Anders & Barrow, CPAs, PC

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To the Town Council
Town of Oak Ridge, North Carolina

Management is responsible for the accompanying financial statements of the Town of Oak Ridge which comprise the Balance Sheet - Modified Accrual Basis as of May 31, 2026, and the related Statement of Revenues and Expenses - Modified Accrual Basis for the period then ended and the accompanying supplementary information contained in Schedules 1, 2, 3, 4, and 5, and for determining the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and the accompanying supplementary information.

The financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Town of Oak Ridge.

Anders & Barrow, CPAs, PC

Anders & Barrow, CPAs, PC

June 3, 2026

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of May 31, 2026

ASSETS		
Current Assets		
Truist Checking		133,137.99
Petty Cash		100.00
Truist Money Market		484.66
Bank of OR Money Market		1,031.85
Bank of OR ICS		892,449.11
Bank of OR Water Enterprise Account		2,411.77
Piedmont Federal Savings Bank-Money Market		230,371.62
Truist HFP Checking		464.88
Truist Water Tank Construction Account		276,752.54
Piedmont Federal Savings Bank-Water Line Const		11,180.03
Sales Tax Refund Receivable		83,860.65
Water Meters Inventory		632.04
Total Current Assets		1,632,877.14
Total Assets		**1,632,877.14**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Payroll Taxes Payable		2,120.79
Retirement Contributions Payable		14,454.18
Total Current Liabilities		16,574.97
Total Liabilities		16,574.97
Fund Balance		
Fund Balance - Committed - Capital Projects		1,320,000.00
Fund Balance - Restricted		
Stabilization by State Statute		205,633.00
MST Fund		563.00
Water Enterprise Fund		3,043.81
Security Grant from Guilford County		0.00
Solid Waste Disposal Tax Reserve		59,110.74
Historic Heritage Grants		4,026.01
Conservation Easements/CORE Grants		59,949.00
Fund Balance - Unassigned		-36,023.39
Total Fund Balance		1,616,302.17
TOTAL LIABILITIES AND FUND BALANCE		**1,632,877.14**

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 2026

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3110	Planning and Zoning Fees	10,400.00	28,389.00	10,000.00	-18,389.00	284 %
3210	Property Tax Receipts	15,467.74	1,294,561.60	1,321,704.00	27,142.40	98 %
3220	Excise Tax Receipts	33,158.76	33,158.76	38,000.00	4,841.24	87 %
3230	Sales Tax Receipts	32,287.18	389,310.15	451,962.00	62,651.85	86 %
3250	Solid Waste Disposal Tax Dist.	1,550.37	6,476.44	7,200.00	723.56	90 %
3261	Telecommunication Services	0.00	7,254.11	6,000.00	-1,254.11	121 %
3262	Video Programming	0.00	31,162.01	48,000.00	16,837.99	65 %
3264	Electric Power	0.00	161,223.09	210,000.00	48,776.91	77 %
3265	Piped Natural Gas	0.00	10,375.76	20,000.00	9,624.24	52 %
3325	ABC Distribution	0.00	237,620.00	250,000.00	12,380.00	95 %
3350	HPC Donations	317.43	10,463.62	2,500.00	-7,963.62	419 %
3360	Town Special Events	0.00	3,604.34	0.00	-3,604.34	%
3372	Veterans Honor Green Phase 2	0.00	8,120.15	500.00	-7,620.15	*** %
3831	Interest Earnings	492.64	58,943.14	75,000.00	16,056.86	79 %
3900	Transfers From Funds	310,000.00	1,334,000.00	0.00	-1,334,000.00	%
	Account Group Total:	**403,674.12**	**3,614,662.17**	**2,440,866.00**	**-1,173,796.17**	**148 %**
	Fund Total:	**403,674.12**	**3,614,662.17**	**2,440,866.00**	**-1,173,796.17**	**148 %**
15 Cultural & Recreation Fund						
3341	Special Events-Park	2,669.81	32,004.89	20,000.00	-12,004.89	160 %
3342	Facility Rental	12,609.90	93,391.04	116,000.00	22,608.96	81 %
3344	User Fees	0.00	1,177.76	1,000.00	-177.76	118 %
3345	Other Park Revenue - Other	1,946.00	23,482.05	17,000.00	-6,482.05	138 %
	Account Group Total:	**17,225.71**	**150,055.74**	**154,000.00**	**3,944.26**	**97 %**
	Fund Total:	**17,225.71**	**150,055.74**	**154,000.00**	**3,944.26**	**97 %**
20 Water Enterprise Fund						
3010	Tap Fees	1,881.01	21,540.99	31,500.00	9,959.01	68 %
3015	Water Usage Fees	1,986.98	30,407.76	0.00	-30,407.76	%
3900	Transfers From Funds	0.00	10,000.00	0.00	-10,000.00	%
	Account Group Total:	**3,867.99**	**61,948.75**	**31,500.00**	**-30,448.75**	**197 %**
	Fund Total:	**3,867.99**	**61,948.75**	**31,500.00**	**-30,448.75**	**197 %**

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 2026

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
50 Capital Project Fund						
3311	Grants	715,490.30	4,108,101.30	0.00	-4,108,101.30	%
3831	Interest Earnings	3.70	12.18	0.00	-12.18	%
3900	Transfers From Funds	310,000.00	2,706,000.00	0.00	-2,706,000.00	%
	Account Group Total:	**1,025,494.00**	**6,814,113.48**	**0.00**	**-6,814,113.48**	%
	Fund Total:	**1,025,494.00**	**6,814,113.48**	**0.00**	**-6,814,113.48**	%
	Total Income:	**1,450,261.82**	**10,640,780.14**	**2,626,366.00**	**-8,014,414.14**	**405 %**

