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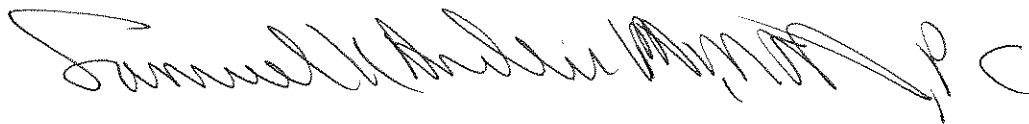
To the Town Council  
Town of Oak Ridge, North Carolina

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, 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.

April 6, 2022

Town of Oak Ridge  
Balance Sheet  
Modified Accrual Basis  
As of March 31, 2022

**ASSETS**

Current Assets

Truist Checking	328,636.51
Petty Cash	100.00
Truist Money Market	19,469.69
Bank of OR Money Market	230,712.60
Truist Bond Account	12,906.42
Bank of OR ICS Money Market	3,142,511.80
Bank of OR ARP Funding Account	828,045.00
Ad Valorem Tax Receivable	13,961.08
Sales Tax Refund Receivable	6,599.43
Total Current Assets	4,582,942.53

Total Assets **4,582,942.53**

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	26,371.80
Payroll Taxes Payable	1,806.88
Retirement Contributions Payable	9,362.98
Refundable Bonds	12,906.42
Total Current Liabilities	50,448.08

Other Liabilities

Deferred Inflows of Resources	13,961.08
Total Liabilities	64,409.16

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	2,477,282.44
Total Fund Balance	4,518,533.37

**TOTAL LIABILITIES AND FUND BALANCE** **4,582,942.53**

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

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
<b>Revenue</b>						
3110	Planning and Zoning Fees	1,100.00	23,845.00	20,000.00	3,845.00	119
3210	Property Tax Receipts	20,841.42	906,028.76	916,559.00	-10,530.24	99
3220	Excise Tax Receipts			32,000.00	-32,000.00	
3230	Sales Tax Receipts	32,475.40	247,914.79	331,427.00	-83,512.21	75
3250	Solid Waste Disposal Tax Dist.		4,344.89	5,700.00	-1,355.11	76
3261	Telecommunication Services	2,332.17	8,654.07	15,000.00	-6,345.93	58
3262	Video Programming	14,145.58	43,013.45	60,000.00	-16,986.55	72
3264	Electric Power	48,887.98	141,746.81	205,000.00	-63,253.19	69
3265	Piped Natural Gas	4,543.37	8,932.41	14,800.00	-5,867.59	60
3311	Grants		828,051.00		828,051.00	
3325	ABC Distribution		175,160.00	200,000.00	-24,840.00	88
3331	Dog Park Fund Donations	625.00	625.00		625.00	
3341	Special Events-Park		1,325.51	1,950.00	-624.49	68
3342	Facility Rental	1,546.50	10,947.00	16,200.00	-5,253.00	68
3344	User Fees	200.00	3,997.00	6,300.00	-2,303.00	63
3345	Other Park Revenue - Other		4,120.63	1,800.00	2,320.63	229
3346	ORYA Stipend Revenue		226.47	30,000.00	-29,773.53	1
3350	HPC Donations		211.00		211.00	
3360	Town Special Events		500.00	200.00	300.00	250
3370	Veterans Honor Green	7,350.00	52,790.87	35,000.00	17,790.87	151
3380	MST Committee Revenues		20.00	100.00	-80.00	20
3831	Interest Earnings		14,624.05	21,500.00	-6,875.95	68
3839	Miscellaneous Revenues		3,374.00	1.00	3,373.00	****
						130
	<b>Total Revenue</b>	<b>134,047.42</b>	<b>2,480,452.71</b>	<b>1,913,537.00</b>	<b>566,915.71</b>	<b>130</b>
<b>Expenses</b>						
4100	Administrative					
1000	Salary-Town Hall Employees	21,113.16	190,018.44	254,483.00	64,464.56	75
1001	Salary-Governing Body	1,300.00	11,700.00	15,600.00	3,900.00	75
1008	Medicare Expense	318.80	2,798.49	3,916.00	1,117.51	71
1009	Social Security Expense	1,363.12	11,966.00	16,745.00	4,779.00	71
1010	Retirement Expense	2,396.34	21,567.06	30,654.00	9,086.94	70
1011	Health/Dental/Vision	-161.52	50,379.40	70,547.00	20,167.60	71
1013	Life Insurance	154.24	1,388.16	1,766.00	377.84	79
1014	Worker Comp		1,937.87	2,250.00	312.13	86
1015	Unemployment	59.37	189.72	800.00	610.28	24
1016	Disability Insurance	110.01	905.65	1,000.00	94.35	91
1017	Simple IRA Contribution	626.16	5,635.44	7,500.00	1,864.56	75
1081	Accounting	2,811.41	65,457.82	72,000.00	6,542.18	91
1082	Consulting	2,143.00	69,540.26	87,500.00	17,959.74	79
1084	Animal Control		10,756.00	21,550.00	10,794.00	50
1090	Legal Fees	3,356.35	31,993.91	50,000.00	18,006.09	64
1091	Tax Collection Fees		4,735.00	5,000.00	265.00	95

