

**SAMUEL K. ANDERS, C.P.A., M.S.A., P.C.**

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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 April 30, 2020, 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, and 4, 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.



Samuel K. Anders, C.P.A., M.S.A., P.C.

May 6, 2020

Town of Oak Ridge  
Balance Sheet  
Modified Accrual Basis  
As of April 30, 2020

**ASSETS**

Current Assets

BB&T Checking	489,535.01
Petty Cash	100.00
BB&T Money Market	489,117.76
Bank of OR Money Market	224,563.46
Pinnacle Money Market	1,191,085.14
BB&T Bond Account	12,903.91
Bank of OR ICS Money Market	1,210,958.40
Ad Valorem Tax Receivable	11,158.08
Sales Tax Refund Receivable	8,928.06
Total Current Assets	3,638,349.82

Total Assets 3,638,349.82

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	15,489.77
Retirement Contributions Payable	6,459.55
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,363.36
Health Insurance Payable	1,090.46
Retirement Contributions Payable	6,515.45
Simple IRA Payable	647.92
Unemployment Payable	146.29
Refundable Bonds	12,903.91
Total Current Liabilities	44,616.71

Other Liabilities

Deferred Inflows of Resources	11,158.08
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Total Liabilities 55,774.79

Fund Balance

Fund Balance - Committed - Capital Projects	1,689,763.84
Fund Balance - Restricted	
Stabilization by State Statute	205,633.00
Dog Park	507.75
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,678,994.43

Total Fund Balance 3,582,575.03

**TOTAL LIABILITIES AND FUND BALANCE 3,638,349.82**

Town of Oak Ridge  
Statement of Revenues and Expense, Budget and Variance  
Modified Accrual Basis  
April 2020

	April '20	July '19-June'20	Budget	Variance	%
<b>Revenues</b>					
3110 Planning and Zoning Fees		23,050.00	35,000.00	-11,950.00	66
3210 Property Tax Receipts	10,383.61	831,737.15	842,000.00	-10,262.85	99
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	20,799.72	229,911.37	250,000.00	-20,088.63	92
3250 Solid Waste Disposal Tax Dist.		4,246.76	4,800.00	-553.24	88
3261 Telecommunication Services		12,102.20	20,000.00	-7,897.80	61
3262 Video Programming		45,157.10	62,500.00	-17,342.90	72
3263 Cable Tax Receipts		8,102.37	12,000.00	-3,897.63	68
3264 Electric Power		145,904.81	205,000.00	-59,095.19	71
3265 Piped Natural Gas		7,835.49	20,000.00	-12,164.51	39
3325 ABC Distribution	33,237.00	171,089.00	158,760.00	12,329.00	108
3341 Special Events		1,619.14	1,950.00	-330.86	83
3342 Facility Rental	-305.00	10,720.00	21,000.00	-10,280.00	51
3344 User Fees		3,448.00	6,200.00	-2,752.00	56
3345 Other Park Revenue - Other		873.00	1,800.00	-927.00	49
3350 HPC Donations		2,120.00	1,500.00	620.00	141
3360 Town Special Events		10,567.10	4,650.00	5,917.10	227
3370 Veterans Memorial Donations		7,389.00		7,389.00	
3380 MST Committee Revenues		340.00		340.00	
3831 Interest Earnings		28,702.97	25,500.00	3,202.97	113
3839 Miscellaneous Revenues		1.00		1.00	
Total Revenues	64,115.33	1,544,916.46	1,704,660.00	-159,743.54	91
<b>Expenses</b>					
<b>4100 Administrative</b>					
1001 Administrative Salaries	19,018.21	189,547.62	231,000.00	41,452.38	80
1008 Medicare Expense	251.60	2,506.82	3,350.00	843.18	75
1009 Social Security Expense	1,075.80	10,718.59	14,350.00	3,631.41	75
1010 Retirement Expense	1,502.24	15,024.09	20,675.00	5,650.91	73
1011 Health/Dental/Vision	5,232.42	52,324.20	62,210.00	9,885.80	84
1013 Life Insurance	55.16	551.60	715.00	163.40	77
1014 Worker Comp		2,060.92	2,065.00	4.08	100
1015 Unemployment	10.40	49.24	50.00	0.76	98
1016 Disability Insurance	72.58	725.80	940.00	214.20	77
1017 Simple IRA Contribution	503.54	5,035.96	6,100.00	1,064.04	83
1081 Accounting	2,085.00	59,161.90	68,500.00	9,338.10	86
1082 Consulting	12,530.25	98,061.10	113,868.00	15,806.90	86
1084 Animal Control	4,834.00	14,502.00	19,336.00	4,834.00	75
1090 Legal Fees	2,639.05	27,681.77	50,000.00	22,318.23	55
1091 Tax Collection Fees		4,447.11	5,000.00	552.89	89
1095 Well Monitoring		5,000.00	5,000.00		100
2610 Office Supplies	569.97	2,683.32	3,500.00	816.68	77
2611 Postage and Delivery		414.25	500.00	85.75	83
3100 Travel			500.00	500.00	
3101 Travel-Administrative		2,103.66	2,500.00	396.34	84
3120 Mileage Reimbursement		1,712.98	2,750.00	1,037.02	62
3150 Education		1,552.09	5,000.00	3,447.91	31
3210 Communications	339.30	3,369.18	5,000.00	1,630.82	67
3320 Web Hosting Fees		1,790.00	2,500.00	710.00	72
3700 Advertising	350.96	2,317.24	5,000.00	2,682.76	46
3950 Dues and Subscriptions	1,624.99	25,027.90	27,000.00	1,972.10	93
3960 Bank and Merchant Fees		869.89	1,000.00	130.11	87
3970 Elections			4,000.00	4,000.00	
3981 Special Events		7,589.64	8,650.00	1,060.36	88
3990 Miscellaneous		448.00	500.00	52.00	90
4210 Board of Adjustment			1,000.00	1,000.00	

