dept. Grant Revenue	1,500.00	1,500.00	0.00	1,500.00	0.00%	0.00	
37110	-	Fire Department Donations	10,000.00	10,000.00	0.00	10,000.00	0.00%	0.00	
37196	-	Sale of Assets	25,000.00	25,000.00	0.00	25,000.00	0.00%	0.00	
37197	-	Christmas Angel Donations	2,500.00	2,500.00	(100.00)	2,400.00	4.00%	0.00	
37198	-	Donations Special Events	12,000.00	12,000.00	(5,200.00)	6,800.00	43.33%	0.00	
37199	-	Miscellaneous Revenue	10,000.00	10,000.00	(16,289.45)	(6,289.45)	162.89%	(6,720.02)	
Total For Fund:	110		3,824,188.00	3,889,588.00	(2,724,009.21)	1,165,578.79	70.03%	(397,403.14)	

Fund : 110 Monthly Comparative: 58.33%

Obj	Sub	CC	Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used	
41500 Administration										
111				Regular Salaries	(260,978.00)	20,525.08	145,845.31	0.00	(115,132.69)	55.88%
112				Overtime Salaries	(5,500.00)	205.02	2,076.50	0.00	(3,423.50)	37.75%
134				Christmas Bonus	(1,200.00)	0.00	1,200.00	0.00	0.00	100.00%
141				Oasi (Employer's Share)	(18,052.00)	1,639.39	11,792.20	0.00	(6,259.80)	65.32%
142				Employee Insurance	(465,000.00)	32,573.66	332,543.65	0.00	(132,456.35)	71.51%
143				Retirement - Current	(26,767.00)	2,633.62	19,315.34	0.00	(7,451.66)	72.16%
145				Unemployment	(1,500.00)	0.00	0.00	0.00	(1,500.00)	0.00%
146				Workmen's Compensation	(1,000.00)	24.52	889.28	0.00	(110.72)	88.93%
147				Payroll Fees, Penalty, Interes	(300.00)	0.00	0.00	0.00	(300.00)	0.00%
148				Employee Education & Training	(2,500.00)	0.00	1,032.96	0.00	(1,467.04)	41.32%
150				Medical Services	(1,000.00)	201.00	603.00	0.00	(397.00)	60.30%
168				Tuition Reimbursement	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00%
171				Fees Of Officials	(8,400.00)	700.00	5,375.00	0.00	(3,025.00)	63.99%
172				Election Expenses	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
211				Postage, Box Rent, Etc	(1,800.00)	114.79	1,270.02	0.00	(529.98)	70.56%
215				Building Inspection Expense	(90,000.00)	7,632.73	64,176.66	0.00	(25,823.34)	71.31%
221				Appraisal Costs	(12,000.00)	0.00	0.00	0.00	(12,000.00)	0.00%
222				Tax Roll Print Out	(1,250.00)	1,525.00	1,525.00	0.00	275.00	122.00%
233				Contributions	(22,600.00)	0.00	3,530.38	0.00	(19,069.62)	15.62%
235				Memberships And Fees	(750.00)	231.00	2,182.00	0.00	1,432.00	290.93%
236				Public Relation	(3,800.00)	29.82	335.26	0.00	(3,464.74)	8.82%
239				Dues And Subscriptions	(7,500.00)	0.00	5,030.38	0.00	(2,469.62)	67.07%
240				Utility Services	(22,000.00)	1,709.74	10,769.64	0.00	(11,230.36)	48.95%
241				Bank Fees	(500.00)	106.12	140.24	0.00	(359.76)	28.05%
245				Telephone And Telegraph	(8,000.00)	187.51	2,255.02	0.00	(5,744.98)	28.19%
252				Legal Services	(21,200.00)	900.00	6,437.50	0.00	(14,762.50)	30.37%
253				Accounting & Auditing Service	(20,000.00)	4,237.50	18,775.30	0.00	(1,224.70)	93.88%
255				Data Processing Support Charge	(42,000.00)	265.00	25,868.03	0.00	(16,131.97)	61.59%
256				Consultant's Services	0.00	0.00	7,000.00	0.00	7,000.00	No Budget
257				State Planning Services	(10,000.00)	0.00	5,000.00	0.00	(5,000.00)	50.00%
261				Repair & Maint Motor Vehicles	(1,300.00)	0.00	1,108.76	0.00	(191.24)	85.29%

