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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 March 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.

March 31, 2021

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

**ASSETS**

Current Assets

BB&T Checking	273,344.58
Petty Cash	100.00
BB&T Money Market	19,467.71
Bank of OR Money Market	175,844.68
Pinnacle Money Market	1,197,815.49
BB&T Bond Account	12,905.11
Bank of OR ICS Money Market	2,223,763.31
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	14,771.62
Total Current Assets	3,930,891.58

Total Assets 3,930,891.58

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,995.14
Health Insurance Payable	420.26
Retirement Contributions Payable	7,733.69
Simple IRA Payable	647.92
Unemployment Payable	186.76
Refundable Bonds	12,905.01
Total Current Liabilities	43,979.97

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,859.05

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	1,925,663.20
Total Fund Balance	3,874,032.53

**TOTAL LIABILITIES AND FUND BALANCE 3,930,891.58**

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Vairance  
Modified Accrual Basis  
March 2021

	March '21	July'20-June'21	Budget	Variance	%
<b>Revenues</b>					
3110 Planning and Zoning Fees	1,050.00	24,138.00	20,000.00	4,138.00	121
3210 Property Tax Receipts	23,227.00	859,887.20	811,342.00	48,545.20	106
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	29,410.39	228,793.85	167,900.00	60,893.85	136
3250 Solid Waste Disposal Tax Dist.		4,221.19	4,800.00	-578.81	88
3261 Telecommunication Services	2,470.82	9,847.72	15,000.00	-5,152.28	66
3262 Video Programming	14,452.29	44,635.02	60,000.00	-15,364.98	74
3263 Cable Tax Receipts		2,408.88	10,000.00	-7,591.12	24
3264 Electric Power	48,745.61	141,956.03	205,000.00	-63,043.97	69
3265 Piped Natural Gas	3,665.05	7,574.48	10,000.00	-2,425.52	76
3311 Grants		26,285.11		26,285.11	
3325 ABC Distribution		159,613.00	163,000.00	-3,387.00	98
3341 Special Events-Park			1,760.00	-1,760.00	
3342 Facility Rental	1,322.50	9,796.00	21,000.00	-11,204.00	47
3344 User Fees	150.00	3,826.00	6,000.00	-2,174.00	64
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	20.00	60.00	200.00	-140.00	30
3831 Interest Earnings		14,073.16	25,000.00	-10,926.84	56
3839 Miscellaneous Revenues	100.00	2,601.00		2,601.00	
Total Revenues	124,613.66	1,541,265.23	1,560,952.00	-19,686.77	99
<b>Expenses</b>					
<b>4100 Administrative</b>					
1000 Salary-Town Hall Employees	20,002.18	177,700.31	242,814.00	65,113.69	73
1001 Salary-Governing Body	800.00	7,200.00	9,600.00	2,400.00	75
1008 Medicare Expense	285.83	2,481.46	3,660.00	1,178.54	68
1009 Social Security Expense	1,222.13	10,611.26	15,650.00	5,038.74	68
1010 Retirement Expense	2,030.22	17,854.72	25,620.00	7,765.28	70
1011 Health/Dental/Vision	-1,090.38	47,467.14	65,321.00	17,853.86	73
1013 Life Insurance	-8.20	566.36	800.00	233.64	71
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment	124.19	365.07	740.00	374.93	49
1016 Disability Insurance		580.58	1,000.00	419.42	58
1017 Simple IRA Contribution	600.08	5,109.25	7,572.00	2,462.75	67
1081 Accounting	2,968.20	61,615.71	72,000.00	10,384.29	86
1082 Consulting	1,513.50	33,758.69	97,000.00	63,241.31	35
1084 Animal Control	8,916.00	13,374.00	16,000.00	2,626.00	84
1090 Legal Fees	2,592.00	24,524.35	50,000.00	25,475.65	49
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	103.25	3,496.28	3,500.00	3.72	100
2611 Postage and Delivery	62.95	689.40	750.00	60.60	92
3100 Travel			500.00	500.00	
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement		1,018.70	3,000.00	1,981.30	34
3150 Education	50.00	1,466.19	5,000.00	3,533.81	29
3210 Communications	483.56	4,247.67	5,000.00	752.33	85
3320 Web Hosting Fees	4,520.00	9,990.00	10,940.00	950.00	91
3700 Advertising		3,421.00	3,600.00	179.00	95
3950 Dues and Subscriptions	1,374.03	29,576.07	29,000.00	-576.07	102
3960 Bank and Merchant Fees	51.00	1,004.75	1,800.00	795.25	56
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	