Town of Oak Ridge  
Statement of Revenues and Expense, Budget and Variance  
Modified Accrual Basis  
April 2020

4220 Historic Preservation Commission	551.00	2,184.57	12,275.00	10,090.43	18
4230 Ordinance Conversion			3,100.00	3,100.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	
4250 Tree Board		30.24	1,500.00	1,469.76	2
4300 Equipment Lease	143.07	2,291.24	3,000.00	708.76	76
4350 MST Committee		522.87	1,500.00	977.13	35
4500 Liability Insurance		6,201.28	7,200.00	998.72	86
<b>Total Administrative</b>	<b>53,389.54</b>	<b>548,507.07</b>	<b>702,134.00</b>	<b>153,626.93</b>	<b>78</b>
<b>5000 Building and Grounds</b>					
1083 Security Monitoring		225.00	300.00	75.00	75
2110 Furnishings			2,500.00	2,500.00	
3310 Electricity	1,151.28	13,604.70	18,000.00	4,395.30	76
3510 Repairs & Maintenance	520.00	8,807.24	15,000.00	6,192.76	59
3515 Cleaning	780.10	3,100.10	4,200.00	1,099.90	74
<b>Total Building and Grounds</b>	<b>2,451.38</b>	<b>25,737.04</b>	<b>40,000.00</b>	<b>14,262.96</b>	<b>64</b>
<b>6200 Cultural and Recreation Expense</b>					
1004 Salary-Other	16,442.38	177,126.54	219,975.00	42,848.46	81
1008 Medicare Expense	238.41	2,567.48	3,200.00	632.52	80
1009 Social Security Expense	1,019.42	10,978.54	13,700.00	2,721.46	80
1010 Retirement Expense	1,320.71	13,687.74	19,700.00	6,012.26	69
1011 Health/Dental/Vision	4,260.00	42,651.50	51,400.00	8,748.50	83
1013 Life Insurance	80.92	809.20	1,000.00	190.80	81
1014 Worker Comp		5,299.52	5,300.00	0.48	100
1015 Unemployment	8.35	64.90	50.00	-14.90	130
1016 Disability Insurance	85.10	851.00	860.00	9.00	99
1017 Simple IRA Contribution	370.68	2,667.52	5,600.00	2,932.48	48
3500 Operations and Maintenance	5,813.26	108,885.18	133,955.00	25,069.82	81
3833 Contributions to Other Agencies		5,929.37	6,000.00	70.63	99
3981 Special Events		7,574.13	20,420.00	12,845.87	37
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81
<b>Total Cultural and Recreation</b>	<b>29,639.23</b>	<b>384,953.90</b>	<b>488,360.00</b>	<b>103,406.10</b>	<b>79</b>
<b>6300 Capital Expenses</b>					
5210 Capital Exp - GIS, Computer, etc	17,156.37	18,481.97	17,750.00	-731.97	104
5500 Capital Outlay-Equipment and Land		272,393.45	761,975.00	489,581.55	36
5700 Capital Outlay-Land and Improvements		277,200.00	277,200.00		100
<b>Total Capital Expenses</b>	<b>17,156.37</b>	<b>568,075.42</b>	<b>1,056,925.00</b>	<b>488,849.58</b>	<b>54</b>
<b>Total Expenses</b>	<b>102,636.52</b>	<b>1,527,273.43</b>	<b>2,287,419.00</b>	<b>760,145.57</b>	<b>67</b>
