

Financial Reports

The City of Oak Hill

For the period ended June 30, 2022



Prepared by

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Prepared on

August 8, 2022

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Notes to the Financial Statements

- A line item was added for state shared revenue sports betting. It had been recognized in the state sales tax line item. Like beer tax and TVA in lieu taxes, sports betting income is received quarterly.
- Costs for accounting and building codes have been separated out of administrative salaries into their own categories.
- Costs for the audit have been separated out of legal services into its own category.
- Costs for legal fees in July 2021 include three months of billing for May, June, and July resulting in a much higher monthly balance than what the trend represents throughout the remaining months of the fiscal year.
- Costs for garbage services are higher in May 2022 due to a one time additional payment of \$75,000.

Balance Sheet Comparative

As of June 30, 2022

	As of Jun 30, 2022	As of Jun 30, 2021 (PY)	Change	Total % Change
ASSETS				
Current Assets				
Bank Accounts				
11210 Pinnacle Checking Main	0	2,998,902	(2,998,902)	(100.00 %)
11211 Pinnacle Bank Garbage Checking	0	928,511	(928,511)	(100.00 %)
11212 Pinnacle Sweep	3,819,881	0	3,819,881	
11214 Garbage Sweep	1,336,976	0	1,336,976	
11221 LGIP - State of TN	1,195	1,123	71	6.00 %
11400 Petty Cash	150	150	0	0.00 %
Total Bank Accounts	5,158,201	3,928,686	1,229,515	31.00 %
Accounts Receivable				
13210 Accounts Receivable	0	0	0	
13212 Taxes Receivable	85,052	0	85,052	
Total 13210 Accounts Receivable	85,052	0	85,052	
13222 Accounts Receivable Garbage	72,168	0	72,168	
Total Accounts Receivable	157,220	0	157,220	0%
Other Current Assets				
11990 Undeposited Funds	0	23,100	(23,100)	(100.00 %)
12000 Investments	4,083,230	4,124,168	(40,938)	(1.00 %)
13221 Accounts Receivable - Garbage	0	17,846	(17,846)	(100.00 %)
13700 Due From Other Governments	0	267,834	(267,834)	(100.00 %)
15110 Prepaid Insurance	8,651	0	8,651	
15500 Net Pension Asset	129,742	129,742	0	0.00 %
Total Other Current Assets	4,221,623	4,562,689	(341,066)	(7.00 %)
Total Current Assets	9,537,044	8,491,376	1,045,669	12.00 %
Fixed Assets				
16200 Building & LH Imp	387,832	387,832	0	0.00 %
16300 Infrastructure	1,886,234	1,886,234	0	0.00 %
16390 Accumulated Depr	(771,578)	(718,466)	(53,112)	(7.00 %)
16400 Equipment	74,196	74,196	0	0.00 %
Total Fixed Assets	1,576,684	1,629,796	(53,112)	(3.00 %)
TOTAL ASSETS	\$11,113,729	\$10,121,172	\$992,557	10.00 %

