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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 June 30, 2022, and the related Statement of Revenues and Expenses - Modified Accrual Basis for the period then ended and the accompanying supplementary information contained in Schedules 1, 2, 3, and 4, and for determining the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and the accompanying supplementary information.

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

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

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



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

July 1, 2022

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

ASSETS

Current Assets

Truist Checking	289,213.19
Petty Cash	100.00
Truist Money Market	19,470.19
Bank of OR Money Market	230,906.10
Truist Bond Account	12,906.75
Bank of OR ICS Money Market	3,146,595.21
Bank of OR ARP Funding Account	828,045.00
Ad Valorem Tax Receivable	13,961.08
Sales Tax Refund Receivable	9,106.95
Total Current Assets	4,550,304.47

Total Assets 4,550,304.47

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	26,371.80
Payroll Taxes Payable	1,466.70
Retirement Contributions Payable	8,630.09
Refundable Bonds	12,906.75
Total Current Liabilities	49,375.34

Other Liabilities

Deferred Inflows of Resources	13,961.08
Total Liabilities	63,336.42

Fund Balance

Fund Balance - Committed - Capital Projects	1,685,863.84
Fund Balance - Restricted	
Stabilization by State Statute	205,633.00
Dog Park	507.75
Veterans Honor Green	95,611.87
Solid Waste Disposal Tax Reserve	46,708.46
Historic Heritage Grants	6,926.01
Fund Balance - Unassigned	2,445,717.12
Total Fund Balance	4,486,968.05

TOTAL LIABILITIES AND FUND BALANCE 4,550,304.47

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

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3110	Planning and Zoning Fees		24,445.00	20,000.00	4,445.00	122
3210	Property Tax Receipts	8,748.78	935,935.30	916,559.00	19,376.30	102
3220	Excise Tax Receipts		29,718.36	32,000.00	-2,281.64	93
3230	Sales Tax Receipts	30,852.37	325,841.08	331,427.00	-5,585.92	98
3250	Solid Waste Disposal Tax Dist.		5,759.17	5,700.00	59.17	101
3261	Telecommunication Services	2,492.85	11,146.92	15,000.00	-3,853.08	74
3262	Video Programming	14,880.47	57,893.92	60,000.00	-2,106.08	96
3264	Electric Power	61,826.83	203,573.64	205,000.00	-1,426.36	99
3265	Piped Natural Gas	13,931.93	22,864.34	14,800.00	8,064.34	154
3311	Grants		878,051.00		878,051.00	
3325	ABC Distribution		214,298.00	200,000.00	14,298.00	107
3331	Dog Park Fund Donations	-3,186.67	1,080.97		1,080.97	
3341	Special Events-Park	328.67	2,077.18	1,950.00	127.18	107
3342	Facility Rental	1,706.50	15,485.00	16,200.00	-715.00	96
3344	User Fees		8,381.00	6,300.00	2,081.00	133
3345	Other Park Revenue - Other		4,779.87	1,800.00	2,979.87	266
3346	ORYA Stipend Revenue		226.47	30,000.00	-29,773.53	1
3350	HPC Donations		211.00		211.00	
3360	Town Special Events		610.00	200.00	410.00	305
3370	Veterans Honor Green	3,260.00	57,350.87	35,000.00	22,350.87	164
3380	MST Committee Revenues		20.00	100.00	-80.00	20
3831	Interest Earnings		18,901.46	21,500.00	-2,598.54	88
3839	Miscellaneous Revenues	500.00	3,874.00	1.00	3,873.00	****
						148
	Total Revenue	135,341.73	2,822,524.55	1,913,537.00	908,987.55	148
Expenses						
4100	Administrative					
1000	Salary-Town Hall Employees	21,113.16	253,357.92	254,483.00	1,125.08	100
1001	Salary-Governing Body	1,300.00	15,600.00	15,600.00		100
1008	Medicare Expense	318.79	3,754.86	3,916.00	161.14	96
1009	Social Security Expense	1,363.12	16,055.33	16,745.00	689.67	96
1010	Retirement Expense	2,396.34	28,756.08	30,654.00	1,897.92	94
1011	Health/Dental/Vision	1,982.48	62,670.84	70,547.00	7,876.16	89
1013	Life Insurance	52.28	1,748.92	1,766.00	17.08	99
1014	Worker Comp		1,937.87	2,250.00	312.13	86
1015	Unemployment	22.21	309.34	800.00	490.66	39
1016	Disability Insurance	49.72	1,175.39	1,236.00	60.61	95
1017	Simple IRA Contribution	626.16	7,513.92	7,514.00	0.08	100
1081	Accounting	4,402.50	76,095.30	79,000.00	2,904.70	96
1082	Consulting	5,504.29	81,276.95	87,500.00	6,223.05	93
1084	Animal Control	5,379.00	21,513.00	21,550.00	37.00	100
1090	Legal Fees	7,892.69	46,645.81	50,000.00	3,354.19	93
1091	Tax Collection Fees		4,735.00	5,000.00	265.00	95

