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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 December 31, 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.

January 6, 2021

Town of Oak Ridge  
Balance Sheet  
Modified Accrual Basis  
As of December 31, 2020

**ASSETS**

Current Assets

BB&T Checking	86,555.38
Petty Cash	100.00
BB&T Money Market	19,466.67
Bank of OR Money Market	175,606.59
Pinnacle Money Market	1,196,949.56
BB&T Bond Account	12,904.68
Bank of OR ICS Money Market	2,219,670.17
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	13,830.63
Total Current Assets	3,737,962.76

Total Assets 3,737,962.76

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,297.68
Health Insurance Payable	420.26
Retirement Contributions Payable	7,727.29
Simple IRA Payable	647.92
Unemployment Payable	186.76
Refundable Bonds	12,904.57
Total Current Liabilities	43,275.67

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,154.75

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	1,733,438.68
Total Fund Balance	3,681,808.01

**TOTAL LIABILITIES AND FUND BALANCE 3,737,962.76**

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
December 2020

	December '20	July '20-June '21	Budget	Variance	%
<b>Revenues</b>					
3110 Planning and Zoning Fees	10,868.00	21,888.00	20,000.00	1,888.00	109
3210 Property Tax Receipts	27,181.03	663,309.15	811,342.00	-148,032.85	82
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	25,756.03	148,729.41	167,900.00	-19,170.59	89
3250 Solid Waste Disposal Tax Dist.		2,749.14	4,800.00	-2,050.86	57
3261 Telecommunication Services	4,436.27	7,376.90	15,000.00	-7,623.10	49
3262 Video Programming	16,328.02	30,182.73	60,000.00	-29,817.27	50
3263 Cable Tax Receipts		2,408.88	10,000.00	-7,591.12	24
3264 Electric Power	46,144.28	93,210.42	205,000.00	-111,789.58	45
3265 Piped Natural Gas	1,333.14	3,909.43	10,000.00	-6,090.57	39
3311 Grants	10,693.06	10,693.06		10,693.06	
3325 ABC Distribution		80,610.00	163,000.00	-82,390.00	49
3341 Special Events			1,760.00	-1,760.00	
3342 Facility Rental	576.50	8,143.50	21,000.00	-12,856.50	39
3344 User Fees	1,000.00	1,200.00	6,000.00	-4,800.00	20
3345 Other Park Revenue - Other	687.22	1,401.59	1,500.00	-98.41	93
3360 Town Special Events			3,450.00	-3,450.00	
3370 Veterans Memorial Donations		125.00	3,000.00	-2,875.00	4
3380 MST Committee Revenues		40.00	200.00	-160.00	20
3831 Interest Earnings		8,874.96	25,000.00	-16,125.04	35
3839 Miscellaneous Revenues		2,501.00		2,501.00	
Total Revenues	145,003.55	1,087,353.17	1,560,952.00	-473,598.83	70
<b>Expenses</b>					
<b>4100 Administrative</b>					
1000 Salary--Town Hall Employees	20,002.18	117,693.77	242,814.00	125,120.23	48
1001 Salary--Governing Body	800.00	4,800.00	9,600.00	4,800.00	50
1008 Medicare Expense	276.28	1,623.99	3,660.00	2,036.01	44
1009 Social Security Expense	1,181.31	6,944.87	15,650.00	8,705.13	44
1010 Retirement Expense	2,030.22	11,764.06	25,620.00	13,855.94	46
1011 Health/Dental/Vision	6,609.28	38,411.28	65,321.00	26,909.72	59
1013 Life Insurance	74.20	426.16	800.00	373.84	53
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment	2.16	-7.48	125.00	132.48	-6
1016 Disability Insurance	72.57	435.44	1,000.00	564.56	44
1017 Simple IRA Contribution	600.08	3,309.01	7,572.00	4,262.99	44
1081 Accounting	3,931.25	52,181.90	72,000.00	19,818.10	72
1082 Consulting	7,871.73	19,918.23	97,000.00	77,081.77	21
1084 Animal Control		4,458.00	16,000.00	11,542.00	28
1090 Legal Fees	2,995.74	16,814.67	50,000.00	33,185.33	34
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	1,364.37	2,962.94	3,500.00	537.06	85
2611 Postage and Delivery	121.00	401.50	750.00	348.50	54
3100 Travel			500.00	500.00	
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement		596.28	3,000.00	2,403.72	20
3150 Education		1,278.75	5,000.00	3,721.25	26
3210 Communications	479.36	2,801.15	5,000.00	2,198.85	56
3320 Web Hosting Fees		5,470.00	6,000.00	530.00	91
3700 Advertising		1,553.64	3,600.00	2,046.36	43
3950 Dues and Subscriptions	924.00	27,655.11	29,000.00	1,344.89	95
3960 Bank and Merchant Fees	52.75	608.25	1,800.00	1,191.75	34
3981 Special Events	488.59	5,705.54	13,510.00	7,804.46	42