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

	As of Jun 30, 2022	As of Jun 30, 2021 (PY)	Change	Total % Change
Accounts Payable				
21120 Accounts Payable	18,926	26,940	(8,014)	(30.00 %)
Total Accounts Payable	18,926	26,940	(8,014)	(30.00 %)
Other Current Liabilities				
19100 Deferred Outflows - Pension	(47,842)	(47,842)	0	0.00 %
21200 Payroll Liabilities	0	881	(881)	(100.00 %)
21220 Dental Insur Payable (ee)	0	111	(111)	(100.00 %)
21221 Medical125 Insurance Payable	0	1,011	(1,011)	(100.00 %)
21222 Vision Insurance Payable	0	69	(69)	(100.00 %)
21240 TCRS Retirement System	0	3,128	(3,128)	(100.00 %)
21241 TCRS Rtr Pension Match	0	(133)	133	100.00 %
21242 401-K Great West	0	8,200	(8,200)	(100.00 %)
21243 Roth 401-K Great West	0	593	(593)	(100.00 %)
21290 AFLAC Payable	0	580	(580)	(100.00 %)
21524 State Litigation Tax	136	136	0	0.00 %
21820 Accrued Payroll	22,498	10,615	11,883	112.00 %
21850 Accrued compensated absences	13,070	18,249	(5,179)	(28.00 %)
22100 Deferred Revenue - Garbage	6,911	119,684	(112,773)	(94.00 %)
22111 Unearned ARPA Grant Revenue	573,095	0	573,095	
25830 Deferred Inflows	21,374	21,374	0	0.00 %
Total Other Current Liabilities	589,242	136,656	452,586	331.00 %
Total Current Liabilities	608,167	163,596	444,572	272.00 %
Total Liabilities	608,167	163,596	444,572	272.00 %
Equity				
26101 Net Position - Capital Assets	1,707,447	1,707,447	0	0.00 %
27000 Opening Balance Equity	266,573	140,648	125,925	90.00 %
27001 Unrestricted Net Assets	8,109,481	7,383,714	725,767	10.00 %
Net Income	422,060	725,767	(303,707)	(42.00 %)
Total Equity	10,505,561	9,957,576	547,985	6.00 %
TOTAL LIABILITIES AND EQUITY	\$11,113,729	\$10,121,172	\$992,557	10.00 %

Statement of Cash Flows

July 2021 - June 2022

	Total
OPERATING ACTIVITIES	
Net Income	422,060.00
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13212 Accounts Receivable:Taxes Receivable	-85,051.59
13222 Accounts Receivable Garbage	-72,168.12
12000 Investments	40,938.11
13221 Accounts Receivable - Garbage	17,845.53
13700 Due From Other Governments	267,833.70
15110 Prepaid Insurance	-8,651.00
21120 Accounts Payable	-8,014.17
21200 Payroll Liabilities	-881.28
21220 Dental Insur Payable (ee)	-111.44
21221 Medical125 Insurance Payable	-1,010.62
21222 Vision Insurance Payable	-69.49
21240 TCRS Retirement System	-3,127.61
21241 TCRS Rtr Pension Match	132.68
21242 401-K Great West	-8,200.05
21243 Roth 401-K Great West	-592.76
21290 AFLAC Payable	-579.66
21820 Accrued Payroll	11,883.21
21850 Accrued compensated absences	-5,179.23
22100 Deferred Revenue - Garbage	-112,773.06
22111 Unearned ARPA Grant Revenue	573,095.03
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	605,318.18
Net cash provided by operating activities	1,027,378.18
INVESTING ACTIVITIES	
16390 Accumulated Depr	53,112.00
Net cash provided by investing activities	53,112.00
FINANCING ACTIVITIES	
27000 Opening Balance Equity	125,925.09

	Total
Net cash provided by financing activities	125,925.09
NET CASH INCREASE FOR PERIOD	1,206,415.27
Cash at beginning of period	3,951,786.12
CASH AT END OF PERIOD	\$5,158,201.39