See Accountant's Compilation Report

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

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	1095	Well Monitoring		5,000.00	5,000.00		100
	2610	Office Supplies	540.09	3,438.75	4,000.00	561.25	86
	2611	Postage and Delivery	58.00	487.02	850.00	362.98	57
	3100	Travel	581.86	581.86	500.00	-81.86	116
	3101	Travel-Administrative		73.98	2,500.00	2,426.02	3
	3120	Mileage Reimbursement	457.94	1,000.38	3,000.00	1,999.62	33
	3150	Education	10.00	4,214.72	5,000.00	785.28	84
	3210	Communications	484.66	4,339.91	6,000.00	1,660.09	72
	3320	Web Hosting Fees	38.34	988.34	6,000.00	5,011.66	16
	3700	Advertising	338.50	2,578.42	4,000.00	1,421.58	64
	3950	Dues and Subscriptions	8,431.99	28,109.39	32,000.00	3,890.61	88
	3960	Bank and Merchant Fees	56.25	1,609.58	1,800.00	190.42	89
	3970	Elections			5,000.00	5,000.00	
	3981	Special Events	87.26	4,188.66	8,100.00	3,911.34	52
	3990	Miscellaneous			500.00	500.00	
	4210	Board of Adjustment			500.00	500.00	
	4220	Historic Preservation Commission		3,806.91	11,285.00	7,478.09	34
	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	928.08	5,270.32	6,000.00	729.68	88
	4350	MST Committee	314.91	1,702.07	1,500.00	-202.07	113
	4360	Conservation Easement Committee			20,000.00	20,000.00	
	4500	Liability Insurance	340.00	8,020.95	7,700.00	-320.95	104
		<b>Total Account</b>	<b>48,258.32</b>	<b>560,650.42</b>	<b>780,046.00</b>	<b>219,395.58</b>	<b>72</b>
5000		<b>Building and Grounds</b>					
	1083	Security Monitoring	180.00	347.61	300.00	-47.61	116
	2110	Furnishings			2,500.00	2,500.00	
	3310	Electricity	2,749.36	11,416.59	19,000.00	7,583.41	60
	3510	Repairs & Maintenance	349.00	5,408.59	12,000.00	6,591.41	45
	3515	Cleaning	580.00	2,900.00	4,400.00	1,500.00	66
		<b>Total Account</b>	<b>3,858.36</b>	<b>20,072.79</b>	<b>38,200.00</b>	<b>18,127.21</b>	<b>53</b>
6200		<b>Cultural and Recreation Expense</b>					
	1004	Salary-Other	24,040.95	175,451.98	231,752.00	56,300.02	76
	1008	Medicare Expense	348.60	2,541.86	3,360.00	818.14	76
	1009	Social Security Expense	1,490.56	10,868.67	14,369.00	3,500.33	76
	1010	Retirement Expense	2,319.49	17,613.77	26,304.00	8,690.23	67
	1011	Health/Dental/Vision	2,356.00	39,452.68	58,288.00	18,835.32	68
	1013	Life Insurance	75.20	1,060.80	1,901.00	840.20	56
	1014	Worker Comp		4,744.42	5,500.00	755.58	86
	1015	Unemployment	64.92	207.92	1,050.00	842.08	20
	1016	Disability Insurance	54.27	840.59	1,200.00	359.41	70
	1017	Simple IRA Contribution	371.23	3,816.05	6,600.00	2,783.95	58
	3500	Operations and Maintenance	15,376.20	102,754.14	149,500.00	46,745.86	69
	3833	Contributions to Other Agencies		6,710.20	7,000.00	289.80	96
	3981	Special Events		12,322.70	25,500.00	13,177.30	48
	3983	ORYA Stipend Expense			30,000.00	30,000.00	
	4500	Liability Insurance		7,284.58	7,100.00	-184.58	103

