

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

INFO@SAMANDERSCPA.COM

8004 LINVILLE ROAD SUITE G  
P.O. Box 447  
OAK RIDGE, NC 27310

1.800.467.8299

336.643.7577  
336.993.3449  
FAX 336.643.3606

---

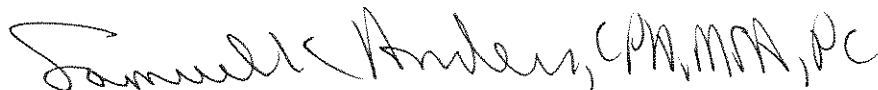
To the Town Council  
Town of Oak Ridge, North Carolina

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, 2022, 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 4, 2022

Town of Oak Ridge  
Balance Sheet  
Modified Accrual Basis  
As of April 30, 2022

**ASSETS**

Current Assets	
Truist Checking	331,733.01
Petty Cash	100.00
Truist Money Market	19,469.86
Bank of OR Money Market	230,790.36
Truist Bond Account	12,906.53
Bank of OR ICS Money Market	3,143,967.09
Bank of OR ARP Funding Account	828,045.00
Ad Valorem Tax Receivable	13,961.08
Sales Tax Refund Receivable	7,584.94
Total Current Assets	<u>4,588,557.87</u>

Total Assets 4,588,557.87

**LIABILITIES AND NET ASSETS**

Current Liabilities	
Accounts Payable	26,371.80
Payroll Taxes Payable	1,355.88
Retirement Contributions Payable	8,504.73
Refundable Bonds	12,906.53
Total Current Liabilities	<u>49,138.94</u>

Other Liabilities	
Deferred Inflows of Resources	13,961.08
Total Liabilities	63,100.02

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 Honor Green	95,611.87
Solid Waste Disposal Tax Reserve	46,708.46
Historic Heritage Grants	6,926.01
Fund Balance - Unassigned	2,484,206.92
Total Fund Balance	<u>4,525,457.85</u>

**TOTAL LIABILITIES AND FUND BALANCE 4,588,557.87**

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
April 2022

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
<b>Revenue</b>							
	3110	Planning and Zoning Fees		23,845.00	20,000.00	3,845.00	119
	3210	Property Tax Receipts	10,905.30	916,934.06	916,559.00	375.06	100
	3220	Excise Tax Receipts			32,000.00	-32,000.00	
	3230	Sales Tax Receipts	24,360.30	272,275.09	331,427.00	-59,151.91	82
	3250	Solid Waste Disposal Tax Dist.		4,344.89	5,700.00	-1,355.11	76
	3261	Telecommunication Services		8,654.07	15,000.00	-6,345.93	58
	3262	Video Programming		43,013.45	60,000.00	-16,986.55	72
	3264	Electric Power		141,746.81	205,000.00	-63,253.19	69
	3265	Piped Natural Gas		8,932.41	14,800.00	-5,867.59	60
	3311	Grants	50,000.00	878,051.00		878,051.00	
	3325	ABC Distribution	39,138.00	214,298.00	200,000.00	14,298.00	107
	3331	Dog Park Fund Donations	2,233.51	2,858.51		2,858.51	
	3341	Special Events-Park	211.00	1,536.51	1,950.00	-413.49	79
	3342	Facility Rental	1,544.00	12,491.00	16,200.00	-3,709.00	77
	3344	User Fees		3,997.00	6,300.00	-2,303.00	63
	3345	Other Park Revenue - Other	54.84	4,175.47	1,800.00	2,375.47	232
	3346	ORYA Stipend Revenue		226.47	30,000.00	-29,773.53	1
	3350	HPC Donations		211.00		211.00	
	3360	Town Special Events	110.00	610.00	200.00	410.00	305
	3370	Veterans Honor Green		52,790.87	35,000.00	17,790.87	151
	3380	MST Committee Revenues		20.00	100.00	-80.00	20
	3831	Interest Earnings		16,157.27	21,500.00	-5,342.73	75
	3839	Miscellaneous Revenues		3,374.00	1.00	3,373.00	****
							136
		<b>Total Revenue</b>	<b>128,556.95</b>	<b>2,610,542.88</b>	<b>1,913,537.00</b>	<b>697,005.88</b>	<b>136</b>
<b>Expenses</b>							
4100		Administrative					
	1000	Salary-Town Hall Employees	21,113.16	211,131.60	254,483.00	43,351.40	83
	1001	Salary-Governing Body	1,100.00	12,800.00	15,600.00	2,800.00	82
	1008	Medicare Expense	315.89	3,114.38	3,916.00	801.62	80
	1009	Social Security Expense	1,350.72	13,316.72	16,745.00	3,428.28	80
	1010	Retirement Expense	2,396.34	23,963.40	30,654.00	6,690.60	78
	1011	Health/Dental/Vision	5,154.48	55,533.88	70,547.00	15,013.12	79
	1013	Life Insurance	154.24	1,542.40	1,766.00	223.60	87
	1014	Worker Comp		1,937.87	2,250.00	312.13	86
	1015	Unemployment	56.90	246.62	800.00	553.38	31
	1016	Disability Insurance	110.01	1,015.66	1,000.00	-15.66	102
	1017	Simple IRA Contribution	626.16	6,261.60	7,500.00	1,238.40	83
	1081	Accounting		65,457.82	72,000.00	6,542.18	91
	1082	Consulting	5,089.00	74,629.26	87,500.00	12,870.74	85
	1084	Animal Control	5,378.00	16,134.00	21,550.00	5,416.00	75
	1090	Legal Fees	2,968.17	34,962.08	50,000.00	15,037.92	70
	1091	Tax Collection Fees		4,735.00	5,000.00	265.00	95