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

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	1095	Well Monitoring		5,000.00	5,000.00		100
	2610	Office Supplies	242.81	4,364.06	5,000.00	635.94	87
	2611	Postage and Delivery	181.36	802.21	850.00	47.79	94
	3100	Travel	112.00	593.86	594.00	0.14	100
	3101	Travel-Administrative		173.98	2,500.00	2,326.02	7
	3120	Mileage Reimbursement	189.19	1,489.68	3,000.00	1,510.32	50
	3150	Education		4,339.72	5,000.00	660.28	87
	3210	Communications	485.24	6,150.10	6,151.00	0.90	100
	3320	Web Hosting Fees		5,508.34	6,000.00	491.66	92
	3700	Advertising	210.46	3,428.88	4,000.00	571.12	86
	3950	Dues and Subscriptions	1,020.14	31,381.28	32,000.00	618.72	98
	3960	Bank and Merchant Fees	56.25	1,977.21	1,978.00	0.79	100
	3970	Elections		4,855.62	5,000.00	144.38	97
	3981	Special Events	519.87	6,983.33	8,100.00	1,116.67	86
	3990	Miscellaneous			500.00	500.00	
	4210	Board of Adjustment			500.00	500.00	
	4220	Historic Preservation Commission	3,908.00	8,639.41	11,285.00	2,645.59	77
	4230	Ordinance Conversion		4,032.90	5,000.00	967.10	81
	4240	Planning & Zoning Board			1,000.00	1,000.00	
	4250	Tree Board		237.04	1,500.00	1,262.96	16
	4300	Equipment Lease	524.67	6,612.61	7,000.00	387.39	94
	4350	MST Committee		106.41	1,500.00	1,393.59	7
	4360	Conservation Easement Committee			20,000.00	20,000.00	
	4500	Liability Insurance		8,020.95	8,021.00	0.05	100
		Total Account	59,852.73	727,844.12	790,040.00	62,195.88	92
5000		Building and Grounds					
	1083	Security Monitoring		347.61	550.00	202.39	63
	2110	Furnishings	1,503.50	1,503.50	2,500.00	996.50	60
	3310	Electricity	2,113.85	14,932.48	19,000.00	4,067.52	79
	3510	Repairs & Maintenance	1,644.00	8,152.56	12,000.00	3,847.44	68
	3515	Cleaning	290.00	3,770.00	4,400.00	630.00	86
		Total Account	5,551.35	28,706.15	38,450.00	9,743.85	75
6200		Cultural and Recreation Expense					
	1004	Salary-Other	19,622.89	233,165.56	233,166.00	0.44	100
	1008	Medicare Expense	284.54	3,378.71	3,379.00	0.29	100
	1009	Social Security Expense	1,216.63	14,446.91	14,447.00	0.09	100
	1010	Retirement Expense	1,860.69	23,152.28	26,304.00	3,151.72	88
	1011	Health/Dental/Vision	2,463.00	52,377.68	58,288.00	5,910.32	90
	1013	Life Insurance	29.14	1,352.66	1,901.00	548.34	71
	1014	Worker Comp		4,744.42	5,500.00	755.58	86
	1015	Unemployment	33.49	322.42	1,050.00	727.58	31
	1016	Disability Insurance	34.79	1,066.94	1,200.00	133.06	89
	1017	Simple IRA Contribution	331.88	4,813.82	6,600.00	1,786.18	73
	3500	Operations and Maintenance	21,153.17	145,429.67	149,500.00	4,070.33	97
	3833	Contributions to Other Agencies		8,461.40	10,500.00	2,038.60	81
	3981	Special Events	2,595.44	22,825.11	25,500.00	2,674.89	90
	3983	ORYA Stipend Expense			30,000.00	30,000.00	
	4500	Liability Insurance		7,284.58	7,285.00	0.42	100