City Of Algood
 Statement of Expenditures and Encumbrances
 January 2025

Fund : 110 Monthly Comparative: 58.33%

Obj	Sub	CC	Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Uncumbered Bal	% Used
266				(38,000.00)	2,680.90	21,466.48	0.00	(16,533.52)	56.49%
283				(2,000.00)	0.00	2,913.02	0.00	913.02	145.65%
287				(5,400.00)	279.23	3,560.42	0.00	(1,839.58)	65.93%
299				(1,600.00)	442.76	494.25	0.00	(1,105.75)	30.89%
300				(2,500.00)	68.64	68.64	0.00	(2,431.36)	2.75%
310				(4,500.00)	298.29	2,352.77	0.00	(2,147.23)	52.28%
320				(12,000.00)	3,645.17	6,083.01	0.00	(5,916.99)	50.69%
326				(400.00)	0.00	183.64	0.00	(216.36)	45.91%
331				(1,800.00)	39.04	723.10	0.00	(1,076.90)	40.17%
340				(5,000.00)	0.00	0.00	0.00	(5,000.00)	0.00%
405				(40,000.00)	252.25	14,520.74	0.00	(25,479.26)	36.30%
510				(16,000.00)	0.00	16,348.36	0.00	348.36	102.18%
				(1,189,097.00)	83,147.78	744,791.86	0.00	(444,305.14)	62.64%
				(1,189,097.00)	83,147.78	744,791.86	0.00	(444,305.14)	62.64%
42100	Police Department								
109				(25,400.00)	0.00	10,400.00	0.00	(15,000.00)	40.94%
111				(975,177.00)	72,946.52	515,295.43	0.00	(459,881.57)	52.84%
112				(32,000.00)	1,232.43	22,577.90	0.00	(9,422.10)	70.56%
134				(4,800.00)	0.00	4,200.00	0.00	(600.00)	87.50%
141				(73,088.00)	5,674.71	42,264.21	0.00	(30,823.79)	57.83%
143				(104,419.00)	8,960.29	65,225.62	0.00	(39,193.38)	62.47%
146				(35,000.00)	858.33	31,124.78	0.00	(3,875.22)	88.93%
148				(5,000.00)	0.00	1,565.99	0.00	(3,434.01)	31.32%
150				(2,000.00)	0.00	585.00	0.00	(1,415.00)	29.25%
235				(56,622.00)	27,125.25	43,083.12	0.00	(13,538.88)	76.09%
239				(2,400.00)	50.00	87.15	0.00	(2,312.85)	3.63%
245				(10,000.00)	500.14	2,920.12	0.00	(7,079.88)	29.20%
261				(25,000.00)	286.30	4,912.32	0.00	(20,087.68)	19.65%
263				(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00%
287				(9,000.00)	0.00	2,271.91	0.00	(6,728.09)	25.24%
299				(2,000.00)	28.75	155.37	0.00	(1,844.63)	7.77%
310				(2,500.00)	163.99	1,598.77	0.00	(901.23)	63.95%

City Of Algood
 Statement of Expenditures and Encumbrances
 January 2025

Fund : 110 Monthly Comparative: 58.33%

Obj	Sub	CC	Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
320				(25,000.00)	671.17	7,668.19	0.00	(17,331.81)	30.67%
326				(10,000.00)	192.37	2,575.23	0.00	(7,424.77)	25.75%
331				(45,000.00)	2,713.03	20,741.32	0.00	(24,258.68)	46.09%
339				(15,000.00)	25.00	2,278.99	0.00	(12,721.01)	15.19%
341				(10,000.00)	0.00	9,607.53	0.00	(392.47)	96.08%
510				(32,000.00)	0.00	32,696.72	0.00	696.72	102.18%
900				(40,000.00)	0.00	39,505.35	0.00	(494.65)	98.76%
				Total Police Department					
				(1,543,406.00)	121,428.28	863,341.02	0.00	(680,064.98)	55.94%
				Total 42100 Police Department					
				(1,543,406.00)	121,428.28	863,341.02	0.00	(680,064.98)	55.94%
42200				Fire Department					
111				(87,400.00)	10,741.60	46,366.40	0.00	(41,033.60)	53.05%
141				(6,500.00)	821.72	3,547.01	0.00	(2,952.99)	54.57%
143				(5,429.00)	562.56	4,113.72	0.00	(1,315.28)	75.77%
146				(3,000.00)	73.57	2,667.84	0.00	(332.16)	88.93%
148				(5,000.00)	0.00	5,536.51	0.00	536.51	110.73%
149				(500.00)	0.00	0.00	0.00	(500.00)	0.00%
150				(100.00)	67.00	348.00	0.00	248.00	348.00%
235				(500.00)	0.00	80.00	0.00	(420.00)	16.00%
236				(1,000.00)	0.00	147.82	0.00	(852.18)	14.78%
240				(9,000.00)	1,223.88	5,327.99	0.00	(3,672.01)	59.20%
245				(3,200.00)	227.31	1,414.83	0.00	(1,785.17)	44.21%
261				(5,000.00)	4,391.06	4,857.24	0.00	(142.76)	97.14%
263				(30,000.00)	891.63	8,972.63	0.00	(21,027.37)	29.91%
266				(1,000.00)	273.02	403.97	0.00	(596.03)	40.40%
269				(500.00)	0.00	0.00	0.00	(500.00)	0.00%
283				(500.00)	0.00	231.12	0.00	(268.88)	46.22%
287				(500.00)	0.00	0.00	0.00	(500.00)	0.00%
299				(500.00)	0.00	0.00	0.00	(500.00)	0.00%
310				(1,000.00)	81.77	309.85	0.00	(690.15)	30.99%
320				(5,000.00)	1,349.98	3,082.48	0.00	(1,917.52)	61.65%
326				(6,000.00)	1,350.63	4,493.00	0.00	(1,507.00)	74.88%
331				(4,500.00)	246.09	1,757.41	0.00	(2,742.59)	39.05%

