

The City of Oak Hill	Actual Jul '21 - Mar 22	Budget Jul 21 - June 22	Dollar Variance	% of Budget
Income				
1-1-401 · State Income Tax	-	335,000	(335,000)	0.0%
1-1-403 · State Sales Tax	405,002	200,000	205,002	202.5%
1-1-404 · Local Sales Tax	209,323	100,000	109,323	209.3%
1-1-406 · State Beer Tax	2,374	2,400	(26)	98.9%
4-33900 · Grants	734,388		734,388	0.0%
1-1-410 · Intergovernmental Relations - Other	-	64,410	(64,410)	0.0%
1-1-421 · TVA in Lieu	25,391	55,000	(29,609)	46.2%
1-1-422 · Franchise Fees	184,625	125,000	59,625	147.7%
4-34100 · Charges for Services	248		248	0.0%
1-2-411 · General Gas Taxes	6,726	9,500	(2,774)	70.8%
1-2-412 · State Street Aid	130,837	125,000	5,837	104.7%
1-2-413 · Metro Street Aid	478,500	478,500	-	100.0%
1-3-501 · Building Permits	386,100	320,000	66,100	120.7%
1-3-502 · Planning & Zoning Fees	8,750	7,940	810	110.2%
1-3-511 · Sign Permits	150	250	(100)	60.0%
1-3-550 · Local Taxes/Permits, Other	50	-	50	0.0%
1-9-601 · Fines	2,275	1,000	1,275	227.5%
1-9-610 · Garbage / Recycling Fees	384,762	500,000	(115,238)	77.0%
1-9-611 · Interest	37,956	65,000	(27,044)	58.4%
1-9-612 · Market Value Change Investments	(41,863)	-	(41,863)	0.0%
1-9-699 · Miscellaneous	1,287	-	1,287	0.0%
Total Income	2,956,881	2,389,000	567,881	123.8%
Expense				
1-1-701 · Employee Salaries	343,087	400,000	56,913	85.8%
1-1-707 · Employee Health Insurance	32,547	60,000	27,453	54.2%
1-1-711 · Retirement	17,874	25,000	7,126	71.5%
1-1-713 · Employee Benefits (FICA)	11,668	25,000	13,332	46.7%
1-1-723 · Legal Notices	9,014	12,800	3,786	70.4%
1-1-725 · Legal/Audit	83,710	64,000	(19,710)	130.8%
1-1-732 · Liability Insurance & Property	15,125	15,000	(125)	100.8%
1-1-737 · Worker's Comp Insurance	2,654	5,000	2,346	53.1%
1-1-742 · Training, Dues & Subscriptions	24,913	8,500	(16,413)	293.1%
1-1-745 · Auto Allowance	800	3,000	2,200	26.7%
1-1-750 · Bank & Credit Card Fees	5,372	-	(5,372)	0.0%
1-1-751 · Office Supplies	7,744	7,500	(244)	103.3%
1-1-753 · Office Services	5,695	5,000	(695)	113.9%
1-1-761 · Vehicle R/M	1,526	2,500	974	61.0%
1-1-776 · Comp/Tech Service	43,336	24,000	(19,336)	180.6%
1-1-781 · Marketing / Printing	5,797	25,000	19,203	23.2%
1-1-901 · Rent	36,992	48,000	11,008	77.1%
1-1-902 · Reconciliation Discrepancies	2,865	-	(2,865)	0.0%
1-1-911 · Utilities	8,600	6,000	(2,600)	143.3%
1-1-999 · Miscellaneous Expense	14,970	-	(14,970)	0.0%
1-2-803 · Street Repair & Maintenance	62,834	50,000	(12,834)	125.7%
1-2-804 · ROW Maintenance	53,754	52,650	(1,104)	102.1%
1-2-805 · PW Emergency		20,000	20,000	0.0%
1-2-808 · Snow/Salt Contracting	298,338	50,000	(248,338)	596.7%
1-2-851 · Permits / Fees	1,120	4,000	2,880	28.0%
1-2-912 · Street Lighting	59,736	78,000	18,264	76.6%
1-2-956 · Capital Outlay *	35,289	500,000	464,711	7.1%
1-3-771 · Engineering	92,471	72,000	(20,471)	128.4%
1-5-778 · Garbage Service	398,391	485,000	86,609	82.1%
1-5-779 · Garbage Service - Chipper	135,090	185,000	49,910	73.0%
2-0-900 · Depreciation Exp	39,834		(39,834)	0.0%
Total Expense	1,851,147	2,232,950	381,803	82.9%
Net Income	1,105,734	156,050	949,684	708.6%

