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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 January 31, 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.

February 3, 2021

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of January 31, 2021

ASSETS

Current Assets

BB&T Checking	213,998.59
Petty Cash	100.00
BB&T Money Market	19,467.56
Bank of OR Money Market	175,688.41
Pinnacle Money Market	1,197,428.35
BB&T Bond Account	12,905.01
Bank of OR ICS Money Market	2,221,079.17
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	14,240.74
Total Current Assets	<u>3,867,786.91</u>

Total Assets 3,867,786.91

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,536.48
Health Insurance Payable	420.26
Retirement Contributions Payable	7,817.75
Simple IRA Payable	647.92
Unemployment Payable	186.76
Refundable Bonds	12,905.01
Total Current Liabilities	<u>43,605.37</u>

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,484.45

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	1,862,933.13
Total Fund Balance	<u>3,811,302.46</u>

TOTAL LIABILITIES AND FUND BALANCE 3,867,786.91

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

	January '21	July'20-June'21	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees	1,200.00	23,088.00	20,000.00	3,088.00	115
3210 Property Tax Receipts	97,123.54	760,432.69	811,342.00	-50,909.31	94
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	25,000.78	173,730.19	167,900.00	5,830.19	103
3250 Solid Waste Disposal Tax Dist.		2,749.14	4,800.00	-2,050.86	57
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	15,592.05	26,285.11		26,285.11	
3325 ABC Distribution	79,003.00	159,613.00	163,000.00	-3,387.00	98
3341 Special Events			1,760.00	-1,760.00	
3342 Facility Rental	255.00	8,398.50	21,000.00	-12,601.50	40
3344 User Fees		1,200.00	6,000.00	-4,800.00	20
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	22.00	147.00	3,000.00	-2,853.00	5
3380 MST Committee Revenues		40.00	200.00	-160.00	20
3831 Interest Earnings	0.17	10,845.46	25,000.00	-14,154.54	43
3839 Miscellaneous Revenues		2,501.00		2,501.00	
Total Revenues	218,196.54	1,307,520.04	1,560,952.00	-253,431.96	84
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	20,002.18	137,695.95	242,814.00	105,118.05	57
1001 Salary-Governing Body	800.00	5,600.00	9,600.00	4,000.00	58
1008 Medicare Expense	285.83	1,909.82	3,660.00	1,750.18	52
1009 Social Security Expense	1,222.12	8,166.99	15,650.00	7,483.01	52
1010 Retirement Expense	2,030.22	13,794.28	25,620.00	11,825.72	54
1011 Health/Dental/Vision	4,341.62	42,752.90	65,321.00	22,568.10	65
1013 Life Insurance	74.20	500.36	800.00	299.64	63
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment	119.62	112.14	125.00	12.86	90
1016 Disability Insurance	72.57	508.01	1,000.00	491.99	51
1017 Simple IRA Contribution	600.08	3,909.09	7,572.00	3,662.91	52
1081 Accounting	2,592.50	54,774.40	72,000.00	17,225.60	76
1082 Consulting	5,539.46	25,457.69	97,000.00	71,542.31	26
1084 Animal Control		4,458.00	16,000.00	11,542.00	28
1090 Legal Fees	2,581.09	19,395.76	50,000.00	30,604.24	39
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	327.65	3,290.59	3,500.00	209.41	94
2611 Postage and Delivery	224.95	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	33.12	629.40	3,000.00	2,370.60	21
3150 Education		1,278.75	5,000.00	3,721.25	26
3210 Communications	479.41	3,280.56	5,000.00	1,719.44	66
3320 Web Hosting Fees		5,470.00	6,000.00	530.00	91
3700 Advertising	654.00	2,207.64	3,600.00	1,392.36	61
3950 Dues and Subscriptions	44.94	27,700.05	29,000.00	1,299.95	96
3960 Bank and Merchant Fees	110.00	836.25	1,800.00	963.75	46
3981 Special Events	210.44	5,915.98	13,510.00	7,594.02	44