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Vairance  
Modified Accrual Basis  
March 2021

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	
4250 Tree Board			1,500.00	1,500.00	
4300 Equipment Lease	517.60	4,061.05	6,410.31	2,349.26	63
4350 MST Committee		354.43	1,500.00	1,145.57	24
4500 Liability Insurance	340.00	6,823.98	6,700.00	-123.98	102
<b>Total Administrative</b>	<b>47,458.14</b>	<b>494,036.22</b>	<b>734,962.31</b>	<b>240,926.09</b>	<b>67</b>
<b>5000 Building and Grounds</b>					
1083 Security Monitoring	75.00	225.00	300.00	75.00	75
2110 Furnishings		2,419.58	2,500.00	80.42	97
3310 Electricity	114.77	10,296.80	19,000.00	8,703.20	54
3510 Repairs & Maintenance	304.00	4,334.04	12,000.00	7,665.96	36
3515 Cleaning	290.00	3,490.00	4,200.00	710.00	83
<b>Total Building and Grounds</b>	<b>783.77</b>	<b>20,765.42</b>	<b>38,000.00</b>	<b>17,234.58</b>	<b>55</b>
<b>6200 Cultural and Recreation Expenses</b>					
1004 Salary-Other	16,781.46	158,430.89	220,716.00	62,285.11	72
1008 Medicare Expense	242.97	2,295.45	3,200.00	904.55	72
1009 Social Security Expense	1,038.85	9,814.83	13,684.00	3,869.17	72
1010 Retirement Expense	1,549.06	14,334.08	22,403.00	8,068.92	64
1011 Health/Dental/Vision	-25.66	32,484.72	53,970.00	21,485.28	60
1013 Life Insurance	-13.10	600.66	1,100.00	499.34	55
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	105.57	351.15	690.00	338.85	51
1016 Disability Insurance		630.14	1,200.00	569.86	53
1017 Simple IRA Contribution	401.46	3,446.61	6,621.00	3,174.39	52
3500 Operations and Maintenance	13,109.89	113,206.69	141,430.00	28,223.31	80
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
<b>Total Cultural and Recreation</b>	<b>33,190.50</b>	<b>356,175.58</b>	<b>503,614.00</b>	<b>147,438.42</b>	<b>71</b>
<b>6300 Capital Expenses</b>					
5210 Capital Exp - GIS, Computer, etc		10,350.50	15,889.69	5,539.19	65
5500 Capital Outlay-Equipment and Land Improvements	3,916.80	54,953.78	979,882.23	924,928.45	6
5700 Capital Outlay-Land and Improvements		307,650.00	307,650.00		100
<b>Total Capital Expenses</b>	<b>3,916.80</b>	<b>372,954.28</b>	<b>1,303,421.92</b>	<b>930,467.64</b>	<b>29</b>
<b>Total Expenses</b>	<b>85,349.21</b>	<b>1,243,931.50</b>	<b>2,579,998.23</b>	<b>1,336,066.73</b>	<b>48</b>
<b>Net Revenues</b>		<b>39,264.45</b>	<b>297,333.73</b>		

**Town of Oak Ridge  
Supplementary Schedule 1  
Account Balances Report-  
B B & T, Bank of Oak Ridge, and Pinnacle Bank  
Modified Accrual Basis  
As of March 31, 2021**