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

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
	<b>Total Account</b>	46,497.42	385,670.36	569,424.00	183,753.64	68
6300	Capital Expenses					
5210	Capital Exp - GIS, Computer, etc		1,328.00	6,040.00	4,712.00	22
5300	Capital Exp-Union Cemetery Renovation		35,000.00	35,000.00		100
5500	Capital Outlay-Equipment and Land Improvements	4,848.53	503,846.15	1,353,817.00	849,970.85	37
5700	Capital Outlay-Land and Improvements		255,600.00	255,600.00		100
	<b>Total Account</b>	4,848.53	795,774.15	1,650,457.00	854,682.85	48
	<b>Total Expenses</b>	103,462.63	1,762,167.72	3,038,127.00	1,275,959.28	58
	<b>Net Revenue</b>	30,584.79	718,284.99			

**Town of Oak Ridge  
Supplementary Schedule 1  
Account Balances Report-  
Truist and Bank of Oak Ridge  
Modified Accrual Basis  
As of March 31, 2022**

<u>Truist</u>	
<b>Checking/Savings</b>	
Truist Checking	328,636.51
Truist Money Market	19,469.69
Truist Bond Account	12,906.42
<b>Total Checking/Savings</b>	<u><u>361,012.62</u></u>

<u>Bank of Oak Ridge</u>	
<b>Checking/Savings</b>	
Bank Of OR Money Market	230,712.60
Bank of OR ICS Money Market	3,142,511.80
Bank of OR ARP Funding Acct	828,045.00
<b>Total Checking/Savings</b>	<u><u>4,201,269.40</u></u>

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 31, 2022

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 893 1	Batch #: 10437		3/22		550.00	
CR 903 1	Batch #: 10442		3/22		550.00	
Account Total:					1,100.00	23,845.00
3210 Property Tax Receipts						
RV 912 1	Property tax		3/22		13,594.25	
RV 912 2	Vehicle Tax		3/22		7,247.17	
Account Total:					20,841.42	906,028.76
3230 Sales Tax Receipts						
RV 915 1	Sales & Use Tax		3/22		32,475.40	
Account Total:					215,439.39	247,914.79
3261 Telecommunication Services						
RV 917 3	Telecomm		3/22		2,332.17	
Account Total:					6,321.90	8,654.07
3262 Video Programming						
RV 917 4	Sales Tax Video Programming		3/22		14,145.58	
Account Total:					28,867.87	43,013.45
3264 Electric Power						
RV 917 2	Sales Tax Electricity		3/22		48,887.98	
Account Total:					92,858.83	141,746.81
3265 Piped Natural Gas						
RV 917 1	Sales Tax on PNG		3/22		4,543.37	
Account Total:					4,389.04	8,932.41
3370 Veterans Honor Green						
CR 894 1	Batch #: 10438		3/22		2,000.00	
CR 897 1	Batch #: 10439		3/22		100.00	
CR 906 1	Batch #: 10444		3/22		5,250.00	
Account Total:					7,350.00	52,790.87