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 2026

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
1000 Salary-Town Hall Employees	32,880.58	362,853.75	383,300.00	383,300.00	20,446.25	95%
1001 Salary-Governing Body	2,000.00	22,000.00	24,000.00	24,000.00	2,000.00	92%
1008 Medicare Expense	498.63	5,501.66	5,906.00	5,906.00	404.34	93%
1009 Social Security Expense	2,132.00	23,524.31	25,253.00	25,253.00	1,728.69	93%
1010 Retirement Expense	4,718.35	51,862.28	58,448.00	58,448.00	6,585.72	89%
1011 Health/Dental/Vision	4,825.89	54,983.99	72,000.00	72,000.00	17,016.01	76%
1013 Life Insurance	182.24	2,374.16	2,900.00	2,900.00	525.84	82%
1014 Worker Comp	0.00	1,719.50	4,800.00	4,800.00	3,080.50	36%
1015 Unemployment	102.46	821.79	800.00	800.00	-21.79	103%
1016 Disability Insurance	376.73	4,341.68	2,400.00	2,400.00	-1,941.68	181%
1017 Simple IRA Contribution	986.42	10,885.68	12,219.00	12,219.00	1,333.32	89%
1081 Accounting	4,337.90	115,626.86	135,000.00	135,000.00	19,373.14	86%
1082 Consulting	14,321.89	82,627.34	95,000.00	95,000.00	12,372.66	87%
1084 Animal Control	0.00	15,751.84	25,991.00	25,991.00	10,239.16	61%
1090 Legal Fees	11,475.00	66,347.31	50,000.00	50,000.00	-16,347.31	133%
1091 Tax Collection Fees	0.00	8,106.00	8,000.00	8,000.00	-106.00	101%
2610 Office Supplies	130.28	4,428.03	6,000.00	6,000.00	1,571.97	74%
2611 Postage and Delivery	163.47	1,427.52	1,000.00	1,000.00	-427.52	143%
3100 Travel	532.04	1,085.42	1,500.00	1,500.00	414.58	72%
3101 Travel-Administrative	0.00	2,163.50	4,000.00	4,000.00	1,836.50	54%
3120 Mileage Reimbursement	140.65	2,395.55	1,000.00	1,000.00	-1,395.55	240%
3121 Mileage Reimbursement - Admin	0.00	121.80	3,000.00	3,000.00	2,878.20	4%
3150 Education-Council	0.00	935.00	1,000.00	1,000.00	65.00	94%
3151 Education-Admin	0.00	2,115.00	6,500.00	6,500.00	4,385.00	33%
3210 Communications	331.26	6,488.25	6,500.00	6,500.00	11.75	100%
3320 Web Hosting Fees	0.00	4,800.00	5,000.00	5,000.00	200.00	96%
3700 Advertising	0.00	2,507.37	5,000.00	5,000.00	2,492.63	50%
3950 Dues and Subscriptions	1,126.20	41,134.22	45,000.00	45,000.00	3,865.78	91%
3960 Bank and Merchant Fees	573.32	6,361.80	5,000.00	5,000.00	-1,361.80	127%
3970 Elections	0.00	7,869.51	6,000.00	6,000.00	-1,869.51	131%
3981 Special Events	0.00	5,789.48	6,700.00	6,700.00	910.52	86%
3990 Miscellaneous	0.00	1,646.95	500.00	500.00	-1,146.95	329%
4210 Board of Adjustment	0.00	0.00	500.00	500.00	500.00	0%
4220 Historic Preservation Commission	0.00	9,729.78	14,785.00	14,785.00	5,055.22	66%
4230 Ordinance Conversion	0.00	3,134.19	3,000.00	3,000.00	-134.19	104%
4240 Planning & Zoning Board	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
4250 Tree Board	0.00	181.35	2,500.00	2,500.00	2,318.65	7%
4300 Equipment Lease	535.86	5,805.13	6,600.00	6,600.00	794.87	88%
4350 MST Committee	213.80	1,163.80	1,500.00	1,500.00	336.20	78%
4360 Conservation Easement Committee	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
4500 Liability Insurance	0.00	13,870.09	10,000.00	10,000.00	-3,870.09	139%
Account Total:	**82,584.97**	**954,481.89**	**1,050,602.00**	**1,050,602.00**	**96,120.11**	**91%**
Account Group Total:	**82,584.97**	**954,481.89**	**1,050,602.00**	**1,050,602.00**	**96,120.11**	**91%**

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 2026

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
5000 Building and Grounds						
5000 Building and Grounds						
1083 Security Monitoring	0.00	750.00	840.00	840.00	90.00	89%
2110 Furnishings	0.00	0.00	3,500.00	3,500.00	3,500.00	0%
3310 Electricity	1,435.86	19,872.97	21,000.00	21,000.00	1,127.03	95%
3510 Repairs & Maintenance	59.00	8,458.20	17,000.00	17,000.00	8,541.80	50%
3515 Cleaning	680.00	4,080.00	6,000.00	6,000.00	1,920.00	68%
Account Total:	**2,174.86**	**33,161.17**	**48,340.00**	**48,340.00**	**15,178.83**	**69%**
Account Group Total:	**2,174.86**	**33,161.17**	**48,340.00**	**48,340.00**	**15,178.83**	**69%**
7000 Transfers To Funds						
7000 Transfers To Funds						
7500 Transfers to Funds	310,000.00	2,740,000.00	0.00	0.00	-2,740,000.00	0%
Account Total:	**310,000.00**	**2,740,000.00**	**0.00**	**0.00**	**-2,740,000.00**	**0%**
Account Group Total:	**310,000.00**	**2,740,000.00**	**0.00**	**0.00**	**-2,740,000.00**	**0%**
Fund Total:	**394,759.83**	**3,727,643.06**	**1,098,942.00**	**1,098,942.00**	**-2,628,701.06**	**339%**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Park	21,585.79	238,058.21	365,000.00	365,000.00	126,941.79	65%
1008 Medicare Expense	312.99	3,449.74	5,293.00	5,293.00	1,843.26	65%
1009 Social Security Expense	1,338.34	14,751.11	22,630.00	22,630.00	7,878.89	65%
1010 Retirement Expense	2,649.25	27,086.54	52,378.00	52,378.00	25,291.46	52%
1011 Health/Dental/Vision	5,192.90	50,379.23	54,000.00	54,000.00	3,620.77	93%
1013 Life Insurance	127.40	1,551.61	1,400.00	1,400.00	-151.61	111%
1014 Worker Comp	0.00	3,716.90	6,313.00	6,313.00	2,596.10	59%
1015 Unemployment	101.45	757.99	1,050.00	1,050.00	292.01	72%
1016 Disability Insurance	217.63	2,408.21	1,600.00	1,600.00	-808.21	151%
1017 Simple IRA Contribution	553.86	5,376.27	10,950.00	10,950.00	5,573.73	49%
3500 Operations and Maintenance	17,188.98	169,789.03	220,900.00	220,900.00	51,110.97	77%
3833 Contributions to Other Agencies	0.00	10,165.75	9,000.00	9,000.00	-1,165.75	113%
3981 Special Events	5,279.99	39,997.55	48,000.00	48,000.00	8,002.45	83%
3983 ORYA Rebate Expense	0.00	19,475.80	53,480.00	53,480.00	34,004.20	36%
4500 Liability Insurance	0.00	12,569.71	12,000.00	12,000.00	-569.71	105%
Account Total:	**54,548.58**	**599,533.65**	**863,994.00**	**863,994.00**	**264,460.35**	**69%**
Account Group Total:	**54,548.58**	**599,533.65**	**863,994.00**	**863,994.00**	**264,460.35**	**69%**
Fund Total:	**54,548.58**	**599,533.65**	**863,994.00**	**863,994.00**	**264,460.35**	**69%**

