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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, 2021, 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 5, 2021

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of April 30, 2021

ASSETS

Current Assets

BB&T Checking	205,152.98
Petty Cash	100.00
BB&T Money Market	19,542.40
Bank of OR Money Market	175,844.68
Pinnacle Money Market	1,198,018.96
BB&T Bond Account	12,905.11
Bank of OR ICS Money Market	2,225,050.82
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	15,097.52
Total Current Assets	<u>3,864,591.55</u>

Total Assets 3,864,591.55

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,450.14
Health Insurance Payable	420.26
Retirement Contributions Payable	7,817.71
Simple IRA Payable	647.92
Unemployment Payable	169.34
Refundable Bonds	12,905.11
Total Current Liabilities	<u>43,501.67</u>

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,380.75

Fund Balance

Fund Balance - Committed - Capital Projects	1,685,863.84
Fund Balance - Restricted	
Stabilization by State Statute	205,633.00
Dog Park	507.75
Veterans Memorial Fund	8,399.00
Solid Waste Disposal Tax Reserve	41,039.73
Historic Heritage Grants	6,926.01
Fund Balance - Unassigned	1,859,841.47
Total Fund Balance	<u>3,808,210.80</u>

TOTAL LIABILITIES AND FUND BALANCE 3,864,591.55

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
April 2021

	April '21	July'20-June'21	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees	550.00	24,688.00	20,000.00	4,688.00	123
3210 Property Tax Receipts	12,849.89	872,737.09	811,342.00	61,395.09	108
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	24,167.76	252,961.61	167,900.00	85,061.61	151
3250 Solid Waste Disposal Tax Dist.		4,221.19	4,800.00	-578.81	88
3261 Telecommunication Services		9,847.72	15,000.00	-5,152.28	66
3262 Video Programming		44,635.02	60,000.00	-15,364.98	74
3263 Cable Tax Receipts		2,408.88	10,000.00	-7,591.12	24
3264 Electric Power		141,956.03	205,000.00	-63,043.97	69
3265 Piped Natural Gas		7,574.48	10,000.00	-2,425.52	76
3311 Grants		26,285.11		26,285.11	
3325 ABC Distribution		159,613.00	163,000.00	-3,387.00	98
3341 Special Events-Park			1,760.00	-1,760.00	
3342 Facility Rental	635.00	10,468.50	21,000.00	-10,531.50	50
3344 User Fees		3,826.00	6,000.00	-2,174.00	64
3345 Other Park Revenue - Other		1,401.59	1,500.00	-98.41	93
3360 Town Special Events			3,450.00	-3,450.00	
3370 Veterans Memorial Donations		147.00	3,000.00	-2,853.00	5
3380 MST Committee Revenues		60.00	200.00	-140.00	30
3831 Interest Earnings		15,638.83	25,000.00	-9,361.17	63
3839 Miscellaneous Revenues	1,000.00	3,601.00		3,601.00	
Total Revenues	39,202.65	1,582,071.05	1,560,952.00	21,119.05	101
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	20,002.18	197,702.49	242,814.00	45,111.51	81
1001 Salary-Governing Body	800.00	8,000.00	9,600.00	1,600.00	83
1008 Medicare Expense	285.82	2,767.28	3,660.00	892.72	76
1009 Social Security Expense	1,222.14	11,833.40	15,650.00	3,816.60	76
1010 Retirement Expense	2,030.22	19,884.94	25,620.00	5,735.06	78
1011 Health/Dental/Vision	12,699.62	60,166.76	65,321.00	5,154.24	92
1013 Life Insurance	412.52	978.88	800.00	-178.88	122
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment	-231.06	134.01	740.00	605.99	18
1016 Disability Insurance	191.24	771.82	1,000.00	228.18	77
1017 Simple IRA Contribution	600.08	5,709.33	7,572.00	1,862.67	75
1081 Accounting	2,790.55	64,406.26	72,000.00	7,593.74	89
1082 Consulting	3,629.50	37,388.19	97,000.00	59,611.81	39
1084 Animal Control		13,374.00	16,000.00	2,626.00	84
1090 Legal Fees	2,564.19	27,088.54	50,000.00	22,911.46	54
1091 Tax Collection Fees		4,604.00	5,000.00	396.00	92
1095 Well Monitoring		5,000.00	5,000.00		100
2610 Office Supplies	209.49	3,705.77	3,500.00	-205.77	106
2611 Postage and Delivery	11.00	700.40	750.00	49.60	93
3100 Travel	12.00	12.00	500.00	488.00	2
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement	134.51	1,153.21	3,000.00	1,846.79	38
3150 Education	225.00	1,691.19	5,000.00	3,308.81	34
3210 Communications	558.58	4,806.25	5,300.00	493.75	91
3320 Web Hosting Fees		9,990.00	10,940.00	950.00	91
3700 Advertising	175.00	3,596.00	3,600.00	4.00	100
3950 Dues and Subscriptions	2,514.99	32,091.06	30,000.00	-2,091.06	107
3960 Bank and Merchant Fees	52.75	1,057.50	1,800.00	742.50	59
3981 Special Events	45.00	5,960.98	13,510.00	7,549.02	44
3990 Miscellaneous		1.00	500.00	499.00	