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 31, 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 610 4 Payroll			3/22	10,556.58		
JV 613 4 Payroll			3/22	10,556.58		
JV 613 8 Payroll			3/22	21,113.16		
<b>Object Total:</b>						<b>190,018.44 DB</b>
1001 Salary-Governing Body						
JV 605 4 Council Payroll			3/22	1,300.00		
<b>Object Total:</b>				<b>1,300.00</b>		<b>11,700.00 DB</b>
1008 Medicare Expense						
JV 605 5 Council Payroll			3/22	18.85		
JV 610 8 Payroll			3/22	149.96		
JV 613 8 Payroll			3/22	149.99		
<b>Object Total:</b>				<b>318.80</b>		<b>2,798.49 DB</b>
1009 Social Security Expense						
JV 605 6 Council Payroll			3/22	80.60		
JV 610 9 Payroll			3/22	641.27		
JV 613 9 Payroll			3/22	641.25		
<b>Object Total:</b>				<b>1,363.12</b>		<b>11,966.00 DB</b>
1010 Retirement Expense						
JV 610 12 Retirement Contribution			3/22	1,198.17		
JV 613 12 Retirement Contribution			3/22	1,198.17		
<b>Object Total:</b>				<b>2,396.34</b>		<b>21,567.06 DB</b>
1011 Health/Dental/Vision						
CL 4583 1 Town Health/Dental/Vision		MUNICIPAL INSURANCE TRUST	3/22	266.00	213.76	
JV 610 14 Health/Dental/Vision Deduction			3/22		213.76	
JV 613 14 Health/Dental/Vision Deduction			3/22		427.52	
<b>Object Total:</b>				<b>266.00</b>		<b>50,379.40 DB</b>
1013 Life Insurance						
CL 4583 5 Town Life		MUNICIPAL INSURANCE TRUST	3/22	162.44	4.10	
JV 610 27 Payroll			3/22		4.10	
JV 613 27 Payroll			3/22		8.20	
<b>Object Total:</b>				<b>162.44</b>		<b>1,388.16 DB</b>
1015 Unemployment						
JV 605 8 Council Payroll			3/22	3.51		
JV 610 15 Payroll			3/22	27.92		
JV 613 15 Payroll			3/22	27.94		
<b>Object Total:</b>				<b>59.37</b>		<b>189.72 DB</b>
1016 Disability Insurance						
CL 4583 3 Town Disability		MUNICIPAL INSURANCE TRUST	3/22	110.01		
<b>Object Total:</b>				<b>110.01</b>		<b>905.65 DB</b>
1017 Simple IRA Contribution						
JV 610 11 Simple IRA			3/22	313.08		
JV 613 11 Simple IRA			3/22	313.08		
<b>Object Total:</b>				<b>626.16</b>		<b>5,635.44 DB</b>
1081 Accounting						
CL 4573 1 43929 Feb Accounting		SAMUEL K. ANDERS, CPA, MSA	3/22	2,811.41		
<b>Object Total:</b>				<b>2,811.41</b>		<b>65,457.82 DB</b>