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 2026

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 Water Enterprise Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
3990 Miscellaneous	0.00	132.60	0.00	0.00	-132.60	0%
Account Total:	**0.00**	**132.60**	**0.00**	**0.00**	**-132.60**	**0%**
4200 Water Operating Expenses						
4600 Management Fee	3,276.00	10,062.10	13,000.00	13,000.00	2,937.90	77%
4610 Customer Service Fee	65.28	454.22	0.00	0.00	-454.22	0%
4630 Meter Costs	1,268.16	5,070.60	0.00	0.00	-5,070.60	0%
4640 Inspections & Licenses	515.00	4,181.00	0.00	0.00	-4,181.00	0%
4650 Utilities	355.70	2,223.55	2,000.00	2,000.00	-223.55	111%
4660 Maintenance	0.00	551.92	6,000.00	6,000.00	5,448.08	9%
Account Total:	**5,480.14**	**22,543.39**	**21,000.00**	**21,000.00**	**-1,543.39**	**107%**
Account Group Total:	**5,480.14**	**22,675.99**	**21,000.00**	**21,000.00**	**-1,675.99**	**108%**
6000						
6300 Capital Expenses						
5500 Capital Outlay-Equipment and Land	0.00	79,670.00	0.00	0.00	-79,670.00	0%
Account Total:	**0.00**	**79,670.00**	**0.00**	**0.00**	**-79,670.00**	**0%**
Account Group Total:	**0.00**	**79,670.00**	**0.00**	**0.00**	**-79,670.00**	**0%**
Fund Total:	**5,480.14**	**102,345.99**	**21,000.00**	**21,000.00**	**-81,345.99**	**487%**
50 Capital Project Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
3960 Bank and Merchant Fees	25.00	125.00	0.00	0.00	-125.00	0%
Account Total:	**25.00**	**125.00**	**0.00**	**0.00**	**-125.00**	**0%**
Account Group Total:	**25.00**	**125.00**	**0.00**	**0.00**	**-125.00**	**0%**
6000						
6300 Capital Expenses						
5500 Capital Outlay-Equipment and Land	1,310,042.78	5,535,878.00	0.00	0.00	-5,535,878.00	0%
Account Total:	**1,310,042.78**	**5,535,878.00**	**0.00**	**0.00**	**-5,535,878.00**	**0%**
Account Group Total:	**1,310,042.78**	**5,535,878.00**	**0.00**	**0.00**	**-5,535,878.00**	**0%**
7000 Transfers To Funds						
7000 Transfers To Funds						
7500 Transfers to Funds	310,000.00	1,310,000.00	0.00	0.00	-1,310,000.00	0%
Account Total:	**310,000.00**	**1,310,000.00**	**0.00**	**0.00**	**-1,310,000.00**	**0%**
Account Group Total:	**310,000.00**	**1,310,000.00**	**0.00**	**0.00**	**-1,310,000.00**	**0%**
Fund Total:	**1,620,067.78**	**6,846,003.00**	**0.00**	**0.00**	**-6,846,003.00**	**0%**

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 2026

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
91 Capital Expenses						
6000						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc	0.00	9,605.93	5,000.00	10,000.00	394.07	96%
5500 Capital Outlay-Equipment and Land	114,352.21	501,439.71	308,500.00	308,500.00	-192,939.71	163%
5700 Capital Outlay-Park Land and Debt	24,601.40	273,625.04	298,181.00	298,181.00	24,555.96	92%
Account Total:	**138,953.61**	**784,670.68**	**611,681.00**	**616,681.00**	**-167,989.68**	**127%**
Account Group Total:	**138,953.61**	**784,670.68**	**611,681.00**	**616,681.00**	**-167,989.68**	**127%**
Fund Total:	**138,953.61**	**784,670.68**	**611,681.00**	**616,681.00**	**-167,989.68**	**127%**
Total Expenses	**2,213,809.94**	**12,060,196.38**	**2,595,617.00**	**2,600,617.00**	**-9,459,579.38**	**464%**

Town of Oak Ridge
Supplementary Schedule 1
Account Balances Report-
Truist, Bank of Oak Ridge, Piedmont Federal
Modified Accrual Basis
As of May 31, 2026

Truist	
Truist Checking	133,137.99
Truist Money Market	484.66
Truist HFP Checking Account	464.88
Truist Water Tank Construction	276,752.54
Total Truist Accounts	410,840.07

Bank of Oak Ridge	
Bank of OR Money Market	1,031.85
Bank of OR ICS Money Market	892,449.11
Bank of OR Water Enterprise Acct	2,411.77
Total Bank of Oak Ridge Accounts	895,892.73

Piedmont Federal Savings Bank	
Piedmont Federal Money Market	230,371.62
Piedmont Federal Water Lines Cons	11,180.03
Total Piedmont Federal	241,551.65

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 1475 1	Batch #: 10660		5/26		10,400.00	
	Account Total:	**17,989.00 CR**			**10,400.00**	**28,389.00 CR**
3210 Property Tax Receipts						
RV 1418 1	Property Tax		5/26		1,413.16	
RV 1418 2	Vehicle Property Tax		5/26		14,054.58	
	Account Total:	**1,279,093.86 CR**			**15,467.74**	**1,294,561.60 CR**
3220 Excise Tax Receipts						
RV 1430 1	Alcohol Bvg Excise YE 3/31/25		5/26		33,158.76	
	Account Total:				**33,158.76**	**33,158.76 CR**
3230 Sales Tax Receipts						
RV 1425 1	Sales Tax		5/26		32,287.18	
	Account Total:	**357,022.97 CR**			**32,287.18**	**389,310.15 CR**
3250 Solid Waste Disposal Tax Dist.						
RV 1426 1	Solid Waste Disposal Tax		5/26		1,550.37	
	Account Total:	**4,926.07 CR**			**1,550.37**	**6,476.44 CR**
3311 Grants						
JV 1593 2	NCDEQ Grant to Water Lines		5/26	715,490.30		
RV 1429 1	NCDEQ Pmt-Water Lines		5/26		715,490.30	
	Account Total:			**715,490.30**	**715,490.30**	
3350 HPC Donations						
CR 1473 1	Batch #: 10660		5/26		238.07	
CR 1477 1	Batch #: 10661		5/26		55.16	
CR 1481 1	Batch #: 10662		5/26		24.20	
	Account Total:	**10,146.19 CR**			**317.43**	**10,463.62 CR**
3831 Interest Earnings						
RV 1433 1	Piedmont Federal Interest		5/26		492.51	
RV 1435 1	BOR MMkt Interest		5/26		0.13	
	Account Total:	**58,450.50 CR**			**492.64**	**58,943.14 CR**

