

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 June 30, 2021, and the related Statement of Revenues and Expenses - Modified Accrual Basis for the period then ended and the accompanying supplementary information contained in Schedules 1, 2, 3, and 4, and for determining the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and the accompanying supplementary information.

The financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Town of Oak Ridge.



Samuel K. Anders, C.P.A., M.S.A., P.C.

July 1, 2021

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

ASSETS

Current Assets

BB&T Checking	209,300.37
Petty Cash	100.00
BB&T Money Market	19,468.21
Bank of OR Money Market	1,176,066.43
Pinnacle Money Market	198,414.42
BB&T Bond Account	12,905.44
Bank of OR ICS Money Market	2,227,569.60
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	16,212.36
Total Current Assets	3,872,915.91

Total Assets 3,872,915.91

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,486.38
Health Insurance Payable	420.26
Retirement Contributions Payable	7,989.83
Simple IRA Payable	647.92
Unemployment Payable	169.34
Refundable Bonds	12,905.44
Total Current Liabilities	43,710.36

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,589.44

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	1,867,957.14
Total Fund Balance	3,816,326.47

TOTAL LIABILITIES AND FUND BALANCE 3,872,915.91

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

	June '21	July'20-June'21	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees	1,200.00	25,888.00	20,000.00	5,888.00	129
3210 Property Tax Receipts	9,297.87	893,324.45	811,342.00	81,982.45	110
3220 Excise Tax Receipts		31,954.76	32,000.00	-45.24	100
3230 Sales Tax Receipts	28,055.67	302,577.05	167,900.00	134,677.05	180
3250 Solid Waste Disposal Tax Dist.		5,668.73	4,800.00	868.73	118
3261 Telecommunication Services	3,677.98	13,525.70	15,000.00	-1,474.30	90
3262 Video Programming	14,607.53	59,242.55	60,000.00	-757.45	99
3263 Cable Tax Receipts		2,408.88	10,000.00	-7,591.12	24
3264 Electric Power	61,740.34	203,696.37	205,000.00	-1,303.63	99
3265 Piped Natural Gas	11,362.57	18,937.05	10,000.00	8,937.05	189
3311 Grants		26,285.11		26,285.11	
3325 ABC Distribution		198,107.00	163,000.00	35,107.00	122
3341 Special Events-Park		457.00	1,760.00	-1,303.00	26
3342 Facility Rental	1,640.00	14,113.50	21,000.00	-6,886.50	67
3344 User Fees	3,212.00	7,038.00	6,000.00	1,038.00	117
3345 Other Park Revenue - Other	53.13	1,513.79	1,500.00	13.79	101
3360 Town Special Events			3,450.00	-3,450.00	
3370 Veterans Memorial Donations		447.00	3,000.00	-2,553.00	15
3380 MST Committee Revenues		60.00	200.00	-140.00	30
3831 Interest Earnings		18,705.63	25,000.00	-6,294.37	75
3839 Miscellaneous Revenues		3,601.00		3,601.00	
Total Revenues	134,847.09	1,827,551.57	1,560,952.00	266,599.57	117
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	20,002.18	237,706.85	242,814.00	5,107.15	98
1001 Salary-Governing Body	800.00	9,600.00	9,600.00		100
1008 Medicare Expense	285.82	3,338.92	3,660.00	321.08	91
1009 Social Security Expense	1,222.13	14,277.66	15,650.00	1,372.34	91
1010 Retirement Expense	2,030.22	23,945.38	25,620.00	1,674.62	93
1011 Health/Dental/Vision	13,158.62	72,235.00	72,321.00	86.00	100
1013 Life Insurance	297.40	1,268.08	1,349.00	80.92	94
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment		134.01	740.00	605.99	18
1016 Disability Insurance	174.80	946.62	1,000.00	53.38	95
1017 Simple IRA Contribution	600.08	6,909.49	7,572.00	662.51	91
1081 Accounting	3,421.25	70,017.31	72,000.00	1,982.69	97
1082 Consulting	17,137.86	63,941.14	97,000.00	33,058.86	66
1084 Animal Control	4,456.00	17,830.00	17,900.00	70.00	100
1090 Legal Fees	6,804.20	36,594.02	50,000.00	13,405.98	73
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	237.52	4,019.04	4,100.00	80.96	98
2611 Postage and Delivery	11.00	821.40	850.00	28.60	97
3100 Travel		12.00	500.00	488.00	2
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement	341.82	1,600.31	3,000.00	1,399.69	53
3150 Education		2,016.19	5,000.00	2,983.81	40
3210 Communications	484.99	5,776.23	5,800.00	23.77	100
3320 Web Hosting Fees	275.00	10,265.00	10,940.00	675.00	94
3700 Advertising	1,243.28	5,024.16	5,100.00	75.84	99
3950 Dues and Subscriptions	612.86	32,748.90	33,000.00	251.10	99
3960 Bank and Merchant Fees	54.50	1,390.25	1,800.00	409.75	77