See Accountant's Compilation Report

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

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
	Total Account	49,625.66	522,822.16	574,620.00	51,797.84	91
6300	Capital Expenses					
5210	Capital Exp - GIS, Computer, etc	4,465.80	5,793.80	6,040.00	246.20	96
5300	Capital Exp-Union Cemetery Renovation		35,000.00	35,000.00		100
5500	Capital Outlay-Equipment and Land Improvements	33,786.84	560,038.65	1,353,817.00	793,778.35	41
5700	Capital Outlay-Land and Improvements		255,600.00	255,600.00		100
	Total Account	38,252.64	856,432.45	1,650,457.00	794,024.55	52
	Total Expenses	153,282.38	2,135,804.88	3,053,567.00	917,762.12	70
	Net Revenue	-17,940.65	686,719.67			

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

<u>Truist</u>	
Checking/Savings	
Truist Checking	289,213.19
Truist Money Market	19,470.19
Truist Bond Account	12,906.75
Total Checking/Savings	<u><u>321,590.13</u></u>

<u>Bank of Oak Ridge</u>	
Checking/Savings	
Bank Of OR Money Market	230,906.10
Bank of OR ICS Money Market	3,146,595.21
Bank of OR ARP Funding Acct	828,045.00
Total Checking/Savings	<u><u>4,205,546.31</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 937 1	Prop taxes		6/22		1,272.65	
RV 937 2	Vehicle Prop Tax		6/22		7,476.13	
	Account Total:				8,748.78	935,935.30 CR
3230 Sales Tax Receipts						
RV 942 1	Sales & Use Tax		6/22		30,852.37	
	Account Total:				294,988.71 CR	325,841.08 CR
3261 Telecommunication Services						
RV 941 3	Telecomm Franchise 03/31/22		6/22		2,492.85	
	Account Total:				8,654.07 CR	11,146.92 CR
3262 Video Programming						
RV 941 4	Video Prog Franchise 03/31/22		6/22		14,880.47	
	Account Total:				43,013.45 CR	57,893.92 CR
3264 Electric Power						
RV 941 2	Electricity Franchise 03/31/22		6/22		61,826.83	
	Account Total:				141,746.81 CR	203,573.64 CR
3265 Piped Natural Gas						
RV 941 1	PNG Franchise 03/31/22		6/22		13,931.93	
	Account Total:				8,932.41 CR	22,864.34 CR
3370 Veterans Honor Green						
CR 937 1	Batch #: 10454		6/22		1,000.00	
CR 940 1	Batch #: 10455		6/22		300.00	
CR 942 1	Batch #: 10456		6/22		700.00	
CR 943 1	Batch #: 10457		6/22		700.00	
CR 948 1	Batch #: 10459		6/22		450.00	
JV 648 2	Move funds to Vet Honor Green		6/22		110.00	
	Account Total:				54,090.87 CR	57,350.87 CR
3839 Miscellaneous Revenues						
RV 939 1	Sale of Surplus Golf Cart		6/22		500.00	
	Account Total:				3,374.00 CR	3,874.00 CR