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

3990 Miscellaneous		1.00	500.00	499.00	
4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission	1,255.72	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	
4250 Tree Board			1,500.00	1,500.00	
4300 Equipment Lease	616.70	2,983.59	6,410.31	3,426.72	47
4350 MST Committee		27.00	1,500.00	1,473.00	2
4500 Liability Insurance		6,483.98	6,700.00	216.02	97
Total Administrative	44,218.42	398,527.45	729,407.31	330,879.86	55
5000 Building and Grounds					
1083 Security Monitoring		150.00	300.00	150.00	50
2110 Furnishings		2,419.58	2,500.00	80.42	97
3310 Electricity	2,833.12	8,649.15	19,000.00	10,350.85	46
3510 Repairs & Maintenance	259.00	3,971.04	12,000.00	8,028.96	33
3515 Cleaning	580.00	2,910.00	4,200.00	1,290.00	69
Total Building and Grounds	3,672.12	18,099.77	38,000.00	19,900.23	48
6200 Cultural and Recreation Expense					
1004 Salary-Other	17,037.71	123,501.35	220,716.00	97,214.65	56
1008 Medicare Expense	246.68	1,789.71	3,200.00	1,410.29	56
1009 Social Security Expense	1,054.74	7,652.37	13,684.00	6,031.63	56
1010 Retirement Expense	1,591.63	11,108.26	22,403.00	11,294.74	50
1011 Health/Dental/Vision	4,503.34	28,007.04	53,970.00	25,962.96	52
1013 Life Insurance	83.44	530.32	1,100.00	569.68	48
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	107.18	131.42	125.00	-6.42	105
1016 Disability Insurance	86.09	544.05	1,200.00	655.95	45
1017 Simple IRA Contribution	414.04	2,577.83	6,621.00	4,043.17	39
3500 Operations and Maintenance	9,396.68	90,828.87	141,430.00	50,601.13	64
3833 Contributions to Other Agencies	1,583.57	4,076.45	7,000.00	2,923.55	58
3981 Special Events	857.00	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	36,962.10	287,251.58	503,049.00	215,797.42	57
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	5,701.67	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	5,701.67	369,037.48	1,303,421.92	934,384.44	28
Total Expenses	90,554.31	1,072,916.28	2,573,878.23	1,500,961.95	42
Net Revenues	127,642.23	234,603.76			

**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 January 31, 2021**

BB&T	
Checking/Savings	
BB&T Checking	213,998.59
BB&T Money Market	19,467.57
BB&T Bond Account	12,905.01
Total Checking/Savings	246,371.17

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	175,688.41
Bank of OR ICS Money Market	2,221,079.17
Total Checking/Savings	2,396,767.58

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	1,197,428.35
Total Checking/Savings	1,197,428.35

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 784 1 Batch #: 10386			1/21		1,200.00	
Account Total:		21,888.00 CR			1,200.00	23,088.00 CR
3210 Property Tax Receipts						
RV 784 1 Vehicle Prop Taxes			1/21	6,913.85		
RV 784 2 Property Taxes			1/21	90,209.69		
Account Total:		663,309.15 CR		97,123.54		760,432.69 CR
3230 Sales Tax Receipts						
RV 790 1 Sales and Use Tax			1/21	25,000.78		
Account Total:		148,729.41 CR		25,000.78		173,730.19 CR
3311 Grants						
RV 788 1 Cares Act Payment			1/21	15,592.05		
Account Total:		10,693.06 CR		15,592.05		26,285.11 CR
3325 ABC Distribution						
CR 783 1 Batch #: 10386			1/21	79,003.00		
Account Total:		80,610.00 CR		79,003.00		159,613.00 CR
3370 Veterans Memorial Donations						
CR 782 1 Batch #: 10386			1/21	22.00		
Account Total:		125.00 CR		22.00		147.00 CR
3831 Interest Earnings						
JV 431 2 BB&T MMkt Interest			1/21	0.17		
Account Total:		10,845.29 CR		0.17		10,845.46 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 419 4 Payroll			1/21	10,001.09		
JV 422 4 Payroll			1/21	10,001.09		
Object Total:		117,693.77 DB		20,002.18		137,695.95 DB
1001 Salary-Governing Body						
JV 416 4 Council Payroll			1/21	800.00		
Object Total:		4,800.00 DB		800.00		5,600.00 DB
1008 Medicare Expense						
JV 416 5 Council Payroll			1/21	11.60		
JV 419 8 Payroll			1/21	132.34		
JV 422 8 Payroll			1/21	141.89		
Object Total:		1,623.99 DB		285.83		1,909.82