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

3981 Special Events		5,960.98	13,510.00	7,549.02	44
3990 Miscellaneous		1.00	500.00	499.00	
4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission	5,223.65	15,155.32	15,725.00	569.68	96
4230 Ordinance Conversion			2,000.00	2,000.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	
4250 Tree Board	280.00	280.00	1,500.00	1,220.00	19
4300 Equipment Lease	680.00	5,672.96	6,410.31	737.35	88
4350 MST Committee		888.72	1,500.00	611.28	59
4500 Liability Insurance		6,823.98	6,825.00	1.02	100
Total Administrative	79,835.18	668,720.07	751,536.31	82,816.24	89
5000 Building and Grounds					
1083 Security Monitoring		225.00	300.00	75.00	75
2110 Furnishings	417.47	3,071.89	4,700.00	1,628.11	65
3310 Electricity	1,053.75	14,866.73	19,000.00	4,133.27	78
3510 Repairs & Maintenance	459.00	6,732.04	12,000.00	5,267.96	56
3515 Cleaning		4,370.00	4,400.00	30.00	99
Total Building and Grounds	1,930.22	29,265.66	40,400.00	11,134.34	72
6200 Cultural and Recreation Expense					
1004 Salary-Other	18,837.78	213,017.66	220,716.00	7,698.34	97
1008 Medicare Expense	272.78	3,085.83	3,200.00	114.17	96
1009 Social Security Expense	1,166.34	13,194.43	13,684.00	489.57	96
1010 Retirement Expense	1,665.75	19,221.72	22,403.00	3,181.28	86
1011 Health/Dental/Vision	9,159.34	50,650.74	53,970.00	3,319.26	94
1013 Life Insurance	244.10	1,133.44	1,200.00	66.56	94
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	1.64	150.60	690.00	539.40	22
1016 Disability Insurance	192.58	1,035.90	1,200.00	164.10	86
1017 Simple IRA Contribution	464.07	4,750.02	6,621.00	1,870.98	72
3500 Operations and Maintenance	3,326.89	148,295.97	158,930.00	10,634.03	93
3833 Contributions to Other Agencies		6,932.95	7,000.00	67.05	99
3981 Special Events	703.73	8,072.88	19,900.00	11,827.12	41
4500 Liability Insurance		5,985.21	6,200.00	214.79	97
Total Cultural and Recreation Expense	36,035.00	480,209.02	521,214.00	41,004.98	92
6300 Capital Expenses					
5210 Capital Exp - GIS, Computer, etc		10,350.50	22,889.69	12,539.19	45
5500 Capital Outlay-Equipment and Land	27,592.09	91,728.55	979,882.23	888,153.68	9
5700 Capital Outlay-Land and Improvements		307,650.00	307,650.00		100
Total Capital Expenses	27,592.09	409,729.05	1,310,421.92	900,692.87	31
Total Expenses	145,392.49	1,587,923.80	2,623,572.23	1,035,648.43	61
Net Revenues	-10,545.40	239,627.77			

**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 June 30, 2021**

<u>BB&T</u>	
Checking/Savings	
BB&T Checking	209,300.37
BB&T Money Market	19,468.21
BB&T Bond Account	12,905.44
Total Checking/Savings	<u><u>241,674.02</u></u>