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
April 2021

4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission	1,959.00	9,200.67	15,725.00	6,524.33	59
4230 Ordinance Conversion			2,000.00	2,000.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	
4250 Tree Board			1,500.00	1,500.00	
4300 Equipment Lease	515.85	4,576.90	6,410.31	1,833.41	71
4350 MST Committee		354.43	1,500.00	1,145.57	24
4500 Liability Insurance		6,823.98	6,700.00	-123.98	102
Total Administrative	53,410.17	547,446.39	736,262.31	188,815.92	74
5000 Building and Grounds					
1083 Security Monitoring		225.00	300.00	75.00	75
2110 Furnishings	234.84	2,654.42	4,700.00	2,045.58	56
3310 Electricity	2,452.51	12,749.31	19,000.00	6,250.69	67
3510 Repairs & Maintenance	1,880.00	6,214.04	12,000.00	5,785.96	52
3515 Cleaning	-400.00	3,090.00	4,200.00	1,110.00	74
Total Building and Grounds	4,167.35	24,932.77	40,200.00	15,267.23	62
6200 Cultural and Recreation Expense					
1004 Salary-Other	17,404.68	175,835.57	220,716.00	44,880.43	80
1008 Medicare Expense	251.98	2,547.43	3,200.00	652.57	80
1009 Social Security Expense	1,077.50	10,892.33	13,684.00	2,791.67	80
1010 Retirement Expense	1,591.63	15,925.71	22,403.00	6,477.29	71
1011 Health/Dental/Vision	9,032.34	41,517.06	53,970.00	12,452.94	77
1013 Life Insurance	301.78	902.44	1,100.00	197.56	82
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	-203.04	148.11	690.00	541.89	21
1016 Disability Insurance	213.18	843.32	1,200.00	356.68	70
1017 Simple IRA Contribution	414.04	3,860.65	6,621.00	2,760.35	58
3500 Operations and Maintenance	13,112.61	126,319.30	148,930.00	22,610.70	85
3833 Contributions to Other Agencies	2,856.50	6,932.95	7,000.00	67.05	99
3981 Special Events	1,031.73	6,868.76	19,900.00	13,031.24	35
4500 Liability Insurance		5,985.21	6,200.00	214.79	97
Total Cultural and Recreation	47,084.93	403,260.51	511,114.00	107,853.49	79
6300 Capital Expenses					
5210 Capital Exp - GIS, Computer, etc		10,350.50	22,889.69	12,539.19	45
5500 Capital Outlay-Equipment and Land	1,965.00	56,918.78	979,882.23	922,963.45	6
5700 Capital Outlay-Land and Improvements		307,650.00	307,650.00		100
Total Capital	1,965.00	374,919.28	1,310,421.92	935,502.64	29
Total Expenses	106,627.45	1,350,558.95	2,597,998.23	1,247,439.28	52
Net Revenues	-67,424.80	231,512.10			

**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, 2021**

BB&T	
Checking/Savings	
BB&T Checking	205,152.98
BB&T Money Market	19,542.40
BB&T Bond Account	12,905.11
Total Checking/Savings	237,600.49

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	175,844.68
Bank of OR ICS Money Market	2,225,050.82
Total Checking/Savings	2,400,895.50

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	1,198,018.96
Total Checking/Savings	1,198,018.96

