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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 February 28, 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.

March 3, 2021

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of February 28, 2021

ASSETS

Current Assets

BB&T Checking	233,706.05
Petty Cash	100.00
BB&T Money Market	19,467.56
Bank of OR Money Market	175,770.50
Pinnacle Money Market	1,197,631.75
BB&T Bond Account	12,905.01
Bank of OR ICS Money Market	2,222,489.06
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	14,460.41
Total Current Assets	3,889,409.42

Total Assets **3,889,409.42**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,830.38
Health Insurance Payable	420.26
Retirement Contributions Payable	8,013.91
Simple IRA Payable	647.92
Unemployment Payable	186.76
Refundable Bonds	12,905.01
Total Current Liabilities	44,095.43

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,974.51

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	1,884,065.58
Total Fund Balance	3,832,434.91

TOTAL LIABILITIES AND FUND BALANCE **3,889,409.42**

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

	February '21	July'20-June'21	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees		23,088.00	20,000.00	3,088.00	115
3210 Property Tax Receipts	76,227.51	836,660.20	811,342.00	25,318.20	103
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	25,653.27	199,383.46	167,900.00	31,483.46	119
3250 Solid Waste Disposal Tax Dist.	1,472.05	4,221.19	4,800.00	-578.81	88
3261 Telecommunication Services		7,376.90	15,000.00	-7,623.10	49
3262 Video Programming		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		93,210.42	205,000.00	-111,789.58	45
3265 Piped Natural Gas		3,909.43	10,000.00	-6,090.57	39
3311 Grants		26,285.11		26,285.11	
3325 ABC Distribution		159,613.00	163,000.00	-3,387.00	98
3341 Special Events			1,760.00	-1,760.00	
3342 Facility Rental	75.00	8,473.50	21,000.00	-12,526.50	40
3344 User Fees	100.00	1,300.00	6,000.00	-4,700.00	22
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		40.00	200.00	-160.00	20
3831 Interest Earnings		12,540.84	25,000.00	-12,459.16	50
3839 Miscellaneous Revenues		2,501.00		2,501.00	
Total Revenues	103,527.83	1,412,743.25	1,560,952.00	-148,208.75	91
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	20,002.18	157,698.13	242,814.00	85,115.87	65
1001 Salary-Governing Body	800.00	6,400.00	9,600.00	3,200.00	67
1008 Medicare Expense	285.81	2,195.63	3,660.00	1,464.37	60
1009 Social Security Expense	1,222.14	9,389.13	15,650.00	6,260.87	60
1010 Retirement Expense	2,030.22	15,824.50	25,620.00	9,795.50	62
1011 Health/Dental/Vision	5,804.62	48,557.52	65,321.00	16,763.48	74
1013 Life Insurance	74.20	574.56	800.00	225.44	72
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment	128.74	240.88	125.00	-115.88	193
1016 Disability Insurance	72.57	580.58	1,000.00	419.42	58
1017 Simple IRA Contribution	600.08	4,509.17	7,572.00	3,062.83	60
1081 Accounting	3,873.11	58,647.51	72,000.00	13,352.49	81
1082 Consulting	6,787.50	32,245.19	97,000.00	64,754.81	33
1084 Animal Control		4,458.00	16,000.00	11,542.00	28
1090 Legal Fees	2,536.59	21,932.35	50,000.00	28,067.65	44
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	102.44	3,393.03	3,500.00	106.97	97
2611 Postage and Delivery		626.45	750.00	123.55	84
3100 Travel			500.00	500.00	
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement	389.30	1,018.70	3,000.00	1,981.30	34
3150 Education	137.44	1,416.19	5,000.00	3,583.81	28
3210 Communications	483.55	3,764.11	5,000.00	1,235.89	75
3320 Web Hosting Fees		5,470.00	6,000.00	530.00	91
3700 Advertising	1,213.36	3,421.00	3,600.00	179.00	95
3950 Dues and Subscriptions	501.99	28,202.04	29,000.00	797.96	97
3960 Bank and Merchant Fees	51.00	887.25	1,800.00	912.75	49
3981 Special Events		5,915.98	13,510.00	7,594.02	44
3990 Miscellaneous		1.00	500.00	499.00	
4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission		7,241.67	15,725.00	8,483.33	46
4230 Ordinance Conversion			2,000.00	2,000.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	