<u>BB&amp;T</u>	
<b>Checking/Savings</b>	
BB&T Checking	273,344.58
BB&T Money Market	19,467.71
BB&T Bond Account	12,905.11
<b>Total Checking/Savings</b>	<u><u>305,717.40</u></u>

<u>Bank of Oak Ridge</u>	
<b>Checking/Savings</b>	
Bank Of OR Money Market	175,844.68
Bank of OR ICS Money Market	2,223,763.31
<b>Total Checking/Savings</b>	<u><u>2,399,607.99</u></u>

<u>Pinnacle Bank</u>	
<b>Checking/Savings</b>	
Pinnacle Bank Money Market	1,197,815.49
<b>Total Checking/Savings</b>	<u><u>1,197,815.49</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 794 1 Batch #: 10392			3/21		550.00	
CR 797 1 Batch #: 10393			3/21		500.00	
	Account Total:				1,050.00	24,138.00 CR
3210 Property Tax Receipts						
RV 802 1 Property Taxes			3/21		14,896.89	
RV 802 2 Vehicle Prop Taxes			3/21		8,330.11	
	Account Total:				23,227.00	859,887.20 CR
3230 Sales Tax Receipts						
RV 804 1 Sales & Use Tax			3/21		29,410.39	
	Account Total:				29,410.39	228,793.85 CR
3261 Telecommunication Services						
RV 805 3 Utility Franchise 12/31/20			3/21		2,470.82	
	Account Total:				2,470.82	9,847.72 CR
3262 Video Programming						
RV 805 4 Utility Franchise 12/31/20			3/21		14,452.29	
	Account Total:				14,452.29	44,635.02 CR
3264 Electric Power						
RV 805 2 Utility Franchise 12/31/20			3/21		48,745.61	
	Account Total:				48,745.61	141,956.03 CR
3265 Piped Natural Gas						
RV 805 1 Utility Franchise 12/31/20			3/21		3,665.05	
	Account Total:				3,665.05	7,574.48 CR
3380 MST Committee Revenues						
CR 795 1 Batch #: 10393			3/21		20.00	
	Account Total:				20.00	60.00 CR
3839 Miscellaneous Revenues						
RV 803 1 DRAM Settlement			3/21		100.00	
	Account Total:				100.00	2,601.00 CR

See Accountant's Compilation Report

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

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 447 4 Payroll			3/21	10,001.09		
JV 450 4 Payroll			3/21	10,001.09		
<b>Object Total:</b>				<b>20,002.18</b>		<b>177,700.31 DB</b>
1001 Salary-Governing Body						
JV 443 4 Council Payroll			3/21	800.00		
<b>Object Total:</b>				<b>800.00</b>		<b>7,200.00 DB</b>
1008 Medicare Expense						
JV 443 5 Council Payroll			3/21	11.60		
JV 447 8 Payroll			3/21	137.10		
JV 450 8 Payroll			3/21	137.13		
<b>Object Total:</b>				<b>285.83</b>		<b>2,481.46 DB</b>
1009 Social Security Expense						
JV 443 6 Council Payroll			3/21	49.60		
JV 447 9 Payroll			3/21	586.27		
JV 450 9 Payroll			3/21	586.26		
<b>Object Total:</b>				<b>1,222.13</b>		<b>10,611.26 DB</b>
1010 Retirement Expense						
JV 447 12 Retirement Contribution			3/21	1,015.11		
JV 450 12 Retirement Contribution			3/21	1,015.11		
<b>Object Total:</b>				<b>2,030.22</b>		<b>17,854.72 DB</b>
1011 Health/Dental/Vision						
JV 447 14 Health/Dental/Vision Deduction			3/21		545.19	
JV 450 14 Health/Dental/Vision Deduction			3/21		545.19	
<b>Object Total:</b>					<b>1,090.38</b>	<b>47,467.14 DB</b>
1013 Life Insurance						
JV 447 27 Payroll			3/21		4.10	
JV 450 27 Payroll			3/21		4.10	
<b>Object Total:</b>					<b>8.20</b>	<b>566.36 DB</b>
1015 Unemployment						
JV 443 8 Council Payroll			3/21	5.04		
JV 447 15 Payroll			3/21	59.58		
JV 450 15 Payroll			3/21	59.57		
<b>Object Total:</b>				<b>124.19</b>		<b>365.07 DB</b>
1017 Simple IRA Contribution						
JV 447 11 Simple IRA			3/21	300.04		
JV 450 11 Simple IRA			3/21	300.04		
<b>Object Total:</b>				<b>600.08</b>		<b>5,109.25 DB</b>
1081 Accounting						
CL 3890 1 42375 Feb Accounting		SAMUEL K. ANDERS, CPA, MSA	3/21	2,968.20		
<b>Object Total:</b>				<b>2,968.20</b>		<b>61,615.71 DB</b>
1082 Consulting						
CL 3903 1 8762 Network Maint		Stone PC Works! Inc.	3/21	1,513.50		
<b>Object Total:</b>				<b>1,513.50</b>		<b>33,758.69 DB</b>
1084 Animal Control						
CL 3923 1 119499 10/01/20-12/31/20 Animal		GUILFORD COUNTY	3/21	4,458.00		
CL 3923 2 119500 0101/21-03/31/21 Animal		GUILFORD COUNTY	3/21	4,458.00		
<b>Object Total:</b>				<b>8,916.00</b>		<b>13,374.00 DB</b>