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1009 Social Security Expense						
JV 416 6 Council Payroll			1/21	49.60		
JV 419 9 Payroll			1/21	565.86		
JV 422 9 Payroll			1/21	606.66		
	Object Total:		6,944.87 DB	1,222.12		8,166.99 DB
1010 Retirement Expense						
JV 419 12 Retirement Contribution			1/21	1,015.11		
JV 422 12 Retirement Contribution			1/21	1,015.11		
	Object Total:		11,764.06 DB	2,030.22		13,794.28 DB
1011 Health/Dental/Vision						
CL 3817 1 Town Health/Dental/Vision		MUNICIPAL INSURANCE TRUST	1/21	5,432.00	874.36	
JV 419 14 Health/Dental/Vision Deduction			1/21		216.02	
JV 422 14 Health/Dental/Vision Deduction			1/21		1,090.38	
	Object Total:		38,411.28 DB	5,432.00		42,752.90 DB
1013 Life Insurance						
CL 3817 5 Town Life		MUNICIPAL INSURANCE TRUST	1/21	82.40		
JV 419 27 Payroll			1/21		4.10	
JV 422 27 Payroll			1/21		4.10	
	Object Total:		426.16 DB	82.40		500.36 DB
1015 Unemployment						
JV 416 8 Council Payroll			1/21	0.48		
JV 419 15 Payroll			1/21	57.50		
JV 422 15 Payroll			1/21	61.64		
	Object Total:		7.48 CR	119.62		112.14 DB
1016 Disability Insurance						
CL 3817 3 Town Disability		MUNICIPAL INSURANCE TRUST	1/21	72.57		
	Object Total:		435.44 DB	72.57		508.01 DB
1017 Simple IRA Contribution						
JV 419 11 Simple IRA			1/21	300.04		
JV 422 11 Simple IRA			1/21	300.04		
	Object Total:		3,309.01 DB	600.08		3,909.09 DB
1081 Accounting						
CL 3815 1 42123 December Accounting		SAMUEL K. ANDERS, CPA, MSA	1/21	2,592.50		
	Object Total:		52,181.90 DB	2,592.50		54,774.40 DB
1082 Consulting						
CL 3788 1 8740 Network Maint		Stone PC Works! Inc.	1/21	998.50		
CL 3804 1 1317465 On Call Engineering		Freeze and Nicholls	1/21	1,190.00		
CL 3811 1 751787 Officer Fee Consulting		Extra Duty Solutions	1/21	728.56		
CL 3826 1 751807 Consulting 1/11-1/15		Extra Duty Solutions	1/21	2,622.40		
	Object Total:		19,918.23 DB	5,539.46		25,457.69 DB
1090 Legal Fees						
CL 3771 1 1102 December Legal		J. Michael Thomas Attorney	1/21	2,381.09		
	Object Total:		16,814.67 DB	2,581.09		19,395.76 DB
2610 Office Supplies						
CL 3782 1 Office Supplies		OFFICE DEPOT	1/21	102.38		
CL 3792 4 Water Cooler Town Hall		LOWE'S	1/21	123.96		
CL 3803 1 1488395880 Office Supplies		OFFICE DEPOT	1/21	42.89		
CL 3807 1 75552 Water for Town Hall		MOUNTAIN PARK SPRING WATER	1/21	7.85		
CL 3820 1 Office Supplies		OFFICE DEPOT	1/21	6.99		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
2610 Office Supplies						
CL 3820 2	Office Supplies	OFFICE DEPOT	1/21	36.59		
CL 3820 3	Office Supplies	OFFICE DEPOT	1/21	6.99		
	Object Total:			327.65		3,290.59 DB