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 641 4 Payroll			6/22	10,556.58		
JV 645 4 Payroll			6/22	10,556.58		
Object Total:				21,113.16		253,357.92 DB
1001 Salary-Governing Body						
JV 638 4 Council Payroll			6/22	1,300.00		
Object Total:				1,300.00		15,600.00 DB
1008 Medicare Expense						
JV 638 5 Council Payroll			6/22	18.85		
JV 641 8 Payroll			6/22	149.96		
JV 645 8 Payroll			6/22	149.98		
Object Total:				318.79		3,754.86 DB
1009 Social Security Expense						
JV 638 6 Council Payroll			6/22	80.60		
JV 641 9 Payroll			6/22	641.26		
JV 645 9 Payroll			6/22	641.26		
Object Total:				1,363.12		16,055.33 DB
1010 Retirement Expense						
JV 641 12 Retirement Contribution			6/22	1,198.17		
JV 645 12 Retirement Contribution			6/22	1,198.17		
Object Total:				2,396.34		28,756.08 DB
1011 Health/Dental/Vision						
CL 4806 1 Town Health/Dental/Vision		MUNICIPAL INSURANCE TRUST	6/22	2,410.00	213.76	
JV 641 14 Health/Dental/Vision Deduction			6/22		213.76	
JV 645 14 Health/Dental/Vision Deduction			6/22		427.52	
Object Total:				2,410.00	647.04	62,670.84 DB
1013 Life Insurance						
CL 4806 5 Town Life		MUNICIPAL INSURANCE TRUST	6/22	60.48	4.10	
JV 641 27 Payroll			6/22		4.10	
JV 645 27 Payroll			6/22		8.20	
Object Total:				60.48	12.40	1,748.92 DB
1015 Unemployment						
JV 638 8 Council Payroll			6/22	3.51		
JV 641 15 Payroll			6/22	14.55		
JV 645 15 Payroll			6/22	4.15		
Object Total:				22.21		309.34 DB
1016 Disability Insurance						
CL 4806 3 Town Disability		MUNICIPAL INSURANCE TRUST	6/22	49.72		
Object Total:				49.72		1,175.39 DB
1017 Simple IRA Contribution						
JV 641 11 Simple IRA			6/22	313.08		
JV 645 11 Simple IRA			6/22	313.08		
Object Total:				626.16		7,513.92 DB
1081 Accounting						
CL 4746 1 44334 May Accounting		SAMUEL K. ANDERS, CPA, MSA	6/22	4,402.50		
Object Total:				4,402.50		76,095.30 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1082 Consulting						
CL 4738 1 8	Town Council Stream	James Michael Rhodes	6/22	337.50		
CL 4755 1 76762	Water for Fire Study	The Wooten Company	6/22	2,342.79		
CL 4759 1 144215	3rd QTR Fire Inspection	GUILFORD COUNTY	6/22	1,048.00		
CL 4778 1 9025	Network Monitoring	Stone PC Works! Inc.	6/22	726.00		
CL 4810 1 1338891	Consulting	Freese and Nichols	6/22	1,050.00		
	Object Total:			5,504.29		81,276.95 DB
1084 Animal Control						
CL 4753 1 144231	4/1/22-6/30/22 Animal CO	GUILFORD COUNTY	6/22	5,379.00		
	Object Total:			5,379.00		21,513.00 DB
1090 Legal Fees						
CL 4737 1 1151	May Legal	J. Michael Thomas Attorney	6/22	7,892.69		
	Object Total:			7,892.69		46,645.81 DB
2610 Office Supplies						
CL 4740 1 103477	Water	MOUNTAIN PARK SPRING WATER	6/22	28.92		
CL 4762 2 Chairmat		ODP Business Solutions, LL	6/22	95.82		
CL 4762 3 Office Supplies		ODP Business Solutions, LL	6/22	59.07		
CL 4762 4 Office Supplies		ODP Business Solutions, LL	6/22	11.32		
CL 4774 6 Water Town Hall		CARD SERVICES CENTER	6/22	10.77		
CL 4812 1 105167	Water Service	MOUNTAIN PARK SPRING WATER	6/22	36.91		
	Object Total:			242.81		4,364.06 DB
2611 Postage and Delivery						
CL 4739 1 1 yr PO BOX Rental		US POSTAL SERVICE	6/22	156.00		
CL 4776 1 USPS Postage		Ashley Royal	6/22	2.16		
CL 4804 2 Postage		Ann Schneider	6/22	23.20		
	Object Total:			181.36		802.21 DB
3100 Travel						
CL 4774 4 Ann Town & State Dinner Regist		CARD SERVICES CENTER	6/22	100.00		
CL 4804 1 Parking NCLM Dinner		Ann Schneider	6/22	12.00		
	Object Total:			112.00		593.86 DB
3120 Mileage Reimbursement						
CL 4803 1 Jan-June Mileage Reimb		Ashley Royal	6/22	62.24		
CL 4804 3 Raleigh NCLM Dinner 217 miles		Ann Schneider	6/22	126.95		
	Object Total:			189.19		1,489.68 DB
3210 Communications						
CL 4754 1 9908112052 05/06-06/05		Verizon	6/22	53.45		
CL 4791 1 1405607010 Internet		Charter Communications	6/22	351.79		
JV 641 16 Cell Phone Stipend			6/22	20.00		
JV 641 28 Cell Phone Stipend Park			6/22	20.00		
JV 645 16 Cell Phone Stipend			6/22	20.00		
JV 645 28 Cell Phone Stipend Park			6/22	20.00		
	Object Total:			485.24		6,150.10 DB
3700 Advertising						
CL 4725 1 052522C07 Advertising		PS COMMUNICATIONS	6/22	38.50		
CL 4757 1 784445-052 Advertising		NEWS & RECORD	6/22	171.96		
	Object Total:			210.46		3,428.88 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3950 Dues and Subscriptions						
CL 4770 1	ICMA Dues B111		6/22	730.13		
CL 4774 5	Zoom		6/22	14.99		
CL 4774 14	Adobe		6/22	16.00		