<b>Net Revenues</b>	<b>-38,521.19</b>	<b>17,643.03</b>			

**Town of Oak Ridge  
 Supplementary Schedule 1  
 Account Balances Report-  
 B B & T, Bank of Oak Ridge, and Pinnacle Bank  
 Modified Accrual Basis  
 As of April 30, 2020**

BB&T	
<b>Checking/Savings</b>	
BB&T Checking	489,535.01
BB&T Money Market	489,117.76
BB&T Bond Account	12,903.91
<b>Total Checking/Savings</b>	<b>991,556.68</b>

Bank of Oak Ridge	
<b>Checking/Savings</b>	
Bank Of OR Money Market	224,563.46
Bank of OR ICS Money Market	1,210,958.40
<b>Total Checking/Savings</b>	<b>1,435,521.86</b>

Pinnacle Bank	
<b>Checking/Savings</b>	
Pinnacle Bank Money Market	1,191,085.14
<b>Total Checking/Savings</b>	<b>1,191,085.14</b>

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 704 1	Vehicle Property Taxes		4/20		6,198.73	
RV 704 2	Property Taxes		4/20		4,184.88	
	<b>Account Total:</b>	821,353.54 CR			10,383.61	831,737.15 CR
3230 Sales Tax Receipts						
RV 711 1	Sales Tax Distri		4/20		20,799.72	
	<b>Account Total:</b>	209,111.65 CR			20,799.72	229,911.37 CR
3325 ABC Distribution						
CR 736 1	Batch #: 10369		4/20		33,237.00	
	<b>Account Total:</b>	137,852.00 CR			33,237.00	171,089.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 200400 3	Payroll Expenditure		4/20	800.00		
	<b>Object Total:</b>	7,200.00 DB		800.00		8,000.00 DB
1002 Salary-Town Administrator						
PR 200405 3	Payroll Expenditure		4/20	3,500.00		
PR 200406 3	Payroll Expenditure		4/20	3,500.00		
	<b>Object Total:</b>	63,008.00 DB		7,000.00		70,008.00 DB
1003 Salary-Town Clerk						
PR 200405 4	Payroll Expenditure		4/20	2,434.69		
PR 200406 4	Payroll Expenditure		4/20	2,434.69		
	<b>Object Total:</b>	43,829.49 DB		4,869.38		48,698.87 DB
1004 Salary-Other						
PR 200405 5	Payroll Expenditure		4/20	787.50		
PR 200406 5	Payroll Expenditure		4/20	645.75		
	<b>Object Total:</b>	12,246.21 DB		1,433.25		13,679.46 DB
1005 Salary-Planning Director						
PR 200405 6	Payroll Expenditure		4/20	2,457.79		
PR 200406 6	Payroll Expenditure		4/20	2,457.79		
	<b>Object Total:</b>	44,245.71 DB		4,915.58		49,161.29 DB
1008 Medicare Expense						
PR 200400 4	Employer Contributions		4/20	11.60		
PR 200405 7	Employer Contributions		4/20	121.03		
PR 200406 7	Employer Contributions		4/20	118.97		
	<b>Object Total:</b>	2,255.22 DB		251.60		2,506.82 DB
1009 Social Security Expense						
PR 200400 5	Employer Contributions		4/20	49.60		
PR 200405 8	Employer Contributions		4/20	517.50		
PR 200406 8	Employer Contributions		4/20	508.70		
	<b>Object Total:</b>	9,642.79 DB		1,075.80		10,718.59 DB

