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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 May 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.

June 2, 2021

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

ASSETS

Current Assets

BB&T Checking	220,456.26
Petty Cash	100.00
BB&T Money Market	19,468.04
Bank of OR Money Market	175,991.68
Pinnacle Money Market	1,198,215.89
BB&T Bond Account	12,905.33
Bank of OR ICS Money Market	2,226,289.18
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	15,461.89
Total Current Assets	3,881,767.35

Total Assets **3,881,767.35**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,477.99
Health Insurance Payable	420.26
Retirement Contributions Payable	7,892.99
Simple IRA Payable	647.92
Unemployment Payable	169.34
Refundable Bonds	12,905.33
Total Current Liabilities	43,605.02

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 56,484.10

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	1,876,913.92
Total Fund Balance	3,825,283.25

TOTAL LIABILITIES AND FUND BALANCE **3,881,767.35**

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

	May '21	July '20-June '21	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees		24,688.00	20,000.00	4,688.00	123
3210 Property Tax Receipts	11,289.49	884,026.58	811,342.00	72,684.58	109
3220 Excise Tax Receipts	31,954.76	31,954.76	32,000.00	-45.24	100
3230 Sales Tax Receipts	21,559.77	274,521.38	167,900.00	106,621.38	164
3250 Solid Waste Disposal Tax Dist.	1,447.54	5,668.73	4,800.00	868.73	118
3261 Telecommunication Services		9,847.72	15,000.00	-5,152.28	66
3262 Video Programming		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		141,956.03	205,000.00	-63,043.97	69
3265 Piped Natural Gas		7,574.48	10,000.00	-2,425.52	76
3311 Grants		26,285.11		26,285.11	
3325 ABC Distribution	38,494.00	198,107.00	163,000.00	35,107.00	122
3341 Special Events-Park	457.00	457.00	1,760.00	-1,303.00	26
3342 Facility Rental	1,891.25	12,359.75	21,000.00	-8,640.25	59
3344 User Fees		3,826.00	6,000.00	-2,174.00	64
3345 Other Park Revenue - Other	59.07	1,460.66	1,500.00	-39.34	97
3360 Town Special Events			3,450.00	-3,450.00	
3370 Veterans Memorial Donations	300.00	447.00	3,000.00	-2,553.00	15
3380 MST Committee Revenues		60.00	200.00	-140.00	30
3831 Interest Earnings		17,146.76	25,000.00	-7,853.24	69
3839 Miscellaneous Revenues		3,601.00		3,601.00	
Total Revenues	107,452.88	1,691,031.86	1,560,952.00	130,079.86	108
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	20,002.18	217,704.67	242,814.00	25,109.33	90
1001 Salary-Governing Body	800.00	8,800.00	9,600.00	800.00	92
1008 Medicare Expense	285.82	3,053.10	3,660.00	606.90	83
1009 Social Security Expense	1,222.13	13,055.53	15,650.00	2,594.47	83
1010 Retirement Expense	2,030.22	21,915.16	25,620.00	3,704.84	86
1011 Health/Dental/Vision	-1,090.38	59,076.38	65,321.00	6,244.62	90
1013 Life Insurance	-8.20	970.68	1,249.00	278.32	78
1014 Worker Comp		1,915.15	2,250.00	334.85	85
1015 Unemployment		134.01	740.00	605.99	18
1016 Disability Insurance		771.82	1,000.00	228.18	77
1017 Simple IRA Contribution	600.08	6,309.41	7,572.00	1,262.59	83
1081 Accounting	2,189.80	66,596.06	72,000.00	5,403.94	92
1082 Consulting	9,415.09	46,803.28	97,000.00	50,196.72	48
1084 Animal Control		13,374.00	16,000.00	2,626.00	84
1090 Legal Fees	2,701.28	29,789.82	50,000.00	20,210.18	60
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	75.75	3,781.52	4,000.00	218.48	95
2611 Postage and Delivery	110.00	810.40	750.00	-60.40	108
3100 Travel		12.00	500.00	488.00	2
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement	105.28	1,258.49	3,000.00	1,741.51	42
3150 Education	325.00	2,016.19	5,000.00	2,983.81	40
3210 Communications	484.99	5,291.24	5,300.00	8.76	100
3320 Web Hosting Fees		9,990.00	10,940.00	950.00	91
3700 Advertising	184.88	3,780.88	4,100.00	319.12	92
3950 Dues and Subscriptions	44.98	32,136.04	33,000.00	863.96	97
3960 Bank and Merchant Fees	56.25	1,251.75	1,800.00	548.25	70