See Accountant's Compilation Report



Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 31, 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1082 Consulting						
CL 4554 1	1333527 On Call Engineering	Freeze and Nichols	3/22	290.00		
CL 4566 1	8973 Feb Network Monitoring	Stone PC Works! Inc.	3/22	653.00		
CL 4587 1	5 Life streaming, troubles	James Michael Rhodes	3/22	300.00		
CL 4588 1	1334378 On Call Engineering	Freeze and Nichols	3/22	900.00		
	<b>Object Total:</b>			<b>2,143.00</b>		<b>69,540.26 DB</b>
1090 Legal Fees						
CL 4568 1	1145 Feb Legal	J. Michael Thomas Attorney	3/22	3,231.35		
CL 4577 1	UNC School of Govt Reimb	J. Michael Thomas	3/22	125.00		
	<b>Object Total:</b>			<b>3,356.35</b>		<b>31,993.91 DB</b>
2610 Office Supplies						
CL 4548 1	109157 Town Hall Water	MOUNTAIN PARK SPRING WATER	3/22	10.28		
CL 4552 1	Office supplies	OFFICE DEPOT	3/22	183.61		
CL 4564 1	98657 Water Town Hall	MOUNTAIN PARK SPRING WATER	3/22	36.91		
CL 4581 1	Amazon Office Supp Refund	CARD SERVICES CENTER	3/22		14.20	
CL 4581 8	Coffee Town Hall	CARD SERVICES CENTER	3/22	32.13		
CL 4581 13	Coffee Town hall	CARD SERVICES CENTER	3/22	14.20		
CL 4581 15	Office Supplies Staples	CARD SERVICES CENTER	3/22	103.21		
CL 4581 16	Office Supplies Amazon	CARD SERVICES CENTER	3/22	14.20		
CL 4581 18	Postage UPS	CARD SERVICES CENTER	3/22	13.35		
CL 4585 1	93456 Office Supplies	PREMIER SUPPLY, INC.	3/22	146.40		
	<b>Object Total:</b>			<b>2,898.66 DB</b>	<b>14.20</b>	<b>3,438.75 DB</b>
2611 Postage and Delivery						
CL 4581 11	Stamps	CARD SERVICES CENTER	3/22	58.00		
	<b>Object Total:</b>			<b>429.02 DB</b>		<b>487.02 DB</b>
3100 Travel						
CL 4555 1	Hotel for Mayor Meeting	Ann Schneider	3/22	127.74		
CL 4581 5	Hyatt Place Travel	CARD SERVICES CENTER	3/22	354.12		
CL 4581 9	Council Travel Ann Schneider	CARD SERVICES CENTER	3/22	100.00		
	<b>Object Total:</b>			<b>581.86</b>		<b>581.86 DB</b>
3120 Mileage Reimbursement						
CL 4555 2	Mileage for Mayor Meeting	Ann Schneider	3/22	53.70		
CL 4574 1	691 miles @ .585 11/21-3/22	TERRY LANNON	3/22	404.24		
	<b>Object Total:</b>			<b>542.44 DB</b>		<b>1,000.38 DB</b>
3150 Education						
CL 4581 7	Lunch PTRC Bill	CARD SERVICES CENTER	3/22	10.00		
	<b>Object Total:</b>			<b>4,204.72 DB</b>		<b>4,214.72 DB</b>
3210 Communications						
CL 4567 1	Internet/Voice	TIME WARNER CABLE	3/22	353.69		
CL 4575 1	9901120139 02/06-03/05	Verizon	3/22	53.47		
JV 610 16	Cell Phone Stipend		3/22	20.00		
JV 610 28	Cell Phone Stipend Park		3/22	20.00		
JV 613 16	Cell Phone Stipend		3/22	20.00		
JV 613 28	Cell phone Stipend Park		3/22	17.50		
	<b>Object Total:</b>			<b>3,855.25 DB</b>		<b>4,339.91 DB</b>
3320 Web Hosting Fees						
CL 4581 6	GODaddy	CARD SERVICES CENTER	3/22	38.34		
	<b>Object Total:</b>			<b>950.00 DB</b>		<b>988.34 DB</b>