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

4250 Tree Board			1,500.00	1,500.00	
4300 Equipment Lease	559.86	3,543.45	6,410.31	2,866.86	55
4350 MST Committee	327.43	354.43	1,500.00	1,145.57	24
4500 Liability Insurance		6,483.98	6,700.00	216.02	97
Total Administrative	47,984.13	446,511.58	729,407.31	282,895.73	61
5000 Building and Grounds		150.00	300.00	150.00	50
1083 Security Monitoring		2,419.58	2,500.00	80.42	97
2110 Furnishings					
3310 Electricity	1,532.88	10,182.03	19,000.00	8,817.97	54
3510 Repairs & Maintenance	59.00	4,030.04	12,000.00	7,969.96	34
3515 Cleaning	290.00	3,200.00	4,200.00	1,000.00	76
Total Building and Grounds	1,881.88	19,981.65	38,000.00	18,018.35	53
6200 Cultural and Recreation Expense					
1004 Salary-Other	18,148.08	141,649.43	220,716.00	79,066.57	64
1008 Medicare Expense	262.77	2,052.48	3,200.00	1,147.52	64
1009 Social Security Expense	1,123.61	8,775.98	13,684.00	4,908.02	64
1010 Retirement Expense	1,676.76	12,785.02	22,403.00	9,617.98	57
1011 Health/Dental/Vision	4,503.34	32,510.38	53,970.00	21,459.62	60
1013 Life Insurance	83.44	613.76	1,100.00	486.24	56
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	114.16	245.58	125.00	-120.58	196
1016 Disability Insurance	86.09	630.14	1,200.00	569.86	53
1017 Simple IRA Contribution	467.32	3,045.15	6,621.00	3,575.85	46
3500 Operations and Maintenance	7,922.92	98,588.05	141,430.00	42,841.95	70
3833 Contributions to Other Agencies		4,076.45	7,000.00	2,923.55	58
3981 Special Events		5,837.03	19,900.00	14,062.97	29
4500 Liability Insurance		5,985.21	6,200.00	214.79	97
Total Cultural and Recreation Expenses	34,388.49	321,476.33	503,049.00	181,572.67	64
6300 Capital Expenses					
5210 Capital Exp - GIS, Computer, etc		10,350.50	15,889.69	5,539.19	65
5500 Capital Outlay-Equipment and Land Improvements		51,036.98	979,882.23	928,845.25	5
5700 Capital Outlay-Land and Improvements		307,650.00	307,650.00		100
Total Capital Expenses		369,037.48	1,303,421.92	934,384.44	28
Total Expenses	84,254.50	1,157,007.04	2,573,878.23	1,416,871.19	45
	19,273.33	255,736.21			

**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 February 28, 2021**

BB&T	
Checking/Savings	
BB&T Checking	233,706.05
BB&T Money Market	19,467.56
BB&T Bond Account	12,905.01
Total Checking/Savings	266,078.62

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	175,770.50
Bank of OR ICS Money Market	2,222,489.06
Total Checking/Savings	2,398,259.56

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	1,197,631.75
Total Checking/Savings	1,197,631.75