<u>Bank of Oak Ridge</u>	
Checking/Savings	
Bank Of OR Money Market	1,176,066.43
Bank of OR ICS Money Market	2,227,569.60
Total Checking/Savings	<u><u>3,403,636.03</u></u>

<u>Pinnacle Bank</u>	
Checking/Savings	
Pinnacle Bank Money Market	198,414.42
Total Checking/Savings	<u><u>198,414.42</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 813 1	Batch #: 10402		6/21		1,200.00	
	Account Total:				1,200.00	25,888.00 CR
3210 Property Tax Receipts						
RV 832 1	Property Tax		6/21		2,004.51	
RV 832 2	Vehicle Tax		6/21		7,293.36	
	Account Total:				9,297.87	893,324.45 CR
3230 Sales Tax Receipts						
RV 839 1	Sales & use Tax		6/21		28,055.67	
	Account Total:				28,055.67	302,577.05 CR
3261 Telecommunication Services						
RV 840 3	Telecom thru 03/31/21		6/21		3,677.98	
	Account Total:				3,677.98	13,525.70 CR
3262 Video Programming						
RV 840 4	Video Prog thru 03/31/21		6/21		14,607.53	
	Account Total:				14,607.53	59,242.55 CR
3264 Electric Power						
RV 840 2	Electricity thru 03/31/21		6/21		61,740.34	
	Account Total:				61,740.34	203,696.37 CR
3265 Piped Natural Gas						
RV 840 1	PNG thru 03/31/21		6/21		11,362.57	
	Account Total:				11,362.57	18,937.05 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 477 4	Payroll		6/21	10,001.09		
JV 481 4	Payroll		6/21	10,001.09		
	Object Total:			20,002.18		237,706.85 DB
1001 Salary-Governing Body						
JV 474 4	Council Payroll		6/21	800.00		
	Object Total:			800.00		9,600.00 DB
1008 Medicare Expense						
JV 474 5	Council Payroll		6/21	11.60		
JV 477 8	Payroll		6/21	137.11		
JV 481 8	Payroll		6/21	137.11		
	Object Total:			285.82		3,338.92