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
May 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	731.00	9,931.67	15,725.00	5,793.33	63
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	416.06	4,992.96	6,410.31	1,417.35	78
4350 MST Committee	534.29	888.72	1,500.00	611.28	59
4500 Liability Insurance		6,823.98	6,825.00	1.02	100
Total Administrative	41,216.50	588,800.89	740,836.31	152,035.42	79
5000 Building and Grounds					
1083 Security Monitoring		225.00	300.00	75.00	75
2110 Furnishings		2,654.42	4,700.00	2,045.58	56
3310 Electricity	1,063.67	13,812.98	19,000.00	5,187.02	73
3510 Repairs & Maintenance	59.00	6,273.04	12,000.00	5,726.96	52
3515 Cleaning	1,280.00	4,370.00	4,200.00	-170.00	104
Total Building and Grounds	2,402.67	27,335.44	40,200.00	12,864.56	68
6200 Cultural and Recreation Expense					
1004 Salary-Other	18,344.31	194,179.88	220,716.00	26,536.12	88
1008 Medicare Expense	265.62	2,813.05	3,200.00	386.95	88
1009 Social Security Expense	1,135.76	12,028.09	13,684.00	1,655.91	88
1010 Retirement Expense	1,630.26	17,555.97	22,403.00	4,847.03	78
1011 Health/Dental/Vision	-25.66	41,491.40	53,970.00	12,478.60	77
1013 Life Insurance	-13.10	889.34	1,100.00	210.66	81
1014 Worker Comp		4,681.67	5,500.00	818.33	85
1015 Unemployment	0.85	148.96	690.00	541.04	22
1016 Disability Insurance		843.32	1,200.00	356.68	70
1017 Simple IRA Contribution	425.30	4,285.95	6,621.00	2,335.05	65
3500 Operations and Maintenance	18,530.78	144,969.08	148,930.00	3,960.92	97
3833 Contributions to Other Agencies		6,932.95	7,000.00	67.05	99
3981 Special Events	650.39	7,369.15	19,900.00	12,530.85	37
4500 Liability Insurance		5,985.21	6,200.00	214.79	97
Total Cultural and Recreational	40,944.51	444,174.02	511,114.00	66,939.98	87
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	7,217.68	64,136.46	979,882.23	915,745.77	7
5700 Capital Outlay-Land and Improvements		307,650.00	307,650.00		100
Total Capital	7,217.68	382,136.96	1,310,421.92	928,284.96	29
Total Expenses	91,781.36	1,442,447.31	2,602,572.23	1,160,124.92	55
Net Revenues		15,671.52	248,584.55		

**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 May 31, 2021**

<u>BB&T</u>	
Checking/Savings	
BB&T Checking	220,456.26
BB&T Money Market	19,468.04
BB&T Bond Account	12,905.33
Total Checking/Savings	<u><u>252,829.63</u></u>

<u>Bank of Oak Ridge</u>	
Checking/Savings	
Bank Of OR Money Market	175,991.68
Bank of OR ICS Money Market	2,226,289.18
Total Checking/Savings	<u><u>2,402,280.86</u></u>