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 31, 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3700 Advertising	021722C10 Advertising	NORTHWEST OBSERVER	3/22	38.50		
CL 4551 1	Advertising	Oak Ridge Horse Associatio	3/22	300.00		
CL 4598 1	Advertising		2,239.92 DB	338.50		2,578.42 DB
	<b>Object Total:</b>					
3950 Dues and Subscriptions						
CL 4581 2	Adobe	CARD SERVICES CENTER	3/22	16.00		
CL 4581 3	EB February 2022	CARD SERVICES CENTER	3/22	20.00		
CL 4581 14	Zoom	CARD SERVICES CENTER	3/22	14.99		
CL 4581 19	Adobe	CARD SERVICES CENTER	3/22	16.00		
CL 4581 20	Adobe	CARD SERVICES CENTER	3/22	16.00		
CL 4581 22	Annual Fee	CARD SERVICES CENTER	3/22	30.00		
CL 4581 23	Adobe	CARD SERVICES CENTER	3/22	16.00		
CL 4582 1	M000565 21-22 Dues	NC LEAGUE OF MUNICIPALITIE	3/22	8,303.00		
	<b>Object Total:</b>		19,677.40 DB	8,431.99		28,109.39 DB
3960 Bank and Merchant Fees						
JV 605 2	Payroll Fees		3/22	11.75		
JV 610 2	Payroll Fees		3/22	22.25		
JV 613 2	Payroll Fees		3/22	22.25		
	<b>Object Total:</b>			56.25		1,609.58 DB
3981 Special Events						
CL 4591 1	Special Events Reimb	Patti Dmuchowski	3/22	87.26		
	<b>Object Total:</b>		4,101.40 DB	87.26		4,188.66 DB
4300 Equipment Lease						
CL 4562 1	75576655 Copier Lease	System Business Equipment	3/22	323.74		
CL 4576 1	342245 Copier Lease	MODERN IMPRESSIONS	3/22	156.15		
CL 4601 1	31254431 Copier Lease	MODERN IMPRESSIONS	3/22	124.45		
CL 4609 1	75895317 Copier Lease	System Business Equipment	3/22	323.74		
	<b>Object Total:</b>		4,342.24 DB	928.08		5,270.32 DB
4350 MST Committee						
CL 4547 1	Sign MST Committee	Michael Kinmel	3/22	314.91		
	<b>Object Total:</b>		1,387.16 DB	314.91		1,702.07 DB
4500 Liability Insurance						
CL 4563 1	13987717 Volunteer Liability Insu	THE HARTFORD	3/22	340.00		
	<b>Object Total:</b>		7,680.95 DB	340.00		8,020.95 DB
	<b>Account Total:</b>		481,812.40 DB	48,708.24	449.92	530,070.72 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 4550 1	Security Monitoring 03/01-05/3	SECURITY CENTRAL	3/22	75.00		
CL 4600 1	C0140068 Alarm Monitoring	SECURITY CENTRAL	3/22	105.00		
	<b>Object Total:</b>		167.61 DB	180.00		347.61 DB
3310 Electricity						
CL 4553 1	Town Hall	DUKE ENERGY	3/22	1,450.01		
CL 4579 1	3100 Oak Ridge Rd	DUKE ENERGY	3/22	26.25		
CL 4579 2	4501 Peeples Rd	DUKE ENERGY	3/22	29.65		
CL 4602 1	1611 Oak Ridge Rd	DUKE ENERGY	3/22	28.30		
CL 4602 2	Town Hall	DUKE ENERGY	3/22	1,179.51		
CL 4604 1	150 HWY Crosswalk	DUKE ENERGY	3/22	35.64		
	<b>Object Total:</b>		8,667.23 DB	2,749.36		11,416.59 DB

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Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 31, 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 4549 1 MACH022	Plant Maintenance	Real IyF	3//22	59.00		
CL 4586 1 15942	Service Call Alarm	TRIAD ELECTRIC & ELECTRONIC	3//22	95.00		
CL 4592 1 88611353	Inspection	Johnson Controls Fire Prot	3//22	70.00		
CL 4605 1 14416	Phone System Repair	JRB Communications LLC	3//22	125.00		
	Object Total:			349.00		5,408.59 DB
3515 Cleaning						
CL 4546 1 628526	Feb Cleaning	AT YOUR SERVICES CLEANING	3//22	290.00		
CL 4603 1 628532	March Cleaning	AT YOUR SERVICES CLEANING	3//22	290.00		
	Object Total:			580.00		2,900.00 DB
	Account Total:			16,214.43 DB		20,072.79 DB
	Fund Total:			52,566.60	132,125.84	