DB See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 June 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 474 6	Council Payroll		6/21	49.60		
JV 477 9	Payroll		6/21	586.26		
JV 481 9	Payroll		6/21	586.27		
	Object Total:		13,055.53 DB	1,222.13		14,277.66 DB
1010 Retirement Expense						
JV 477 12	Retirement Contribution		6/21	1,015.11		
JV 481 12	Retirement Contribution		6/21	1,015.11		
	Object Total:		21,915.16 DB	2,030.22		23,945.38 DB
1011 Health/Dental/Vision						
CL 4053 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	6/21	6,895.00		
CL 4090 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	6/21	7,354.00		
JV 477 14	Health/Dental/Vision Deduction		6/21	545.19		
JV 481 14	Health/Dental/Vision Deduction		6/21	545.19		
	Object Total:		59,076.38 DB	14,249.00		72,235.00 DB
1013 Life Insurance						
CL 4053 5	Town Life	MUNICIPAL INSURANCE TRUST	6/21	143.16		
CL 4090 5	Town Life	MUNICIPAL INSURANCE TRUST	6/21	162.44		
JV 477 27	Payroll		6/21	4.10		
JV 481 27	Payroll		6/21	4.10		
	Object Total:		970.68 DB	305.60		1,268.08 DB
1015 Unemployment						
JV 474 8	Council Payroll		6/21			
JV 477 15	Payroll		6/21			
JV 481 15	Payroll		6/21			
	Object Total:		134.01 DB			134.01 DB
1016 Disability Insurance						
CL 4053 3	Town Disability	MUNICIPAL INSURANCE TRUST	6/21	85.90		
CL 4090 3	Town Disability	MUNICIPAL INSURANCE TRUST	6/21	88.90		
	Object Total:		771.82 DB	174.80		946.62 DB
1017 Simple IRA Contribution						
JV 477 11	Simple IRA		6/21	300.04		
JV 481 11	Simple IRA		6/21	300.04		
	Object Total:		6,309.41 DB	600.08		6,909.49 DB
1081 Accounting						
CL 4068 1	May Accounting	SAMUEL K. ANDERS, CPA, MSA	6/21	3,421.25		
CL 4068 2		SAMUEL K. ANDERS, CPA, MSA	6/21			
	Object Total:		66,596.06 DB	3,421.25		70,017.31 DB
1082 Consulting						
CL 4052 1	8809 Network Monitoring	Stone PC Works! Inc.	6/21	762.86		
CL 4083 1	20968 Energy Audit 8315 Linvil	ESG Administration	6/21	500.00		
CL 4096 1	9881 Guidebook/Des Community	Hill Studio P.C.	6/21	10,100.00		
CL 4096 2	9848 Guidebook/Des Community	Hill Studio P.C.	6/21	5,775.00		
	Object Total:		45,803.28 DB	17,137.86		63,941.14 DB
1084 Animal Control						
CL 4101 1	123722 Animal Control April-Jun	GUILFORD COUNTY	6/21	4,456.00		
	Object Total:		13,374.00 DB	4,456.00		17,830.00 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1090 Legal Fees						
CL 4045 1 1116	May Legal	J. Michael Thomas Attorney	6/21	6,804.20		36,594.02 DB
	Object Total:	29,789.82 DB		6,804.20		
2610 Office Supplies						
CL 4047 1	Office Supplies	OFFICE DEPOT	6/21	34.13		
CL 4061 2 84548	Town Hall Gloves, Wipes,	General Medical Devices, I	6/21	170.87		
CL 4064 1 83291	Water Town Hall	MOUNTAIN PARK SPRING WATER	6/21	26.92		
CL 4082 1	Office Supplies	OFFICE DEPOT	6/21	18.97		
CL 4084 1	Reimb for Mouse Traps	Sean Taylor	6/21	14.90		
RV 842 1	Reimb from Sandra Smith		6/21		28.27	
	Object Total:	3,781.52 DB		265.79	28.27	4,019.04 DB
2611 Postage and Delivery						
CL 4085 1	Stamps for Town Notes	Ann Schneider	6/21	11.00		
	Object Total:	810.40 DB		11.00		821.40 DB
3120 Mileage Reimbursement						
CL 4055 1	511 miles @ .56 each	TERRY LANNON	6/21	286.16		
CL 4102 1	Mileage Reimbursement	Ashley Royal	6/21	55.66		
	Object Total:	1,258.49 DB		341.82		1,600.31 DB
3210 Communications						
CL 4062 1	Internet/Voice	TIME WARNER CABLE	6/21	351.36		
CL 4071 1	9881271419 Verizon 05/06-06/05	Verizon	6/21	53.63		
JV 477 16	Cell Phone Stipend		6/21	20.00		
JV 477 28	Cell Phone Stipend Park		6/21	20.00		
JV 481 16	Cell Phone Stipend		6/21	20.00		
JV 481 28	Cell Phone Stipend Park		6/21	20.00		
	Object Total:	5,291.24 DB		484.99		5,776.23 DB
3320 Web Hosting Fees						
CL 4073 1	00358696 Web Hosting Support Fee	Municode	6/21	275.00		
	Object Total:	9,990.00 DB		275.00		10,265.00 DB
3700 Advertising						
CL 4063 1	4003106 Public Hearing Ad	NEWS & RECORD	6/21	1,243.28		
	Object Total:	3,780.88 DB		1,243.28		5,024.16 DB
3950 Dues and Subscriptions						
CL 4051 5	Background Check	SANDRA SMITH	6/21	25.00		
CL 4065 1	Advertising	NEWS & RECORD	6/21	47.85		