CL 4774 15	Adobe		6/22	16.00		
CL 4774 16	Adobe		6/22	16.00		
CL 4774 18	Adobe		6/22	192.02		
CL 4776 2	Bankground Check	Ashley Royall	6/22	25.00		
CL 4776 5	Register of Deeds Notary	Ashley Royall	6/22	10.00		
	Object Total:			1,020.14		31,361.28 DB
3960 Bank and Merchant Fees						
JV 638 2	Payroll Fees		6/22	11.75		
JV 641 2	Payroll Fees		6/22	20.50		
JV 645 2	Payroll Fees		6/22	24.00		
	Object Total:			56.25		1,977.21 DB
3981 Special Events						
CL 4742 1	Supplies for Welcome Signs	Courtenay Harton	6/22	144.03		
CL 4784 1	Admin Special Events Reimb	Patti Dmuchowski	6/22	33.34		
CL 4796 1	Admin Special Events Reimb	Diana Macklin	6/22	232.50		
JV 648 1	Move funds to Vet Honor Green		6/22	110.00		
	Object Total:			519.87		6,983.33 DB
4220 Historic Preservation Commission						
CL 4752 1	HPC Grant	Alice Klug	6/22	700.00		
CL 4764 1	06162228 HPC Ad	NORTHWEST OBSERVER	6/22	468.00		
CL 4779 1	History Book Writing	SANDRA SMITH	6/22	2,500.00		
CL 4795 1	10740 HPC History Book	Firehouse Design Company	6/22	240.00		
	Object Total:			4,731.41 DB		8,639.41 DB
4300 Equipment Lease						
CL 4736 1	76506971 Copier lease	System Business Equipment	6/22	323.74		
CL 4756 1	346780 Copier lease	Modern Impressions	6/22	76.48		
CL 4763 1	31841172 Copier lease	MODERN IMPRESSIONS	6/22	124.45		
	Object Total:			6,087.94 DB		6,612.61 DB
5000 Building and Grounds						
2110 Furnishings						
CL 4762 1	Swivel Chair		6/22	303.50		
CL 4785 1	446908 12 Custom Side Chairs	ODP Business Solutions, LL NC Department of Public Sa	6/22	1,200.00		
	Object Total:			1,503.50		1,503.50 DB
3310 Electricity						
CL 4730 1	Town Hall		6/22	956.54		
CL 4760 1	4501 Peebles Rd		6/22	29.05		
CL 4760 2	3100 Oak Ridge Rd		6/22	26.25		
CL 4782 1	Town Hall		6/22	1,038.12		
CL 4783 1	1611 Oak Ridge Rd		6/22	28.19		
CL 4790 1	150 Crosswalk		6/22	35.70		
	Object Total:			12,818.63 DB		14,932.48 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3510 Repairs & Maintenance						
CL 4741 1	JUNE021 Monthly Service	Real Lyf	6/22	59.00		
CL 4807 1	Maint on Town Hall Doors	The Glass Shop, Inc.	6/22	760.00		
CL 4808 1	Paint Exterior Doors	Lawrence E. Rudisill, III	6/22	375.00		
CL 4809 1	191343 Conf Room & Hallway Clea	All Star Chem Dry	6/22	450.00		
	Object Total:			1,644.00		8,152.56 DB
3515 Cleaning						
CL 4786 1	628544 June Cleaning	AT YOUR SERVICES CLEANING	6/22	290.00		
	Object Total:			3,480.00 DB		3,770.00 DB
	Account Total:			22,807.19 DB		28,358.54 DB
	Fund Total:			65,839.80	136,928.95	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3331 Dog Park Fund Donations						
CL 4743 1	2374957500 Canine Capers Flyers	ODP Business Solutions, LL	6/22	140.63		
CL 4797 1	Canine Capers Donation	Red Dog Farm	6/22	629.60		
CL 4798 1	Canine Capers Donation	Susie's Hope	6/22	629.60		
CL 4799 1	Canine Capers Donation	SCPA of the Triad	6/22	629.60		
CL 4800 1	Canine Capers Donation	North Star Bloodhounds Inc	6/22	629.60		
CL 4801 1	Canine Capers Donation	Ruff Love Foster Care & Do	6/22	629.60		
CR 938 1	Batch #: 10454		6/22		100.00	
JV 652 2	Square Fees Ded from Amount		6/22		1.96	
Account Total:				3,288.63	101.96	1,080.97 CR
3341 Special Events-Park						
CR 945 1	Batch #: 10457		6/22		320.00	
CR 947 1	Batch #: 10458		6/22		8.67	
Account Total:				1,748.51 CR	328.67	2,077.18 CR
3342 Facility Rental						
CL 4734 1	Shelter Refund	Heather Page	6/22	37.50		
CL 4771 1	Shelter Refund	Dianne Stewart	6/22			
CR 939 1	Batch #: 10454		6/22		540.00	
CR 941 1	Batch #: 10455		6/22		55.00	
CR 944 1	Batch #: 10457		6/22		456.50	
CR 946 1	Batch #: 10458		6/22		75.00	
CR 949 1	Batch #: 10460		6/22		160.00	
CR 950 1	Batch #: 10461		6/22		75.00	
CR 951 1	Batch #: 10462		6/22		420.00	
Account Total:				13,778.50 CR	75.00	1,781.50
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 641 18	Payroll		6/22	10,088.60		
JV 645 18	Payroll		6/22	9,534.29		
Object Total:				213,542.67 DB	19,622.89	233,165.56 DB
1008 Medicare Expense						
JV 641 19	Payroll		6/22	146.27		
JV 645 19	Payroll		6/22	138.27		
Object Total:				3,094.17 DB	284.54	3,378.71 DB
1009 Social Security Expense						
JV 641 20	Payroll		6/22	625.48		
JV 645 20	Payroll		6/22	591.15		
Object Total:				13,230.28 DB	1,216.63	14,446.91 DB
1010 Retirement Expense						
JV 641 23	Retirement Contribution		6/22	972.26		
JV 645 23	Retirement Contribution		6/22	888.43		
Object Total:				21,291.59 DB	1,860.69	23,152.28 DB