Budget to Actual FYTD

July 2021 - June 2022

	Actual	Budget	over Budget	Total % of Budget
INCOME				
31600 Local Option Sales Tax	0		0	
31610 Metro Trustee- Local Sales Tax	447,734	100,000	347,734	448.00 %
Total 31600 Local Option Sales Tax	447,734	100,000	347,734	448.00 %
31900 Other Local Taxes				
31910 Franchise Fees	141,723	125,000	16,723	113.00 %
Total 31900 Other Local Taxes	141,723	125,000	16,723	113.00 %
32600 Licenses, Permits & Other				
32601 Local Taxes/Permits, Other	100		100	
32610 Building Permits	531,400	320,000	211,400	166.00 %
32622 Sign Permits	200	250	(50)	80.00 %
32692 Planning & Zoning Fees	14,000	7,940	6,060	176.00 %
Total 32600 Licenses, Permits & Other	545,700	328,190	217,510	166.00 %
33500 State Shared Revenue	0		0	
33510 State Sales Tax	546,064	200,000	346,064	273.00 %
33520 State Income Tax	85,052	335,000	(249,948)	25.00 %
33530 State Beer Tax	4,608	2,400	2,208	192.00 %
33540 Sportsbetting	4,701		4,701	
33591 TVA in Lieu	50,782	55,000	(4,218)	92.00 %
Total 33500 State Shared Revenue	691,206	592,400	98,806	117.00 %
33550 State Street Aid	171,050	125,000	46,050	137.00 %
33551 General Gas Taxes	8,968	9,500	(532)	94.00 %
Total 33550 State Street Aid	180,018	134,500	45,518	134.00 %
33700 Intergovernmental Relations				
33193 ARPA Grant Revenue Earned	96,884		96,884	
33801 Metro Street Aid	478,500	478,500	0	100.00 %
33900 Grants	64,409	64,410	(1)	100.00 %
Total 33700 Intergovernmental Relations	639,793	542,910	96,883	118.00 %
34400 Sanitation Charges for Services	519,032	500,000	19,032	104.00 %
36000 Interest	45,484	65,000	(19,516)	70.00 %
36101 Market Value Change Investments	(74,579)		(74,579)	
Total 36000 Interest	(29,095)	65,000	(94,095)	(45.00 %)
36100 Local Taxes and Permits	248		248	
36191 Court Costs	50		50	
36193 Local Litigation Tax	29		29	
36194 Fines	2,775	1,000	1,775	278.00 %
Total 36100 Local Taxes and Permits	3,101	1,000	2,101	310.00 %
36900 Miscellaneous	1,365		1,365	
36992 Insurance Recoveries	2,177		2,177	
Total 36900 Miscellaneous	3,542		3,542	
Total Income	3,142,754	2,389,000	753,754	132.00 %

				Total
	Actual	Budget	over Budget	% of Budget
GROSS PROFIT	3,142,754	2,389,000	753,754	132.00 %
EXPENSES				
41000 General Government				
41110 Salaries	315,683	375,000	(59,317)	84.00 %
41111 Employee Health Insurance	41,737	60,000	(18,263)	70.00 %
41113 Employee Benefits (FICA)	34,582	25,000	9,582	138.00 %
41114 Retirement	22,356	25,000	(2,644)	89.00 %
41210 Marketing / Printing	11,177	25,000	(13,823)	45.00 %
41220 Training, Dues & Subscriptions	29,770	38,500	(8,730)	77.00 %
41232 Legal Notices	9,366	12,800	(3,434)	73.00 %
41237 Vehicle R/M	4,821	2,500	2,321	193.00 %
41239 Office Supplies	11,970	7,500	4,470	160.00 %
41320 Office Services	11,002	5,000	6,002	220.00 %
41330 Auto Allowance	1,000	3,000	(2,000)	33.00 %
41340 Bank & Credit Card Fees	6,630		6,630	
41500 Finance				
41530 Accounting	51,254	25,000	26,254	205.00 %
41540 Audit	14,000	14,000	0	100.00 %
Total 41500 Finance	65,254	39,000	26,254	167.00 %
41590 Insurance				
41593 Worker's Comp Insurance	2,654	5,000	(2,346)	53.00 %
41594 Liability Insurance & Property	8,651	15,000	(6,349)	58.00 %
Total 41590 Insurance	11,305	20,000	(8,695)	57.00 %
41620 Legal				
41652 General Legal Fees	92,329	85,000	7,329	109.00 %
Total 41620 Legal	92,329	85,000	7,329	109.00 %
41640 Information Technology				
41641 Comp/Tech Service	75,089	24,000	51,089	313.00 %
Total 41640 Information Technology	75,089	24,000	51,089	313.00 %
41810 Utilities	12,153	11,000	1,153	110.00 %
41811 Rent	52,422	48,000	4,422	109.00 %
41901 Capital Outlay General	82,307	82,307	(0)	100.00 %
41990 Other Professional Services	43,557		43,557	
41991 Depreciation Exp	53,112		53,112	
41992 Reconciliation Discrepancies	2,865		2,865	
Total 41000 General Government	990,486	888,607	101,879	111.00 %
41700 Building & Codes				
41670 General Engineering	112,414	72,000	40,414	156.00 %
41701 Building and Code Department	88,235		88,235	
Total 41700 Building & Codes	200,649	72,000	128,649	279.00 %
43000 Public Works Dept.	140		140	
43190 Streets				
43130 PW Emergency		20,000	(20,000)	