The City of Oak Hill
Statement of Cash Flows
 March 2022

	<u>Mar 22</u>
OPERATING ACTIVITIES	
Net Income	12,226.78
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1-0-010 · Investments	15,195.42
1-0-101 · Governmental Receivables	119,181.98
1-0-102 · Accounts Receivable - Garbage	-59,425.52
1-0-222 TCRS Rtr Pension Match	2.71
1-0-212 · Payroll Liabilities	9,336.40
1-0-214 · TCRS Retirement System	1.13
1-0-215 · 401-K Great West	3.80
1-0-216 · Roth 401-K Great West	163.84
1-0-225 · Deferred Revenue - Garbage	-80,950.30
Net cash provided by Operating Activities	<u>15,736.24</u>
INVESTING ACTIVITIES	
2-0-200 · Accumulated Depr	4,426.00
Net cash provided by Investing Activities	<u>4,426.00</u>
Net cash increase for period	20,162.24
Cash at beginning of period	<u>5,228,409.48</u>
Cash at end of period	<u>5,248,571.72</u>

The City of Oak Hill
Profit & Loss Prev Year Comparison
March 2022

	<u>Mar 22</u>	<u>Mar 21</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
1-1-401 · State Income Tax	0.00	0.00	0.00	0.0%
1-1-403 · State Sales Tax	40,192.94	38,047.60	2,145.34	5.64%
1-1-404 · Local Sales Tax	0.00	28,386.01	-28,386.01	-100.0%
1-1-406 · State Beer Tax	0.00	0.00	0.00	0.0%
1-1-410 · Intergovernmental Relations	0.00	240.15	-240.15	-100.0%
1-1-421 · TVA in Lieu	0.00	0.00	0.00	0.0%
1-1-422 · Franchise Fees	47,659.50	12,341.76	35,317.74	286.17%
1-2-411 · General Gas Taxes	747.20	775.76	-28.56	-3.68%
1-2-412 · State Street Aid	13,232.05	13,090.72	141.33	1.08%
1-3-501 · Building Permits	38,100.00	46,500.00	-8,400.00	-18.07%
1-3-502 · Planning & Zoning Fees	1,000.00	500.00	500.00	100.0%
1-9-601 · Fines	0.00	100.00	-100.00	-100.0%
1-9-610 · Garbage / Recycling Fees	41,847.29	41,437.00	410.29	0.99%
1-9-611 · Interest	8,390.23	7,587.58	802.65	10.58%
1-9-612 · Market Value Change Investments	-23,018.63	-4,357.95	-18,660.68	-428.2%
1-9-699 · Miscellaneous	0.00	549.75	-549.75	-100.0%
Total Income	<u>168,150.58</u>	<u>185,198.38</u>	<u>-17,047.80</u>	<u>-9.21%</u>
Gross Profit	168,150.58	185,198.38	-17,047.80	-9.21%
Expense				
1-1-701 · Employee Salaries	30,241.62	15,358.35	14,883.27	96.91%
1-1-707 · Employee Health Insurance	3,460.46	2,629.66	830.80	31.59%
1-1-711 · Retirement	1,493.78	1,113.74	380.04	34.12%
1-1-713 · Employee Benefits (FICA)	-2,331.91	1,132.11	-3,464.02	-305.98%
1-1-725 · Legal/Audit	8,000.00	6,052.15	1,947.85	32.18%
1-1-742 · Training, Dues & Subscriptions	3,133.12	0.00	3,133.12	100.0%
1-1-745 · Auto Allowance	0.00	200.00	-200.00	-100.0%
1-1-750 · Bank & Credit Card Fees	599.06	259.83	339.23	130.56%
1-1-751 · Office Supplies	75.26	1,244.55	-1,169.29	-93.95%
1-1-753 · Office Services	554.36	108.84	445.52	409.34%
1-1-761 · Vehicle R/M	504.15	0.00	504.15	100.0%
1-1-776 · Comp/Tech Service	1,042.24	3,223.78	-2,181.54	-67.67%
1-1-781 · Marketing / Printing	0.00	0.00	0.00	0.0%
1-1-901 · Rent	0.00	4,110.24	-4,110.24	-100.0%
1-1-911 · Utilities	877.05	284.42	592.63	208.36%
1-1-956 · Capital Outlay	35,288.82	0.00	35,288.82	100.0%
1-1-999 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
1-2-803 · Street Repair & Maintenance	0.00	6,961.99	-6,961.99	-100.0%
1-2-808 · Snow/Salt Contracting	21,600.00	91,539.13	-69,939.13	-76.4%
1-2-912 · Street Lighting	6,506.00	6,272.41	233.59	3.72%
1-3-600 · Building and Code Department	0.00	793.50	-793.50	-100.0%
1-3-771 · Engineering	6,976.82	9,562.50	-2,585.68	-27.04%
1-5-778 · Garbage Service	33,476.97	40,441.50	-6,964.53	-17.22%
1-5-779 · Garbage Service - Chipper	0.00	15,010.00	-15,010.00	-100.0%
2-0-900 · Depreciation Exp	4,426.00	4,426.00	0.00	0.0%
Total Expense	<u>155,923.80</u>	<u>210,724.70</u>	<u>-54,800.90</u>	<u>-26.01%</u>
Net Ordinary Income	<u>12,226.78</u>	<u>-25,526.32</u>	<u>37,753.10</u>	<u>147.9%</u>
Net Income	<u><u>12,226.78</u></u>	<u><u>-25,526.32</u></u>	<u><u>37,753.10</u></u>	<u><u>147.9%</u></u>