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2020

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1010 Retirement Expense						
PR 200405 9 Employer Contributions			4/20	751.12		
PR 200406 9 Employer Contributions			4/20	751.12		
	Object Total:			1,502.24		15,024.09 DB
1011 Health/Dental/Vision						
PR 200405 10 Employer Contributions			4/20	2,616.21		
PR 200406 10 Employer Contributions			4/20	2,616.21		
	Object Total:			5,232.42		52,324.20 DB
1013 Life Insurance						
PR 200405 11 Employer Contributions			4/20	27.58		
PR 200406 11 Employer Contributions			4/20	27.58		
	Object Total:			55.16		551.60 DB
1015 Unemployment						
PR 200400 6 Employer Contributions			4/20	0.48		
PR 200405 12 Employer Contributions			4/20	5.00		
PR 200406 12 Employer Contributions			4/20	4.92		
	Object Total:			10.40		49.24 DB
1016 Disability Insurance						
PR 200405 13 Employer Contributions			4/20	36.29		
PR 200406 13 Employer Contributions			4/20	36.29		
	Object Total:			72.58		725.80 DB
1017 Simple IRA Contribution						
PR 200405 14 Employer Contributions			4/20	251.77		
PR 200406 14 Employer Contributions			4/20	251.77		
	Object Total:			503.54		5,035.96 DB
1081 Accounting						
CL 3347 1 40877	March Accounting	SAMUEL K. ANDERS, CPA, MSA	4/20	2,085.00		
	Object Total:			2,085.00		59,161.90 DB
1082 Consulting						
CL 3343 1 8582	Network Maintenance	Stone PC Works! Inc.	4/20	1,275.25		
CL 3354 1	20.01709-7 Whitaker Park Master Pla	McGill Associates, P.A.	4/20	1,140.00		
CL 3354 2	PARTE Grant Application	McGill Associates, P.A.	4/20	6,137.50		
CL 3357 1	1307591 On Call Engineering	Freese and Nichols	4/20	455.00		
CL 3364 1	1307960 Water System RFP Assist	Freese and Nichols	4/20	2,835.00		
CL 3368 1	1st Qtr Fire Inspections	GUILFORD COUNTY EMERGENCY	4/20	687.50		
	Object Total:			12,530.85		98,061.10 DB
1084 Animal Control						
CL 3341 1 06HLY12681 3rd QTR Animal Control		GUILFORD COUNTY	4/20	4,834.00		
	Object Total:			4,834.00		14,502.00 DB
1090 Legal Fees						
CL 3334 1 1068	March Legal	J. Michael Thomas Attorney	4/20	2,639.05		
	Object Total:			2,639.05		27,681.77 DB
2610 Office Supplies						
CL 3333 1	Apple Iphone 8 and Case	Bill Royal	4/20	275.86		
CL 3338 1	Water for Town Hall	CARD SERVICES CENTER	4/20	34.76		
CL 3358 4	Advance Auto Batteries	CARD SERVICES CENTER	4/20	139.99		
CL 3369 1	4782147650 Office Supplies	OFFICE DEPOT	4/20	119.36		
	Object Total:			569.97		2,683.32 DB