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 792 1	Property Taxes		2/21		69,196.76	
RV 792 2	Vehicle Prop Taxes		2/21		7,030.75	
	Account Total:	760,432.69 CR			76,227.51	836,660.20 CR
3230 Sales Tax Receipts						
RV 798 1	Sales & Use		2/21		25,653.27	
	Account Total:	173,730.19 CR			25,653.27	199,383.46 CR
3250 Solid Waste Disposal Tax Dist.						
RV 797 1	Solid Waste QTR 12/31/20		2/21		1,472.05	
	Account Total:	2,749.14 CR			1,472.05	4,221.19 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 438 4	Payroll		2/21	10,001.09		
JV 441 4	Payroll		2/21	10,001.09		
	Object Total:	137,695.95 DB		20,002.18		157,698.13 DB
1001 Salary-Governing Body						
JV 435 4	Council Payroll		2/21	800.00		
	Object Total:	5,600.00 DB		800.00		6,400.00 DB
1008 Medicare Expense						
JV 435 5	Council Payroll		2/21	11.60		
JV 438 8	Payroll		2/21	137.10		
JV 441 8	Payroll		2/21	137.11		
	Object Total:	1,909.82 DB		285.81		2,195.63 DB
1009 Social Security Expense						
JV 435 6	Council Payroll		2/21	49.60		
JV 438 9	Payroll		2/21	586.28		
JV 441 9	Payroll		2/21	586.26		
	Object Total:	8,166.99 DB		1,222.14		9,389.13 DB
1010 Retirement Expense						
JV 438 12	Retirement Contribution		2/21	1,015.11		
JV 441 12	Retirement Contribution		2/21	1,015.11		
	Object Total:	13,794.28 DB		2,030.22		15,824.50 DB
1011 Health/Dental/Vision						
CL 3873 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	2/21	6,895.00		
JV 438 14	Health/Dental/Vision Deduction		2/21		545.19	
JV 441 14	Health/Dental/Vision Deduction		2/21		545.19	
	Object Total:	42,752.90 DB		6,895.00	1,090.38	48,557.52 DB
1013 Life Insurance						
CL 3873 5	Town Life	MUNICIPAL INSURANCE TRUST	2/21	82.40		
JV 438 27	Payroll		2/21		4.10	
JV 441 27	Payroll		2/21		4.10	
	Object Total:	500.36 DB		82.40	8.20	574.56 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1015 Unemployment						
JV 435 8	Council Payroll		2/21	9.60		
JV 438 15	Payroll		2/21	59.58		
JV 441 15	Payroll		2/21	59.56		
	Object Total:		112.14 DB	128.74		240.88 DB
1016 Disability Insurance						
CL 3873 3	Town Disability	MUNICIPAL INSURANCE TRUST	2/21	72.57		
	Object Total:		508.01 DB	72.57		580.58 DB
1017 Simple IRA Contribution						
JV 438 11	Simple IRA		2/21	300.04		
JV 441 11	Simple IRA		2/21	300.04		
	Object Total:		3,909.09 DB	600.08		4,509.17 DB
1081 Accounting						
CL 3860 1	January Accounting	SAMUEL K. ANDERS, CPA, MSA	2/21	3,873.11		
	Object Total:		54,774.40 DB	3,873.11		58,647.51 DB
1082 Consulting						
CL 3835 1	Network Monitoring	Stone PC Works! Inc.	2/21	828.50		
CL 3838 1	Consulting Veterans Memo	Revington Reaves	2/21	2,950.00		
CL 3852 1	10/1/20-12/31/20 Fire Inspecti	GUILFORD COUNTY EMERGENCY	2/21	1,131.00		
CL 3868 1	On Call Engineering	Freese and Nichols	2/21	1,878.00		
	Object Total:		25,457.69 DB	6,787.50		32,245.19 DB
1090 Legal Fees						
CL 3832 1	Jan Legal	J. Michael Thomas Attorney	2/21	2,536.59		
	Object Total:		19,395.76 DB	2,536.59		21,932.35 DB
2610 Office Supplies						
CL 3869 1	91117274 Water for Town Hall	MOUNTAIN PARK SPRING WATER	2/21	38.40		
CL 3874 6	ESET Anti Virus 2 yr Subscript	CARD SERVICES CENTER	2/21	64.04		
	Object Total:		3,290.59 DB	102.44		3,393.03 DB
3120 Mileage Reimbursement						
CL 3839 1	253 miles @ .575 each	TERRY LANNON	2/21	145.48		
CL 3839 2	248 miles @ .56 each	TERRY LANNON	2/21	138.88		
CL 3845 1	187.4 miles @ .56 each	Ashley Royal	2/21	104.94		
	Object Total:		629.40 DB	389.50		1,018.70 DB
3150 Education						
CL 3874 8	Sugg Procedure for Small Gov B	CARD SERVICES CENTER	2/21	38.44		
CL 3874 10	ICMA Bill Bruce	CARD SERVICES CENTER	2/21	129.00		
CL 3874 11	Piedmont land Conv Refund	CARD SERVICES CENTER	2/21		30.00	
	Object Total:		1,278.75 DB	167.44		1,416.19 DB
3210 Communications						
CL 3836 1	Internet/Voice	TIME WARNER CABLE	2/21	349.94		
CL 3861 1	9872714563 01/06-02/05	Verizon	2/21	53.61		