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund								
3900 Transfers From Funds								
JV	1580	3	Transfer to Water Tank		5/26		310,000.00	
			Account Total:	**1,024,000.00 CR**			**310,000.00**	**1,334,000.00 CR**
4100 Administrative								
1000 Salary-Town Hall Employees								
JV	1578	4	Payroll Town Emps Gross		5/26	16,355.10		
JV	1582	4	Payroll Town Emps Gross		5/26	16,525.48		
			Object Total:	**329,973.17 DB**		**32,880.58**		**362,853.75 DB**
1001 Salary-Governing Body								
JV	1567	4	Councill Payroll		5/26	2,000.00		
			Object Total:	**20,000.00 DB**		**2,000.00**		**22,000.00 DB**
1008 Medicare Expense								
JV	1567	5	Council Payroll		5/26	29.00		
JV	1578	5	Payroll Town Emps Medicare		5/26	233.58		
JV	1582	5	Payroll Town Emps Medicare		5/26	236.05		
			Object Total:	**5,003.03 DB**		**498.63**		**5,501.66 DB**
1009 Social Security Expense								
JV	1567	6	Council Payroll		5/26	124.00		
JV	1578	6	Payroll Town Emps SS		5/26	998.71		
JV	1582	6	Payroll Town Emps SS		5/26	1,009.29		
			Object Total:	**21,392.31 DB**		**2,132.00**		**23,524.31 DB**
1010 Retirement Expense								
JV	1578	9	NC Retirement Matching		5/26	2,346.95		
JV	1582	9	NC Retirement Matching		5/26	2,371.40		
			Object Total:	**47,143.93 DB**		**4,718.35**		**51,862.28 DB**
1011 Health/Dental/Vision								
CL	8101	1	BCBS Medical	SANDRA SMITH	5/26	133.50		
CL	8101	2	BCBS Prescription	SANDRA SMITH	5/26	163.20		
CL	8119	1	Town Health/Vision/Dental	Blue Cross Blue Shield	5/26	5,090.27		
CL	8119	3	Flat Fee	Blue Cross Blue Shield	5/26		67.50	
JV	1578	11	Health, Dental, Vision, Life		5/26		246.79	
JV	1582	11	Health, Dental, Vision, Life		5/26		246.79	
			Object Total:	**50,158.10 DB**		**5,386.97**	**561.08**	**54,983.99 DB**
1013 Life Insurance								
CL	8142	1	Town Life	Standard Insurance	5/26	190.44		
JV	1578	12	Life Ins Exp		5/26		4.10	
JV	1582	12	Life Ins Exp		5/26		4.10	
			Object Total:	**2,191.92 DB**		**190.44**	**8.20**	**2,374.16 DB**
1015 Unemployment								
JV	1567	8	Council Payroll		5/26	8.00		
JV	1578	13	Unemployment Tax		5/26	49.14		
JV	1582	13	Unemployment Tax		5/26	45.32		
			Object Total:	**719.33 DB**		**102.46**		**821.79 DB**
1016 Disability Insurance								
CL	8142	3	Town Disability	Standard Insurance	5/26	376.73		
			Object Total:	**3,964.95 DB**		**376.73**		**4,341.68 DB**

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund								
4100 Administrative								
1017 Simple IRA Contribution								
JV	1578	8	IRA Matching		5/26	490.65		
JV	1582	8	IRA Matching		5/26	495.77		
			Object Total:		9,899.26 DB	986.42		10,885.68 DB
1081 Accounting								-
CL	8109	1	50469 April Accounting	Anders & Barrow CPAs, PC	5/26	4,337.90		
			Object Total:		111,288.96 DB	4,337.90		115,626.86 DB
1082 Consulting								
CL	8077	1	20260501 Employee Background Chec	N.C. STATE BUREAU OF	5/26	38.00		
CL	8079	1	IN155877 IT Services	Gray & Creech	5/26	998.21		
CL	8087	1	26148 HFP Phase II	Revington Reaves	5/26	10,408.68		
CL	8118	1	0001401845 On Call Stormwater Engin	Freese and Nichols	5/26	2,002.00		
CL	8149	1	9080 Union Cementary Pay App	Sacks Surveying &	5/26	875.00		
			Object Total:		68,305.45 DB	14,321.89		82,627.34 DB
1090 Legal Fees								
CL	8074	1	1268 April Legal	J. Michael Thomas	5/26	11,475.00		
			Object Total:		54,872.31 DB	11,475.00		66,347.31 DB
2610 Office Supplies								
CL	8110	1	Office Supplies	LOWE'S	5/26	17.08		
CL	8131	15	Amazon	Truist Bank	5/26	18.30		
CL	8131	19	Amazon	Truist Bank	5/26	59.15		
CL	8137	1	186740 Water Service	MOUNTAIN PARK SPRING	5/26	35.75		
			Object Total:		4,297.75 DB	130.28		4,428.03 DB
2611 Postage and Delivery								
CL	8131	12	USPS	Truist Bank	5/26	78.00		
CL	8131	13	USPS	Truist Bank	5/26	85.47		
			Object Total:		1,264.05 DB	163.47		1,427.52 DB
3100 Travel								
CL	8098	2	Hotel Reimbursement	Ann Schneider	5/26	496.04		
CL	8098	3	Parking Reimbursement	Ann Schneider	5/26	36.00		
			Object Total:		553.38 DB	532.04		1,085.42 DB
3120 Mileage Reimbursement								
CL	8098	1	Mileage Reimbursement	Ann Schneider	5/26	140.65		
			Object Total:		2,254.90 DB	140.65		2,395.55 DB
3210 Communications								
CL	8076	1	1029591 Communications-Phones	Carolina Digital Phone	5/26	177.75		
CL	8114	1	6142823042 Communications	Verizon	5/26	53.51		
JV	1578	14	Cell Phone Stipend		5/26	25.00		
JV	1578	26	Cell Phone Stipend		5/26	25.00		
JV	1582	14	Cell Phone Stipend		5/26	25.00		
JV	1582	26	Cell Phone Stipend		5/26	25.00		
			Object Total:		6,156.99 DB	331.26		6,488.25 DB
3950 Dues and Subscriptions								
CL	8131	1	ICMA Full Membership	Truist Bank	5/26	732.80		
CL	8131	14	Adobe	Truist Bank	5/26	110.95		
CL	8131	16	News & Record	Truist Bank	5/26	10.99		
CL	8131	18	Microsoft	Truist Bank	5/26	271.46		
			Object Total:		40,008.02 DB	1,126.20		41,134.22 DB