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1090 Legal Fees						
CL 3876 1	1106 Feb Legal	J. Michael Thomas Attorney	3/21	2,592.00		24,524.35 DB
	Object Total:	21,932.35 DB		2,592.00		
2610 Office Supplies						
CL 3894 1	Label refills	Bill Royal	3/21	12.16		
CL 3894 2		Bill Royal	3/21			
CL 3895 1	Battery Pack	Bill Royal	3/21	16.46		
CL 3900 1	1596023890 Office Supplies	OFFICE DEPOT	3/21	36.10		
CL 3906 1	78622 Water for Town Hall	MOUNTAIN PARK SPRING WATER	3/21	31.40		
CL 3917 1	Water for town Hall	CARD SERVICES CENTER	3/21	7.13		
	Object Total:	3,393.03 DB		103.25		3,496.28 DB
2611 Postage and Delivery						
CL 3917 4	Postage	CARD SERVICES CENTER	3/21	55.00		
CL 3917 5	Postage	CARD SERVICES CENTER	3/21	7.95		
	Object Total:	626.45 DB		62.95		689.40 DB
3150 Education						
CL 3905 1	Sandra NC Clerck Recertificati	NCAMC	3/21	50.00		
	Object Total:	1,416.19 DB		50.00		1,466.19 DB
3210 Communications						
CL 3898 1	Internet/Voice	TIME WARNER CABLE	3/21	349.95		
CL 3907 1	9874834982 02/06-03/05	Verizon	3/21	53.61		
JV 447 16	Cell Phone Stipend		3/21	20.00		
JV 447 28	Cell Phone Stipend Park		3/21	20.00		
JV 450 16	Cell Phone Stipend		3/21	20.00		
JV 450 28	Cell Phone Stipend Park		3/21	20.00		
	Object Total:	3,764.11 DB		483.56		4,247.67 DB
3320 Web Hosting Fees						
CL 3885 1	207987 2 yr website hosting	GovOffice	3/21	4,520.00		
	Object Total:	5,470.00 DB		4,520.00		9,990.00 DB
3950 Dues and Subscriptions						
CL 3908 1	1467935 Barracuda 1 year subscri	MICROAGE	3/21	1,329.04		
CL 3917 2	Zoom	CARD SERVICES CENTER	3/21	14.99		
CL 3917 7	Annual Fee	CARD SERVICES CENTER	3/21	30.00		
	Object Total:	28,202.04 DB		1,374.03		29,576.07 DB
3960 Bank and Merchant Fees						
JV 443 2	Payroll Fees		3/21	11.75		
JV 447 2	Payroll Fees		3/21	18.75		
JV 450 2	Payroll Fees		3/21	20.50		
	Object Total:	953.75 DB		51.00		1,004.75 DB
4300 Equipment Lease						
CL 3877 1	71591109 Printer Lease	Systel Business Equipment	3/21	323.74		
CL 3911 1	324615 Copier Lease	Modern Impressions	3/21	69.41		
CL 3922 1	28942158 Copier Lease	MODERN IMPRESSIONS	3/21	124.45		
	Object Total:	3,543.45 DB		517.60		4,061.05 DB
4500 Liability Insurance						
CL 3902 1	13987717 Volunteer Insurance	THE HARTFORD	3/21	340.00		
	Object Total:	6,483.98 DB		340.00		6,823.98 DB
	Account Total:	416,525.57 DB		48,556.72	1,098.58	463,983.71 DB