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
December 2020

3990 Miscellaneous		1.00	500.00	499.00	
4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission		5,985.95	15,725.00	9,739.05	38
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	462.12	2,366.89	6,410.31	4,043.42	37
4350 MST Committee		27.00	1,500.00	1,473.00	2
4500 Liability Insurance		6,483.98	6,700.00	216.02	97
<b>Total Administrative</b>	<b>50,339.19</b>	<b>354,191.03</b>	<b>729,407.31</b>	<b>375,216.28</b>	<b>49</b>
<b>5000 Building and Grounds</b>					
1083 Security Monitoring	75.00	150.00	300.00	150.00	50
2110 Furnishings	713.99	2,419.58	2,500.00	80.42	97
3310 Electricity	57.08	5,816.03	19,000.00	13,183.97	31
3510 Repairs & Maintenance	59.00	3,712.04	12,000.00	8,287.96	31
3515 Cleaning	290.00	2,330.00	4,200.00	1,870.00	55
<b>Total Building and Grounds</b>	<b>1,195.07</b>	<b>14,427.65</b>	<b>38,000.00</b>	<b>23,572.35</b>	<b>38</b>
<b>6200 Cultural and Recreation Expense</b>					
1004 Salary-Other	17,523.70	106,463.64	220,716.00	114,252.36	48
1008 Medicare Expense	253.36	1,543.03	3,200.00	1,656.97	48
1009 Social Security Expense	1,083.29	6,597.63	13,684.00	7,086.37	48
1010 Retirement Expense	1,627.49	9,516.63	22,403.00	12,886.37	42
1011 Health/Dental/Vision	4,477.70	23,503.70	53,970.00	30,466.30	44
1013 Life Insurance	83.44	446.88	1,100.00	653.12	41
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	2.46	24.24	125.00	100.76	19
1016 Disability Insurance	86.09	457.96	1,200.00	742.04	38
1017 Simple IRA Contribution	344.62	2,163.79	6,621.00	4,457.21	33
3500 Operations and Maintenance	22,895.04	81,432.19	141,430.00	59,997.81	58
3833 Contributions to Other Agencies		2,492.88	7,000.00	4,507.12	36
3981 Special Events	225.00	4,980.03	19,900.00	14,919.97	25
4500 Liability Insurance		5,985.21	6,200.00	214.79	97
<b>Total Cultural and Recreation</b>	<b>48,602.19</b>	<b>250,289.48</b>	<b>503,049.00</b>	<b>252,759.52</b>	<b>50</b>
<b>6300 Capital Expenses</b>					
5210 Capital Exp - GIS, Computer, etc	7,839.68	10,350.50	15,889.69	5,539.19	65
5500 Capital Outlay-Equipment and Land	1,600.00	45,335.31	979,882.23	934,546.92	5
5700 Capital Outlay-Land and Improvements		307,650.00	307,650.00		100
<b>Total Capital</b>	<b>9,439.68</b>	<b>363,335.81</b>	<b>1,303,421.92</b>	<b>940,086.11</b>	<b>28</b>
<b>Total Expenses</b>	<b>109,576.13</b>	<b>982,243.97</b>	<b>2,573,878.23</b>	<b>1,591,634.26</b>	<b>38</b>
<b>Net Revenues</b>	<b>35,427.42</b>	<b>105,109.20</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 December 31, 2020**