2611 Postage and Delivery						
CL 3778 1	Reimb for Stamps	Ashley Royal	1/21	4.95		
CL 3806 3	Postage	CARD SERVICES CENTER	1/21	55.00		
CL 3806 9	Postage	CARD SERVICES CENTER	1/21	165.00		
	Object Total:			224.95		626.45 DB
3120 Mileage Reimbursement						
CL 3777 1	Mileage Reimb 57.6 @ .575	Ashley Royal	1/21	33.12		
	Object Total:			33.12		629.40 DB
3210 Communications						
CL 3795 1	Voice/Internet	TIME WARNER CABLE	1/21	345.80		
CL 3798 1	9870601733 12/06-01/05 Bill	Verizon	1/21	53.61		
JV 419 16	Cell Phone Stipend		1/21	20.00		
JV 419 28	Cell Phone Stipend Park		1/21	20.00		
JV 422 16	Cell Phone Stipend		1/21	20.00		
JV 422 28	Cell Phone Stipend Park		1/21	20.00		
	Object Total:			479.41		3,280.56 DB
3700 Advertising						
CL 3785 1	I6317 Advertising	Carolina Peacemaker	1/21	51.00		
CL 3786 1	Public Hearing Ad	NORTHWEST OBSERVER	1/21	115.50		
CL 3799 1	4003106 Advertising	NEWS & RECORD	1/21	487.50		
	Object Total:			654.00		2,207.64 DB
3950 Dues and Subscriptions						
CL 3806 6	Zoom	CARD SERVICES CENTER	1/21	14.99		
CL 3806 7	Newspaper	CARD SERVICES CENTER	1/21	29.95		
	Object Total:			44.94		27,700.05 DB
3960 Bank and Merchant Fees						
JV 416 2	Payroll Fees		1/21	11.75		
JV 419 2	Payroll Fees		1/21	20.50		
JV 422 2	Payroll Fees		1/21	18.75		
JV 430 1	BB&T Merchant Acct Fee		1/21	39.00		
JV 430 2	BB&T CMOL Fee		1/21	20.00		
	Object Total:			110.00		836.25 DB
3981 Special Events						
CL 3797 1	133253 Special Event Admin Post	Associated Posters, Inc.	1/21	53.50		
CL 3808 1	Reimb for Admin Special Events	Caroline Ruch	1/21	128.11		
CL 3813 1	Reimb Admin Special Events	Ben Walraven	1/21	28.83		
	Object Total:			210.44		5,915.98 DB
4220 Historic Preservation Commission						
CL 3802 1	12121F59 HPC Ad	NORTHWEST OBSERVER	1/21	799.42		
CL 3818 1	01-21-21-2 HPC Ad	NORTHWEST OBSERVER	1/21	456.30		
	Object Total:			1,255.72		7,241.67 DB
4300 Equipment Lease						
CL 3784 1	28392742 Copier Lease	MODERN IMPRESSIONS	1/21	213.95		
CL 3801 1	70904900 Copier Lease	Systel Business Equipment	1/21	323.74		
CL 3812 1	321793 Copier Lease	Modern Impressions	1/21	75.37		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4300 Equipment Lease						
CL 3821 1	28568493 Copier Lease		1/21	124.45	120.81	2,983.59 DB
RV 789 1	Modern Impressions Reimb		1/21		120.81	369,289.57 DB
	Object Total:			737.51		
	Account Total:			45,437.81	1,219.39	
5000 Building and Grounds						
3310 Electricity						
CL 3783 1	1611 Oak Ridge Rd		1/21	36.78		
CL 3783 2	150 Crosswalk		1/21	34.60		
CL 3796 1	4501 Peeples Rd		1/21	34.46		
CL 3796 2	3100 Oak Ridge Rd		1/21	28.73		