Town of Oak Ridge  
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
<b>15 Cultural &amp; Recreation Fund</b>						
<b>3331 Dog Park Fund Donations</b>						
CR 891 1	Batch #: 10437		3/22		225.00	
CR 900 1	Batch #: 10441		3/22		200.00	
CR 904 1	Batch #: 10443		3/22		200.00	
<b>Account Total:</b>					<b>625.00</b>	<b>625.00 CR</b>
<b>3342 Facility Rental</b>						
CL 4558 1	Shelter Refund	Sydney Brown	3/22	30.00		
CR 892 1	Batch #: 10437		3/22		247.50	
CR 895 1	Batch #: 10438		3/22		172.50	
CR 898 1	Batch #: 10439		3/22		247.50	
CR 899 1	Batch #: 10440		3/22		37.50	
CR 901 1	Batch #: 10441		3/22		105.00	
CR 902 1	Batch #: 10442		3/22		279.00	
CR 907 1	Batch #: 10444		3/22		487.50	
<b>Account Total:</b>				<b>9,400.50 CR</b>	<b>1,576.50</b>	<b>10,947.00 CR</b>
<b>3344 User Fees</b>						
CR 896 1	Batch #: 10438		3/22		100.00	
CR 905 1	Batch #: 10443		3/22		100.00	
<b>Account Total:</b>				<b>3,797.00 CR</b>	<b>200.00</b>	<b>3,997.00 CR</b>
<b>6200 Cultural and Recreation Expense</b>						
<b>1004 Salary-Other</b>						
JV 610 18	Payroll		3/22	13,686.44		
JV 613 18	Payroll		3/22	10,354.51		
<b>Object Total:</b>				<b>151,411.03 DB</b>	<b>24,040.95</b>	<b>175,451.98 DB</b>
<b>1008 Medicare Expense</b>						
JV 610 19	Payroll		3/22	198.46		
JV 613 19	Payroll		3/22	150.14		
<b>Object Total:</b>				<b>2,193.26 DB</b>	<b>348.60</b>	<b>2,541.86 DB</b>
<b>1009 Social Security Expense</b>						
JV 610 20	Payroll		3/22	848.55		
JV 613 20	Payroll		3/22	642.01		
<b>Object Total:</b>				<b>9,378.11 DB</b>	<b>1,490.56</b>	<b>10,868.67 DB</b>
<b>1010 Retirement Expense</b>						
JV 610 23	Retirement Contribution		3/22	1,388.18		
JV 613 23	Retirement Contribution		3/22	931.31		
<b>Object Total:</b>				<b>15,294.28 DB</b>	<b>2,319.49</b>	<b>17,613.77 DB</b>
<b>1011 Health/Dental/Vision</b>						
CL 4583 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	3/22	2,356.00		
<b>Object Total:</b>				<b>37,096.68 DB</b>	<b>2,356.00</b>	<b>39,452.68 DB</b>
<b>1013 Life Insurance</b>						
CL 4583 6	Park Life	MUNICIPAL INSURANCE TRUST	3/22	88.30		
JV 610 25	Life Insurance		3/22		6.55	
JV 613 25	Life Insurance		3/22		6.55	