See Accountant's Compilation Report



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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
1083 Security Monitoring						
CL 3897 1 C0040726	Alarm Monitoring	SECURITY CENTRAL	3/21	75.00		225.00 DB
	Object Total:		150.00 DB	75.00		
3310 Electricity						
CL 3899 1	3100 Oak Ridge Rd	DUKE ENERGY	3/21	24.82		
CL 3899 2	4501 Peebles Rd	DUKE ENERGY	3/21	28.46		
CL 3920 1	1611 Oak Ridge Rd	DUKE ENERGY	3/21	26.89		
CL 3920 2	150 Crosswalk	DUKE ENERGY	3/21	34.60		
	Object Total:		10,182.03 DB	114.77		10,296.80 DB
3510 Repairs & Maintenance						
CL 3886 1	MARLI Plant Maintenance	Real Lyf	3/21	59.00		
CL 3901 1	15285 Install. Comm Button at F	TRIAD ELECTRIC & ELECTRONI	3/21	245.00		
	Object Total:		4,030.04 DB	304.00		4,334.04 DB
3515 Cleaning						
CL 3921 1	938078 March Cleaning	AT YOUR SERVICES CLEANING	3/21	290.00		
	Object Total:		3,200.00 DB	290.00		3,490.00 DB
	Account Total:		17,562.07 DB	783.77		18,345.84 DB
	Fund Total:		49,340.49	124,239.74		

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 789 1	Batch #: 10389		3/21		347.50	
CR 790 1	Batch #: 10390		3/21		172.50	
CR 792 1	Batch #: 10391		3/21		105.00	
CR 793 1	Batch #: 10392		3/21		112.50	
CR 796 1	Batch #: 10393		3/21		555.00	
CR 798 1	Batch #: 10394		3/21		30.00	
	<b>Account Total:</b>		<b>8,473.50 CR</b>		<b>1,322.50</b>	<b>9,796.00 CR</b>
3344 User Fees						
CR 791 1	Batch #: 10390		3/21		150.00	
	<b>Account Total:</b>		<b>3,676.00 CR</b>		<b>150.00</b>	<b>3,826.00 CR</b>
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 447 18	Payroll		3/21	7,736.52		
JV 450 18	Payroll		3/21	9,044.94		
	<b>Object Total:</b>		<b>141,649.43 DB</b>	<b>16,781.46</b>		<b>158,430.89 DB</b>
1008 Medicare Expense						
JV 447 19	Payroll		3/21	111.98		
JV 450 19	Payroll		3/21	130.99		
	<b>Object Total:</b>		<b>2,052.48 DB</b>	<b>242.97</b>		<b>2,295.45 DB</b>
1009 Social Security Expense						
JV 447 20	Payroll		3/21	478.86		
JV 450 20	Payroll		3/21	559.99		
	<b>Object Total:</b>		<b>8,775.98 DB</b>	<b>1,038.85</b>		<b>9,814.83 DB</b>
1010 Retirement Expense						
JV 447 23	Retirement Contribution		3/21	731.96		
JV 450 23	Retirement Contribution		3/21	817.10		
	<b>Object Total:</b>		<b>12,785.02 DB</b>	<b>1,549.06</b>		<b>14,334.08 DB</b>
1011 Health/Dental/Vision						
JV 447 30	Health/Dental/Vision Deduction		3/21		12.83	
JV 450 30	Health/Dental/Vision Deduction		3/21		12.83	
	<b>Object Total:</b>		<b>32,510.38 DB</b>		<b>25.66</b>	<b>32,484.72 DB</b>
1013 Life Insurance						
JV 447 25	Health/Dental/Vision Deduction		3/21		6.55	
JV 450 25	Health/Dental/Vision Deduction		3/21		6.55	
	<b>Object Total:</b>		<b>613.76 DB</b>		<b>13.10</b>	<b>600.66 DB</b>
1015 Unemployment						
JV 447 26	Payroll		3/21	48.66		
JV 450 26	Payroll		3/21	56.91		
	<b>Object Total:</b>		<b>245.58 DB</b>	<b>105.57</b>		<b>351.15 DB</b>
1017 Simple IRA Contribution						
JV 447 22	Simple IRA		3/21	188.23		
JV 450 22	Simple IRA		3/21	213.23		
	<b>Object Total:</b>		<b>3,045.15 DB</b>	<b>401.46</b>		<b>3,446.61 DB</b>