<u>Pinnacle Bank</u>	
Checking/Savings	
Pinnacle Bank Money Market	1,198,215.89
Total Checking/Savings	<u><u>1,198,215.89</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 815 1	Property Taxes		5/21		2,778.30	
RV 815 2	Vehicle Property Taxes		5/21		8,511.19	
	Account Total:				11,289.49	884,026.58 CR
3220 Excise Tax Receipts						
RV 828 1	4/1/20-3/31/21		5/21		31,954.76	
	Account Total:					31,954.76 CR
3230 Sales Tax Receipts						
RV 822 1	Sales & Use Tax		5/21		21,559.77	
	Account Total:					21,559.77 CR
3250 Solid Waste Disposal Tax Dist.						
RV 821 1	Solid Waste QTR 3/31/21		5/21		1,447.54	
	Account Total:					1,447.54 CR
3325 ABC Distribution						
CR 804 1	Batch #: 10399		5/21		38,494.00	
	Account Total:					38,494.00 CR
3370 Veterans Memorial Donations						
CR 807 1	Batch #: 10400		5/21		300.00	
	Account Total:					300.00 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 465 4	Payroll		5/21	10,001.09		
JV 470 4	Payroll		5/21	10,001.09		
	Object Total:			20,002.18		217,704.67 DB
1001 Salary-Governing Body						
JV 462 4	Council Payroll		5/21	800.00		
	Object Total:			8,000.00		8,800.00 DB
1008 Medicare Expense						
JV 462 5	Council Payroll		5/21	11.60		
JV 465 8	Payroll		5/21	137.10		
JV 470 8	Payroll		5/21	137.12		
	Object Total:			285.82		3,053.10 DB
1009 Social Security Expense						
JV 462 6	Council Payroll		5/21	49.60		
JV 465 9	Payroll		5/21	586.26		
JV 470 9	Payroll		5/21	586.27		
	Object Total:			1,222.13		13,055.53