CL 4067 1	12 months PO Box Fee	US POSTAL SERVICE	6/21	118.00		
CL 4080 1	Adobe Pro Sub	CARD SERVICES CENTER	6/21	192.02		
CL 4080 2	NCCCMA Dues Bill	CARD SERVICES CENTER	6/21	215.00		
CL 4080 4	Zoom	CARD SERVICES CENTER	6/21	14.99		
	Object Total:	32,136.04 DB		612.85		32,748.90 DB
3960 Bank and Merchant Fees						
JV 474 2	Payroll Fees		6/21	11.75		
JV 477 2	Payroll Fees		6/21	22.25		
JV 481 2	Payroll Fees		6/21	20.50		
	Object Total:	1,335.75 DB		54.50		1,390.25 DB
4220 Historic Preservation Commission						
CL 4069 1	3367 HPC Custom Canopy	Carolina Custom Signs & Gr	6/21	578.00		
CL 4080 3	Postage for HPC Mailer	CARD SERVICES CENTER	6/21	45.65		
CL 4091 1	10612 Design Standards Handbook	FireHouse Design Company	6/21	2,600.00		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4220 Historic Preservation Commission						
CL 4092 1	Hist Architectural Inv Proj	SANDRA SMITH	6/21	2,000.00		15,155.32 DB
	Object Total:			5,223.65		
4250 Tree Board						
CL 4099 1	12 Tree Photographs	Erin Kye	6/21	280.00		280.00 DB
	Object Total:			280.00		
4300 Equipment Lease						
CL 4044 1	72649272 Copier Lease	System Business Equipment	6/21	323.74		
CL 4048 1	29333473 Copier Lease	MODERN IMPRESSIONS	6/21	124.45		
CL 4070 1	328682 Copier Lease	Modern Impressions	6/21	107.36		
CL 4100 1	29512538 Copier Lease	MODERN IMPRESSIONS	6/21	124.45		
	Object Total:			680.00		5,672.96 DB
	Account Total:			80,962.03	1,126.85	641,498.05 DB
5000 Building and Grounds						
2110 Furnishings						
CL 4082 2	Office Chair	OFFICE DEPOT	6/21	187.49		
CL 4093 1	552001 Bookcase	OFFICE DEPOT	6/21	229.98		
	Object Total:			417.47		3,071.89 DB
3310 Electricity						
CL 4072 1	3100 Oak Ridge Rd	DUKE ENERGY	6/21	24.82		
CL 4072 2	4501 Peeples Rd	DUKE ENERGY	6/21	27.50		
CL 4094 1	1611 Oak Ridge Road	DUKE ENERGY	6/21	26.79		
CL 4094 2	8315 Linville Road	DUKE ENERGY	6/21	939.49		
CL 4094 3	2000 Oak Ridge Road	DUKE ENERGY	6/21	35.15		
	Object Total:			1,053.75		14,866.73 DB
3510 Repairs & Maintenance						
CL 4050 1	JUNE023 Monthly Maintenance	Real Lyf	6/21	59.00		
CL 4095 1	Repairs/Maint at Town Hall	Stewart's Home Improvement	6/21	400.00		
	Object Total:			459.00		6,732.04 DB
	Account Total:			1,930.22		24,670.56 DB
	Fund Total:			82,892.25	131,068.81	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 810 1	Batch #: 10401		6/21		1,175.00	
CR 811 1	Batch #: 10402		6/21		160.00	
CR 815 1	Batch #: 10403		6/21		267.50	
CR 817 1	Batch #: 10404		6/21		37.50	
Account Total:					1,640.00	14,113.50 CR
3344 User Fees						
CR 814 1	Batch #: 10402		6/21		100.00	
CR 816 1	Batch #: 10403		6/21		3,112.00	
Account Total:					3,212.00	7,038.00 CR
3345 Other Park Revenue - Other						
CR 812 1	Batch #: 10402		6/21		53.13	
Account Total:					53.13	1,513.79 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 477 18	Payroll		6/21	9,402.39		
JV 481 18	Payroll		6/21	9,435.39		
Object Total:				18,837.78		213,017.66 DB
1008 Medicare Expense						
JV 477 19	Payroll		6/21	136.16		
JV 481 19	Payroll		6/21	136.62		
Object Total:				272.78		3,085.83 DB
1009 Social Security Expense						
JV 477 20	Payroll		6/21	582.14		
JV 481 20	Payroll		6/21	584.20		
Object Total:				1,166.34		13,194.43 DB
1010 Retirement Expense						
JV 477 23	Retirement Contribution		6/21	831.65		
JV 481 23	Retirement Contribution		6/21	834.10		
Object Total:				1,665.75		19,221.72 DB
1011 Health/Dental/Vision						
CL 4053 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	6/21	4,529.00		
CL 4090 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	6/21	4,656.00		
JV 477 30	Health/Dental/Vision Deduction		6/21		12.83	
JV 481 30	Health/Dental/Vision Deduction		6/21		12.83	
JV 481 31	Health/Dental/Vision Deduction		6/21			
Object Total:				9,185.00	25.66	50,650.74 DB
1013 Life Insurance						
CL 4053 6	Park Life	MUNICIPAL INSURANCE TRUST	6/21	120.90		
CL 4090 6	Park Life	MUNICIPAL INSURANCE TRUST	6/21	136.30		
JV 477 25	Health/Dental/Vision Deduction		6/21		6.55	
JV 481 25	Health/Dental/Vision Deduction		6/21		6.55	
Object Total:				257.20	13.10	1,133.44