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
April 2022

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	1095	Well Monitoring		5,000.00	5,000.00		100
	2610	Office Supplies	388.31	3,827.06	4,000.00	172.94	96
	2611	Postage and Delivery	61.12	548.14	850.00	301.86	64
	3100	Travel		581.86	500.00	-81.86	116
	3101	Travel-Administrative		73.98	2,500.00	2,426.02	3
	3120	Mileage Reimbursement		1,000.38	3,000.00	1,999.62	33
	3150	Education	125.00	4,339.72	5,000.00	660.28	87
	3210	Communications	839.71	5,179.62	6,000.00	820.38	86
	3320	Web Hosting Fees	4,520.00	5,508.34	6,000.00	491.66	92
	3700	Advertising	916.00	3,494.42	4,000.00	505.58	87
	3950	Dues and Subscriptions	2,005.77	30,115.16	32,000.00	1,884.84	94
	3960	Bank and Merchant Fees	58.00	1,726.58	1,800.00	73.42	96
	3970	Elections			5,000.00	5,000.00	
	3981	Special Events	1,725.80	5,914.46	8,100.00	2,185.54	73
	3990	Miscellaneous			500.00	500.00	
	4210	Board of Adjustment			500.00	500.00	
	4220	Historic Preservation Commission	924.50	4,731.41	11,285.00	6,553.59	42
	4230	Ordinance Conversion		4,032.90	5,000.00	967.10	81
	4240	Planning & Zoning Board			1,000.00	1,000.00	
	4250	Tree Board		237.04	1,500.00	1,262.96	16
	4300	Equipment Lease	420.61	5,690.93	6,000.00	309.07	95
	4350	MST Committee		1,702.07	1,500.00	-202.07	113
	4360	Conservation Easement Committee			20,000.00	20,000.00	
	4500	Liability Insurance		8,020.95	7,700.00	-320.95	104
		<b>Total Account</b>	<b>57,797.89</b>	<b>618,507.31</b>	<b>780,046.00</b>	<b>161,538.69</b>	<b>79</b>
5000		<b>Building and Grounds</b>					
	1083	Security Monitoring		347.61	300.00	-47.61	116
	2110	Furnishings			2,500.00	2,500.00	
	3310	Electricity	120.25	11,536.84	19,000.00	7,463.16	61
	3510	Repairs & Maintenance		5,408.59	12,000.00	6,591.41	45
	3515	Cleaning		2,900.00	4,400.00	1,500.00	66
		<b>Total Account</b>	<b>120.25</b>	<b>20,193.04</b>	<b>38,200.00</b>	<b>18,006.96</b>	<b>53</b>
6200		<b>Cultural and Recreation Expense</b>					
	1004	Salary-Other	19,303.68	194,755.66	231,752.00	36,996.34	84
	1008	Medicare Expense	279.90	2,821.76	3,360.00	538.24	84
	1009	Social Security Expense	1,196.82	12,065.49	14,369.00	2,303.51	84
	1010	Retirement Expense	1,815.20	19,428.97	26,304.00	6,875.03	74
	1011	Health/Dental/Vision	5,806.00	45,258.68	58,288.00	13,029.32	78
	1013	Life Insurance	142.08	1,202.88	1,901.00	698.12	63
	1014	Worker Comp		4,744.42	5,500.00	755.58	86
	1015	Unemployment	49.76	257.68	1,050.00	792.32	25
	1016	Disability Insurance	102.28	942.87	1,200.00	257.13	79
	1017	Simple IRA Contribution	329.93	4,145.98	6,600.00	2,454.02	63
	3500	Operations and Maintenance	13,228.68	115,554.84	149,500.00	33,945.16	77
	3833	Contributions to Other Agencies	1,751.20	8,461.40	7,000.00	-1,461.40	121
	3981	Special Events	800.00	13,122.70	25,500.00	12,377.30	51
	3983	ORYA Stipend Expense			30,000.00	30,000.00	
	4500	Liability Insurance		7,284.58	7,100.00	-184.58	103