				Total
	Actual	Budget	over Budget	% of Budget
43161 Street Lighting	86,691	78,000	8,691	111.00 %
43192 Street Repair & Maintenance	43,112	50,000	(6,888)	86.00 %
43193 Snow/Salt Contracting	298,338	190,000	108,338	157.00 %
43194 ROW Maintenance	102,602	52,650	49,952	195.00 %
43900 Permits / Fees	1,242	4,000	(2,758)	31.00 %
43990 Capital Outlay *	118,769	417,693	(298,924)	28.00 %
43991 Capital Outlay- ARPA Funded	96,884		96,884	
Total 43190 Streets	747,636	812,343	(64,707)	92.00 %
43200 Sanitation				
43230 Garbage Service	564,060	575,000	(10,940)	98.00 %
43260 Garbage Service - Chipper	180,120	185,000	(4,880)	97.00 %
Total 43200 Sanitation	744,180	760,000	(15,820)	98.00 %
Total 43000 Public Works Dept.	1,491,956	1,572,343	(80,387)	95.00 %
49000 Miscellaneous Expense	37,603		37,603	
Total Expenses	2,720,694	2,532,950	187,744	107.00 %
NET OPERATING INCOME	422,060	(143,950)	566,010	(293.00 %)
NET INCOME	\$422,060	\$ (143,950)	\$566,010	(293.00 %)

FYTD Trending P&L

July 2021 - June 2022

	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Total
INCOME													
31600 Local Option Sales Tax							0	0	0	0			0
31610 Metro Trustee- Local Sales Tax	29,813	45,907	33,011	33,273	36,781	34,141	43,172	48,055	33,660	37,236	35,433	37,253	447,734
Total 31600 Local Option Sales Tax	29,813	45,907	33,011	33,273	36,781	34,141	43,172	48,055	33,660	37,236	35,433	37,253	447,734
31900 Other Local Taxes													0
31910 Franchise Fees	18,887	14,819			10,160		25,724		13,999	45,048	0	13,086	141,723
Total 31900 Other Local Taxes	18,887	14,819			10,160		25,724		13,999	45,048	0	13,086	141,723
32600 Licenses, Permits & Other													0
32601 Local Taxes/Permits, Other							50				50		100
32610 Building Permits	38,100	19,500	84,250	38,350	31,800	57,250	29,600	49,150	38,100	23,850	52,950	68,500	531,400
32622 Sign Permits	25		25		25		50	25		50			200
32692 Planning & Zoning Fees	500	500	4,250	500		250		1,750	1,000	750		4,500	14,000
Total 32600 Licenses, Permits & Other	38,625	20,000	88,525	38,850	31,825	57,500	29,700	50,925	39,100	24,650	53,000	73,000	545,700
33500 State Shared Revenue							0	0	0	0	0		0
33510 State Sales Tax	44,467	46,918	44,454	42,780	43,977	44,207	45,852	52,728	40,193	41,400	50,236	48,851	546,064
33520 State Income Tax	0	0	0	0	0	0	0	0	0	0	0	85,052	85,052
33530 State Beer Tax	0	1,187	0	1,187	0	0	0	1,187	0	1,047	0	0	4,608
33540 Sportsbetting		983			854			1,345			1,519		4,701
33591 TVA in Lieu	0	0	0	0	12,735	0	12,656	0	0	12,695	0	12,695	50,782
Total 33500 State Shared Revenue	44,467	49,087	44,454	43,967	57,566	44,207	58,508	55,260	40,193	55,143	51,755	146,598	691,206
33550 State Street Aid	15,405	15,128	14,546	15,128	14,546	14,178	14,179	14,495	13,232	11,036	15,623	13,554	171,050
33551 General Gas Taxes	776	747	720	747	747	747	747	747	747	747	747	747	8,968
Total 33550 State Street Aid	16,181	15,875	15,266	15,875	15,293	14,925	14,926	15,242	13,979	11,783	16,370	14,301	180,018
33700 Intergovernmental Relations													0
33193 ARPA Grant Revenue Earned											46,289	50,595	96,884
33801 Metro Street Aid						478,500							478,500
33900 Grants			64,409		0								64,409
Total 33700 Intergovernmental Relations			64,409		0	478,500					46,289	50,595	639,793
34400 Sanitation Charges for Services	41,227	41,900	41,988	44,335	43,834	43,333	43,227	43,072	41,847	40,167	41,159	52,943	519,032
36000 Interest	4,416	1,454	7,415	1,521	1,627	7,840	4,467	1,002	8,461	1,712	1,890	3,680	45,484
36101 Market Value Change Investments	(2,784)	(2,930)	(2,321)	(2,065)	(2,859)	(2,728)	(1,149)	(2,009)	(23,019)	(15,342)	(915)	(16,459)	(74,579)
Total 36000 Interest	1,632	(1,476)	5,093	(543)	(1,232)	5,112	3,318	(1,007)	(14,558)	(13,630)	974	(12,779)	(29,095)
36100 Local Taxes and Permits					248								248
36191 Court Costs												50	50
36193 Local Litigation Tax												29	29
36194 Fines	150	100	1,900	50		25	50					500	2,775
Total 36100 Local Taxes and Permits	150	100	1,900	50	248	25	50					579	3,101
36900 Miscellaneous					110			1,177				79	1,365
36992 Insurance Recoveries		500			1,677								2,177
Total 36900 Miscellaneous		500			1,787			1,177				79	3,542
Total Income	190,981	186,713	294,646	175,807	196,261	677,743	218,625	212,724	168,221	200,397	244,980	375,655	3,142,754
GROSS PROFIT													
	190,981	186,713	294,646	175,807	196,261	677,743	218,625	212,724	168,221	200,397	244,980	375,655	3,142,754
EXPENSES													
41000 General Government													0
41110 Salaries	29,935	29,892	29,217	29,007	24,771	30,686	20,458	20,458	20,458	20,458	20,458	39,888	315,683