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Town of Oak Ridge
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1011 Health/Dental/Vision						
CL 4806 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	6/22	2,463.00		
	Object Total:	49,914.68 DB		2,463.00		52,377.68 DB
1013 Life Insurance						
CL 4806 6	Park Life	MUNICIPAL INSURANCE TRUST	6/22	42.24		
JV 641 25	Life Insurance		6/22		6.55	
JV 645 25	Life Insurance		6/22		6.55	
	Object Total:	1,323.52 DB		42.24	13.10	1,352.66 DB
1015 Unemployment						
JV 641 26	Payroll		6/22	17.49		
JV 645 26	Payroll		6/22	16.00		
	Object Total:	288.93 DB		33.49		322.42 DB
1016 Disability Insurance						
CL 4806 4	Park Disability	MUNICIPAL INSURANCE TRUST	6/22	34.79		
	Object Total:	1,032.15 DB		34.79		1,066.94 DB
1017 Simple IRA Contribution						
JV 641 22	Simple IRA		6/22	169.93		
JV 645 22	Simple IRA		6/22	161.95		
	Object Total:	4,481.94 DB		331.88		4,813.82 DB
3500 Operations and Maintenance						
CL 4717 1	2592089 Grounds Care	STI-TURF CARE EQUIPMENT	6/22	172.94		
CL 4720 1	00818925 Grounds Care	GREEN RESOURCE, LLC	6/22	1,001.00		
CL 4721 1	0040726 CS Alarm Monitoring	SECURITY CENTRAL	6/22	75.00		
CL 4722 1	146926 Pipe Equip Rep	RIDDLE TRACTOR	6/22	49.84		
CL 4723 1	76585 Oil Cap	CLARK FARM LAWN & GARDEN	6/22	17.49		
CL 4724 1	155232 Z set Lever	CLARK FARM LAWN & GARDEN	6/22	76.99		
CL 4726 1	BA87309 Pallet of Chalk	BURNETT ATHLETICS, INC	6/22	603.20		
CL 4731 1	486920 Janitorial Supplies	DOG Waste Depot	6/22	907.36		
CL 4732 1	154628 Trac Vac Work Repair	CLARK FARM LAWN & GARDEN	6/22	335.48		
CL 4735 1	Town Park	DUKE ENERGY	6/22	850.51		
CL 4735 2	Town park Lights	DUKE ENERGY	6/22	1,089.06		
CL 4744 1	Grounds Care/Janitorial	LOWE'S	6/22	103.99		
CL 4744 2	Annals for Amphitheater	LOWE'S	6/22	157.02		
CL 4744 3	Janitorial/Grounds Care	LOWE'S	6/22	384.53		
CL 4745 1	863004792 May Fuel	QUALITY OIL COMPANY	6/22	1,482.87		
CL 4747 1	Cleaner	SHERWIN-WILLIAMS	6/22	22.30		
CL 4747 2	Field paint	SHERWIN-WILLIAMS	6/22	69.50		
CL 4748 1	5713 Replace CS ceiling fan	OAK RIDGE ELECTRIC, INC	6/22	877.00		
CL 4749 1	74733 Tune up Kit Blue Cart	BRAD'S GOLF CARS INC.	6/22	36.00		
CL 4750 1	6402028 Safety glasses, helmet,	STI-TURF CARE EQUIPMENT	6/22	172.94		
CL 4751 1	149655260 Fuel Locker Shelf	ULINE	6/22	166.87		
CL 4761 1	87309 Fuel Locker Shelf	BURNETT ATHLETICS, INC	6/22	48.03		
CL 4765 1	Wall for Pickleball Court	Laura Peoples	6/22	195.00		
CL 4766 1	22971 O-rings and Valve	REDDICK EQUIPMENT CO OF NC	6/22	69.89		
CL 4767 1	10221 Replace CS water heater/	ALP-STAR PLUMBING	6/22	1,850.00		
CL 4768 1	00825748 Grounds Care Supplies	GREEN RESOURCE, LLC	6/22	953.88		
CL 4769 1	490681 Dogipot Liners Bags	Dog waste Depot	6/22	723.49		
CL 4772 1	528363 Grounds Care/Equip Repai	FARMERS FEED AND SEED	6/22	385.80		
CL 4773 1	0601822 Septic Inspection	Eco-Environmental Managemen	6/22	300.00		