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
April 2022

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
		<b>Total Account</b>	<b>44,805.53</b>	<b>430,047.91</b>	<b>569,424.00</b>	<b>139,376.09</b>	<b>76</b>
6300		Capital Expenses					
	5210	Capital Exp - GIS, Computer, etc		1,328.00	6,040.00	4,712.00	22
	5300	Capital Exp-Union Cemetery Renovation		35,000.00	35,000.00		100
	5500	Capital Outlay-Equipment and Land Improvements	20,810.00	524,656.15	1,353,817.00	829,160.85	39
	5700	Capital Outlay-Land and Improvements		255,600.00	255,600.00		100
		<b>Total Account</b>	<b>20,810.00</b>	<b>816,584.15</b>	<b>1,650,457.00</b>	<b>833,872.85</b>	<b>49</b>
		<b>Total Expenses</b>	<b>123,533.67</b>	<b>1,885,332.41</b>	<b>3,038,127.00</b>	<b>1,152,794.59</b>	<b>62</b>
		<b>Net Revenue</b>	<b>5,023.28</b>	<b>725,210.47</b>			

**Town of Oak Ridge  
Supplementary Schedule 1  
Account Balances Report-  
Truist and Bank of Oak Ridge  
Modified Accrual Basis  
As of April 30, 2022**

<u>Truist</u>	
<b>Checking/Savings</b>	
<b>Truist Checking</b>	331,733.01
<b>Truist Money Market</b>	19,469.86
<b>Truist Bond Account</b>	12,906.53
<b>Total Checking/Savings</b>	<u><u>364,109.40</u></u>

<u>Bank of Oak Ridge</u>	
<b>Checking/Savings</b>	
<b>Bank Of OR Money Market</b>	230,790.36
<b>Bank of OR ICS Money Market</b>	3,143,967.09
<b>Bank of OR ARP Funding Acct</b>	828,045.00
<b>Total Checking/Savings</b>	<u><u>4,202,802.45</u></u>