BB&T	
Checking/Savings	
BB&T Checking	86,555.38
BB&T Money Market	19,466.67
BB&T Bond Account	12,904.68
<b>Total Checking/Savings</b>	<b><u>118,926.73</u></b>

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	175,606.59
Bank of OR ICS Money Market	2,219,670.17
<b>Total Checking/Savings</b>	<b><u>2,395,276.76</u></b>

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	1,196,949.56
<b>Total Checking/Savings</b>	<b><u>1,196,949.56</u></b>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 779 1	Batch #: 10384		12/20		100.00	
CR 781 1	Batch #: 10385		12/20		10,768.00	
				<b>Account Total:</b>	<b>10,868.00</b>	<b>21,888.00</b>
3210 Property Tax Receipts						
RV 778 1	Property Taxes		12/20		19,767.70	
RV 778 2	Vehicle Taxes		12/20		7,413.33	
				<b>Account Total:</b>	<b>27,181.03</b>	<b>663,309.15</b>
3230 Sales Tax Receipts						
RV 783 1	Sales & Use Tax		12/20		25,756.03	
				<b>Account Total:</b>	<b>25,756.03</b>	<b>148,729.41</b>
3261 Telecommunication Services						
RV 782 3	Qtr 9-30-20 Telecom		12/20		4,436.27	
				<b>Account Total:</b>	<b>4,436.27</b>	<b>7,376.90</b>
3262 Video Programming						
RV 782 4	Qtr 9-30-20 Video Prog		12/20		16,328.02	
				<b>Account Total:</b>	<b>16,328.02</b>	<b>30,182.73</b>
3264 Electric Power						
RV 782 2	Qtr 9-30-20 Electricity		12/20		46,144.28	
				<b>Account Total:</b>	<b>46,144.28</b>	<b>93,210.42</b>
3265 Piped Natural Gas						
RV 782 1	Qtr 9-30-20 PNG		12/20		1,333.14	
				<b>Account Total:</b>	<b>1,333.14</b>	<b>3,909.43</b>
3311 Grants						
RV 777 1	Cares Act Payment		12/20		10,693.06	
				<b>Account Total:</b>	<b>10,693.06</b>	<b>10,693.06</b>
4100 Administrative						
1000	Salary-Town Hall Employees		12/20	10,001.09		
JV 411 4	Payroll		12/20	10,001.09		
JV 414 4	Payroll			20,002.18		
				<b>Object Total:</b>	<b>97,691.59</b>	<b>117,693.77</b>