City Of Algood
 Statement of Expenditures and Encumbrances
 January 2025

Fund : 110

Monthly Comparative: 58.33%

Obj	CC	Sub Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
400		Donation Expenses	(10,000.00)	16.99	66.99	0.00	(9,933.01)	0.67%
510		Insurance	(14,000.00)	0.00	14,304.82	0.00	304.82	102.18%
900		Capital Outlay	(55,000.00)	0.00	65,044.81	0.00	10,044.81	118.26%
		Total Fire Department	(255,129.00)	22,318.81	173,074.44	0.00	(82,054.56)	67.84%
		Total 42200 Fire Department	(255,129.00)	22,318.81	173,074.44	0.00	(82,054.56)	67.84%
		43170 Public Works						
111		Regular Salaries	(244,338.00)	18,666.37	119,775.16	0.00	(124,562.84)	49.02%
112		Overtime Salaries	(7,000.00)	620.61	3,123.68	0.00	(3,876.32)	44.62%
134		Christmas Bonus	(2,000.00)	0.00	1,350.00	0.00	(650.00)	67.50%
141		Osai (Employer's Share)	(18,209.00)	1,475.44	9,504.99	0.00	(8,704.01)	52.20%
143		Retirement - Current	(28,636.00)	2,513.88	16,429.54	0.00	(12,206.46)	57.37%
146		Workmen's Compensation	(9,100.00)	223.16	8,092.44	0.00	(1,007.56)	88.93%
148		Employee Education & Training	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
240		Utilities	(7,000.00)	924.16	3,752.61	0.00	(3,247.39)	53.61%
245		Telephone & Communications	(900.00)	138.52	837.38	0.00	(62.62)	93.04%
261		Repair & Maint Motor Vehicles	(10,000.00)	728.21	6,638.36	0.00	(3,361.64)	66.38%
263		Equipment Repair	(15,000.00)	226.50	1,988.76	0.00	(13,011.24)	13.26%
266		Repair & Maint: To Building	(50,000.00)	0.00	19,961.64	0.00	(30,038.36)	39.92%
267		Street Signs	(1,500.00)	0.00	255.67	0.00	(1,244.33)	17.04%
299		Sundry	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
320		Operating Supplies	(38,000.00)	5,521.60	20,559.84	0.00	(17,440.16)	54.10%
325		Security System & Monitoring	(235.00)	59.97	419.79	0.00	184.79	178.63%
326		Clothing & Towels	(4,000.00)	502.04	3,080.33	0.00	(919.67)	77.01%
331		Gas, Oil, Etc.	(15,000.00)	938.86	7,222.54	0.00	(7,777.46)	48.15%
339		Tires, Tubes, Etc.	(3,000.00)	0.00	1,110.00	0.00	(1,890.00)	37.00%
510		Insurance	(8,700.00)	0.00	8,889.42	0.00	189.42	102.18%
900		Capital Outlay	(140,000.00)	96.69	1,057.65	0.00	(138,942.35)	0.76%
		Total Public Works	(604,118.00)	32,636.01	234,049.80	0.00	(370,068.20)	38.74%
		Total 43170 Public Works	(604,118.00)	32,636.01	234,049.80	0.00	(370,068.20)	38.74%
		43200 Sanitation Department						
111		Regular Salaries	(106,475.00)	5,649.70	50,117.60	0.00	(56,357.40)	47.07%
112		Overtime Salaries	(2,000.00)	17.91	436.23	0.00	(1,563.77)	21.81%

Fund : 110 Monthly Comparative: 58.33%

Obj	CC	Sub	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
134		Christmas Bonus	(600.00)	0.00	600.00	0.00	0.00	100.00%
141		Oasi (Employer's Share)	(7,939.00)	433.57	3,913.25	0.00	(4,025.75)	49.29%
143		Retirement - Current	(12,479.00)	722.54	6,300.70	0.00	(6,178.30)	50.49%
146		Workmen's Compensation	(3,750.00)	91.96	3,334.79	0.00	(415.21)	88.93%
260		Residential Truck Repair	(10,000.00)	4,582.33	25,564.70	0.00	15,564.70	255.65%
261		Commercial Truck Repair	(10,000.00)	536.06	21,210.86	0.00	11,210.86	212.11%
263		Repair/Maintenance Vehicles	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
295		Landfill Charges	(92,000.00)	7,789.20	45,080.40	0.00	(46,919.60)	49.00%
320		Operating Supplies	(20,000.00)	2,686.11	7,086.82	0.00	(12,913.18)	35.43%
326		Clothing & Uniforms	(1,500.00)	135.72	908.27	0.00	(591.73)	60.55%
331		Gas, Oil, Etc	(23,000.00)	1,770.08	11,616.12	0.00	(11,383.88)	50.50%
339		Tires, Tubes, Etc	(5,000.00)	1,592.00	1,847.00	0.00	(3,153.00)	36.94%
510		Insurance	(7,000.00)	0.00	7,152.41	0.00	152.41	102.18%
		Total Sanitation Department	(302,243.00)	26,007.18	185,169.15	0.00	(117,073.85)	61.26%
		Total 43200 Sanitation Department	(302,243.00)	26,007.18	185,169.15	0.00	(117,073.85)	61.26%
44300		Parks & Recreation						
111		Regular Salaries	(143,374.00)	9,130.68	76,229.53	0.00	(67,144.47)	53.17%
112		Overtime Salaries	(1,500.00)	0.00	833.36	0.00	(666.64)	55.56%
116		Contribution To Sen Cit. Dir.	(39,475.00)	15,735.50	21,603.25	0.00	(17,871.75)	54.73%
134		Christmas Bonus	(900.00)	0.00	600.00	0.00	(300.00)	66.67%
141		FICA Taxes	(10,662.00)	698.51	5,941.25	0.00	(4,720.75)	55.72%
143		Retirement Contribution	(15,610.00)	1,215.08	10,519.11	0.00	(5,090.89)	67.39%
146		Workmen's Compensation	(2,500.00)	61.31	2,223.20	0.00	(276.80)	88.93%
240		Utility Services	(18,000.00)	1,899.40	12,426.81	0.00	(5,573.19)	69.04%
245		Telephone & Telegraph	(850.00)	160.21	873.67	0.00	23.67	102.78%
261		Repair & Maint Motor Vehicles	(2,500.00)	78.34	545.08	0.00	(1,954.92)	21.80%
263		Repair/Maintenance Equipment	(3,500.00)	205.86	3,417.88	0.00	(82.12)	97.65%
266		Repair & Maint Buildings	(45,000.00)	2,516.97	11,665.40	0.00	(33,334.60)	25.92%
269		P & R Activities	(11,650.00)	0.00	0.00	0.00	(11,650.00)	0.00%
320		Operating Supplies	(12,000.00)	1,674.09	4,380.65	0.00	(7,619.35)	36.51%
326		Clothing & Uniforms	(1,000.00)	0.00	84.95	0.00	(915.05)	8.50%
331		Gas, Oil, Etc	(7,500.00)	309.45	3,379.47	0.00	(4,120.53)	45.06%