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 922 1 Property Tax			4/22		3,506.35	
RV 922 2 Vehicle Tax			4/22		7,398.95	
	<b>Account Total:</b>	906,028.76 CR			10,905.30	916,934.06 CR
3230 Sales Tax Receipts						
RV 924 1 Sales & Use Tax			4/22		24,360.30	
	<b>Account Total:</b>	247,914.79 CR			24,360.30	272,275.09 CR
3311 Grants						
RV 923 1 SCIF Grant			4/22		50,000.00	
	<b>Account Total:</b>	828,051.00 CR			50,000.00	878,051.00 CR
3325 ABC Distribution						
CR 918 1 Batch #: 10449			4/22		39,138.00	
	<b>Account Total:</b>	175,160.00 CR			39,138.00	214,298.00 CR
3360 Town Special Events						
CR 917 1 Batch #: 10449			4/22		110.00	
	<b>Account Total:</b>	500.00 CR			110.00	610.00 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 618 4 Payroll			4/22	10,556.58		
JV 621 4 Payroll			4/22	10,556.58		
	<b>Object Total:</b>	190,018.44 DB		21,113.16		211,131.60 DB
1001 Salary-Governing Body						
JV 615 4 Council Payroll			4/22	1,100.00		
	<b>Object Total:</b>	11,700.00 DB		1,100.00		12,800.00 DB
1008 Medicare Expense						
JV 615 5 Council Payroll			4/22	15.95		
JV 618 8 Payroll			4/22	149.96		
JV 621 8 Payroll			4/22	149.98		
	<b>Object Total:</b>	2,798.49 DB		315.89		3,114.38 DB
1009 Social Security Expense						
JV 615 6 Council Payroll			4/22	68.20		
JV 618 9 Payroll			4/22	641.26		
JV 621 9 Payroll			4/22	641.26		
	<b>Object Total:</b>	11,966.00 DB		1,350.72		13,316.72 DB
1010 Retirement Expense						
JV 618 12 Retirement Contribution			4/22	1,198.17		
JV 621 12 Retirement Contribution			4/22	1,198.17		
	<b>Object Total:</b>	21,567.06 DB		2,396.34		23,963.40 DB

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1011 Health/Dental/Vision						
CL 4644 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	4/22	5,582.00	213.76	
JV 618 14	Health/Dental/Vision Deduction		4/22		213.76	
JV 621 14	Health/Dental/Vision Deduction		4/22		427.52	
	<b>Object Total:</b>			<b>5,582.00</b>		<b>55,533.88 DB</b>
1013 Life Insurance						
CL 4644 5	Town Life	MUNICIPAL INSURANCE TRUST	4/22	162.44		
JV 618 27	Payroll		4/22		4.10	
JV 621 27	Payroll		4/22		4.10	
	<b>Object Total:</b>			<b>162.44</b>		<b>1,542.40 DB</b>
1015 Unemployment						
JV 615 8	Council Payroll		4/22	2.97		
JV 618 15	Payroll		4/22	27.91		
JV 621 15	Payroll		4/22	26.02		
	<b>Object Total:</b>			<b>56.90</b>		<b>246.62 DB</b>
1016 Disability Insurance						
CL 4644 3	Town Disability	MUNICIPAL INSURANCE TRUST	4/22	110.01		
			4/22	110.01		
	<b>Object Total:</b>			<b>220.02</b>		<b>1,015.66 DB</b>
1017 Simple IRA Contribution						
JV 618 11	Simple IRA		4/22	313.08		
JV 621 11	Simple IRA		4/22	313.08		
	<b>Object Total:</b>			<b>626.16</b>		<b>6,261.60 DB</b>
1082 Consulting						
CL 4637 1	Veterans Memorial	Revington Reaves	4/22	3,000.00		
CL 4641 1	8993 Network Maint	Stone PC Works! Inc.	4/22	1,429.00		
CL 4654 1	1335837 On Call Engineering	Freese and Nichols	4/22	360.00		
CL 4657 1	6 Video & Livestreaming	James Michael Rhoads	4/22	300.00		
	<b>Object Total:</b>			<b>5,089.00</b>		<b>74,629.26 DB</b>
1084 Animal Control						
CL 4630 1	142272 Animal Control 1/1/22-3/	GUILFORD COUNTY	4/22	5,378.00		
	<b>Object Total:</b>			<b>5,378.00</b>		<b>16,134.00 DB</b>
1090 Legal Fees						
CL 4611 1	1147 March Legal	J. Michael Thomas Attorney	4/22	2,968.17		
	<b>Object Total:</b>			<b>2,968.17</b>		<b>34,962.08 DB</b>
2610 Office Supplies						
CL 4624 1	Background Check	Ashley Royal	4/22	25.00		
CL 4624 7	Lowes Food	Ashley Royal	4/22	12.22		
CL 4631 1	91169049 Water Town Hall	MOUNTAIN PARK SPRING WATER	4/22	36.91		
CL 4636 1	Amazon	CARD SERVICES CENTER	4/22	7.69		
CL 4636 13	Amazon Coffee	CARD SERVICES CENTER	4/22	33.71		
CL 4638 1	US FLAGS	CARROT-TOP INDUSTRIES, INC	4/22	163.98		
CL 4650 1	Office Supplies	OFFICE DEPOT	4/22	64.03		
CL 4656 1	Reimb Amazon Order	Ashley Royal	4/22	44.77		
	<b>Object Total:</b>			<b>388.31</b>		<b>3,827.06 DB</b>
2611 Postage and Delivery						
CL 4624 3	Postage	Ashley Royal	4/22	1.56		
CL 4624 5	Postage	Ashley Royal	4/22	1.56		
CL 4636 10	USPS	CARD SERVICES CENTER	4/22	58.00		
	<b>Object Total:</b>			<b>61.12</b>		<b>548.14</b>