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1015 Unemployment						
JV 477 26 Payroll			6/21	0.74		
JV 481 26 Payroll			6/21	0.90		
	Object Total:		148.96 DB	1.64		150.60 DB
1016 Disability Insurance						
CL 4053 4 Park Disability		MUNICIPAL INSURANCE TRUST	6/21	94.29		
CL 4090 4 Park Disability		MUNICIPAL INSURANCE TRUST	6/21	98.29		
	Object Total:		843.32 DB	192.58		1,035.90 DB
1017 Simple IRA Contribution						
JV 477 22 Simple IRA			6/21	217.53		
JV 481 22 Simple IRA			6/21	246.54		
	Object Total:		4,285.95 DB	464.07		4,750.02 DB
3500 Operations and Maintenance						
CL 4043 1 863004792 May Fuel Statement		QUALITY OIL COMPANY	6/21	773.57		
CL 4046 1 00719100 Grounds Care		GREEN RESOURCE, LLC	6/21	55.50		
CL 4049 1 BR86010 Pallet of Chalk		BURNETT ATHLETICS, INC	6/21	362.00		
CL 4051 1 Shell Gas Oil		SANDRA SMITH	6/21	26.13		
CL 4051 2 Farmers hardware Grounds Care		SANDRA SMITH	6/21	9.63		
CL 4051 3 Tractor Supply Grounds Care		SANDRA SMITH	6/21	7.46		
CL 4051 4 Equipment Repair/Maint		SANDRA SMITH	6/21	11.01		
CL 4056 1 6193915 Replacement Tines Aeriva		SMITH TURF & IRRIGATION	6/21	833.32		
CL 4057 1 134468971 Large Liners		ULINE	6/21	238.86		
CL 4058 1 38030 BR800 Blower		FARMERS FEED AND SEED	6/21	579.99		
CL 4066 1 Janitorial/Grounds Care		LOWE'S	6/21	147.53		
CL 4066 3 Paver Base		LOWE'S	6/21	124.71		
CL 4066 4 Pavers		LOWE'S	6/21	8.14		
CL 4074 1 501034 Grounds Care, Gas Cans		FARMERS FEED AND SEED	6/21	26.15		
CL 4075 1 00721857 Jug Tnex Grounds Care		GREEN RESOURCE, LLC	6/21	182.14		
CL 4076 1 6201333 Filters		SMITH TURF & IRRIGATION	6/21	375.00		
CL 4078 1 TMS061421 120 yd Hardwood Mulch Pa		TRAD MULCH SUPPLY, INC	6/21	20.72		
CL 4080 5 Clean GK Work Coat		CARD SERVICES CENTER	6/21	3,630.60		
CL 4080 6 Spreader Tractor Supply		CARD SERVICES CENTER	6/21	19.22		
CL 4080 7 Spray Paint		CARD SERVICES CENTER	6/21	577.99		
CL 4080 8 4 Pin Bulbs		CARD SERVICES CENTER	6/21	9.99		
CL 4081 1 21344423 Fire Extinguisher Annual		FESS Fire Protection	6/21	62.10		
CL 4086 1 71258 Equip. Maint & Repair		CLARK FARM LAWN & GARDEN	6/21	108.30		
CL 4088 1 246612 Janitorial Supplies		TARHEEL PAPER & SUPPLY CO	6/21	704.97		
CL 4088 2 246755 Janitorial Supplies Refu		TARHEEL PAPER & SUPPLY CO	6/21	268.75		
CL 4088 3 246756 Janitorial Supplies		TARHEEL PAPER & SUPPLY CO	6/21	107.04		
CL 4089 1 Grounds Care		GREEN RESOURCE, LLC	6/21	1,818.00		
CL 4103 1 6231 Lisa Dr		DUKE ENERGY	6/21	25.31		
CL 4103 2 6231 Lisa Dr		DUKE ENERGY	6/21	127.06		
CL 4103 3 8326 Linville Rd		DUKE ENERGY	6/21	141.00		
CL 4103 4 6231 Lisa Dr		DUKE ENERGY	6/21	25.53		
CL 4103 5 8300 Linville Rd		DUKE ENERGY	6/21	26.21		
CL 4103 6 6231 Lisa Dr		DUKE ENERGY	6/21	904.27		
CL 4103 7 6231 Lisa Dr		DUKE ENERGY	6/21	605.84		
CL 4103 8 8326 Linville Rd		DUKE ENERGY	6/21	56.99		
					48.13	