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 April 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 802 1	Batch #: 10397		4/21		550.00	
						24,688.00 CR
3210 Property Tax Receipts						
RV 811 1	Property Tax		4/21		6,436.84	
RV 811 2	Vehicle Tax		4/21		6,413.05	
						872,737.09 CR
3230 Sales Tax Receipts						
RV 812 1	Sales & Use Tax		4/21		24,167.76	
						252,961.61 CR
3839 Miscellaneous Revenues						
RV 814 1	Sale of Gravely 2662		4/21		1,000.00	
						3,601.00 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 455 4	Payroll		4/21	10,001.09		
JV 456 4	Payroll		4/21	10,001.09		
				20,002.18		197,702.49 DB
1001 Salary-Governing Body						
JV 452 4	Council Payroll		4/21	800.00		
				800.00		8,000.00 DB
1008 Medicare Expense						
JV 452 5	Council Payroll		4/21	11.60		
JV 455 8	Payroll		4/21	137.11		
JV 456 8	Payroll		4/21	137.11		
				285.82		2,767.28 DB
1009 Social Security Expense						
JV 452 6	Council Payroll		4/21	49.60		
JV 455 9	Payroll		4/21	586.28		
JV 456 9	Payroll		4/21	586.26		
				1,222.14		11,833.40 DB
1010 Retirement Expense						
JV 455 12	Retirement Contribution		4/21	1,015.11		
JV 456 12	Retirement Contribution		4/21	1,015.11		
				2,030.22		19,884.94 DB
1011 Health/Dental/Vision						
CL 3953 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	4/21	2,423.00		
CL 3973 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	4/21	11,367.00		
JV 455 14	Health/Dental/Vision Deduction		4/21		545.19	
JV 456 14	Health/Dental/Vision Deduction		4/21		545.19	
				13,790.00	1,090.38	60,166.76

DB See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 April 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1013 Life Insurance						
CL 3953 5	Town Life	MUNICIPAL INSURANCE TRUST	4/21	201.40		
CL 3973 5	Town Life	MUNICIPAL INSURANCE TRUST	4/21	219.32		
JV 455 27	Payroll		4/21		4.10	
JV 456 27	Payroll		4/21		4.10	
	Object Total:			420.72	8.20	978.88 DB
1015 Unemployment						
JV 452 8	Council Payroll		4/21	5.04		
JV 455 15	Payroll		4/21	59.58		
JV 456 15	Payroll		4/21			
JV 461 1	Adj for New ESC rate		4/21			
	Object Total:			64.62	295.68	134.01 DB
1016 Disability Insurance						
CL 3953 3	Town Disability	MUNICIPAL INSURANCE TRUST	4/21	105.34		
CL 3973 3	Town Disability	MUNICIPAL INSURANCE TRUST	4/21	85.90		
	Object Total:			191.24		771.82 DB
1017 Simple IRA Contribution						
JV 455 11	Simple IRA		4/21	300.04		
JV 456 11	Simple IRA		4/21	300.04		
	Object Total:			600.08		5,709.33 DB
1081 Accounting						
CL 3935 1	42489 March Accounting	SAMUEL K. ANDERS, CPA, MS	4/21	2,790.55		
	Object Total:			2,790.55		64,406.26 DB
1082 Consulting						
CL 3938 1	8786 Network Monitoring	Stone PC Works! Inc.	4/21	646.50		
CL 3965 1	9757 Guidebook/Design of Comm	Hill Studio P.C.	4/21	1,700.00		
CL 3977 1	1321207 On Call Engineering	Ereese and Nichols	4/21	1,283.00		
	Object Total:			3,629.50		37,388.19 DB
1090 Legal Fees						
CL 3933 1	1109 March Legal	J. Michael Thomas Attorney	4/21	2,564.19		
	Object Total:			2,564.19		27,088.54 DB
2610 Office Supplies						
CL 3954 1	80172 Water	MOUNTAIN PARK SPRING WATER	4/21	26.92		
CL 3966 1	Office Supplies	OFFICE DEPOT	4/21	19.56		
CL 3966 2	Office Supplies	OFFICE DEPOT	4/21	37.20		
CL 3969 15	Sams Club Office Supplies	CARD SERVICES CENTER	4/21	26.31		
CL 3969 17	Amazon	CARD SERVICES CENTER	4/21	75.81		
CL 3982 1	Office Supplies	OFFICE DEPOT	4/21	15.69		
CL 3983 1	28078 Engraved Plate	Signs & Trophies, LLC	4/21	8.00		
	Object Total:			209.49		3,705.77 DB
2611 Postage and Delivery						
CL 3939 1	USPS Reimb	Ann Schneider	4/21	11.00		
	Object Total:			689.40 DB		700.40 DB
3100 Travel						
CL 3939 2	Parking Reimb for Raleigh	Ann Schneider	4/21	12.00		
	Object Total:			12.00		12.00 DB