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1001 Salary-Governing Body						
JV 405 4 Council Payroll			12/20	800.00		
						4,800.00 DB
<b>Object Total:</b>				800.00		
1008 Medicare Expense						
JV 405 5 Council Payroll			12/20	11.60		
JV 411 8 Payroll			12/20	132.33		
JV 414 8 Payroll			12/20	132.35		
				276.28		
<b>Object Total:</b>				49.60		
1009 Social Security Expense						
JV 405 6 Council Payroll			12/20	565.85		
JV 411 9 Payroll			12/20	565.86		
JV 414 9 Payroll			12/20	1,181.31		
				5,763.56 DB		
<b>Object Total:</b>				1,015.11		
1010 Retirement Expense						
JV 411 12 Retirement Contribution			12/20	1,015.11		
JV 414 12 Retirement Contribution			12/20	2,030.22		
				9,733.84 DB		
<b>Object Total:</b>				8,358.00		
1011 Health/Dental/Vision						
CL 3758 1 Town Health/Dental/Vision		MUNICIPAL INSURANCE TRUST	12/20	82.40	874.36	
JV 411 14 Health/Dental/Vision Deduction			12/20		874.36	
JV 414 14 Health/Dental/Vision Deduction			12/20		1,748.72	
				31,802.00 DB		
<b>Object Total:</b>				82.40	4.10	38,411.28 DB
1013 Life Insurance						
CL 3758 5 Town Life		MUNICIPAL INSURANCE TRUST	12/20	82.40	4.10	
JV 411 27 Payroll			12/20		4.10	
JV 414 27 Payroll			12/20		8.20	
				351.96 DB		
<b>Object Total:</b>				82.40	8.20	426.16 DB
1015 Unemployment						
JV 405 8 Council Payroll			12/20	0.48		
JV 411 15 Payroll			12/20	0.84		
JV 414 15 Payroll			12/20	0.84		
				9.64 CR		
<b>Object Total:</b>				2.16		7.48 CR
1016 Disability Insurance						
CL 3758 3 Town Disability		MUNICIPAL INSURANCE TRUST	12/20	72.57		
				72.57		
<b>Object Total:</b>				72.57		435.44 DB
1017 Simple IRA Contribution						
JV 411 11 Simple IRA			12/20	300.04		
JV 414 11 Simple IRA			12/20	300.04		
				600.08		
<b>Object Total:</b>				2,708.93 DB		3,309.01 DB
1081 Accounting						
CL 3747 1 41997 November Accounting		SAMUEL K. ANDERS, CPA, MSA	12/20	3,931.25		
				48,250.65 DB		
<b>Object Total:</b>				3,931.25		52,181.90 DB
1082 Consulting						
CL 3733 1 1315916 On Call Engineering		Freese and Nichols	12/20	4,256.00		
CL 3734 1 Fire Inspection 7/1/20-9/30/20		GUILFORD COUNTY EMERGENCY	12/20	1,988.50		
CL 3736 1 8710 Network Monitoring		Stone PC Works! Inc.	12/20	1,149.23		
CL 3768 1 1316832 On Call Engineering		Freese and Nichols	12/20	478.00		
				12,046.50 DB		
<b>Object Total:</b>				7,871.73		19,918.23 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1090 Legal Fees						
CL 3724 1	1100 November Legal	J. Michael Thomas Attorney	12/20	2,995.74		
	Object Total:		13,818.93 DB	2,995.74		16,814.67 DB
2610 Office Supplies						
CL 3731 2	Reimb for Printer Ink/Paper	Ann Schneider	12/20	38.24		
CL 3738 3	Town Hall Supplies	LOWE'S	12/20	10.16		
CL 3754 1	Framing of Mayor Photos for To	Hang Ups	12/20	803.49		
CL 3760 1	Background Check	SANDRA SMITH	12/20	25.00		
CL 3761 1	1389497330 Office Supplies	OFFICE DEPOT	12/20	122.87		
CL 3761 2	1447967450 Office Supplies	OFFICE DEPOT	12/20	97.55		
CL 3764 1	74186 Water for Town Hall	MOUNTAIN PARK SPRING WATER	12/20	44.55		
CL 3770 11	Batteries	CARD SERVICES CENTER	12/20	24.10		
CL 3770 13	Poinsettias for Town Hall	CARD SERVICES CENTER	12/20	35.94		
CL 3770 16	Zoom	CARD SERVICES CENTER	12/20	14.99		
CL 3770 17	Holiday Cards	CARD SERVICES CENTER	12/20	147.48		
	Object Total:		1,598.57 DB	1,364.37		2,962.94 DB
2611 Postage and Delivery						
CL 3731 1	Reimb for Postage	Ann Schneider	12/20	11.00		
CL 3770 2	Postage	CARD SERVICES CENTER	12/20	55.00		
CL 3770 14	Postage	CARD SERVICES CENTER	12/20	55.00		
	Object Total:			121.00		401.50 DB
3210 Communications						
CL 3739 1	Internet/Voice	TIME WARNER CABLE	12/20	345.80		
CL 3755 1	9868483212 11/06-12/05	Verizon	12/20	53.56		
JV 411 16	Cell Phone Stipend		12/20	20.00		
JV 411 28	Cell Phone Stipend Park		12/20	20.00		
JV 414 16	Cell Phone Stipend		12/20	20.00		
JV 414 28	Cell Phone Stipend Park		12/20	20.00		
	Object Total:		2,321.79 DB	479.36		2,801.15 DB
3950 Dues and Subscriptions						
CL 3770 1	APA dues for Bill	CARD SERVICES CENTER	12/20	558.00		
CL 3770 8	APA dues for Sean	CARD SERVICES CENTER	12/20	366.00		
	Object Total:		26,731.11 DB	924.00		27,655.11 DB
3960 Bank and Merchant Fees						
JV 405 2	Payroll Fees		12/20	11.75		
JV 411 2	Payroll Fees		12/20	20.50		
JV 414 2	Payroll Fees		12/20	20.50		
	Object Total:		555.50 DB	52.75		608.25 DB
3981 Special Events						
CL 3738 4	Christmas Lights	LOWE'S	12/20	243.45		
CL 3750 1	Reimb for Luminaries Supplies	Ann Schneider	12/20	156.03		
CL 3757 1	Extension Cords	Caroline Ruch	12/20	89.11		
	Object Total:		5,216.95 DB	488.59		5,705.54 DB
4300 Equipment Lease						
CL 3746 1	70521311 Printer Lease	System Business Equipment	12/20	323.74		
CL 3753 1	320586 Copier lease	Modern Impressions	12/20	25.21		
CL 3759 1	28376969 Copier lease	MODERN IMPRESSIONS	12/20	113.17		
	Object Total:		1,904.77 DB	462.12		2,366.89 DB
	Account Total:		266,478.09 DB	52,096.11	1,756.92	316,817.28