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3500 Operations and Maintenance						
CL 4774 3	Sublock for Crew	CARD SERVICES CENTER	6/22	70.67		
CL 4774 7	Gas Cans and Hardware	CARD SERVICES CENTER	6/22	61.20		
CL 4774 8	RTV Seat	CARD SERVICES CENTER	6/22	589.83		
CL 4774 17	Grounds Care	CARD SERVICES CENTER	6/22	6.41		
CL 4775 1	6012 Pump Town Hall, Concessi	OVERBEY'S SEPTIC TANK SERV	6/22	2,000.00		
CL 4776 3	Farmers Hardware	Ashley Royal	6/22	3.53		
CL 4776 4	CVS Ground Care	Ashley Royal	6/22	17.70		
CL 4776 6	Small Tools Tractor Supply	Ashley Royal	6/22	6.39		
CL 4776 7	Tractor Supply Equip Repair	Ashley Royal	6/22	16.00		
CL 4780 1	Amphitheater	DUKE ENERGY	6/22	29.80		
CL 4780 2	Park Restroom	DUKE ENERGY	6/22	40.77		
CL 4780 3	Town Park	DUKE ENERGY	6/22	889.87		
CL 4780 4	Town Park Lights	DUKE ENERGY	6/22	959.69		
CL 4780 5	8326 Linville Rd	DUKE ENERGY	6/22	136.30		
CL 4780 6	8326 Linville Rd	DUKE ENERGY	6/22	47.11		
CL 4780 7	6231 Lisa Dr	DUKE ENERGY	6/22	26.86		
CL 4780 8	8300 Linville Rd	DUKE ENERGY	6/22	26.59		
CL 4780 9	6231 Lisa Dr	DUKE ENERGY	6/22	113.86		
CL 4780 10	6231 Lisa Dr	DUKE ENERGY	6/22	27.32		
CL 4780 11	8515 Scoogins Rd	DUKE ENERGY	6/22	26.49		
CL 4787 1	6420857 Rake Tooth/belt	SMITH TURF & IRRIGATION	6/22	155.46		
CL 4788 1	Reimb for Pickleball net	Laura Peeples	6/22	213.49		
CL 4789 1	8515 Scoogins Rd	DUKE ENERGY	6/22	10.60		
CL 4792 1	155528 Gravely Filters	CLARK FARM LAWN & GARDEN	6/22	63.96		
CL 4793 1	265120 Janitorial supplies	TARBEL PAPER & SUPPLY CO	6/22	1,003.82		
CL 4802 1	195327 Bench Slatcs and Hardware	Kay Park Recreation	6/22	953.20		
CL 4814 1	CT147426 Equip Repair & Maint	RIDDLE TRACTOR	6/22	476.31		
JV 652 1	Square Fees-Canine Capers		6/22	1.96		
	Object Total:			124,276.50 DB		145,429.67 DB
3981 Special Events						
CL 4729 1	MIP Band Money	Ashley Royal	6/22	500.00		
CL 4774 1	MIP Concessions	CARD SERVICES CENTER	6/22	12.45		
CL 4774 2	MIP Concessions	CARD SERVICES CENTER	6/22	53.45		
CL 4774 9	CC Final Meeting	CARD SERVICES CENTER	6/22	73.55		
CL 4774 10	MIP Concessions	CARD SERVICES CENTER	6/22	26.42		
CL 4774 11	MIP Concessions	CARD SERVICES CENTER	6/22	147.75		
CL 4781 1	150637857 8 chairs, 5 tables	DINE	6/22	1,781.82		
	Object Total:			20,229.67 DB		22,825.11 DB
	Account Total:			49,638.76	13.10	502,351.76 DB
	Fund Total:			53,002.39	2,225.23	