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1010 Retirement Expense						
JV 465 12	Retirement Contribution		5/21	1,015.11		
JV 470 12	Retirement Contribution		5/21	1,015.11		
	Object Total:			2,030.22		21,915.16 DB
1011 Health/Dental/Vision						
JV 465 14	Health/Dental/Vision Deduction		5/21		545.19	
JV 470 14	Health/Dental/Vision Deduction		5/21		545.19	
	Object Total:				1,090.38	59,076.38 DB
1013 Life Insurance						
JV 465 27	Payroll		5/21		4.10	
JV 470 27	Payroll		5/21		4.10	
	Object Total:				8.20	970.68 DB
1015 Unemployment						
JV 462 8	Council Payroll		5/21			
JV 465 15	Payroll		5/21			
JV 470 15	Payroll		5/21			
	Object Total:					134.01 DB
1017 Simple IRA Contribution						
JV 465 11	Simple IRA		5/21	300.04		
JV 470 11	Simple IRA		5/21	300.04		
	Object Total:			600.08		6,309.41 DB
1081 Accounting						
CL 4013 1	April Accounting	SAMUEL K. ANDERS, CPA, MSA	5/21	2,189.80		
	Object Total:			64,406.26 DB		66,596.06 DB
1082 Consulting						
CL 3993 1	Network Maintenance	Stone PC Works! Inc.	5/21	775.59		
CL 4024 1	Notice of Violation 8364 W Har	Gullford County Sheriff's	5/21	30.00		
CL 4025 1	Notice of Violation 8346 W Har	Gullford County Sheriff's	5/21	30.00		
CL 4025 2		Gullford County Sheriff's	5/21			
CL 4032 1	Fire Inspections 1/21-3/	GUILFORD COUNTY EMERGENCY	5/21	929.50		
CL 4035 1	9814	Hill Studio P.C.	5/21	5,150.00		
CL 4040 1	Updates to Zoning Ordinance	PIEDMONT TRIAD REGIONAL CO	5/21	2,500.00		
	Object Total:			37,388.19 DB		46,803.28 DB
1090 Legal Fees						
CL 3996 1	April Legal	J. Michael Thomas Attorney	5/21	2,701.28		
	Object Total:			27,088.54 DB		29,789.82 DB
2610 Office Supplies						
CL 4017 1	Office Supplies	OFFICE DEPOT	5/21	37.44		
CL 4017 2	Office Supplies	OFFICE DEPOT	5/21	11.39		
CL 4031 1	81732 Water Town Hall	MOUNTAIN PARK SPRING WATER	5/21	26.92		
	Object Total:			3,705.77 DB		3,781.52 DB
2611 Postage and Delivery						
CL 4036 1	USPS	CARD SERVICES CENTER	5/21	110.00		
	Object Total:			700.40 DB		810.40 DB
3120 Mileage Reimbursement						
CL 4015 1	188 miles @ .56 each	Ashley Royal	5/21	105.28		
	Object Total:			1,153.21 DB		1,258.49 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3150 Education						
CL 4036 4	Bill Bruce NPC 21 Live Plus Ed	CARD SERVICES CENTER	5/21	325.00		
	Object Total:		DB	1,691.19		2,016.19
3210 Communications						
CL 4018 1	Internet/Voice	TIME WARNER CABLE	5/21	351.36		
CL 4034 1	9879123076 04/06-05/05	Verizon	5/21	53.63		
JV 465 16	Cell Phone Stipend		5/21	20.00		
JV 465 28	Cell Phone Stipend Park		5/21	20.00		
JV 470 16	Cell Phone Stipend		5/21	20.00		
JV 470 28	Cell Phone Stipend Park		5/21	20.00		
	Object Total:		DB	4,806.25		5,291.24
3700 Advertising						
CL 4000 1	T6539 Advertising	Carolina Peacemaker	5/21	67.00		
CL 4016 1	Ad Request for Bids	NEWS & RECORD	5/21	117.88		
	Object Total:		DB	3,596.00		3,780.88
3950 Dues and Subscriptions						
CL 4036 6	Zoom	CARD SERVICES CENTER	5/21	14.99		
CL 4036 7	News & Record Dues	CARD SERVICES CENTER	5/21	29.99		
	Object Total:		DB	32,091.06		32,136.04
3960 Bank and Merchant Fees						
JV 462 2	Payroll Fees		5/21	11.75		
JV 465 2	Payroll Fees		5/21	22.25		
JV 470 2	Payroll Fees		5/21	22.25		
	Object Total:		DB	1,195.50		1,251.75
4220 Historic Preservation Commission						
CL 3997 1	Honorarium HPC Grant Review Co	Benjamin Briggs	5/21	100.00		
CL 3998 1	Honorarium HPC Grant Review Co	David Hoggard	5/21	100.00		
CL 3999 1	042921H29 AT Home Publication HPC	PS COMMUNICATIONS	5/21	531.00		
	Object Total:		DB	9,200.67		9,931.67
4300 Equipment Lease						
CL 3995 1	72337442 Copier Lease	Stetel Business Equipment	5/21	341.02		
CL 4026 1	327280 Copier Lease	Modern Impressions	5/21	75.04		
	Object Total:		DB	4,576.90		4,992.96
4350 MST Committee						
CL 4010 1	Reimb MST Signs and Post	Michael Kimel	5/21	127.93		
CL 4021 1	MST Supplies Reimb	Joel Deaton	5/21	406.36		
	Object Total:		DB	354.43		888.72
	Account Total:		DB	499,131.46	1,098.58	540,347.96
5000 Building and Grounds						
3310 Electricity						
CL 4014 1	3100 Oak Ridge Rd	DUKE ENERGY	5/21	24.82		
CL 4033 1	4501 Peeples Rd	DUKE ENERGY	5/21	27.62		
CL 4039 1	1611 Oak Ridge Rd	DUKE ENERGY	5/21	26.89		
CL 4039 2	150 Crosswalk	DUKE ENERGY	5/21	34.60		
CL 4039 3	Town Hall	DUKE ENERGY	5/21	949.74		
	Object Total:		DB	12,749.31		13,812.98