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3210 Communications						
CL 3345 1	Internet/Voice	TIME WARNER CABLE	4/20	339.30		3,369.18 DB
	Object Total:			339.30		
3700 Advertising						
CL 3344 1	4003106 Surplus Items Ad	NEWS & RECORD	4/20	350.96		2,317.24 DB
	Object Total:			350.96		
3950 Dues and Subscriptions						
CL 3349 1	26865 Sandra Membership	INTERNATIONAL INST. OF MUN	4/20	170.00		
CL 3398 3	Zoom	CARD SERVICES CENTER	4/20	14.99		
CL 3358 5	MSFT Off 365 3/20-3/21	CARD SERVICES CENTER	4/20	1,440.00		
	Object Total:			1,624.99		25,027.90 DB
4220 Historic Preservation Commission						
CL 3326 1	At Home HPC Ad	PS COMMUNICATIONS	4/20	531.00		
CL 3332 1	HPC Grant Ad	PS COMMUNICATIONS	4/20	20.00		2,184.57 DB
	Object Total:			551.00		
4300 Equipment Lease						
CL 3355 1	26862363 Copier Lease	MODERN IMPRESSIONS	4/20	113.17		
CL 3366 1	310506 Copier Lease	Modern Impressions	4/20	29.90		2,291.24 DB
	Object Total:			143.07		
	Account Total:			53,389.54		513,764.14 DB
5000 Building and Grounds						
3310 Electricity						
CL 3340 1	3100 Oak Ridge Rd	DUKE ENERGY	4/20	25.72		
CL 3340 2	4501 Peeples Rd	DUKE ENERGY	4/20	29.32		
CL 3356 1	8315 Linville Rd	DUKE ENERGY	4/20	1,033.67		
CL 3356 2	150 crosswalk	DUKE ENERGY	4/20	34.49		
CL 3356 3		DUKE ENERGY	4/20			
CL 3365 1	1611 Oak Ridge Rd	DUKE ENERGY	4/20	28.08		13,604.70 DB
	Object Total:			1,151.28		
3510 Repairs & Maintenance						
CL 3348 1	March Mowing	Justin Nicholson	4/20	100.00		
CL 3350 1	Repair flagpole	United Flag & Flagpole	4/20	420.00		8,807.24 DB
	Object Total:			520.00		
3515 Cleaning						
CL 3327 1	086124 1 Month Cleaning	AT YOUR SERVICES CLEANING	4/20	290.00		
CL 3335 1	222045A Cleaning Supplies	TARHEEL PAPER & SUPPLY CO	4/20	200.10		
CL 3363 1	086129 1 Month Cleaning	AT YOUR SERVICES CLEANING	4/20	290.00		3,100.10 DB
	Object Total:			780.10		
	Account Total:			2,451.38		25,512.04 DB
	Fund Total:			55,840.92	64,420.33	



Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CL 3328 1	Shelter Refund	Emily Pinion	4/20	37.50		
CL 3329 1	Shelter Refund	Josh Crigler	4/20	37.50		
CL 3330 1	Shelter Refund	Andressa Alamini	4/20	37.50		
CL 3331 1	Shelter Refund	Anne Brady	4/20	37.50		
CL 3332 1	Shelter Refund	Lynne Allen	4/20	30.00		
CL 3359 1	Shelter Refund	Dawn Hartman	4/20	37.50		
CL 3360 1	Shelter Refund	Jeremy Motsinger	4/20	50.00		
CL 3361 1	Shelter Refund	Viniccius Vilela	4/20	37.50		
<b>Account Total:</b>				<b>305.00</b>		<b>10,720.00 CR</b>
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 200405 17	Payroll Expenditure		4/20	9,197.54		
PR 200406 17	Payroll Expenditure		4/20	7,244.84		
<b>Object Total:</b>				<b>16,442.38</b>		<b>177,126.54 DB</b>
1008 Medicare Expense						
PR 200405 18	Employer Contributions		4/20	133.36		
PR 200406 18	Employer Contributions		4/20	105.05		
<b>Object Total:</b>				<b>238.41</b>		<b>2,567.48 DB</b>
1009 Social Security Expense						
PR 200405 19	Employer Contributions		4/20	570.24		
PR 200406 19	Employer Contributions		4/20	449.18		
<b>Object Total:</b>				<b>1,019.42</b>		<b>10,978.54 DB</b>
1010 Retirement Expense						
PR 200405 20	Employer Contributions		4/20	726.81		
PR 200406 20	Employer Contributions		4/20	593.90		
<b>Object Total:</b>				<b>1,320.71</b>		<b>13,687.74 DB</b>
1011 Health/Dental/Vision						
PR 200405 21	Employer Contributions		4/20	2,130.00		
PR 200406 21	Employer Contributions		4/20	2,130.00		
<b>Object Total:</b>				<b>4,260.00</b>		<b>42,651.50 DB</b>
1013 Life Insurance						
PR 200405 22	Employer Contributions		4/20	40.46		
PR 200406 22	Employer Contributions		4/20	40.46		
<b>Object Total:</b>				<b>80.92</b>		<b>809.20 DB</b>
1015 Unemployment						
PR 200405 23	Employer Contributions		4/20	5.53		
PR 200406 23	Employer Contributions		4/20	2.82		
<b>Object Total:</b>				<b>8.35</b>		<b>64.90 DB</b>
1016 Disability Insurance						
PR 200405 24	Employer Contributions		4/20	42.55		
PR 200406 24	Employer Contributions		4/20	42.55		
<b>Object Total:</b>				<b>85.10</b>		<b>851.00 DB</b>
1017 Simple IRA Contribution						
PR 200405 25	Employer Contributions		4/20	204.34		
PR 200406 25	Employer Contributions		4/20	166.34		
<b>Object Total:</b>				<b>2,296.84 DB</b>		<b>2,667.52</b>

DB See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2020

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 3336 1	863004792 Fuel Statement	QUALITY OIL COMPANY	4/20	426.15		
CL 3337 1	22681 Clean Equip. and and pla	Wittmann Home Renewal	4/20	500.00		
CL 3338 1	99818864 Chipper Rental	SUNBELT RENTALS	4/20	1,812.34		
CL 3339 1	00619875 Grounds Care	GREEN RESOURCE, LLC	4/20	270.00		
CL 3342 1	853 PLANT MAINT	Real Lyf	4/20	59.00		
CL 3346 1	Janitorial	LOWE'S	4/20	113.48		
CL 3346 2	Small Tools	LOWE'S	4/20	78.09		
CL 3346 3	Grounds Care	LOWE'S	4/20	117.82		
CL 3351 1	335057 Dog Waste Janitorial Sup	Dog Waste Depot	4/20	499.81		
CL 3353 1	6231 Lisa Dr	DUKE ENERGY	4/20	25.72		
CL 3353 2	Town Park	DUKE ENERGY	4/20	813.04		
CL 3353 3	Town Park Lights	DUKE ENERGY	4/20	443.68		
CL 3353 4	Park Restrooms	DUKE ENERGY	4/20	86.72		
CL 3353 5	Amphitheater	DUKE ENERGY	4/20	26.10		
CL 3358 2	Southern Sod Fescue Rolls	CARD SERVICES CENTER	4/20	13.50		
CL 3362 1	8326 Linville Road	DUKE ENERGY	4/20	247.99		
CL 3362 2	8300 Linville Road	DUKE ENERGY	4/20	25.08		
CL 3362 3	6231 Lisa Dr	DUKE ENERGY	4/20	107.30		
CL 3362 4	8515 Scoggins Rd	DUKE ENERGY	4/20	25.08		
CL 3362 5	6231 Lisa Drive	DUKE ENERGY	4/20	22.48		
CL 3362 6	8515 Scoggins Rd	DUKE ENERGY	4/20	25.72		
CL 3362 7	8326 Linville Rd	DUKE ENERGY	4/20	74.16		
	<b>Object Total:</b>			<b>5,813.26</b>		<b>108,885.18 DB</b>
	<b>Account Total:</b>			<b>29,639.23</b>		<b>360,289.60 DB</b>
	<b>Fund Total:</b>			<b>29,944.23</b>	<b>0.00</b>	