DB See Accountant's Compilation Report



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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
1083 Security Monitoring						
CL 3740 1 Alarm 12/01-02/28/21		SECURITY CENTRAL	12/20	75.00		150.00 DB
	Object Total:		DB	75.00		
2110 Furnishings						
CL 3770 9 Vocal Microphone		CARD SERVICES CENTER	12/20	94.00		
CL 3770 10 Black Roland System		CARD SERVICES CENTER	12/20	619.99		
	Object Total:		DB	713.99		2,419.58 DB
3310 Electricity						
CL 3756 1 4501 Peoples Rd		DUKE ENERGY	12/20	30.43		
CL 3756 2 3100 Oak Ridge Rd		DUKE ENERGY	12/20	26.65		
	Object Total:		DB	57.08		5,816.03 DB
3510 Repairs & Maintenance						
CL 3726 1 DEC07 Plant Maintenance		Real Yrf	12/20	59.00		
	Object Total:		DB	59.00		3,712.04 DB
3515 Cleaning						
CL 3727 1 938058 November Cleaning		AT YOUR SERVICES CLEANING	12/20	290.00		
	Object Total:		DB	290.00		2,330.00 DB
	Account Total:		DB	1,195.07		14,427.65 DB
	Fund Total:			53,291.18	144,496.75	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 777 1 Batch #: 10384			12/20		576.50	
						8,143.50 CR
	Account Total:			7,567.00 CR		
3344 User Fees						
CR 780 1 Batch #: 10384			12/20		1,000.00	
						1,200.00 CR
	Account Total:			200.00 CR		
3345 Other Park Revenue - Other						
CR 778 1 Batch #: 10384			12/20		687.22	
						1,401.59 CR
	Account Total:			714.37 CR		
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 411 18 Payroll			12/20	8,678.14		
JV 414 18 Payroll			12/20	8,845.56		
						106,463.64 DB
	Object Total:			88,939.94 DB		
1008 Medicare Expense						
JV 411 19 Payroll			12/20	125.84		
JV 414 19 Payroll			12/20	127.52		
						1,543.03 DB
	Object Total:			1,289.67 DB		
1009 Social Security Expense						
JV 411 20 Payroll			12/20	538.05		
JV 414 20 Payroll			12/20	545.24		
						6,597.63 DB
	Object Total:			5,514.34 DB		
1010 Retirement Expense						
JV 411 23 Retirement Contribution			12/20	812.63		
JV 414 23 Retirement Contribution			12/20	814.86		
						9,516.63 DB
	Object Total:			7,889.14 DB		
1011 Health/Dental/Vision						
CL 3758 2 Park Health/Dental/Vision		MUNICIPAL INSURANCE TRUST	12/20	4,529.00	51.30	
JV 414 30 Health/Dental/Vision Deduction			12/20	4,529.00	51.30	23,503.70 DB
	Object Total:			19,026.00 DB		
1013 Life Insurance						
CL 3758 6 Park Life		MUNICIPAL INSURANCE TRUST	12/20	96.54	6.55	
JV 411 25 Health/Dental/Vision Deduction			12/20	96.54	6.55	
JV 414 25 Health/Dental/Vision Deduction			12/20	96.54	13.10	446.88 DB
	Object Total:			363.44 DB		
1015 Unemployment						
JV 411 26 Payroll			12/20	1.20		
JV 414 26 Payroll			12/20	1.26		
	Object Total:			21.78 DB		24.24 DB