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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						
	Object Total:			88.30	13.10	1,060.80 DB
1015 Unemployment						
JV 610 26 Payroll			3/22	36.96		
JV 613 26 Payroll			3/22	27.96		
	Object Total:			64.92		207.92 DB
1016 Disability Insurance						
CL 4583 4 Park Disability		MUNICIPAL INSURANCE TRUST	3/22	54.27		
	Object Total:			54.27		840.59 DB
1017 Simple IRA Contribution						
JV 610 22 Simple IRA			3/22	203.25		
JV 613 22 Simple IRA			3/22	167.98		
	Object Total:			371.23		3,816.05 DB
3500 Operations and Maintenance						
CL 4556 1 00779291 Grounds Care		GREEN RESOURCE, LLC	3/22	156.00		
CL 4559 1 518174 Grounds Care/Gas Oil		FARMERS FEED AND SEED	3/22	253.56		
CL 4560 1 00778521 Grounds Care		GREEN RESOURCE, LLC	3/22	630.00		
CL 4561 1 Town Park		DUKE ENERGY	3/22	1,157.36		
CL 4561 2 Town park Lights		DUKE ENERGY	3/22	472.78		
CL 4565 1 136422 Christmas Tree		Greenthumb Nursery	3/22	500.00		
CL 4569 1 863004792 Feb Fuel Statement		QUALITY OIL COMPANY	3/22	437.08		
CL 4570 1 Janitorial/Grounds Care/Tools		LOWE'S	3/22	488.93		
CL 4570 2 36 RR Tires Grounds Care		LOWE'S	3/22	964.04		
CL 4578 1 4 15 yds topsoil		A & N Hauling LLC	3/22	700.00		
CL 4581 12 Equip Repair Park		CARD SERVICES CENTER	3/22	331.18		
CL 4581 17 Sprayer Part		CARD SERVICES CENTER	3/22	31.57		
CL 4581 21 RTV Door Ram		CARD SERVICES CENTER	3/22	41.22		
CL 4590 1 5519 Replace Outlet		OAK RIDGE ELECTRIC, INC	3/22	285.00		
CL 4593 1 Chipper Rental		SUNBELT RENTALS	3/22	784.54		
CL 4594 1 158676 Park Beautification		GILMORE PLANT & BULB CO IN	3/22	834.50		
CL 4595 1 00787949 Grounds Care		GREEN RESOURCE, LLC	3/22	3,426.00		
CL 4596 1 7177 Comm marker		GATE CITY SIGNS	3/22	292.98		
CL 4597 1 031722 Pea Gravel		TRIAD MULCH SUPPLY, INC	3/22	633.75		
CL 4599 1 Bolts, Grounds Care		FARMERS HARDWARE	3/22	23.73		
CL 4606 1 00790404 Grounds Care		GREEN RESOURCE, LLC	3/22	143.00		
CL 4607 1 Quarterly Septic Inspection		Eco-Environmental Managemen	3/22	300.00		
CL 4608 1 8515 Scoggins Rd		DUKE ENERGY	3/22	10.59		
CL 4608 2 6231 Lisa Dr		DUKE ENERGY	3/22	22.58		
CL 4608 3 8300 Linville Rd		DUKE ENERGY	3/22	26.58		
CL 4608 4 8326 Linville Rd		DUKE ENERGY	3/22	170.95		
CL 4608 5 8326 Linville Rd		DUKE ENERGY	3/22	238.52		
CL 4608 6 6231 Lisa Dr		DUKE ENERGY	3/22	26.61		
CL 4608 7 Park Restrooms		DUKE ENERGY	3/22	121.61		
CL 4608 8 Amphitheater		DUKE ENERGY	3/22	27.11		
CL 4608 9 Town Park		DUKE ENERGY	3/22	891.84		
CL 4608 10 Park Lights		DUKE ENERGY	3/22	835.21		
CL 4608 11 6231 Lisa Dr		DUKE ENERGY	3/22	90.64		
CL 4608 12 8515 Scoggins Rd		DUKE ENERGY	3/22	26.74		
	Object Total:			87,377.94 DB		102,754.14 DB
	Account Total:			308,111.04 DB	13.10	354,608.46

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Town of Oak Ridge  
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 March 31, 2022

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
				46,540.52	2,414.60	
				Fund Total:		

Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 March 31, 2022

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 4572 1	Whitaker Park HFP	McGill Associates, P.A.	3/22	3,200.00		
CL 4581 4	Guilford Co Bnvaro Capital	CARD SERVICES CENTER	3/22	260.00		
CL 4581 10	Deed Whitaker HFP	CARD SERVICES CENTER	3/22	52.53		
CL 4589 1	5541 HFP Power Cable	OAK RIDGE ELECTRIC, INC	3/22	1,336.00		
	Object Total:			4,848.53		503,846.15 DB
	Account Total:			4,848.53		503,846.15 DB
	Fund Total:			4,848.53	0.00	
	Grand Total:			103,955.65	134,540.44	

**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 6/30/21
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	1,328.00		58,366.45	40,689.12	4,477.98	45,167.10
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	74,372.95	11,544.94	960,467.16	494,309.28	57,473.12	551,782.40
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
<b>Total</b>	<b>10,550,271.50</b>	<b>75,700.95</b>	<b>11,544.94</b>	<b>10,637,517.39</b>	<b>2,243,220.03</b>	<b>270,115.99</b>	<b>2,513,336.02</b>

Est. Monthly      23,428.83

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	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