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City Of Algood
 Statement of Expenditures and Encumbrances
 January 2025

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Fund : 110 Monthly Comparative: 58.33%

Obj	CC	Sub Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
510		Insurance	(7,800.00)	0.00	7,969.82	0.00	169.82	102.18%
900		Capital Outlay	(15,000.00)	0.00	11,029.20	0.00	(3,970.80)	73.53%
		Total Parks & Recreation	(338,821.00)	33,685.40	173,722.63	0.00	(165,098.37)	51.27%
		Total 44300 Parks & Recreation	(338,821.00)	33,685.40	173,722.63	0.00	(165,098.37)	51.27%
		Total For Fund: 110	(4,232,814.00)	319,223.46	2,374,148.90	0.00	(1,858,665.10)	56.09%

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City Of Algood
 Statement of Revenue
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Fund : 115 Cemetery Fund

	Original Budget	Amended Budget	YTD Realized	Available	% Realized	MTD Realized
36100 - Interest Earnings	275.00	275.00	(1,442.24)	(1,167.24)	524.45%	(208.82)
36341 - Cemetery Lots	13,000.00	13,000.00	(3,000.00)	10,000.00	23.08%	0.00
36343 - Donations From Public	5,200.00	5,200.00	(700.00)	4,500.00	13.46%	(25.00)
Total For Fund: 115	18,475.00	18,475.00	(5,142.24)	13,332.76	27.83%	(233.82)

Monthly Comparative 58.33%

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 Statement of Expenditures and Encumbrances
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Fund : 115 Monthly Comparative: 58.33%

Obj	CC	Sub	Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
43171 CEMENTERY FUND									
200			Mowing/Cleaning Of Lots	(8,625.00)	1,200.00	5,725.00	0.00	(2,900.00)	66.38%
240			Utility Services	(350.00)	34.67	236.69	0.00	(113.31)	67.63%
299			Sundry	(9,500.00)	5.00	2,045.00	0.00	(7,455.00)	21.53%
			Total 43171 CEMENTERY FUND	(18,475.00)	1,239.67	8,006.69	0.00	(10,468.31)	43.34%
			Total For Fund: 115	(18,475.00)	1,239.67	8,006.69	0.00	(10,468.31)	43.34%

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Fund : 120 Drug Fund

Monthly Comparative 58.33%

	Original Budget	Amended Budget	YTD Realized	Available % Realized	MTD Realized	
35500 -	State-Drug Fund Money	1,500.00	(955.00)	545.00	63.67%	(35.63)
36100 -	Interest Earnings	15.00	(0.91)	14.09	6.07%	(0.14)
36342 -	Seized Funds Awarded	25,485.00	0.00	25,485.00	0.00%	0.00
36343 -	Donations From Public	3,000.00	0.00	3,000.00	0.00%	0.00
36740 -	Opioid Settlement Funds	0.00	(137.65)	(137.65)		0.00
37196 -	Sale of Asset	5,000.00	0.00	5,000.00	0.00%	0.00
Total For Fund:	120	35,000.00	(1,093.56)	33,906.44	3.12%	(35.77)

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City Of Algood
 Statement of Expenditures and Encumbrances
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Fund : 120 Monthly Comparative: 58.33%

Obj	CC	Sub Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
45500		Operating Supplies						
320		Operating Supplies	(35,000.00)	0.00	175.00	0.00	(34,825.00)	0.50%
		Total 45500 Operating Supplies	(35,000.00)	0.00	175.00	0.00	(34,825.00)	0.50%
		Total For Fund: 120	(35,000.00)	0.00	175.00	0.00	(34,825.00)	0.50%