1016 Disability Insurance						
CL 3758 4 Park Disability		MUNICIPAL INSURANCE TRUST	12/20	86.09		
	Object Total:			371.87 DB		457.96 DB

See Accountant's Compilation Report

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

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 411 22 Simple IRA			12/20	172.31		
JV 414 22 Simple IRA			12/20	172.31		
	Object Total:		DB	344.62		2,163.79 DB
3500 Operations and Maintenance						
CL 3723 1 863004792 November Statement		QUALITY OIL COMPANY	12/20	420.42		
CL 3728 1 0005630 Trailer Repair		NORTH CAROLINA TRAILER SA	12/20	518.56		
CL 3729 1 236185 Janitorial supplies		TARHEEL PAPER & SUPPLY CO	12/20	365.83		
CL 3730 1 132468 Dogpots for Whitaker Pr		PROPERT DISTRIBUTORS, INC	12/20	796.15		
CL 3738 1 Janitorial/Grounds Care/Tools		LOWE'S	12/20	322.89		
CL 3738 2 Operating Expenses		LOWE'S	12/20	137.15		
CL 3742 1 Paint/Clean Amphitheater/Restro		Lawrence E. Rudisill, III	12/20	5,243.82		
CL 3745 1 236185A Antibacterial Hand Soap		TARHEEL PAPER & SUPPLY CO	12/20	290.42		
CL 3749 1 Reimb for Grounds Care Supply		TERRY LANNON	12/20	104.92		
CL 3751 1 C0040132 Alarm Monitoring Concess		SECURITY CENTRAL	12/20	84.00		
CL 3752 1 485108 Grounds Care/Gas/Equip R		FARMERS FEED AND SEED	12/20	20.43		
CL 3760 2 Greenhouse-Grounds Care		SANDRA SMITH	12/20	14.00		
CL 3760 3 Farmers Hardware Grounds Care		SANDRA SMITH	12/20	9.63		
CL 3760 4 Kerosene		SANDRA SMITH	12/20	22.00		
CL 3760 5 Advance Auto Gas		SANDRA SMITH	12/20	24.54		
CL 3762 1 COVID Cleaning on Playgrounds		Wittmann Home Renewal	12/20	2,000.00		
CL 3763 1 907 Frog Pond Drainage Repai		P&S Grading, LLC	12/20	10,480.00		
CL 3765 1 485586 Clutch Retainers		FARMERS FEED AND SEED	12/20	4.19		
CL 3766 1 12-020-20 Quarterly Septic Inspect		Eco-Environmental Managem	12/20	300.00		
CL 3767 1 837 Playground Shaky Tower		Kidstuff PlaySystems	12/20	849.80		
CL 3769 1 Rope/Hardware		FARMERS HARDWARE	12/20	63.48		
CL 3770 3 Ballasts		CARD SERVICES CENTER	12/20	278.10		
CL 3770 4 Ballasts		CARD SERVICES CENTER	12/20	143.60		
CL 3770 5 18 Primus Keys		CARD SERVICES CENTER	12/20	129.60		
CL 3770 6 Bulbs for Shops Lights		CARD SERVICES CENTER	12/20	22.48		
CL 3770 7 Pens/Case for Laptop		CARD SERVICES CENTER	12/20	88.98		
CL 3770 12 RVV Door Parts		CARD SERVICES CENTER	12/20	43.61		
CL 3770 15 Chain for Playground		CARD SERVICES CENTER	12/20	116.44		
	Object Total:		DB	22,895.04		81,432.19 DB
3981 Special Events						
CL 3735 1 4456 Electric Outlets for Jam	OAK RIDGE ELECTRIC, INC	12/20	225.00			
	Object Total:		DB	225.00		4,980.03 DB
	Account Total:		DB	48,666.59	64.40	237,129.72 DB
	Fund Total:			48,666.59	2,328.12	