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

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						
CL 4777 1 9041	Dell Latitude 5000 5520	Stone PC Works! Inc.	6/22	2,027.95		
CL 4811 1 9042	Dell Latitude 5000 Noteb	Stone PC Works! Inc.	6/22	2,027.95		
CL 4811 2 9042	Dell Monitor	Stone PC Works! Inc.	6/22	349.95		
CL 4811 3 9042	Dell Wireless Keyboard&	Stone PC Works! Inc.	6/22	59.95		
	Object Total:			4,465.80		5,793.80 DB
5500 Capital Outlay-Equipment and Land Improvements						
CL 4727 1 103096	8521 Scoggins Rd Well	D & Y Well Drilling Inc	6/22	7,600.00		
CL 4728 1 103097	8515 Scoggins Rd Well	D & Y Well Drilling Inc	6/22	8,400.00		
CL 4758 1	MST Fence	Randy Schmitz	6/22	826.22		
CL 4774 12	Soil Eval Redmon House	CARD SERVICES CENTER	6/22	450.00		
CL 4774 13	Register of Deeds Annexed Prop	CARD SERVICES CENTER	6/22	81.37		
CL 4794 1 103126	Well #4 HPP	D & Y Well Drilling Inc	6/22	17,710.00		
RV 943 1	Reimb for MST Signs		6/22		1,280.75	
	Object Total:			35,067.59	1,280.75	560,038.65 DB
	Account Total:			527,579.81 DB	1,280.75	565,832.45 DB
	Fund Total:			39,533.39	1,280.75	
	Grand Total:			158,375.58	140,434.93	

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

Asset	Cost as of 7/1/2021	2021/2022 Additions	2021/2022 Disposals	Total	Accumulated		
					Depreciation as of 6/30/21	2021-2022 Depreciation	Depreciation as of 6/30/22
Land	3,800,604.41			3,800,604.41			
8326 Linville Rd	51,100.00			51,100.00	14,910.64	1,863.83	16,774.47
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	57,038.45	5,794.00		62,832.45	40,689.12	4,552.42	45,241.54
Furniture and Fixtures	52,071.80			52,071.80	40,817.23	2,967.92	43,785.15
Other - Equipment	47,954.37			47,954.37	7,004.33	3,280.28	10,284.61
Park Structures & Improvements	519,105.24			519,105.24	166,314.57	16,390.72	182,705.29
Park Land Improvements	3,045,857.71			3,045,857.71	797,307.29	107,519.38	904,826.67
Park Equipment	874,549.27	75,653.70	15,014.94	965,217.91	490,839.28	57,503.62	548,342.90
Sidewalks	397,331.38			397,331.38	46,290.52	26,422.08	72,712.60
Signs	52,161.19			52,161.19	19,894.46	2,296.81	22,191.27
Town Hall	1,600,066.68			1,600,066.68	615,682.59	47,423.87	663,106.46
Total	10,550,271.50	81,447.70	15,014.94	10,646,734.14	2,239,750.03	270,220.93	2,509,970.96
					Est. Monthly		23,518.52

Note: Per Auditors' instructions, the two houses on Park property were separated from the Land value on this spreadsheet.
8326 Linville is being depreciated beginning 7/01/12. 8300 Linville is not in use by Town and therefore not depreciated.

Town of Oak Ridge
 Supplementary Schedule 4
 Modified Accrual Basis

Town of Oak Ridge - Whitaker Land

Original Loan Date 7/16/2018 - Loan Amount \$1,620,000.00

Payment Amount Varies (\$180,000.00 + Interest)

10-Year Term @ 6% - Loan End Date 7/16/2027

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020	266,400.00	86,400.00	180,000.00	1,260,000.00
7/16/2021	255,600.00	75,600.00	180,000.00	1,080,000.00
7/16/2022				1,080,000.00
7/16/2023				1,080,000.00
7/16/2024				1,080,000.00
7/16/2025				1,080,000.00
7/16/2026				1,080,000.00
7/16/2027				
Projected Totals	979,200.00	259,200.00	720,000.00	0.00