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund								
4100 Administrative								
3960 Bank and Merchant Fees								
JV	1567	2	Council Payroll		5/26	28.00		
JV	1578	2	Payroll Fees		5/26	63.00		
JV	1582	2	Payroll Fees		5/26	68.00		
JV	1591	1	Merchant Fee		5/26	116.53		
JV	1591	2	Bank Service Charges		5/26	269.00		
JV	1591	6	Authnet Gateway Fee		5/26	28.79		
			Object Total:		**5,788.48 DB**	**573.32**		**6,361.80 DB**
4300 Equipment Lease								
CL	8085	1	596892931 HP Lease	Systel Business	5/26	323.74		
CL	8113	1	430218 Copier Usage	Modern Impressions	5/26	87.67		
CL	8139	2	42005671 Copier Lease	MODERN IMPRESSIONS	5/26	124.45		
			Object Total:		**5,269.27 DB**	**535.86**		**5,805.13 DB**
4350 MST Committee								
CL	8086	1	4652456010 MST Map	ODP Business Solutions,	5/26	59.00		
CL	8097	1	MST Signs Reimbursement	Michael Kimel	5/26	154.80		
			Object Total:		**950.00 DB**	**213.80**		**1,163.80 DB**
			Account Total:		**791,455.56 DB**	**83,154.25**	**569.28**	**874,040.53 DB**
5000 Building and Grounds								
3310 Electricity								
CL	8099	1	4501 Peeples Rd	DUKE ENERGY	5/26	31.92		
CL	8099	2	3100 Oak Ridge Rd	DUKE ENERGY	5/26	34.41		
CL	8140	1	8315 Linville Rd	DUKE ENERGY	5/26	1,287.79		
CL	8140	2	1611 Oak Ridge Rd	DUKE ENERGY	5/26	32.84		
CL	8140	3	2000 Oak Ridge Rd	DUKE ENERGY	5/26	48.90		
			Object Total:		**18,437.11 DB**	**1,435.86**		**19,872.97 DB**
3510 Repairs & Maintenance								
CL	8078	1	MAY2611 Plant Service-April	Real Lyf	5/26	59.00		
			Object Total:		**8,399.20 DB**	**59.00**		**8,458.20 DB**
3515 Cleaning								
CL	8075	1	17878 May Cleaning	Jan-Pro of the Triad	5/26	340.00		
CL	8143	1	18253 June Cleaning	Jan-Pro of the Triad	5/26	340.00		
			Object Total:		**3,400.00 DB**	**680.00**		**4,080.00 DB**
			Account Total:		**30,236.31 DB**	**2,174.86**		**32,411.17 DB**
7000 Transfers To Funds								
7500 Transfers to Funds								
CL	8129	2	Transfer funds to Waterline Fd	Piedmont Federal Bank	5/26	715,490.30		
CL	8134	2	Transfer funds to Waterline Fd	Piedmont Federal Bank	5/26	310,000.00		
JV	1593	4	NCDEQ Grant to Water Lines		5/26		715,490.30	
			Object Total:		**2,430,000.00 DB**	**1,025,490.30**	**715,490.30**	**2,740,000.00 DB**
			Account Total:		**2,430,000.00 DB**	**1,025,490.30**	**715,490.30**	**2,740,000.00 DB**
			Fund Total:			**1826,309.71**	**1835,224.00**	

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund								
3341 Special Events-Park								
CR	1476	1	Batch #: 10660		5/26		1,573.46	
CR	1480	1	Batch #: 10661		5/26		1,096.35	
			Account Total:		**29,335.08 CR**		**2,669.81**	**32,004.89 CR**
3342 Facility Rental								
CL	8094	1	FCC Deposit Refund	Kaitlyn Johnson	5/26	200.00		
CL	8095	1	FCC Deposit Refund	Kendall Hoskins	5/26	100.00		
CL	8107	1	FCC Deposit Refund	Carrie Latimer	5/26	100.00		
CL	8108	1	FCC Deposit Redfund	Mary Ellen Florence	5/26	175.00		
CL	8120	1	FCC Deposit Refund	Melinda Morton	5/26	100.00		
CL	8121	1	Amphitheater Deposit Refund	Awaken Church	5/26	75.00		
CL	8122	1	FCC Deposit Refund	Alia Greenly	5/26	100.00		
CL	8124	1	HHFPS1AB Cancellation	Samantha Bethea	5/26	75.00		
CL	8125	1	FCC Deposit Refund	Paul Carney	5/26	100.00		
CL	8126	1	FCC Deposit Refund	OAK RIDGE YOUTH	5/26	100.00		
CL	8127	1	TORF2 Cancellation	Cardinal Soccer Training	5/26	450.00		
CL	8144	1	TOR F1 Cancellation	Revolution Academy	5/26	80.00		
CL	8145	1	FCC Deposit	Jennifer Middleton	5/26	100.00		
CL	8146	1	FCC Deposit	Soleil Johnson	5/26	50.00		
CR	1474	1	Batch #: 10660		5/26		2,341.25	
CR	1478	1	Batch #: 10661		5/26		688.00	
CR	1482	1	Batch #: 10662		5/26		11,385.65	
			Account Total:		**80,781.14 CR**	**1,805.00**	**14,414.90**	**93,391.04 CR**
3345 Other Park Revenue - Other								
CR	1479	1	Batch #: 10661		5/26		451.00	
RV	1434	1	Rental Income from Rental Prop		5/26		1,495.00	
			Account Total:		**21,536.05 CR**		**1,946.00**	**23,482.05 CR**
6200 Cultural and Recreation Expense								
1004 Salary-Park								
JV	1578	16	Payroll Park Emps Gross		5/26	9,786.87		
JV	1582	16	Payroll Park Emps Gross		5/26	11,798.92		
			Object Total:		**216,472.42 DB**	**21,585.79**		**238,058.21 DB**
1008 Medicare Expense								
JV	1578	17	Payroll Park Emps Medicare		5/26	141.91		
JV	1582	17	Payroll Park Emps Medicare		5/26	171.08		
			Object Total:		**3,136.75 DB**	**312.99**		**3,449.74 DB**
1009 Social Security Expense								
JV	1578	18	Payroll Park Emps SS		5/26	606.80		
JV	1582	18	Payroll Park Emps SS		5/26	731.54		
			Object Total:		**13,412.77 DB**	**1,338.34**		**14,751.11 DB**