DB

See Accountant's Compilation Report



Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3150 Education						
CL 4636 17	School of Government	CARD SERVICES CENTER	4/22	125.00		4,339.72 DB
	<b>Object Total:</b>			125.00		
3210 Communications						
CL 4617 1	Internet/Voice	TIME WARNER CABLE	4/22	353.69		
CL 4640 1	03/06-04/05	Verizon	4/22	53.45		
CL 4649 1	1405607010 Communications	Charter Communications	4/22	352.57		
JV 618 16	Cell Phone Stipend		4/22	20.00		
JV 618 28	Cell Phone Stipend Park		4/22	20.00		
JV 621 16	Cell Phone Stipend		4/22	20.00		
JV 621 28	Cell Phone Stipend Park		4/22	20.00		
	<b>Object Total:</b>			839.71		5,179.62 DB
3320 Web Hosting Fees						
CL 4662 1	221825 3rd yr website hosting	Government Brand Shared Se	4/22	4,520.00		
	<b>Object Total:</b>			4,520.00		5,508.34 DB
3700 Advertising						
CL 4613 1	Advertising	NORTHWEST OBSERVER	4/22	31.50		
CL 4614 1	03312208 Advertising	NORTHWEST OBSERVER	4/22	38.50		
CL 4625 1	Canine Capers Ad	NORTHWEST OBSERVER	4/22	360.00		
CL 4646 1	04212243 Advertising	NORTHWEST OBSERVER	4/22	306.00		
CL 4652 1	33360 Advertising	Premedia Group LLC	4/22	180.00		
	<b>Object Total:</b>			916.00		3,494.42 DB
3950 Dues and Subscriptions						
CL 4636 2	Adobe	CARD SERVICES CENTER	4/22	16.00		
CL 4636 3	Adobe	CARD SERVICES CENTER	4/22	16.00		
CL 4636 4	Adobe	CARD SERVICES CENTER	4/22	16.00		
CL 4636 7	Zoom	CARD SERVICES CENTER	4/22	14.99		
CL 4636 20	MSFT	CARD SERVICES CENTER	4/22	1,767.78		
CL 4655 1	Annual Membership Sandra	INTERNATIONAL INST. OF MUN	4/22	175.00		
	<b>Object Total:</b>			2,005.77		30,115.16 DB
3960 Bank and Merchant Fees						
JV 615 2	Payroll Fees		4/22	10.00		
JV 618 2	Payroll Fees		4/22	24.00		
JV 621 2	Payroll Fees		4/22	24.00		
	<b>Object Total:</b>			58.00		1,726.58 DB
3981 Special Events						
CL 4651 1	2125 Town Special Events	FLIC Luminaries, LLC	4/22	1,725.80		
	<b>Object Total:</b>			1,725.80		5,914.46 DB
4220 Historic Preservation Commission						
CL 4612 1	03312229H At Home Publication	PS COMMUNICATIONS	4/22	535.50		
CL 4636 6	HPC Ancestry	CARD SERVICES CENTER	4/22	189.00		
CL 4647 1	Grant Review Panel Honoraria	David Hoggard	4/22	100.00		
CL 4648 1	Grant Review Panel Honoraria	Benjamin Briggs	4/22	100.00		
	<b>Object Total:</b>			924.50		4,731.41 DB
4300 Equipment Lease						
CL 4642 1	343718 Copier Lease	Modern Impressions	4/22	96.87		
CL 4645 1	76204283 Copier Lease	System Business Equipment	4/22	323.74		
	<b>Object Total:</b>			420.61		5,690.93 DB
	<b>Account Total:</b>			467,929.55 DB	435.72	525,727.44