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 Statement of Revenue
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Fund	121	State Street Aid	Original Budget	Amended Budget	YTD Realized	Available	% Realized	MTD Realized	Monthly Comparative
33551 - 000	-	State Gasoline & Motor Fuel Tax	63,000.00	63,000.00	(42,915.16)	20,084.84	68.12%	(5,983.71)	58.33%
33552 -	-	City Streets & Transportation (Petroleum	41,000.00	41,000.00	(7,371.94)	33,628.06	17.98%	(1,549.94)	
33553 -	-	State Gasoline Inspection Fee Code 135	7,000.00	7,000.00	(3,619.32)	3,380.68	51.70%	0.00	
33558 -	-	State Transportation Modernization	0.00	0.00	(968.58)	(968.58)		(116.18)	
33559 -	-	State-Others Highway & Street State-	20,000.00	20,000.00	(34,100.12)	(14,100.12)	170.50%	(4,759.63)	
36100 -	-	Interest Earnings	100.00	100.00	(20.59)	79.41	20.59%	(2.06)	
Total For Fund:	121		131,100.00	131,100.00	(88,995.71)	42,104.29	67.88%	(12,411.52)	

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Fund : 121 Monthly Comparative: 58.33%

Obj	Sub	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
43320	Materials & Supplies						
900	Capital Projects	(60,100.00)	0.00	0.00	0.00	(60,100.00)	0.00%
935	Street Repairs & Paving	(16,000.00)	975.00	3,392.51	0.00	(12,607.49)	21.20%
936	Street Lights	(55,000.00)	5,409.14	37,310.89	0.00	(17,689.11)	67.84%
	Total 43320 Materials & Supplies	(131,100.00)	6,384.14	40,703.40	0.00	(90,396.60)	31.05%
	Total For Fund: 121	(131,100.00)	6,384.14	40,703.40	0.00	(90,396.60)	31.05%

Fund : 413 Water/Sewer

Monthly Comparative 58.33%

	Original Budget	Amended Budget	YTD Realized	Available	% Realized	MTD Realized
36100 -	Interest Earnings	8,000.00	(26,528.64)	(18,528.64)	331.61%	(6,709.65)
37103 -	Grant Revenue	966,530.47	0.00	966,530.47	0.00%	0.00
37110 -	Water Sales	1,890,000.00	(1,209,948.92)	680,051.08	64.02%	(165,540.99)
37190 -	Water Taps	35,000.00	(34,448.86)	551.14	98.43%	(4,580.86)
37191 -	Water Penalties	19,000.00	(19,221.39)	(221.39)	101.17%	(2,621.07)
37193 -	Cut On/Off Fees	6,200.00	(5,190.00)	1,010.00	83.71%	(630.00)
37194 -	Returned Check Fees	750.00	(690.00)	60.00	92.00%	(210.00)
37195 -	Connection Fees	27,000.00	(13,665.00)	13,335.00	50.61%	(1,710.00)
37199 -	Miscellaneous	20,000.00	(4,196.39)	15,803.61	20.98%	0.00
37200 -	ARRP Revenue	500,000.00	0.00	500,000.00	0.00%	0.00
37210 -	Sewer Sales	650,000.00	(452,675.27)	197,324.73	69.64%	(68,447.84)
37296 -	Sewer Taps	20,000.00	(6,500.00)	13,500.00	32.50%	(2,500.00)
Total For Fund:	413	4,142,480.47	(1,773,064.47)	2,369,416.00	42.80%	(252,950.41)

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City Of Algood
 Statement of Expenditures and Encumbrances
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Fund : 413 Monthly Comparative: 58.33%

Obj	Sub CC Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
52300 Water/Sewer Expenses							
111		Regular Salaries	(328,827.00)	21,077.37	178,429.87	0.00	(150,397.13) 54.26%
112		Overtime Salaries	(5,000.00)	852.94	5,050.98	0.00	50.98 101.02%
134		Christmas Bonus	(2,100.00)	0.00	1,650.00	0.00	(450.00) 78.57%
141		Oasi (Employer's Share)	(24,641.00)	1,677.69	14,162.57	0.00	(10,478.43) 57.48%
142		Employee Insurance	(90,000.00)	4,787.49	44,563.90	0.00	(45,436.10) 49.52%
143		Retirement - Current	(35,725.00)	2,440.40	17,648.13	0.00	(18,076.87) 49.40%
146		Workmen's Compensation	(6,000.00)	147.15	5,335.67	0.00	(664.33) 88.93%
148		Employee Education & Training	(1,000.00)	298.50	298.50	0.00	(701.50) 29.85%
211		Postage, Box Rent, Etc	(28,000.00)	0.00	10,067.89	0.00	(17,932.11) 35.96%
235		Contract Renewal & Fees	(12,000.00)	0.00	9,748.80	0.00	(2,251.20) 81.24%
236		Public Relation	(500.00)	0.00	231.42	0.00	(268.58) 46.28%
239		Dues & Subscriptions	(250.00)	0.00	0.00	0.00	(250.00) 0.00%
240		Utility Services	(41,000.00)	3,987.91	25,031.46	0.00	(15,968.54) 61.05%
241		Bank Fees	(150.00)	5.00	183.24	0.00	33.24 122.16%
245		Telephone & Telegraph	(2,500.00)	259.40	1,759.22	0.00	(740.78) 70.37%
253		Accounting & Auditing Service	(20,000.00)	4,237.50	18,775.29	0.00	(1,224.71) 93.88%
255		Data Processing Support Charge	(31,000.00)	4,615.00	31,955.45	0.00	955.45 103.08%
256		Water/Sewer Line Mapping	(2,500.00)	600.00	1,200.00	0.00	(1,300.00) 48.00%
261		Repair & Maint Motor Vehicles	(6,000.00)	0.00	3,982.66	0.00	(2,017.34) 66.38%
263		Equipment Repair	(35,000.00)	753.75	4,611.11	0.00	(30,388.89) 13.17%
266		Repair & Maint Buildings	(12,000.00)	27.36	1,849.41	0.00	(10,150.59) 15.41%
276		Rr Easements	(500.00)	35.00	167.75	0.00	(332.25) 33.55%
280		Travel & Accommodations	(200.00)	0.00	0.00	0.00	(200.00) 0.00%
287		Meals & Entertainment	(500.00)	0.00	169.92	0.00	(330.08) 33.98%
294		Leak Insurance	(68,000.00)	5,793.90	34,936.35	0.00	(33,063.65) 51.38%
299		Sundry	(100.00)	0.00	0.00	0.00	(100.00) 0.00%
310		Office Supplies & Materials	(800.00)	0.00	231.63	0.00	(568.37) 28.95%
320		Operating Supplies	(20,000.00)	4,106.01	12,402.81	0.00	(7,597.19) 62.01%
325		Security System & Monitoring	(400.00)	59.98	419.86	0.00	19.86 104.97%
326		Clothing & Uniforms	(3,000.00)	224.31	3,812.40	0.00	812.40 127.08%
331		Gas, Oil, Etc.	(9,000.00)	532.07	4,203.74	0.00	(4,796.26) 46.71%