CL 3809 1	2029820773 Town Hall		1/21	1,170.65		
CL 3819 1	Town Hall Electricity		1/21	1,493.30		
CL 3825 1	150 Crosswalk		1/21	34.60		
	Object Total:			2,833.12		8,649.15 DB
3510 Repairs & Maintenance						
CL 3775 1	Jan35 Monthly Maint	Real Lyf	1/21	59.00		
CL 3776 1	Oct/Nov/Dec Mowing	Justin Nicholson	1/21	200.00		
	Object Total:			259.00		3,971.04 DB
3515 Cleaning						
CL 3774 1	938063 December Cleaning	AT YOUR SERVICES CLEANING	1/21	290.00		
CL 3822 1	938070 January Cleaning	AT YOUR SERVICES CLEANING	1/21	290.00		
	Object Total:			580.00		2,910.00 DB
	Account Total:			3,672.12		15,530.19 DB
	Fund Total:			49,109.93	219,160.93	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 785 1	Batch #: 10387		1/21		255.00	
		8,143.50 CR			255.00	8,398.50 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 419 18	Payroll		1/21	8,299.97		
JV 422 18	Payroll		1/21	8,737.74		
		106,463.64 DB		17,037.71		123,501.35 DB
1008 Medicare Expense						
JV 419 19	Payroll		1/21	120.17		
JV 422 19	Payroll		1/21	126.51		
		1,543.03 DB		246.68		1,789.71 DB
1009 Social Security Expense						
JV 419 20	Payroll		1/21	513.80		
JV 422 20	Payroll		1/21	540.94		
		6,597.63 DB		1,054.74		7,652.37 DB
1010 Retirement Expense						
JV 419 23	Retirement Contribution		1/21	774.53		
JV 422 23	Retirement Contribution		1/21	817.10		
		9,516.63 DB		1,591.63		11,108.26 DB
1011 Health/Dental/Vision						
CL 3817 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	1/21	4,529.00		
JV 419 30	Health/Dental/Vision Deduction		1/21		12.83	
JV 422 30	Health/Dental/Vision Deduction		1/21		12.83	
		23,503.70 DB		4,529.00	25.66	28,007.04 DB
1013 Life Insurance						
CL 3817 6	Park Life	MUNICIPAL INSURANCE TRUST	1/21	96.54		
JV 419 25	Health/Dental/Vision Deduction		1/21		6.55	
JV 422 25	Health/Dental/Vision Deduction		1/21		6.55	
		446.88 DB		96.54	13.10	530.32 DB
1015 Unemployment						
JV 419 26	Payroll		1/21	52.20		
JV 422 26	Payroll		1/21	54.98		
		24.24 DB		107.18		131.42 DB
1016 Disability Insurance						
CL 3817 4	Park Disability	MUNICIPAL INSURANCE TRUST	1/21	86.09		
		457.96 DB		86.09		544.05 DB
1017 Simple IRA Contribution						
JV 419 22	Simple IRA		1/21	200.81		
JV 422 22	Simple IRA		1/21	213.23		
		2,163.79 DB		414.04		2,577.83 DB
3500 Operations and Maintenance						
CL 3772 1	December Fuel	QUALITY OIL COMPANY	1/21	187.12		
CL 3773 1	Bar Oil	FARMERS HARDWARE	1/21	10.95		
CL 3779 1	237398 2 cases of Nilodor	TARHEEL PAPER & SUPPLY CO	1/21	133.44		
CL 3780 1	00681483 2 phast	GREEN RESOURCE, LLC	1/21	29.50		
CL 3781 1	8326 Linville Rd	DUKE ENERGY	1/21	238.73		