The City of Oak Hill
Balance Sheet Prev Year Comparison
As of March 31, 2022

	Mar 31, 22	Mar 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1-0-001 · Cash	70.57	2,928,271.62	-2,928,201.05	-100.0%
1-0-002 · Petty Cash	150.00	150.00	0.00	0.0%
1-0-003 · Pinnacle Bank	22.46	853,336.89	-853,314.43	-100.0%
1-0-005 · LGIP - State of TN	1,123.37	1,123.37	0.00	0.0%
1-0-007 · Pinnacle Sweep	5,245,755.32	0.00	5,245,755.32	100.0%
Total Checking/Savings	5,247,121.72	3,782,881.88	1,464,239.84	38.71%
Other Current Assets				
1-0-008 · Net Pension Asset	129,742.00	140,648.00	-10,906.00	-7.75%
1-0-010 · Investments	4,111,495.38	4,121,601.31	-10,105.93	-0.25%
1-0-090 · Undeposited Funds	1,450.00	-4,639.14	6,089.14	131.26%
1-0-101 · Governmental Receivables	0.00	173.70	-173.70	-100.0%
1-0-102 · Accounts Receivable - Garbage	76,067.68	87,501.52	-11,433.84	-13.07%
Total Other Current Assets	4,318,755.06	4,345,285.39	-26,530.33	-0.61%
Total Current Assets	9,565,876.78	8,128,167.27	1,437,709.51	17.69%
Fixed Assets				
2-0-100 · Building & LH Imp	387,832.37	319,577.37	68,255.00	21.36%
2-0-105 · Equipment	74,196.00	74,196.00	0.00	0.0%
2-0-110 · Infrastructure	1,886,234.00	1,477,808.00	408,426.00	27.64%
2-0-115 · Construction in Progress	0.00	129,450.00	-129,450.00	-100.0%
2-0-200 · Accumulated Depr	-758,300.00	-680,649.00	-77,651.00	-11.41%
Total Fixed Assets	1,589,962.37	1,320,382.37	269,580.00	20.42%
TOTAL ASSETS	11,155,839.15	9,448,549.64	1,707,289.51	18.07%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
1-0-201 · Accounts Payable	23,639.24	41,695.44	-18,056.20	-43.31%
Total Accounts Payable	23,639.24	41,695.44	-18,056.20	-43.31%
Other Current Liabilities				
1-0-222 TCRS Rtr Pension Match	698.02	4.37	693.65	15,873.0%
1-0-100 · Deferred Outflows - Pension	-47,842.00	-43,989.00	-3,853.00	-8.76%
1-0-200 · Deferred Inflows related to pen	21,374.00	32,119.00	-10,745.00	-33.45%
1-0-202 · Accrued Payroll	10,615.00	13,075.00	-2,460.00	-18.82%
1-0-211 · State Litigation Tax	136.00	136.00	0.00	0.0%
1-0-212 · Payroll Liabilities	679.52	881.28	-201.76	-22.89%
1-0-213 · Dental Insur Payable (ee)	111.44	111.44	0.00	0.0%
1-0-214 · TCRS Retirement System	3,485.10	3,105.66	379.44	12.22%
1-0-215 · 401-K Great West	5,673.64	8,140.41	-2,466.77	-30.3%
1-0-216 · Roth 401-K Great West	1,402.66	580.25	822.41	141.73%
1-0-218 · AFLAC Payable	579.66	579.66	0.00	0.0%
1-0-220 · Medical125 Insurance Payable	1,010.62	1,010.62	0.00	0.0%
1-0-221 · Vision Insurance Payable	69.49	69.49	0.00	0.0%
1-0-225 · Deferred Revenue - Garbage	52,847.91	185,436.78	-132,588.87	-71.5%
1-0-299 · Accrued compensated absences	18,249.00	32,951.00	-14,702.00	-44.62%
Total Other Current Liabilities	69,090.06	234,211.96	-165,121.90	-70.5%
Total Current Liabilities	92,729.30	275,907.40	-183,178.10	-66.39%
Total Liabilities	92,729.30	275,907.40	-183,178.10	-66.39%
Equity				
1-0-300 · Opening Balance Equity	140,648.00	147,860.00	-7,212.00	-4.88%
1-0-302 · Unrestricted Net Assets	8,109,281.04	7,340,760.81	768,520.23	10.47%
2-0-300 · Net Position - Capital Assets	1,707,447.00	1,407,787.00	299,660.00	21.29%
Net Income	1,105,733.81	276,234.43	829,499.38	300.29%
Total Equity	11,063,109.85	9,172,642.24	1,890,467.61	20.61%
TOTAL LIABILITIES & EQUITY	11,155,839.15	9,448,549.64	1,707,289.51	18.07%