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3310 Electricity						
CL 4627 1	3100 Oak Ridge Rd	DUKE ENERGY	4/22	26.25		
CL 4627 2	4501 Peeples Rd	DUKE ENERGY	4/22	29.65		
CL 4658 1	1611 Oak Ridge Rd	DUKE ENERGY	4/22	28.68		
CL 4658 2	150 Crosswalk	DUKE ENERGY	4/22	35.67		
	Object Total:		11,416.59 DB	120.25		11,536.84 DB
	Account Total:		11,416.59 DB	120.25		11,536.84 DB
	Fund Total:			58,353.86	124,949.32	

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
<b>15 Cultural &amp; Recreation Fund</b>						
<b>3331 Dog Park Fund Donations</b>						
CL 4660 1	Reimb for Canine Capers	ANNETTE JOYCE	4/22	110.49		
CR 908 1	Batch #: 10445		4/22		220.00	
CR 910 1	Batch #: 10446		4/22		1,130.00	
CR 914 1	Batch #: 10447		4/22		405.00	
CR 916 1	Batch #: 10448		4/22		524.00	
CR 920 1	Batch #: 10450		4/22		65.00	
	<b>Account Total:</b>		<b>625.00 CR</b>	<b>110.49</b>	<b>2,344.00</b>	<b>2,858.51 CR</b>
<b>3341 Special Events-Park</b>						
CR 913 1	Batch #: 10446		4/22		211.00	
	<b>Account Total:</b>		<b>1,325.51 CR</b>		<b>211.00</b>	<b>1,536.51 CR</b>
<b>3342 Facility Rental</b>						
CL 4639 1	Shelter Refund	Brittany Cheek	4/22	37.50		
CR 909 1	Batch #: 10445		4/22		532.50	
CR 911 1	Batch #: 10446		4/22		217.50	
CR 915 1	Batch #: 10447		4/22		75.00	
CR 919 1	Batch #: 10449		4/22		621.50	
CR 921 1	Batch #: 10450		4/22		135.00	
	<b>Account Total:</b>		<b>10,947.00 CR</b>	<b>37.50</b>	<b>1,581.50</b>	<b>12,491.00 CR</b>
<b>3345 Other Park Revenue - Other</b>						
CR 912 1	Batch #: 10446		4/22		54.84	
	<b>Account Total:</b>		<b>4,120.63 CR</b>		<b>54.84</b>	<b>4,175.47 CR</b>
<b>6200 Cultural and Recreation Expense</b>						
<b>1004 Salary-Other</b>						
JV 618 18	Payroll		4/22	9,757.92		
JV 621 18	Payroll		4/22	9,545.76		
	<b>Object Total:</b>		<b>175,451.98 DB</b>	<b>19,303.68</b>		<b>194,755.66 DB</b>
<b>1008 Medicare Expense</b>						
JV 618 19	Payroll		4/22	141.51		
JV 621 19	Payroll		4/22	138.39		
	<b>Object Total:</b>		<b>2,541.86 DB</b>	<b>279.90</b>		<b>2,821.76 DB</b>
<b>1009 Social Security Expense</b>						
JV 618 20	Payroll		4/22	604.99		
JV 621 20	Payroll		4/22	591.83		
	<b>Object Total:</b>		<b>10,868.67 DB</b>	<b>1,196.82</b>		<b>12,065.49 DB</b>
<b>1010 Retirement Expense</b>						
JV 618 23	Retirement Contribution		4/22	883.89		
JV 621 23	Retirement Contribution		4/22	931.31		
	<b>Object Total:</b>		<b>17,613.77 DB</b>	<b>1,815.20</b>		<b>19,428.97 DB</b>