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 December 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						
CI 3732 1 8723	Windows 10 Pro PC Small	Stone PC Works! Inc.	12/20	1,112.60		
CI 3741 1 2501801	Conference Room Comp Upg	Camcor Inc	12/20	5,769.08		
CI 3770 18 Inspiron 15 5000 Series Laptop	CARD SERVICES CENTER		12/20	958.00		
	Object Total:			7,839.68		10,350.50 DB
5500 Capital Outlay-Equipment and Land Improvements						
CI 3737 1 51877	Haw River Road MST Trail	Davis, Martin, Powell	12/20	1,600.00		
	Object Total:			1,600.00		45,335.31 DB
	Account Total:			9,439.68		55,685.81 DB
	Fund Total:			9,439.68	0.00	
	Grand Total:			111,397.45	146,824.87	

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

Asset	Cost as of	2020/2021	2020/2021	Total	Accumulated	
	7/1/2020	Additions	Disposals		Depreciation as of 6/30/20	2020-2021 Depreciation as of 6/30/21
Land	3,747,713.26	41,250.00		3,788,963.26		
8326 Linville Rd	51,100.00			51,100.00	13,046.81	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	40,689.12
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	40,817.23
Other - Equipment	32,588.37	15,366.00		47,954.37	3,724.05	7,004.33
Park Structures & Improvements	519,105.24			519,105.24	149,923.85	166,314.57
Park Land Improvements	3,035,377.71			3,035,377.71	689,787.91	797,249.07
Park Equipment	870,594.95	11,422.23		882,017.18	460,961.08	515,239.93
Sidewalks	397,331.38			397,331.38	19,868.44	46,290.52
Signs	52,161.19			52,161.19	17,597.65	19,894.46
Town Hall	1,600,066.68			1,600,066.68	568,258.72	615,682.59
<b>Total</b>	<b>10,457,229.53</b>	<b>78,388.73</b>	<b>0.00</b>	<b>10,535,618.26</b>	<b>1,997,472.42</b>	<b>2,264,092.46</b>
					<b>Est. Monthly</b>	<b>22,340.18</b>

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	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				
<b>Projected Totals</b>	<b>723,600.00</b>	<b>183,600.00</b>	<b>540,000.00</b>	<b>0.00</b>