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 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 3875 1	863004792 Feb Fuel Statement	QUALITY OIL COMPANY	3/21	341.02		
CL 3878 1	393951 3 bags and liners	Dog Waste Depot	3/21	630.47		
CL 3879 1	00688586 Grounds Care	GREEN RESOURCE, LLC	3/21	567.00		
CL 3880 1	00691068 Grounds Care	GREEN RESOURCE, LLC	3/21	94.00		
CL 3881 1	6120514 Winter Service on Reelma	SMITH TURF & IRRIGATION	3/21	1,467.71		
CL 3882 1	6126486 Throttle Cable	SMITH TURF & IRRIGATION	3/21	59.07		
CL 3883 1	0524587-IN Spikes for Rubbers	BEACON ATHLETICS	3/21	54.00		
CL 3884 1	2106593 Mount RTV tires	TireMax at King's Crossing	3/21	30.00		
CL 3887 1	6231 Lisa Dr	DUKE ENERGY	3/21	25.07		
CL 3887 2	8326 Linville Rd	DUKE ENERGY	3/21	211.16		
CL 3887 3	8515 Scoggins Rd	DUKE ENERGY	3/21	51.83		
CL 3887 4	6231 Lisa Dr	DUKE ENERGY	3/21	22.68		
CL 3887 5	8326 Linville Rd	DUKE ENERGY	3/21	731.75		
CL 3887 6	8300 Linville Rd	DUKE ENERGY	3/21	55.52		
CL 3887 7	6231 Lisa Dr	DUKE ENERGY	3/21	159.47		
CL 3887 8	Ampitheater	DUKE ENERGY	3/21	25.43		
CL 3887 9	Park Restrooms	DUKE ENERGY	3/21	223.59		
CL 3887 10	Town Park	DUKE ENERGY	3/21	1,065.75		
CL 3887 11	8515 Scoggins Rd	DUKE ENERGY	3/21	10.18		
CL 3891 1	Janitorial Supplies	LOWE'S	3/21	164.68		
CL 3891 2	Grounds Care Post and Quickret	LOWE'S	3/21	100.34		
CL 3891 3	Janitorial	LOWE'S	3/21	19.81		
CL 3891 4	Grounds Care	LOWE'S	3/21	60.19		
CL 3892 1	Sod Cutter Rental	SUNBELT RENTALS	3/21	86.36		
CL 3893 1	02841 Ice Clean up Whitaker	Jesse Black	3/21	3,550.00		
CL 3896 1	6126938 Edger Nuts/Bolts/Washer	STI-TURF CARE EQUIPMENT	3/21	26.80		
CL 3909 1	241392 4 Urinal Screens	TARHEEL PAPER & SUPPLY CO	3/21	109.36		
CL 3910 1	8620807022 Replenish First Aid Kit	Zee Medical Service #86	3/21	42.80		
CL 3912 1	02799 5 trees at ORTP dropped	Jesse Black	3/21	1,500.00		
CL 3915 1	03-020-21 Quarterly Septic Inspect	Eco-Environmental Manageme	3/21	300.00		
CL 3916 1	10-966374 Metal Signs	ECONO SIGNS LLC	3/21	59.77		
CL 3917 3	Batteries for Sand Pro	CARD SERVICES CENTER	3/21	129.43		
CL 3917 6	Ballast	CARD SERVICES CENTER	3/21	75.07		
CL 3919 1	6231 Lisa Drive	DUKE ENERGY	3/21	25.07		
CL 3919 2	8326 Linville Rd	DUKE ENERGY	3/21	173.18		
CL 3919 3	8515 Scoggins Rd	DUKE ENERGY	3/21	24.82		
CL 3919 4	6231 Lisa Dr	DUKE ENERGY	3/21	22.68		
CL 3919 5	8326 Linville Rd	DUKE ENERGY	3/21	322.53		
CL 3919 6	8300 Linville Rd	DUKE ENERGY	3/21	25.99		
CL 3919 7	6231 Lisa Dr	DUKE ENERGY	3/21	164.07		
CL 3919 8	Park Restrooms	DUKE ENERGY	3/21	194.74		
CL 3919 9	Ampitheater	DUKE ENERGY	3/21	25.31		
CL 3919 10	8515 Scoggins Rd	DUKE ENERGY	3/21	10.18		
CL 3919 11		DUKE ENERGY	3/21			
CL 3924 1	Reimburse for Gas	Tim Kallan	3/21	71.01		
	Object Total:			13,109.89		113,206.69 DB
	Account Total:			33,229.26	38.76	334,965.08 DB
	Fund Total:			1,511.26		