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1011 Health/Dental/Vision						
CL 4644 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	4/22	5,806.00		45,258.68 DB
	Object Total:	39,452.68 DB		5,806.00		
1013 Life Insurance						
CL 4644 6	Park Life	MUNICIPAL INSURANCE TRUST	4/22	155.18		
JV 618 25	Life Insurance		4/22		6.55	
JV 621 25	Life Insurance		4/22		6.55	
	Object Total:	1,060.80 DB		155.18	13.10	1,202.88 DB
1015 Unemployment						
JV 618 26	Payroll		4/22	26.34		
JV 621 26	Payroll		4/22	23.42		
	Object Total:	207.92 DB		49.76		257.68 DB
1016 Disability Insurance						
CL 4644 4	Park Disability	MUNICIPAL INSURANCE TRUST	4/22	102.28		
	Object Total:	840.59 DB		102.28		942.87 DB
1017 Simple IRA Contribution						
JV 618 22	Simple IRA		4/22	161.95		
JV 621 22	Simple IRA		4/22	167.98		
	Object Total:	3,816.05 DB		329.93		4,145.98 DB
3500 Operations and Maintenance						
CL 4610 1	863004792 March Fuel	QUALITY OIL COMPANY	4/22	856.16		
CL 4615 1	00792629 Grounds Care	GREEN RESOURCE, LLC	4/22	60.00		
CL 4616 1	tms032922 Mulch Grounds Care	TRIAD MULCH SUPPLY, INC	4/22	3,812.63		
CL 4618 1	Sprayer Part	REDDICK EQUIPMENT CO OF NC	4/22	17.75		
CL 4619 1	6361924 Pro Edger	STI-TURF CARE EQUIPMENT	4/22	1,077.88		
CL 4622 1	APRIL021 Plant Maintenance	Real Lf	4/22	59.00		
CL 4624 2	Equip Repair and Maint	Ashley Royal	4/22	19.59		
CL 4624 4	Farmers Hardware	Ashley Royal	4/22	0.64		
CL 4624 6	Grounds Care	Ashley Royal	4/22	9.16		
CL 4624 8	Tractor Supply	Ashley Royal	4/22	11.91		
CL 4628 1	Field Maint	SHERWIN-WILLIAMS	4/22	208.50		
CL 4629 1	151074 Install engine Lawn Vac	CLARK FARM LAWN & GARDEN	4/22	2,027.00		
CL 4632 1	1401 Playground Parts	Kidstuff PlaySystems	4/22	410.60		
CL 4633 1	040622 55yds hardwood	TRIAD MULCH SUPPLY, INC	4/22	2,011.38		
CL 4634 1	Grounds Care	LOWE'S	4/22	22.80		
CL 4634 2	Janitorial/Grounds Care	LOWE'S	4/22	365.37		
CL 4634 3	Grounds Care	LOWE'S	4/22	231.67		
CL 4634 4	Grounds Care	LOWE'S	4/22	37.45		
CL 4636 5	RTV Rivet Pins	LOWE'S	4/22	45.55		
CL 4636 8	Tractor Supply Straw	CARD SERVICES CENTER	4/22	46.69		
CL 4636 9	Northern Tool Small Tools	CARD SERVICES CENTER	4/22	542.26		
CL 4636 11	NAPA Oil	CARD SERVICES CENTER	4/22	94.46		
CL 4636 12	Tractor Supply Oil	CARD SERVICES CENTER	4/22	32.01		
CL 4636 14	Marshal Stone Grounds Care	CARD SERVICES CENTER	4/22	79.22		
CL 4636 15	Marshal Stone Grounds Care	CARD SERVICES CENTER	4/22	8.74		
CL 4636 16	PSI Grounds Care	CARD SERVICES CENTER	4/22	82.37		
CL 4636 18	Marshal Stone Grounds Care	CARD SERVICES CENTER	4/22	44.26		
CL 4636 19	Messicks	CARD SERVICES CENTER	4/22	121.37		
CL 4638 2	US FLAGS	CARROT-TOP INDUSTRIES, INC	4/22	258.39		