JV 438 16	Cell Phone Stipend		2/21	20.00		
JV 438 28	Cell Phone Stipend Park		2/21	20.00		
JV 441 16	Cell Phone Stipend		2/21	20.00		
JV 441 28	Cell Phone Stipend Park		2/21	20.00		
	Object Total:		3,280.56 DB	483.55		3,764.11 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3700 Advertising						
CL 3843 1	F02-01-C6 Advertising	NORTHWEST OBSERVER	2/21	189.00		
CL 3847 1	4003106 Advertising	NEWS & RECORD	2/21	1,024.36		
	Object Total:			1,213.36		3,421.00 DB
3950 Dues and Subscriptions						
CL 3874 2	ESRI GIS Desktop	CARD SERVICES CENTER	2/21	427.00		
CL 3874 3	Dues for Sean NGAZO	CARD SERVICES CENTER	2/21	60.00		
CL 3874 7	Zoom	CARD SERVICES CENTER	2/21	14.99		
	Object Total:			501.99		28,202.04 DB
3960 Bank and Merchant Fees						
JV 435 2	Payroll Fees		2/21	11.75		
JV 438 2	Payroll Fees		2/21	18.75		
JV 441 2	Payroll Fees		2/21	20.50		
	Object Total:			51.00		887.25 DB
4300 Equipment Lease						
CL 3833 1	71221661 Copier Lease	Systel Business Equipment	2/21	323.74		
CL 3862 1	323240 Copier Lease	Modern Impressions	2/21	111.67		
CL 3865 1	28758286 Copier Lease	MODERN IMPRESSIONS	2/21	124.45		
	Object Total:			559.86		3,543.45 DB
4350 MST Committee						
CL 3871 1	MST Expense Reimb	Michael Kimel	2/21	327.43		
	Object Total:			327.43		354.43 DB
	Account Total:			49,112.71	1,128.58	404,795.35 DB
5000 Building and Grounds						
3310 Electricity						
CL 3851 1	3100 Oak Ridge Rd	DUKE ENERGY	2/21	25.55		
CL 3851 2	4501 Peeples Rd	DUKE ENERGY	2/21	30.16		
CL 3870 1	Town Hall	DUKE ENERGY	2/21	1,381.12		
CL 3870 2	150 Crosswalk	DUKE ENERGY	2/21	34.60		
CL 3870 3	1611 Oak Ridge Rd	DUKE ENERGY	2/21	61.45		
	Object Total:			1,532.88		10,182.03 DB
3510 Repairs & Maintenance						
CL 3841 1	FEB22 Monthly Maint	Real Lyf	2/21	59.00		
	Object Total:			59.00		4,030.04 DB
3515 Cleaning						
CL 3866 1	938074 Feb Cleaning	AT YOUR SERVICES CLEANING	2/21	290.00		
	Object Total:			290.00		3,200.00 DB
	Account Total:			1,881.88		17,412.07 DB
	Fund Total:			50,994.59	104,481.41	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 786 1	Batch #: 10388		2/21		75.00	
	Account Total:	8,398.50 CR			75.00	8,473.50 CR
3344 User Fees						
CR 787 1	Batch #: 10388		2/21		100.00	
	Account Total:	1,200.00 CR			100.00	1,300.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other Payroll						
JV 438 18			2/21	9,219.60		
JV 441 18			2/21	8,928.48		
	Object Total:	123,501.35 DB		18,148.08		141,649.43 DB
1008 Medicare Expense						
JV 438 19			2/21	133.50		
JV 441 19			2/21	129.27		
	Object Total:	1,789.71 DB		262.77		2,052.48 DB
1009 Social Security Expense						
JV 438 20			2/21	570.82		
JV 441 20			2/21	552.79		
	Object Total:	7,652.37 DB		1,123.61		8,775.98 DB
1010 Retirement Expense						
JV 438 23	Retirement Contribution		2/21	859.66		
JV 441 23	Retirement Contribution		2/21	817.10		
	Object Total:	11,108.26 DB		1,676.76		12,785.02 DB
1011 Health/Dental/Vision						
CL 3873 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	2/21	4,529.00		
JV 438 30	Health/Dental/Vision Deduction		2/21		12.83	
JV 441 30	Health/Dental/Vision Deduction		2/21		12.83	
	Object Total:	28,007.04 DB		4,529.00	25.66	32,510.38 DB
1013 Life Insurance						
CL 3873 6	Park Life	MUNICIPAL INSURANCE TRUST	2/21	96.54		
JV 438 25	Health/Dental/Vision Deduction		2/21		6.55	
JV 441 25	Health/Dental/Vision Deduction		2/21		6.55	
	Object Total:	530.32 DB		96.54	13.10	613.76 DB
1015 Unemployment						
JV 438 26	Payroll		2/21	57.99		
JV 441 26	Payroll		2/21	56.17		
	Object Total:	131.42 DB		114.16		245.58 DB
1016 Disability Insurance						
CL 3873 4	Park Disability	MUNICIPAL INSURANCE TRUST	2/21	86.09		
	Object Total:	544.05 DB		86.09		630.14 DB
1017 Simple IRA Contribution						
JV 438 22	Simple IRA		2/21	254.09		
JV 441 22	Simple IRA		2/21	213.23		
	Object Total:	2,577.83 DB		467.32		3,045.15 DB