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
April 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3120 Mileage Reimbursement						
CL 3927 1	53 miles @ .56 each	Thomas B Dunigan	4/21	29.68		
CL 3939 3	187.2 miles @ .56 each	Ann Schneider	4/21	104.83		
	Object Total:			1,018.70 DB		1,153.21 DB
3150 Education						
CL 3956 1	Logel Competency Marth	UNC School of Government	4/21	225.00		
	Object Total:			1,466.19 DB		1,691.19 DB
3210 Communications						
CL 3936 1	Internet/Voice	TIME WARNER CABLE	4/21	349.95		
CL 3967 1	88516 Replace 1416 Phone/Maint	TRICOM COMMUNICATION SERVI	4/21	75.00		
CL 3968 1	Verizon 03/06-04/05	Verizon	4/21	53.63		
JV 455 16	Cell Phone Stipend Park		4/21	20.00		
JV 455 28	Cell Phone Stipend Park		4/21	20.00		
JV 456 16	Cell Phone Stipend Park		4/21	20.00		
JV 456 28	Cell Phone Stipend Park		4/21	20.00		
	Object Total:			4,247.67 DB		4,806.25 DB
3700 Advertising						
CL 3940 1	Advertising Banner	Oak Ridge Horse Associatio	4/21	175.00		
	Object Total:			3,421.00 DB		3,596.00 DB
3950 Dues and Subscriptions						
CL 3969 4	Survey Monkey Fee	CARD SERVICES CENTER	4/21	99.00		
CL 3969 8	Microsoft 04/20-04/21	CARD SERVICES CENTER	4/21	1,537.20		
CL 3969 9	Zoom	CARD SERVICES CENTER	4/21	14.99		
CL 3979 1	ICMA Dues for Bill	ICMA	4/21	688.80		
CL 3981 1	Annual Membership for Sandra	INTERNATIONAL INST. OF MUN	4/21	175.00		
	Object Total:			2,514.99		32,091.06 DB
3960 Bank and Merchant Fees						
JV 452 2	Payroll Fees		4/21	11.75		
JV 455 2	Payroll Fees		4/21	20.50		
JV 456 2	Payroll Fees		4/21	20.50		
	Object Total:			52.75		1,057.50 DB
3981 Special Events						
CL 3928 1	20001506 Admin Special Event Bann	Associated Posters, Inc.	4/21	45.00		
	Object Total:			5,915.98 DB		5,960.98 DB
4220 Historic Preservation Commission						
CL 3937 1	031821C12 HPC Ad	NORTHWEST OBSERVER	4/21	20.00		
CL 3958 1	Historic Heritage Grant	Old Mill of Gullford	4/21	1,750.00		
CL 3969 16	Ancestry HPC	CARD SERVICES CENTER	4/21	189.00		
	Object Total:			7,241.67 DB		9,200.67 DB
4300 Equipment Lease						
CL 3877 1	71591109 Printer Lease	System Business Equipment	4/21	323.74		
CL 3932 1	71961681 Printer Lease	System Business Equipment	4/21	67.66		
CL 3955 1	325916 Copier	Modern Impressions	4/21	323.74		
CL 3974 1	71591109 Printer Lease	System Business Equipment	4/21	124.45		
CL 3986 1	29138158 Copier	MODERN IMPRESSIONS	4/21	839.59		
	Object Total:			4,061.05 DB		323.74
	Account Total:			451,973.66 DB		1,718.00