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc						
CL 3343 2 8582	Sonic Wall T2300	Stone PC Works! Inc.	4/20	1,035.00		
CL 3343 3 8582	Sonic Wall Wireless Acce	Stone PC Works! Inc.	4/20	875.00		
CL 3367 1 2491433	Capital Equipment	Camcor Inc	4/20	15,246.37		
	Object Total:		1,325.60 DB	17,156.37		18,481.97 DB
	Account Total:		1,325.60 DB	17,156.37		18,481.97 DB
	Fund Total:			17,156.37	0.00	
	Grand Total:			102,941.52	64,420.33	

Town of Oak Ridge  
 Supplementary Schedule 3  
 Schedule of Assets and Depreciation  
 Modified Accrual Basis  
 2019/2020 FY

Asset	Cost as of 7/1/2019	2019/2020 Additions	2019/2020 Disposals	Total	Accumulated Depreciation as of 6/30/19	2019-2020 Depreciation	Accumulated Depreciation as of 6/30/20
Land	3,747,713.26			3,747,713.26			
8326 Linville Rd	51,100.00			51,100.00	13,046.81	1,863.83	14,910.64
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	44,327.35	2,360.60		46,687.95	36,454.60	3,076.16	39,530.76
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	2,967.92	40,817.23
Other - Equipment	17,342.00	15,246.37		32,588.37	3,724.05	1,999.78	5,723.83
Park Structures & Improvements	519,105.24			519,105.24	149,923.85	16,390.72	166,314.57
Park Land Improvements	3,035,377.71			3,035,377.71	689,787.91	107,461.16	797,249.07
Park Equipment	861,594.95	3,000.00		864,594.95	460,961.08	53,191.09	514,152.17
Sidewalks	63,954.93	333,376.45		397,331.38	19,868.44	26,422.08	46,290.52
Signs	35,361.19			35,361.19	17,597.65	2,296.81	19,894.46
Town Hall	1,600,066.68			1,600,066.68	568,258.72	47,423.87	615,682.59
<b>Total</b>	<b>10,080,446.11</b>	<b>353,983.42</b>	<b>0.00</b>	<b>10,434,429.53</b>	<b>1,997,472.42</b>	<b>263,093.42</b>	<b>2,260,565.84</b>

Est. Monthly 42,449.70

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 - Whitaker Land**

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**Original Loan Date 7/16/2018 - Loan Amount \$1,620,000.00**

Payment Amount Varies (\$180,000.00 + Interest)

10-Year Term @ 6% - Loan End Date 7/16/2027

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020				1,440,000.00
7/16/2021				1,440,000.00
7/16/2022				1,440,000.00
7/16/2023				1,440,000.00
7/16/2024				1,440,000.00
7/16/2025				1,440,000.00
7/16/2026				1,440,000.00
7/16/2027				
<b>Projected Totals</b>	<b>457,200.00</b>	<b>97,200.00</b>	<b>360,000.00</b>	<b>0.00</b>