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Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 June 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 4103 9	8515 Scoggins Rd	DUKE ENERGY	6/21	42.10		
CL 4103 10	6231 Lisa Dr	DUKE ENERGY	6/21	28.13		
CL 4103 11	6231 Lisa Dr	DUKE ENERGY	6/21	47.26		
CL 4103 12	8515 Scoggins Rd	DUKE ENERGY	6/21	10.40		
CL 4104 2	725609 Grounds Care Sedgehammer	GREEN RESOURCE, LLC	6/21	89.00		
CL 4105 2	CT140263 RTV Gas/Oil	RIDDLE TRACTOR	6/21	317.10		
CL 4106 1	0602321 Quarterly Wastewater Sys	Eco-Environmental Manageme	6/21	300.00		
JV 484 1	Move Pond Drainage Repair		6/21	10,480.00		
	Object Total:			13,855.02		148,295.97 DB
3981 Special Events						
CL 4059 1	052021C12 MIP 5/8 Ad	NORTHWEST OBSERVER	6/21	24.00		
CL 4060 1	MTP Band Money	Ashley Royal	6/21	250.00		
CL 4061 1	84548 Special Events Gloves, W	General Medical Devices, I	6/21	170.87		
CL 4077 1	134468971 Liners for Trash Boxes	ULINE	6/21	258.86		
	Object Total:			7,369.15 DB		8,072.88 DB
	Account Total:			46,601.89	10,566.89	462,609.19 DB
	Fund Total:			46,601.89	15,472.02	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 June 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 4079 1	71332 64" Aerator KD 364	CLARK FARM LAWN & GARDEN	6/21	1,199.99		
CL 4097 1	52399 MSR Trail	Davis, Martin, Powell	6/21	5,180.00		
CL 4098 1	11546 Whitaker Prop Park Devel	McGill Associates, P.A.	6/21	10,000.00		
CL 4105 1	CT140262 2-RTV Tires 2-Trac Tires	RIDDLE TRACTOR	6/21	732.10		
JV 484 2	Move Pond Drainage Repair		6/21	10,480.00		
	Object Total:	64,136.46 DB		27,592.09		91,728.55 DB
	Account Total:	64,136.46 DB		27,592.09		91,728.55 DB
	Fund Total:			27,592.09	0.00	
	Grand Total:			157,086.23	146,540.83	

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	Depreciation as of 6/30/21
Land	3,747,713.26	52,891.15		3,800,604.41		
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	10,480.00	(9,400.00)	3,045,857.71	689,787.91	797,307.29
Park Equipment	870,594.95	13,354.32		874,549.27	451,561.08	505,854.22
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
Total	10,457,229.53	102,441.97	(9,400.00)	10,550,271.50	1,988,072.42	2,254,764.97

Est. Monthly 22,412.69

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
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