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 April 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CL 3946 1	Shelter Refund	Kanchan Pujari	4/21	37.50		
CL 3975 1	Shelter Refund	Amy Hurley	4/21	37.50		
CL 3976 1	Shelter Refund	Kenneth Parnell	4/21	30.00		
CR 799 1	Batch #: 10395		4/21		170.00	
CR 800 1	Batch #: 10396		4/21		67.50	
CR 801 1	Batch #: 10397		4/21		105.00	
CR 803 1	Batch #: 10398		4/21		397.50	
	Account Total:			105.00	740.00	10,468.50 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 455 18	Payroll		4/21	8,968.50		
JV 456 18	Payroll		4/21	8,436.18		
	Object Total:			158,430.89 DB		175,835.57 DB
1008 Medicare Expense						
JV 455 19	Payroll		4/21	129.84		
JV 456 19	Payroll		4/21	122.14		
	Object Total:			2,295.45 DB		2,547.43 DB
1009 Social Security Expense						
JV 455 20	Payroll		4/21	555.25		
JV 456 20	Payroll		4/21	522.25		
	Object Total:			9,814.83 DB		10,892.33 DB
1010 Retirement Expense						
JV 455 23	Retirement Contribution		4/21	817.10		
JV 456 23	Retirement Contribution		4/21	774.53		
	Object Total:			14,334.08 DB		15,925.71 DB
1011 Health/Dental/Vision						
CL 3953 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	4/21	4,529.00		
CL 3973 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	4/21	4,529.00		
JV 455 30	Health/Dental/Vision Deduction		4/21		12.83	
JV 456 30	Health/Dental/Vision Deduction		4/21		12.83	
	Object Total:			32,484.72 DB	25.66	41,517.06 DB
1013 Life Insurance						
CL 3953 6	Park Life	MUNICIPAL INSURANCE TRUST	4/21	193.98		
CL 3973 6	Park Life	MUNICIPAL INSURANCE TRUST	4/21	120.90		
JV 455 25	Health/Dental/Vision Deduction		4/21		6.55	
JV 456 25	Health/Dental/Vision Deduction		4/21		6.55	
	Object Total:			600.66 DB	13.10	902.44 DB
1015 Unemployment						
JV 455 26	Payroll		4/21	56.42		
JV 456 26	Payroll		4/21	56.42		
JV 461 3	Adj for New ESC rate		4/21		259.46	
	Object Total:			351.15 DB	259.46	148.11 DB
1016 Disability Insurance						
CL 3953 4	Park Disability	MUNICIPAL INSURANCE TRUST	4/21	118.89		
CL 3973 4	Park Disability	MUNICIPAL INSURANCE TRUST	4/21	94.29		
	Object Total:			630.14 DB		843.32

DB See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 April 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1017 Simple IRA Contribution						
JV 455 22 Simple IRA			4/21	213.23		
JV 456 22 Simple IRA			4/21	200.81		
				414.04		
	Object Total:			3,446.61 DB		3,860.65 DB
3500 Operations and Maintenance						
CL 3929 1 Dump Trailer rental		Carolina Rental Company	4/21	400.00		
CL 3930 1 Town Park		DUKE ENERGY	4/21	935.31		
CL 3930 2 Town Park Lights		DUKE ENERGY	4/21	759.51		
CL 3934 1 863004792 Fuel Statement		QUALITY OIL COMPANY	4/21	541.98		
CL 3942 1 00702145 Grounds Care Supplies		GREEN RESOURCE, LLC	4/21	786.00		
CL 3943 1 492961 Grounds Care		FARMERS FEED AND SEED	4/21	219.72		
CL 3947 1 3086 Chipper Rental		RENTAL WORKS	4/21	666.49		
CL 3949 1 242732 Janitorial Supplies		TARHEEL PAPER & SUPPLY CO	4/21	266.88		
CL 3950 1 Chipper Rental		SUNBELT RENTALS	4/21	1,799.60		
CL 3960 1 Janitorial/Grounds Care		LOWE'S	4/21	299.80		
CL 3960 2 Janitorial/Grounds Care		LOWE'S	4/21	399.28		
CL 3961 1 Field Maint/Grounds Care		SHERWIN-WILLIAMS	4/21	66.98		
CL 3961 2 Field Maint		SHERWIN-WILLIAMS	4/21	174.00		
CL 3961 3 Soccer paint		SHERWIN-WILLIAMS	4/21	121.70		
CL 3964 1 00705256 Grounds Care		GREEN RESOURCE, LLC	4/21	334.50		
CL 3969 2 Tractor Supply-Screws		CARD SERVICES CENTER	4/21	5.31		
CL 3969 3 Graybar Ballast		CARD SERVICES CENTER	4/21	66.58		
CL 3969 5 Farmers Hardware Grounds Care		CARD SERVICES CENTER	4/21	4.82		
CL 3969 6 USPS mailbox key		CARD SERVICES CENTER	4/21	12.00		
CL 3969 7 CVS Batteries		CARD SERVICES CENTER	4/21	8.85		
CL 3969 12 CVS Packing Tape		CARD SERVICES CENTER	4/21	10.65		
CL 3969 13 Gempler's Equip Repair/Maint		CARD SERVICES CENTER	4/21	23.13		
CL 3969 14 Advance Auto Gas/Oil/Grounds C		CARD SERVICES CENTER	4/21	167.91		
CL 3980 1 Tree Removal		Jesse Black	4/21	1,800.00		
CL 3987 1 942 Spring for Spring toys		Kidstuff PlaySystems	4/21	570.00		
CL 3988 1 Field Paint		SHERWIN-WILLIAMS	4/21	54.23		
CL 3988 1 Town Park Lights		DUKE ENERGY	4/21	1,082.77		
CL 3989 1 8515 Scoggins Rd		DUKE ENERGY	4/21	10.17		
CL 3989 2 Town Park 6231 Lisa Dr		DUKE ENERGY	4/21	838.05		
CL 3989 3 6231 Lisa Dr		DUKE ENERGY	4/21	136.82		
CL 3989 4 8515 Scoggins Rd		DUKE ENERGY	4/21	25.07		
CL 3989 5 Amphitheater		DUKE ENERGY	4/21	25.41		
CL 3989 6 8326 Linville Road		DUKE ENERGY	4/21	96.06		
CL 3989 7 8300 Linville Rd		DUKE ENERGY	4/21	25.54		
CL 3989 8 6231 Lisa Dr		DUKE ENERGY	4/21	25.98		
CL 3989 9 8300 Linville Rd		DUKE ENERGY	4/21	25.36		
CL 3989 10 6231 Lisa Dr		DUKE ENERGY	4/21	95.84		
CL 3989 11 Park Restrooms		DUKE ENERGY	4/21	230.31		
CL 3989 12 8326 Linville Rd		DUKE ENERGY	4/21	13,112.61		
	Object Total:			113,206.69 DB		126,319.30 DB
3833 Contributions to Other Agencies		SENIOR RESOURCES OF GUILFO	4/21	2,856.50		
CI 3971 1 Jan 2021-March 2021				4,076.45 DB		
	Object Total:			2,856.50		6,932.95 DB