City Of Algood
 Statement of Expenditures and Encumbrances
 January 2025

Fund : 413 Monthly Comparative: 58.33%

Obj	Sub	CC	Obj	Adjusted Budget	MTD Expenditures	YTD Expenditures	Outstanding Encumbrances	Unencumbered Bal	% Used
338				(58,000.00)	8,098.82	45,562.35	0.00	(12,437.65)	78.56%
339				(3,000.00)	0.00	1,840.40	0.00	(1,159.60)	61.35%
352				(1,100,000.00)	105,742.46	758,635.65	0.00	(341,364.35)	68.97%
353				(200,000.00)	16,728.03	89,676.93	0.00	(110,323.07)	44.84%
360				(4,800.00)	620.80	2,741.60	0.00	(2,058.40)	57.12%
361				(1,200.00)	1,375.00	1,375.00	0.00	175.00	114.58%
362				(1,800.00)	0.00	2,608.84	0.00	808.84	144.94%
364				(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
510				(20,000.00)	0.00	23,449.45	0.00	3,449.45	117.25%
741				0.00	50.83	50.83	0.00	50.83	No Budget
800				(119,713.00)	1,336.00	27,485.10	0.00	(92,227.90)	22.96%
801				(158,596.00)	8,549.70	59,847.90	0.00	(98,748.10)	37.74%
900				(135,000.00)	0.00	8,425.00	0.00	(126,575.00)	6.24%
904				(1,466,531.00)	0.00	0.00	0.00	(1,466,531.00)	0.00%
905				(284,000.00)	28,868.00	202,078.00	0.00	(81,922.00)	71.15%
				Total 52300 Water/Sewer Expenses	227,888.37	1,656,657.08	0.00	(2,683,675.92)	38.17%
				Total For Fund: 413	227,888.37	1,656,657.08	0.00	(2,683,675.92)	38.17%

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City Of Algood
 Balance Sheet (Landscape)
 January 2025

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Fund : 110	General Fund	Account Description	Asset	Balance
110-11100-		Cash On Hand		375.00
110-11150-		Petty Cash		200.00
110-11160-		Fnb Cash In Bank-Seized Monies		3,495.37
110-11200-		First Freedom- General		3,588,635.06
110-11210-		Cash In Bank - General Fund		1,039,029.78
110-11211-		Fnb Cash In Bank-Fire Dept		24,831.74
110-11245-		Wilson Bank & Trust-General Fund		2,794,632.20
110-11251-		Fnb Cash In Bank ARP Funds		0.00
110-11305-		Payroll Clearing - General Fund		506.33
110-11310-		Due From Other Funds		0.00
110-11405-		Credit Card Receivable		2,746.00
110-13110-		Prop Tax Receivable-Current		244,483.47
110-13120-		Prop Tax Receivable-Prior Yrs		12,568.17
110-13151-		Property Tax Vouchers Receivable		465.00
110-13210-		Accounts Receivable Regular		7,833.10
110-13211-		Sanitation Receivable		11,774.31
110-13290-		Other Accounts Receivable		0.00
110-13291-		Account Receivable State Of Tn		90,414.33
110-13615-		Due from Cemetery		0.00
110-13643-		Due From Water/Sewer		0.00
110-13645-		Due From Water and Sewer		0.00
110-13731-		Due from State - Law Enforcement Grants		0.00
110-13760-		Due from Putnam County		452,702.32
110-15480-		Other Lease Receivables		298,502.00
		Total Asset		8,573,194.18
		Total Assets and Deferred Outflows of Resources		8,573,194.18
		Liability		
110-21120-		Accounts Payable		0.00
110-21140-		Refund Payable - Overpayment		0.00
110-21150-		Other Payables		0.00
110-21160-		Due to Property Owners		0.00
110-21210-		Direct Deposit Payable		0.00
110-21211-		Social Security Tax Payable		0.00
110-21212-		Withholding Tax Payable		0.00