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

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 4659 1	8515 Scoggins Rd	DUKE ENERGY	4/22	10.60		
CL 4659 2	Park Restrooms	DUKE ENERGY	4/22	46.75		
CL 4659 3	6231 Lisa Dr	DUKE ENERGY	4/22	92.37		
CL 4659 4	8326 Linville Rd	DUKE ENERGY	4/22	118.17		
CL 4659 5	6231 Lisa Dr	DUKE ENERGY	4/22	26.96		
CL 4659 6	Amphitheater	DUKE ENERGY	4/22	28.19		
CL 4659 7	6231 Lisa Dr	DUKE ENERGY	4/22	25.52		
CL 4659 8	8300 Linville Rd	DUKE ENERGY	4/22	41.99		
CL 4659 9	8326 Linville Rd	DUKE ENERGY	4/22	189.20		
CL 4661 1	523377 Weedeater String	FARMERS FEED AND SEED	4/22	54.12		
	Object Total:	102,326.16 DB		13,228.68		115,554.84 DB
3833	Contributions to Other Agencies					
CL 4643 1	Jan-March 2022	SENIOR RESOURCES OF GUILFO	4/22	1,751.20		
	Object Total:	6,710.20 DB		1,751.20		8,461.40 DB
3981	Special Events					
CL 4620 1	MIP Seed Money	Ashley Royal	4/22	300.00		
CL 4621 1	MIP Bank Money April	Ashley Royal	4/22	500.00		
	Object Total:	12,322.70 DB		800.00		13,122.70 DB
	Account Total:	373,213.38 DB		44,818.63	13.10	418,018.91 DB
	Fund Total:			44,966.62	4,204.44	

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 April 2022

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 4623 1 53400	Haw River MST	Davis, Martin, Powell	4/22	1,376.00		
CL 4626 1 195273	HFP Cap 8 benches, 2 Bbg Kay Park Recreation	Kay Park Recreation	4/22	8,834.00		
CL 4653 1 20.01726-1	Whitaker Park Dev	McGill Associates, P.A.	4/22	10,600.00		
	Object Total:	503,846.15 DB		20,810.00		524,656.15 DB
	Account Total:	503,846.15 DB		20,810.00		524,656.15 DB
	Fund Total:			20,810.00	0.00	
	Grand Total:			124,130.48	129,153.76	

Town of Oak Ridge  
 Supplementary Schedule 3  
 Schedule of Assets and Depreciation  
 Modified Accrual Basis  
 2021/2022 FY

Asset	Cost as of 7/1/2021	2021/2022 Additions	2021/2022 Disposals	Total	Accumulated Depreciation as of 6/30/21	2021-2022 Depreciation	Accumulated Depreciation as of 6/30/22
Land	3,800,604.41			3,800,604.41			
8326 Linville Rd	51,100.00			51,100.00	14,910.64	1,863.83	16,774.47
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	57,038.45	1,328.00		58,366.45	40,689.12	4,477.98	45,167.10
Furniture and Fixtures	52,071.80			52,071.80	40,817.23	2,967.92	43,785.15
Other - Equipment	47,954.37			47,954.37	7,004.33	3,280.28	10,284.61
Park Structures & Improvements	519,105.24			519,105.24	166,314.57	16,390.72	182,705.29
Park Land Improvements	3,045,857.71			3,045,857.71	797,307.29	107,519.38	904,826.67
Park Equipment	874,549.27	74,372.95	11,544.94	960,467.16	494,309.28	57,473.12	551,782.40
Sidewalks	397,331.38			397,331.38	46,290.52	26,422.08	72,712.60
Signs	52,161.19			52,161.19	19,894.46	2,296.81	22,191.27
Town Hall	1,600,066.68			1,600,066.68	615,682.59	47,423.87	663,106.46
<b>Total</b>	<b>10,550,271.50</b>	<b>75,700.95</b>	<b>11,544.94</b>	<b>10,637,517.39</b>	<b>2,243,220.03</b>	<b>270,115.99</b>	<b>2,513,336.02</b>

Est. Monthly 23,428.83

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	255,600.00	75,600.00	180,000.00	1,080,000.00
7/16/2022				1,080,000.00
7/16/2023				1,080,000.00
7/16/2024				1,080,000.00
7/16/2025				1,080,000.00
7/16/2026				1,080,000.00
7/16/2027				
<b>Projected Totals</b>	<b>979,200.00</b>	<b>259,200.00</b>	<b>720,000.00</b>	<b>0.00</b>