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 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 3913 1	Pepper Rd Sidepath Easement	Kimberly D. Cook	3/21	2,065.00		
CL 3914 1	Pepper Rd Sidepath Easement	Kenneth Simpson and Pamela	3/21	1,790.00		
CL 3917 8	Guilford Co NC Rod	CARD SERVICES CENTER	3/21	61.80		
	Object Total:	51,036.98 DB		3,916.80		54,953.78 DB
	Account Total:	51,036.98 DB		3,916.80		54,953.78 DB
	Fund Total:			3,916.80	0.00	
	Grand Total:			86,486.55	125,751.00	

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	50,868.47		3,798,581.73		
8326 Linville Rd	51,100.00			51,100.00	13,046.81	14,910.64
8300 Linville Rd	52,431.00			52,431.00		
Computer Equipment & Software	46,687.95	10,350.50		57,038.45	36,454.60	40,689.12
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	40,817.23
Other - Equipment	32,588.37	15,366.00		47,954.37	3,724.05	7,004.33
Park Structures & Improvements	519,105.24			519,105.24	149,923.85	166,314.57
Park Land Improvements	3,035,377.71			3,035,377.71	689,787.91	797,249.07
Park Equipment	870,594.95	11,422.23		882,017.18	460,961.08	515,239.93
Sidewalks	397,331.38			397,331.38	19,868.44	46,290.52
Signs	52,161.19			52,161.19	17,597.65	19,894.46
Town Hall	1,600,066.68			1,600,066.68	568,258.72	615,682.59
<b>Total</b>	<b>10,457,229.53</b>	<b>88,007.20</b>	<b>0.00</b>	<b>10,545,236.73</b>	<b>1,997,472.42</b>	<b>2,264,092.46</b>

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**

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

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

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

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020	266,400.00	86,400.00	180,000.00	1,260,000.00
7/16/2021				1,260,000.00
7/16/2022				1,260,000.00
7/16/2023				1,260,000.00
7/16/2024				1,260,000.00
7/16/2025				1,260,000.00
7/16/2026				1,260,000.00
7/16/2027				
<b>Projected Totals</b>	<b>723,600.00</b>	<b>183,600.00</b>	<b>540,000.00</b>	<b>0.00</b>