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 January 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 3781 2	8300 Linville Rd	DUKE ENERGY	1/21	27.80		
CL 3781 3	6231 Lisa Dr	DUKE ENERGY	1/21	137.66		
CL 3781 4	6231 Lisa Dr	DUKE ENERGY	1/21	25.32		
CL 3781 5	8326 Linville Rd	DUKE ENERGY	1/21	94.72		
CL 3781 6	8515 Scoggins Rd	DUKE ENERGY	1/21	25.80		
CL 3781 7	6231 Lisa Dr	DUKE ENERGY	1/21	23.91		
CL 3781 8	Amphitheater	DUKE ENERGY	1/21	25.55		
CL 3781 9	Park Restrooms	DUKE ENERGY	1/21	132.53		
CL 3781 10	8515 Scoggins Rd	DUKE ENERGY	1/21	10.18		
CL 3792 1	Batteries for Scoreboard	LOWE'S	1/21	54.15		
CL 3792 2	Grounds Care Town Hall	LOWE'S	1/21	54.16		
CL 3792 3	Grounds Care/Smalltools/Redmon	LOWE'S	1/21	335.13		
CL 3793 1	1113 2 poles/Back Hoe for MB	Grounds Management Service	1/21	900.00		
CL 3800 1	1011 Redmon House Replace Doo	NEIL STREET BUILDERS INC	1/21	450.00		
CL 3806 1	Bolts for Playground	CARD SERVICES CENTER	1/21	16.93		
CL 3806 2	Ratchet Straps	CARD SERVICES CENTER	1/21	49.08		
CL 3806 4	Cable for Winch	CARD SERVICES CENTER	1/21	17.00		
CL 3806 8	Gas/Oil	CARD SERVICES CENTER	1/21	34.22		
CL 3806 10	Lowes	CARD SERVICES CENTER	1/21	136.55		
CL 3810 1	487091 Gas/Oil/Grounds Care	FARMERS FEED AND SEED	1/21	79.88		
CL 3814 1	Town Park Lights	DUKE ENERGY	1/21	766.52		
CL 3814 2	Town Park	DUKE ENERGY	1/21	949.57		
CL 3823 1	487482 Small tools	FARMERS FEED AND SEED	1/21	17.14		
CL 3824 1	22828 Disinfect Playground/She	Wittmann Home Renewal	1/21	2,000.00		
CL 3827 1	6231 Lisa Dr	DUKE ENERGY	1/21	142.57		
CL 3827 2	6231 Lisa Dr	DUKE ENERGY	1/21	24.94		
CL 3827 3	8326 Linville Rd	DUKE ENERGY	1/21	172.36		
CL 3827 4	6231 Lisa Dr	DUKE ENERGY	1/21	21.97		
CL 3827 5	Amphitheater	DUKE ENERGY	1/21	25.80		
CL 3827 6	Park Restrooms	DUKE ENERGY	1/21	217.52		
CL 3827 7	8515 Scoggins Rd	DUKE ENERGY	1/21	10.18		
CL 3828 1	6416 Repair Water Line Conces	ALL-STAR PLUMBING	1/21	425.00		
CL 3829 1	6656 Tree Marker	GATE CITY GLASS CO INC	1/21	163.74		
CL 3830 1	00685517 Grounds Care Supplies	GREEN RESOURCE, LLC	1/21	3,748.00		
CL 3831 1	Town Park	DUKE ENERGY	1/21	1,138.24		
CL 3831 2	8515 Scoggins Road	DUKE ENERGY	1/21	24.82		
RV 789 2	ORYA Stipend Overage		1/21		3,682.00	
	Object Total:			13,078.68	3,682.00	90,828.87 DB
3833 Contributions to Other Agencies						
CL 3805 1	Oct-Dec 2020	SENIOR RESOURCES OF GUILFO	1/21	1,583.57		
	Object Total:			1,583.57		4,076.45 DB
3981 Special Events						
CL 3794 1	4215 Electrical Cable for Eve	OAK RIDGE ELECTRIC, INC	1/21	857.00		
	Object Total:			857.00		5,837.03 DB
	Account Total:			40,682.86	3,720.76	276,584.70 DB
	Fund Total:			40,682.86	3,975.76	

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 January 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 3789 1 Easement		Linda J. Bryson	1/21	690.00		
CL 3790 1 Easement		William G. and Erin S. Vaz	1/21	1,100.00		
CL 3791 1 Easement		Gwendolen Welch Finch and	1/21	3,820.00		
CL 3806 5 Register Deed Easements		CARD SERVICES CENTER	1/21	91.67		
	Object Total:	45,335.31 DB		5,701.67		51,036.98 DB
	Account Total:	45,335.31 DB		5,701.67		51,036.98 DB
	Fund Total:			5,701.67	0.00	
	Grand Total:			95,494.46	223,136.69	

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