	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Total
41111 Employee Health Insurance	1,172	3,335	3,335	3,335	3,335	3,335	7,781	3,460	3,460	3,460	3,460	2,269	41,737
41113 Employee Benefits (FICA)	2,603	3,216	2,978	3,272	2,820	3,874	2,240	2,295	2,313	2,325	2,365	4,281	34,582
41114 Retirement	2,381	2,322	2,284	2,249	1,916	2,241	1,494	1,494	1,494	1,494	1,494	1,494	22,356
41210 Marketing / Printing	1,200	40	800	677	2,670	0	115	1,347	0	1,859	800	1,670	11,177
41220 Training, Dues & Subscriptions	757	4,144	859	1,799	3,802	6,098	2,700	30	4,754	2,853		1,975	29,770
41232 Legal Notices	1,188	3,000		456	4,000	371					67	285	9,366
41237 Vehicle R/M	41	103	87	417	0	45	87	242	504	137	2,935	223	4,821
41239 Office Supplies	621	395	2,061	1,249	374	358		531	440	2,867	1,761	1,314	11,970
41320 Office Services	1,261	204		450	459	370	4,548	827	1,607	743	333	200	11,002
41330 Auto Allowance	400	200	200	0	0	0		0	0	0	200	0	1,000
41340 Bank & Credit Card Fees	395	256	614	779	1,192	619	555	394	675	452	501	198	6,630
41500 Finance													0
41530 Accounting	4,158	10,040	2,592	6,720	5,088	4,320	1,824	2,544	2,784	2,928	3,456	4,800	51,254
41540 Audit				10,000		4,000							14,000
Total 41500 Finance	4,158	10,040	2,592	16,720	5,088	8,320	1,824	2,544	2,784	2,928	3,456	4,800	65,254
41590 Insurance													0
41593 Worker's Comp Insurance	221	221	221	221	221	221	221	221	221	221	221	221	2,654
41594 Liability Insurance & Property		0				0	1,442	1,442	1,442	1,442	1,442	1,442	8,651
Total 41590 Insurance	221	221	221	221	221	221	1,663	1,663	1,663	1,663	1,663	1,663	11,305
41620 Legal													0
41652 General Legal Fees	18,120	7,440	7,780	7,140	9,250	4,220	7,760	8,000	7,320	3,940	3,960	7,399	92,329
Total 41620 Legal	18,120	7,440	7,780	7,140	9,250	4,220	7,760	8,000	7,320	3,940	3,960	7,399	92,329
41640 Information Technology													0
41641 Comp/Tech Service	1,954	1,940	25,931	1,965	1,875	1,352	2,765	5,935	3,656	1,590	2,936	23,190	75,089
Total 41640 Information Technology	1,954	1,940	25,931	1,965	1,875	1,352	2,765	5,935	3,656	1,590	2,936	23,190	75,089
41810 Utilities	679	2,521	1,472	1,196	636	1,051	397	796	974	881	1,070	478	12,153
41811 Rent	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	8,050	3,269	52,422
41901 Capital Outlay General								827		13,134	68,346		82,307
41990 Other Professional Services							7,686	7,350		22,076	6,445		43,557