Fund/Account/ Doc/Line #		Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund							
6200 Cultural and Recreation Expense							
1010 Retirement Expense							
JV	1578 21	NC Retirement Matching		5/26	1,279.58		
JV	1582 21	NC Retirement Matching		5/26	1,369.67		
		Object Total:		**24,437.29 DB**	**2,649.25**		**27,086.54 DB**
1011 Health/Dental/Vision							
CL	8119 2	Park Health/Vision/Dental	Blue Cross Blue Shield	5/26	5,192.90		
JV	1578 23	Health,Dental, Vision		5/26			
JV	1582 23	Health,Dental, Vision		5/26			
		Object Total:		**45,186.33 DB**	**5,192.90**		**50,379.23 DB**
1013 Life Insurance							
CL	8142 2	Park Life	Standard Insurance	5/26	127.40		
JV	1578 24	Life Ins Exp		5/26			
JV	1582 24	Life Ins Exp		5/26			
		Object Total:		**1,424.21 DB**	**127.40**		**1,551.61 DB**
1015 Unemployment							
JV	1578 25	Unemployment Tax		5/26	45.99		
JV	1582 25	Unemployment Tax		5/26	55.46		
		Object Total:		**656.54 DB**	**101.45**		**757.99 DB**
1016 Disability Insurance							
CL	8142 4	Park Disablility	Standard Insurance	5/26	217.63		
		Object Total:		**2,190.58 DB**	**217.63**		**2,408.21 DB**
1017 Simple IRA Contribution							
JV	1578 20	IRA Matching		5/26	267.51		
JV	1582 20	IRA Matching		5/26	286.35		
		Object Total:		**4,822.41 DB**	**553.86**		**5,376.27 DB**
3500 Operations and Maintenance							
CL	8072 1	30409 Rental House	Dyer's Plumbing & Air	5/26	675.00		
CL	8088 1	Gas for Farmhouse	Piedmont Natural Gas	5/26	44.34		
CL	8089 1	01279738 Field Maintenance	GREEN RESOURCE, LLC	5/26	2,580.00		
CL	8092 1	SI00348999 Security Monitoring-Park	SECURITY CENTRAL	5/26	84.00		
CL	8093 1	CT179185 Equipment Maintenance	RIDDLE TRACTOR	5/26	2,057.54		
CL	8096 1	Fuel	QUALITY OIL COMPANY	5/26	1,916.61		
CL	8102 1	6231 Lisa Dr	Duke Energy	5/26	36.60		
CL	8103 1	883703 P&R Membership Dues	NC RECREATION AND PARK	5/26	205.00		
CL	8104 1	149068 Equipment Maintenance	FARMERS FEED AND SEED	5/26	36.08		
CL	8105 1	87781 Equipment Maintenance	BRAD'S GOLF CARS INC.	5/26	35.00		
CL	8106 1	149471 Equipment Maintenance	FARMERS FEED AND SEED	5/26	135.51		
CL	8106 2	Oil	FARMERS FEED AND SEED	5/26	268.32		
CL	8110 2	Grounds care	LOWE'S	5/26	150.32		
CL	8110 3	Janitorial	LOWE'S	5/26	61.60		
CL	8110 4	Small Tools	LOWE'S	5/26	61.63		
CL	8110 5	Grounds Care	LOWE'S	5/26	414.49		
CL	8110 6	Grounds Care	LOWE'S	5/26	95.33		
CL	8111 1	Rental-Spetic Tank Pumped	Billingsley & Brooks	5/26	375.00		
CL	8116 1	21917 Equipment Maintenance	Sun Tire & Auto Service	5/26	89.94		
CL	8117 1	5336740103 Contract Services First	Cintas	5/26	84.09		
CL	8123 1	Grounds Care	TRIAD MULCH SUPPLY, INC	5/26	70.00		
CL	8128 1	87636 Field Maintenance	SHERWIN-WILLIAMS	5/26	90.15		
CL	8128 2	05684 Field Maintenance	SHERWIN-WILLIAMS	5/26	90.15		

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund								
6200 Cultural and Recreation Expense								
3500 Operations and Maintenance								
CL	8131	3	Advance Auto Parts	Truist Bank	5/26	126.93		
CL	8131	4	Rock Auto-Vechicle Main	Truist Bank	5/26	147.98		
CL	8131	5	Tractor Supply-Small Tools	Truist Bank	5/26	3.90		
CL	8131	6	Amazon-Janitorial	Truist Bank	5/26	463.68		
CL	8131	7	Amazon-Janitorial	Truist Bank	5/26	567.20		
CL	8131	8	Amazon-Gas/Oil	Truist Bank	5/26	49.94		
CL	8131	9	Lowes Foods-Shop Supplies	Truist Bank	5/26	14.00		
CL	8131	10	Grainger-Janitorial	Truist Bank	5/26	220.08		
CL	8131	11	Giga Tires-Equip Maintenance	Truist Bank	5/26	1,175.40		
CL	8148	1	6231 Lisa Dr	DUKE ENERGY	5/26	1,453.09		
CL	8148	2	8515 Scoggins Rd	DUKE ENERGY	5/26	663.88		
CL	8148	3	6231 Lisa Dr	DUKE ENERGY	5/26	1,405.52		
CL	8148	4	8515 Scoggins Rd	DUKE ENERGY	5/26	36.09		
CL	8148	5	6231 Lisa Dr	DUKE ENERGY	5/26	33.17		
CL	8148	6	8300 Linville Rd	DUKE ENERGY	5/26	555.79		
CL	8148	7	8328 Linville Rd	DUKE ENERGY	5/26	36.10		
CL	8148	8	6231 Lisa Dr	DUKE ENERGY	5/26	67.27		
CL	8148	9	8515 Scoggins Rd	DUKE ENERGY	5/26	14.72		
CL	8148	10	6231 Lisa Dr	DUKE ENERGY	5/26	86.93		
CL	8148	12	8326 Linville Rd	DUKE ENERGY	5/26	189.69		
CL	8148	13	6231 Lisa Dr	DUKE ENERGY	5/26	33.01		
CL	8148	14	6231 Lisa Dr	DUKE ENERGY	5/26	38.41		
RV	1434	3	Management Fee		5/26	149.50		
			Object Total:	**152,600.05 DB**		**17,188.98**		**169,789.03 DB**
3981 Special Events								
CL	8080	1	MIP Band	Clay Howard	5/26	3,000.00		
CL	8081	1	MIP Sound	Jason Faylen	5/26	1,000.00		
CL	8082	1	MIP Food Vouchers	Ashley Royal	5/26	400.00		
CL	8083	1	20108935 2026 MIP Series Banner	Associated Posters, Inc.	5/26	50.00		
CL	8084	1	20108396 Canine Capers Banner	Associated Posters, Inc.	5/26	60.00		
CL	8115	1	20109905 Memorial Day Banners	Associated Posters, Inc.	5/26	60.00		
CL	8131	17	Amazon-MIP	Truist Bank	5/26	9.99		
CL	8141	1	Music for FCC Open House 05/31	Zara Lancaster	5/26	100.00		
CL	8150	1	Band Payment	Jim Grubbs DBA The	5/26	600.00		
			Object Total:	**34,717.56 DB**		**5,279.99**		**39,997.55 DB**
			Account Total:	**499,056.91 DB**		**54,548.58**		**553,605.49 DB**
			Fund Total:			**56,353.58**	**19,030.71**	