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Fund : 110 General Fund			
Account Number	Account Description		Balance
110-21214-	Medicare Tax Payable		0.00
110-21220-	American Fidelity		0.00
110-21221-	Ameritas (Vision)		17.84
110-21222-	BCBS		(3,827.50)
110-21223-	Texas Life		131.90
110-21241-	Empower Retirement		0.00
110-21242-	Due To Retirement System (Insurance Co)		(0.03)
110-21270-	Garn./Child Support Payable		0.00
110-21420-	Due to Drug Fund		0.00
110-21443-	Due to Water and Sewer Fund		0.00
110-21820-	Accrued Wages Payable		0.00
110-21830-	Accrued Taxes Payable		0.00
110-22000-	Litigation Taxes Payable		(158.10)
110-22120-	Undistributed Taxes - No New Money		0.00
110-24400-	Addl Sanitation Cart Deposit		(4,400.00)
110-24510-	Seized Funds		(2,325.37)
110-25001-	Due to State Street Aid		0.00
110-25003-	Deferred Revenue - Fire Grants		(26,803.71)
110-27100-	Undesignated Fund Balance		(7,626,748.26)
110-25002-000	Deferred Revenue Gasb 33		(244,483.47)
	Total Liability		(7,908,596.70)
110-25802-	Deferred Delinquent Property Taxes		(12,568.17)
110-25805-	Deferred Inflow Lease Receivable		(302,169.00)
	Total Deferred Inflows of Resources		(314,737.17)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(8,223,333.87)
	Revenue		
110-31110-	Real & Personal Prop Tax (Cur)		(241,219.78)
110-31120-	Ad Valorum Taxes		(7,733.00)
110-31200-	Real & Personal Prop Tax (Del)		(7,027.00)
110-31210-	Real & Personal Prop Tax (C&M)		(64.00)
110-31310-	Int & Penalty On Prop Tax-(Del)		(915.51)
110-31311-	Int & Pen On Prop Tax-(C&M)		(12.30)
110-31360-	City Court		(33,386.01)
110-31620-	Local Sales Tax		(1,586,746.28)
110-31710-	Wholesale Beer Tax		(61,540.80)

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Fund : 110	General Fund	Account Description	Balance
110-31716-		State Shared - Liquor by the Drink Tax	(1,770.99)
110-31800-		Business Tax License Fees	(9,023.01)
110-31912-		Cable Tv Franchise Tax	(15,312.26)
110-32200-		Alcoholic Beverage Licenses	(300.00)
110-32610-		Building Permits	(92,894.74)
110-32660-		Zoning Permits	(375.00)
110-33320-		Tva Payments Lieu Of Taxes	(24,072.80)
110-33490-		Other State Grants & Revenues	(496.04)
110-33510-		State Sales Tax	(287,631.26)
110-33530-		State Beer Tax	(909.86)
110-33595-		State Sports Betting	(3,550.66)
110-34121-		Business Tax Clerk Fee	(1,072.48)
110-34125-		Billboard License Fee	(600.00)
110-34210-		Special Police Service	(171.55)
110-34211-		Misc Copies	(1.20)
110-34312-		Backhoe & Labor	(1,205.00)
110-34400-		Solid Waste	(150,410.40)
110-34500-		Addit'l Refuse Cart	(100.00)
110-35110-		Police Grant/Post Supplemental	(10,400.00)
110-36100-		Interest Earnings	(98,277.83)
110-36200-		Uspo Bldg Rent	(15,675.00)
110-36210-		Headstart Bldg Rent	(36,800.00)
110-36220-		Other Rents	(8,300.00)
110-36229-		Comm Center Rental	(2,925.00)
110-37104-		Police Grant Revenue	(1,500.00)
110-37197-		Christmas Angel Donations	(100.00)
110-37198-		Donations Special Events	(5,200.00)
110-37199-		Miscellaneous Revenue	(16,289.45)
		Total Revenue	(2,724,009.21)
		Total Revenue	(2,724,009.21)
Fund Totals:	110	General Fund	(2,374,148.90)

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Account Number	Cemetery Fund	Account Description	Balance
115-11214-		Fnb Cash In Bank- Cemetery Fund	42,300.91
115-12001-		First Freedom Cemetery CD	273,211.21
115-12002-		First National Bank CD	150,000.00
		Total Asset	465,512.12
		Total Assets and Deferred Outflows of Resources	465,512.12
		Liability	
115-21110-		Due To General Fund	0.00
115-27100-		Fund Balance Cemetery Fund	(468,376.57)
		Total Liability	(468,376.57)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(468,376.57)
		Revenue	
115-36100-		Interest Earnings	(1,442.24)
115-36341-		Cemetery Lots	(3,000.00)
115-36343-		Donations From Public	(700.00)
		Total Revenue	(5,142.24)
		Total Revenue	(5,142.24)
Fund Totals:	115	Cemetery Fund	(8,006.69)