41991 Depreciation Exp	4,426	4,426	4,426	4,426	4,426	4,426	4,426	4,426	4,426	4,426	4,426	4,426	53,112
41992 Reconciliation Discrepancies			5,729	8,594	(5,729)			(5,729)					2,865
Total 41000 General Government	75,622	77,803	94,695	88,062	65,215	71,697	70,609	61,001	60,639	91,395	134,725	99,022	990,486
41700 Building & Codes													0
41670 General Engineering	7,828	17,133	6,872	8,314	22,588		6,205	6,836	16,696		13,154	6,789	112,414
41701 Building and Code Department	3,500	7,000	7,000	7,000	7,000	10,500	7,000	7,000	7,000	7,000	7,000	11,235	88,235
Total 41700 Building & Codes	11,328	24,133	13,872	15,314	29,588	10,500	13,205	13,836	23,696	7,000	20,154	18,024	200,649
43000 Public Works Dept.											140		140
43190 Streets													0
43161 Street Lighting	6,494	6,739	6,727	6,688	6,518	6,546	6,739	6,779	6,506	6,540	6,767	13,647	86,691
43192 Street Repair & Maintenance	2,608	19,288			4,500					293	14,964	1,459	43,112
43193 Snow/Salt Contracting								256,738	20,000	21,600			298,338
43194 ROW Maintenance	13,170		200				29,797	10,587	33,477		14,816	555	102,602
43900 Permits / Fees				1,120				46				76	1,242
43990 Capital Outlay *									35,289	83,480			118,769
43991 Capital Outlay- ARPA Funded											46,289	50,595	96,884
Total 43190 Streets	22,272	26,027	6,927	7,808	11,018	36,343	6,739	274,149	95,272	111,913	82,835	66,332	747,636
43200 Sanitation													0
43230 Garbage Service	40,442	40,442	40,442	40,442	40,442	40,442	40,442	40,442	41,382	41,382	116,382	41,382	564,060

	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Total
43260 Garbage Service - Chipper	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	15,010	180,120
Total 43200 Sanitation	55,452	55,452	55,452	55,452	55,452	55,452	55,452	55,452	56,392	56,392	131,392	56,392	744,180
Total 43000 Public Works Dept.	77,723	81,479	62,378	63,260	66,470	91,794	62,191	329,601	151,664	168,305	214,367	122,724	1,491,956
49000 Miscellaneous Expense			7,350			7,350	447	2,700	3,133	12,623	4,000		37,603
Total Expenses	164,674	183,415	178,295	166,635	161,272	181,342	146,452	407,137	239,132	279,323	373,246	239,770	2,720,694
NET OPERATING INCOME	26,307	3,298	116,351	9,171	34,989	496,402	72,173	(194,414)	(70,911)	(78,926)	(128,266)	135,885	422,060
NET INCOME	\$26,307	\$3,298	\$116,351	\$9,171	\$34,989	\$496,402	\$72,173	\$ (194,414)	\$ (70,911)	\$ (78,926)	\$ (128,266)	\$135,885	\$422,060