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 April 2021

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3981 Special Events						
CL 3944 1	Band Money for April MIP	Ashley Royal	4/21	250.00		
CL 3945 1	Seed Money MIP Concession	Ashley Royal	4/21	200.00		
CL 3948 1	04012150 MIP Ad	NORTHWEST OBSERVER	4/21	468.00		
CL 3969 10	Sams Club MIP Concessions	CARD SERVICES CENTER	4/21	92.60		
CL 3969 11	Lowes Food MIP Ice	CARD SERVICES CENTER	4/21	21.13		
	Object Total:			1,031.73		6,868.76 DB
	Account Total:			47,383.15	298.22	392,593.63 DB
	Fund Total:			47,488.15	1,038.22	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 April 2021

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 3990	1 Pepper Rd Easement	Angel, Victor Lynn	4/21	1,035.00		56,918.78 DB
CL 3991	1 Pepper Rd Easement	Wayne A and Carla B Joyner	4/21	930.00		
	Object Total:			1,965.00		56,918.78 DB
	Account Total:			1,965.00		
	Fund Total:			1,965.00	0.00	
	Grand Total:			109,148.67	41,723.87	

Town of Oak Ridge
 Supplementary Schedule 3
 Schedule of Assets and Depreciation
 Modified Accrual Basis
 2020/2021 FY

Asset	Cost as of 7/1/2020	2020/2021 Additions	2020/2021 Disposals	Total	Accumulated		
					Depreciation as of 6/30/20	2020-2021 Depreciation	Accumulated Depreciation as of 6/30/21
Land	3,747,713.26	52,833.47		3,800,546.73			
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	46,687.95	10,350.50		57,038.45	36,454.60	4,234.52	40,689.12
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	2,967.92	40,817.23
Other - Equipment	32,588.37	15,366.00		47,954.37	3,724.05	3,280.28	7,004.33
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	870,594.95	11,422.23	(9,400.00)	872,617.18	451,561.08	54,278.85	505,839.93
Sidewalks	397,331.38			397,331.38	19,868.44	26,422.08	46,290.52
Signs	52,161.19			52,161.19	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
Total	10,457,229.53	89,972.20	-9,400.00	10,537,801.73	1,988,072.42	266,620.04	2,254,692.46

Est. Monthly 22,340.18

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

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	266,400.00	86,400.00	180,000.00	1,260,000.00
7/16/2021				1,260,000.00
7/16/2022				1,260,000.00
7/16/2023				1,260,000.00
7/16/2024				1,260,000.00
7/16/2025				1,260,000.00
7/16/2026				1,260,000.00
7/16/2027				
Projected Totals	723,600.00	183,600.00	540,000.00	0.00