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Fund : 120	Drug Fund	Account Description	Balance
Account Number		Asset	
120-11350-		Fhb Cash In Bank-Drug Fund	15,879.31
120-13611-		Due From General	0.00
		Total Asset	15,879.31
		Total Assets and Deferred Outflows of Resources	15,879.31
		Liability	
120-27200-		Fund Balance Drug Fund	(14,960.75)
		Total Liability	(14,960.75)
		Total Liabilities, Deferred Inflows of Resources, and Fund Balance	(14,960.75)
		Revenue	
120-35500-		State-Drug Fund Money	(955.00)
120-36100-		Interest Earnings	(0.91)
120-36740-		Opioid Settlement Funds	(137.65)
		Total Revenue	(1,093.56)
		Total Revenue	(1,093.56)
Fund Totals:	120	Drug Fund	(1,093.56)
			(175.00)

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Fund : 121 State Street Aid			
Account Number	Account Description	Asset	Balance
121-11210-	Fnb Cash In Bank-State Street Aid		105,409.33
121-12002-	First National Bank CD		300,000.00
121-13611-	Due From General		0.00
121-13291-000	Account Receivable State Of Tn		25,698.33
	Total Asset		431,107.66
	Total Assets and Deferred Outflows of Resources		431,107.66
	Liability		
121-27100-	Undesignated Fund Balance		(382,815.35)
	Total Liability		(382,815.35)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(382,815.35)
	Revenue		
121-33552-	City Streets & Transportation (Petroleum Special)		(7,371.94)
121-33553-	State Gasoline Inspection Fee Code 135 Petroleum		(3,619.32)
121-33558-	State Transportation Modernization		(968.58)
121-33559-	State-Others Highway & Street State-Others Highway		(34,100.12)
121-36100-	Interest Earnings		(20.59)
121-33551-000	State Gasoline & Motor Fuel Tax		(42,915.16)
	Total Revenue		(88,995.71)
	Total Revenue		(88,995.71)
Fund Totals:	121 State Street Aid		(40,703.40)

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Fund : 413 Water/Sewer			
Account Number	Account Description	Asset	Balance
413-11100-	Cash On Hand		375.00
413-11200-	First Freedom - Utilities		2,820,526.77
413-11210-	Fnb Cash In Bank-Utility Fund		1,017,940.28
413-11245-	Wilson Bank & Trust-Utility Fund		260,140.54
413-11405-	Credit Card Receivable		10,247.96
413-13210-	Accounts Receivable Regular		319,885.39
413-13211-	Allowance For Doubtful Accts		(30,294.20)
413-13213-	Allowance for Unbilled Revenue		(16,357.00)
413-13500-	Loans Receivable		0.00
413-13611-	Due From General Fund		0.00
413-15100-	Prepaid Expense		0.00
413-16100-	Land		15,000.00
413-16140-	Equipment		483,284.58
413-16600-	Utility Plant In Operation		12,981,624.09
413-17000-	Accumulated Depreciation		(5,837,695.58)
	Total Asset		12,024,677.83
413-19100-	Deferred Outflows - Pensions		18,118.00
	Total Deferred Outflows of Resources		18,118.00
	Total Assets and Deferred Outflows of Resources		12,042,795.83
	Liability		
413-21110-	Due To General Fund		0.00
413-21120-	Accounts Payable		(112,798.73)
413-21140-	Refund Payable - Overpayment		4.23
413-21213-	State Sales Tax Payable		(12,096.18)
413-21215-	Accrued Leave Payable		(60,286.00)
413-21216-	Accrued Vacation Payable		(22,043.37)
413-21220-	Employee Ins Deductions Including Ameritas Life		0.00
413-21241-	Empower Retirement		(6.97)
413-21242-	Due To Private Ret System		0.00
413-21300-	Contracts Payable		0.00
413-21320-	Retainage Payable		0.00
413-21411-	Due to General Fund		0.00
413-21770-	Interest Payable		0.00
413-21820-	Accrued Wages Payable		0.00

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Fund : 413		Water/Sewer		
Account Number	Account Description		Balance	
413-21830-	Accrued Taxes Payable		0.00	
413-24600-	Current portion long term debt		(158,596.40)	
413-24601-	Srf Loan Payable - Arra Portio		(106,921.82)	
413-24602-	Srf Loan Payable - Bear Creek		(586,325.58)	
413-24603-	TMBF Payable - Sewer System		(2,191,000.00)	
413-28000-	Undesignated Fund Balance		(8,674,219.62)	
	Total Liability		(11,924,290.44)	
413-23915-	Net Pension Liability		(2,098.00)	
	Total Deferred Inflows of Resources		(2,098.00)	
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(11,926,388.44)	
	Revenue			
413-36100-	Interest Earnings		(26,528.64)	
413-37110-	Water Sales		(1,209,948.92)	
413-37190-	Water Taps		(34,448.86)	
413-37191-	Water Penalties		(19,221.39)	
413-37193-	Cut On/Off Fees		(5,190.00)	
413-37194-	Returned Check Fees		(690.00)	
413-37195-	Connection Fees		(13,665.00)	
413-37199-	Miscellaneous		(4,196.39)	
413-37210-	Sewer Sales		(452,675.27)	
413-37296-	Sewer Taps		(6,500.00)	
	Total Revenue		(1,773,064.47)	
	Total Revenue		(1,773,064.47)	
Fund Totals:	413	Water/Sewer	(1,656,657.08)	