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
20 Water Enterprise Fund						
3010 Tap Fees						
JV 1585 2	Connection Fees Feb		5/26			
JV 1585 3	Meter Fees/New Acct Fees		5/26		1,580.00	
JV 1585 4	Cust Deposits/Late Fees Feb		5/26		301.01	
	Account Total:		**19,659.98 CR**		**1,881.01**	**21,540.99 CR**
3015 Water Usage Fees						
JV 1585 1	Assessments Feb		5/26		4,241.04	
JV 1585 7	Adjustment Reading Dec		5/26	2,254.06		
	Account Total:		**28,420.78 CR**	**2,254.06**	**4,241.04**	**30,407.76 CR**
4200 Water Operating Expenses						
4600 Management Fee						
CL 8112 1	0039157 Water Mgt-Dec	EnviroLink, Inc.	5/26	1,092.00		
CL 8112 2	0039310 Water Mgt-Jan	EnviroLink, Inc.	5/26	1,092.00		
CL 8112 3	0039467 Water Mgt-Feb	EnviroLink, Inc.	5/26	1,092.00		
	Object Total:		**6,786.10 DB**	**3,276.00**		**10,062.10 DB**
4610 Customer Service Fee						
JV 1585 5	BankChrgs-Water Collect Feb		5/26	65.28		
	Object Total:		**388.94 DB**	**65.28**		**454.22 DB**
4630 Meter Costs						
JV 1594 1	COGS 2 Water Meters May		5/26	1,268.16		
	Object Total:		**3,802.44 DB**	**1,268.16**		**5,070.60 DB**
4640 Inspections & Licenses						
CL 8131 2	Test America Laboratories	Truist Bank	5/26	515.00		
	Object Total:		**3,666.00 DB**	**515.00**		**4,181.00 DB**
4650 Utilities						
CL 8100 1	5735 Bunch Rd	DUKE ENERGY	5/26	355.70		
	Object Total:		**1,867.85 DB**	**355.70**		**2,223.55 DB**
	Account Total:		**16,511.33 DB**	**5,480.14**		**21,991.47 DB**
	Fund Total:			**7,734.20**	**6,122.05**	

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
50 Capital Project Fund								
3311 Grants								
JV	1593	1	NCDEQ Grant to Water Lines		5/26		715,490.30	
			Account Total:		**3,392,611.00 CR**		**715,490.30**	**4,108,101.30 CR**
3831 Interest Earnings								
RV	1432	1	Piedmont Federal Interest		5/26		3.70	
			Account Total:		**8.48 CR**		**3.70**	**12.18 CR**
3900 Transfers From Funds								
CL	8129	3	Transfer funds to Waterline Fd	Piedmont Federal Bank	5/26		715,490.30	
CL	8134	3	Transfer funds to Waterline Fd	Piedmont Federal Bank	5/26		310,000.00	
JV	1593	3	NCDEQ Grant to Water Lines		5/26	715,490.30		
			Account Total:		**2,396,000.00 CR**	**715,490.30**	**1,025,490.30**	**2,706,000.00 CR**
4100 Administrative								
3960 Bank and Merchant Fees								
JV	1592	2	Piedmont Fed WL Flat Fee		5/26	25.00		
			Object Total:		**100.00 DB**	**25.00**		**125.00 DB**
			Account Total:		**100.00 DB**	**25.00**		**125.00 DB**
6300 Capital Expenses								
5500 Capital Outlay-Equipment and Land Improvements								
CL	8133	2	25646 WaterLine-Pay App No.4	Park Construction of NC,	5/26	1,257,262.91		
CL	8136	1	84737 Water Tank	The Wooten Company	5/26	7,421.88		
CL	8138	1	Elev. Water Tank Contract-13	Caldwell Tanks, Inc	5/26	45,357.99		
			Object Total:		**4,225,835.22 DB**	**1,310,042.78**		**5,535,878.00 DB**
			Account Total:		**4,225,835.22 DB**	**1,310,042.78**		**5,535,878.00 DB**
7000 Transfers To Funds								
7500 Transfers to Funds								
JV	1580	4	Transfer to Water Tank		5/26	310,000.00		
			Object Total:		**1,000,000.00 DB**	**310,000.00**		**1,310,000.00 DB**
			Account Total:		**1,000,000.00 DB**	**310,000.00**		**1,310,000.00 DB**
			Fund Total:			**2335,558.08**	**1740,984.30**	

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses								
6300 Capital Expenses								
5500 Capital Outlay-Equipment and Land Improvements								
CL	8132	1 3	Park Entrance #8	W.C. Contruction Company	5/26	8,768.23		
CL	8135	1 84772	Water Tank & Main	The Wooten Company	5/26	50,584.98		
CL	8135	2 84773	Water Tank & Main	The Wooten Company	5/26	54,999.00		
			Object Total:		**387,087.50 DB**	**114,352.21**		**501,439.71 DB**
5700 Capital Outlay-Park Land and Debt Service								
JV	1563	1	HFP Loan Payment Principal		5/26	16,666.67		
JV	1563	2	HFP Loan Payment Interest		5/26	7,934.73		
			Object Total:		**249,023.64 DB**	**24,601.40**		**273,625.04 DB**
			Account Total:		**636,111.14 DB**	**138,953.61**		**775,064.75 DB**
			Fund Total:			**138,953.61**	**0.00**	
			Grand Total:			**4,364,909.18**	**3,601,361.06**	