See Accountant's Compilation Report

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

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 3834 1	863004792 Fuel Statement	QUALITY OIL COMPANY	2/21	223.60		
CL 3837 1	CTI36501 RTV Switch	RIDDLE TRACTOR	2/21	27.37		
CL 3840 1	133219 DogiPot Stations Whitake	PROPET DISTRIBUTORS, INC	2/21	836.15		
CL 3842 1	133219 Town Park Lights	DUKE ENERGY	2/21	1,229.04		
CL 3844 1	6656 Tree Markere	GATE CITY SIGNS	2/21	163.74		
CL 3848 1	136551 4 RTV Tires	RIDDLE TRACTOR	2/21	580.00		
CL 3849 1	192589 Gas/Oil/Equip. R&M	FARMERS FEED AND SEED	2/21	187.00		
CL 3850 1	69205 Filters/Plug for Club Ca	BRAD'S GOLF CARS INC.	2/21	33.00		
CL 3853 1	Lumber/Screws MB Bridge	LOWE'S	2/21	243.13		
CL 3853 2	Storage Totes	LOWE'S	2/21	55.84		
CL 3853 3	2x6x8 (2)	LOWE'S	2/21	23.11		
CL 3853 4	Grounds Care/Janitorial	LOWE'S	2/21	231.40		
CL 3853 5	Janitorial Supplies	LOWE'S	2/21	49.72		
CL 3856 1	130415 Gravely Throttle Cable F	CLARK FARM LAWN & GARDEN	2/21	37.00		
CL 3856 2	130416 Gravely Throttle Cable F	CLARK FARM LAWN & GARDEN	2/21	21.58		
CL 3857 1	00687170 Grounds Care Supplies	GREEN RESOURCE, LLC	2/21	89.50		
CL 3858 1	2105794 Mount RTV tires	TireMax at King's Crossing	2/21	60.00		
CL 3859 1	133219 Waste Stations Whitaker	PROPET DISTRIBUTORS, INC	2/21	867.25		
CL 3863 1	22831 Picnic/Playground Cleani	Wittmann Home Renewal	2/21	1,500.00		
CL 3864 1	02805 Ice Storm Debris Whitake	Jesse Black	2/21	3,800.00		
CL 3867 1	6722 Signs for Whitaker Prope	GATE CITY SIGNS	2/21	899.96		
CL 3874 1	Tract Supply Chalk Reel	CARD SERVICES CENTER	2/21	17.06		
CL 3874 4	Key markers	CARD SERVICES CENTER	2/21	11.76		
CL 3874 5	Flat Files	CARD SERVICES CENTER	2/21	25.60		
CL 3874 9	Gate Latches	CARD SERVICES CENTER	2/21	42.36		
RV 795 1	Memorial Tree Marker Exp Reimb				275.00	
RV 795 2	ORYA Stipend				3,057.25	
	Object Total:			11,255.17		98,588.05 DB
	Account Total:			37,759.50		300,895.97 DB
	Fund Total:			37,759.50	3,546.01	
	Grand Total:			88,754.09	108,027.42	

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	46,951.67		3,794,664.93			
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		882,017.18	460,961.08	54,278.85	515,239.93
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	84,090.40	0.00	10,541,319.93	1,997,472.42	266,620.04	2,264,092.46

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