Town of Oak Ridge
Supplementary Schedule 3
Schedule of Assets and Depreciation
Modified Accrual Basis
2025/2026 FY

Asset	Cost as of 7/1/2025	2025/2026 Additions	2025/2026 Disposals	Total	Accumulated Depreciation as of 6/30/25	2025-2026 Depreciation	Accumulated Depreciation as of 6/30/26
Land	3,858,249.26	6,750.00		3,864,999.26			
8326 Linville Rd	51,100.00			51,100.00	24,229.79	1,863.83	26,093.62
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	113,253.31	9,605.93		122,859.24	84,288.20	15,118.80	99,407.00
Furniture and Fixtures	54,087.35	9,500.00		63,587.35	50,660.17	3,085.10	53,745.27
Heritage Farm Park	3,998,210.25			3,998,210.25	180,267.66	180,267.66	360,535.32
Other - Equipment	17,342.00	2,200.00		19,542.00	15,722.73	2,235.49	17,958.22
Park Structures & Improvements	871,455.15	46,950.00		918,405.15	294,424.18	43,096.48	337,520.66
Park Land Improvements	3,091,743.71			3,091,743.71	1,336,455.86	107,856.19	1,444,312.05
Park Equipment	1,099,070.55	61,748.81		1,160,819.36	760,701.33	73,765.85	834,467.18
Sidewalks/MST Trail	747,315.95			747,315.95	244,749.75	49,821.00	294,570.75
Signs	58,656.19			58,656.19	34,268.08	2,552.73	36,820.81
Town Hall	1,606,056.28			1,606,056.28	824,992.27	38,851.52	863,843.79
Water System - Honeycutt	721,316.00			721,316.00	30,166.28	16,907.90	47,074.18
Total	16,340,287.00	136,754.74	0.00	16,477,041.74	3,880,926.30	535,422.55	4,416,348.85
					Est. Monthly	44,618.55	

Note: Per Auditors' instructions, the two houses on Park property were separated from the Land value on this spreadsheet.
8326 Linville is being depreciated beginning 7/01/12. 8300 Linville is not in use by Town and therefore not depreciated.

Town of Oak Ridge
Supplementary Schedule 4
Modified Accrual Basis

Town of Oak Ridge - Truist Heritage Farm Park Loan

Original Loan Date 4/6/2023 - Loan Amount $3,000,000.00
Monthly Payment Amount $16,666.67 Principal + Interest
15-Year Term @ 3.94% - Loan End Date 5/1/2038

Date	Payments	Interest	Principal	Balance
6/1/2023	34,725.00	18,058.33	16,666.67	2,983,333.33
2023-2024	313,931.71	113,931.67	200,000.04	2,783,333.29
2024-2025	306,051.71	106,051.67	200,000.04	2,583,333.25
2025-2026	298,171.70	98,171.66	200,000.04	2,383,333.21
2026-2027	290,291.71	90,291.67	200,000.04	2,183,333.17
2027-2028	282,411.70	82,411.66	200,000.04	1,983,333.13
2028-2029	274,531.69	74,531.65	200,000.04	1,783,333.09
2029-2030	266,651.69	66,651.65	200,000.04	1,583,333.05
2030-2031	258,771.70	58,771.66	200,000.04	1,383,333.01
2031-2032	250,891.69	50,891.65	200,000.04	1,183,332.97
2032-2033	243,011.69	43,011.65	200,000.04	983,332.93
2033-2034	235,131.70	35,131.66	200,000.04	783,332.89
2034-2035	227,251.69	27,251.65	200,000.04	583,332.85
2035-2036	219,371.69	19,371.65	200,000.04	383,332.81
2036-2037	211,491.68	11,491.64	200,000.04	183,332.77
2037-2038	186,945.01	3,612.24	183,332.77	0.00
Totals	3,899,633.76	899,633.76	3,000,000.00	0.00

Town of Oak Ridge
Balance Sheet-Water Enterprise Fund
Supplementary Schedule 5
Modified Accrual Basis
May 2026

Assets	
Current Assets	
Bank of Oak Ridge Water Enterprise Fund	2,411.77
Meters Inventory	631.92
Total Current Assets	3,043.69
Total Assets	3,043.69
Liabilities and Equity	
Current Liabilities	
	0.00
Total Current Liabilities	0.00
Total Liabilities	0.00
Equity	
Net Assets - Unrestricted	43,440.93
CURRENT YEAR INCOME/(LOSS)	(40,397.24)
Total Equity	3,043.69
Total Liabilities & Equity	3,043.69

Town of Oak Ridge
Statement of Revenues and Expenses-Water Enterprise Fund
Supplementary Schedule 5
Modified Accrual Basis
May 2026

20 Water Enterprise Fund

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
	Revenue					
3010	Tap Fees	1,881.01	21,540.99	31,500.00	-9,959.01	68
3015	Water Usage Fees	1,986.98	30,407.76		30,407.76	
						165
	Total Revenue	**3,867.99**	**51,948.75**	**31,500.00**	**20,448.75**	**165**
	Expenses					
4100	Administrative					
3990	Miscellaneous		132.60		-132.60	
	Total Account		**132.60**		**-132.60**	
4200	Water Operating Expenses					
4600	Management Fee	3,276.00	10,062.10	13,000.00	2,937.90	77
4610	Customer Service Fee	65.28	454.22		-454.22	
4630	Meter Costs	1,268.16	5,070.60		-5,070.60	
4640	Inspections & Licenses	515.00	4,181.00		-4,181.00	
4650	Utilities	355.70	2,223.55	2,000.00	-223.55	111
4660	Maintenance		551.92	6,000.00	5,448.08	9
	Total Account	**5,480.14**	**22,543.39**	**21,000.00**	**-1,543.39**	**107**
6300	Capital Expenses					
5500	Capital Outlay-Equipment and Land		79,670.00		-79,670.00	
	Total Account		**79,670.00**		**-79,670.00**	
	Total Expenses	**5,480.14**	**102,345.99**	**21,000.00**	**-81,345.99**	**487**
	Net Income from Operations	-1,612.15	-50,397.24			
	Other Revenue					
3900	Transfers From Funds		10,000.00		10,000.00	
	Total Other Revenue	**0.00**	**10,000.00**	**0.00**	**10,000.00**	
	Net Revenue	-1,612.15	-40,397.24			