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

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 4005 1 MAY24	Monthly Maintenance	Real Lyf	5/21	59.00		6,273.04 DB
	Object Total:		5/21 DB	59.00		
3515 Cleaning						
CL 4019 1	Carpet Cleaning and Wind B&B Service Solutions		5/21	700.00		
CL 4023 1	April Cleaning	AT YOUR SERVICES CLEANING	5/21	290.00		4,370.00 DB
CL 4038 1	May Cleaning	AT YOUR SERVICES CLEANING	5/21	290.00		
	Object Total:			1,280.00		
	Account Total:			2,402.67		24,456.02 DB
	Fund Total:			44,717.75	106,144.14	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341	Special Events-Park					
CR 809	1 Batch #: 10400		5/21		457.00	
	Account Total:				457.00	457.00 CR
3342	Facility Rental					
CR 805	1 Batch #: 10399		5/21		255.00	
CR 808	1 Batch #: 10400		5/21		1,636.25	
	Account Total:				1,891.25	12,359.75 CR
3345	Other Park Revenue - Other					
CR 806	1 Batch #: 10399		5/21		59.07	
	Account Total:				59.07	1,460.66 CR
6200	Cultural and Recreation Expense					
1004	Salary-Other					
JV 465	18 Payroll		5/21	8,998.54		
JV 470	18 Payroll		5/21	9,345.77		
JV 470	18 Payroll		5/21	18,344.31		
	Object Total:			175,835.57 DB		194,179.88 DB
1008	Medicare Expense					
JV 465	19 Payroll		5/21	130.30		
JV 470	19 Payroll		5/21	135.32		
	Object Total:			2,547.43 DB		2,813.05 DB
1009	Social Security Expense					
JV 465	20 Payroll		5/21	557.11		
JV 470	20 Payroll		5/21	578.65		
	Object Total:			10,892.33 DB		12,028.09 DB
1010	Retirement Expense					
JV 465	23 Retirement Contribution		5/21	817.10		
JV 470	23 Retirement Contribution		5/21	813.16		
	Object Total:			15,925.71 DB		17,555.97 DB
1011	Health/Dental/Vision					
JV 465	30 Health/Dental/Vision Deduction		5/21		12.83	
JV 470	30 Health/Dental/Vision Deduction		5/21		12.83	
	Object Total:			41,517.06 DB	25.66	41,491.40 DB
1013	Life Insurance					
JV 465	25 Health/Dental/Vision Deduction		5/21		6.55	
JV 470	25 Health/Dental/Vision Deduction		5/21		6.55	
	Object Total:			902.44 DB	13.10	889.34 DB
1015	Unemployment					
JV 465	26 Payroll		5/21	0.17		
JV 470	26 Payroll		5/21	0.68		
	Object Total:			148.11 DB	0.85	148.96 DB
1017	Simple IRA Contribution					
JV 465	22 Simple IRA		5/21	213.23		
JV 470	22 Simple IRA		5/21	212.07		
	Object Total:			3,860.65 DB		4,285.95

DB See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 May 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 3994 1	April Fuel Statement	QUALITY OIL COMPANY	5/21	611.48		
CL 4001 1	244342 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	5/21	801.46		
CL 4002 1	TMS031621 14 Pine Needles	TRIAD MULCH SUPPLY, INC	5/21	67.25		
CL 4003 1	00707934 Grounds Care	GREEN RESOURCE, LLC	5/21	137.00		
CL 4004 1	4749 West RR Wallpack, Shop/H	OAK RIDGE ELECTRIC, INC	5/21	1,063.00		
CL 4006 1	13027 Sprayer	REDDICK EQUIPMENT CO OF NC	5/21	79.51		
CL 4007 1	7013 Toilet Repair	ALL-STAR PLUMBING	5/21	130.00		
CL 4008 1	CT138569 Back Window For RTV	RIDDLE TRACTOR	5/21	290.18		
CL 4009 1	Alarm Monitoring Concessions	SECURITY CENTRAL	5/21	84.00		
CL 4011 1	Field Paint ORYA	SHERWIN-WILLIAMS	5/21	116.00		
CL 4020 1	70400 Golfcart Wheel	BRAD'S GOLF CARS INC.	5/21	170.00		
CL 4022 1	Grounds Care/Tools/Janitorial	LOWE'S	5/21	202.29		
CL 4022 2	Summer Annuals	LOWE'S	5/21	147.18		
CL 4028 1	2 5's Paint	SHERWIN-WILLIAMS	5/21	246.54		
CL 4029 1	00714976 Grounds Care 100 17-17-1	GREEN RESOURCE, LLC	5/21	1,718.00		
CL 4036 2	Amazon latches for Coolers	CARD SERVICES CENTER	5/21	37.92		
CL 4036 5	Granger Expansion Tank	CARD SERVICES CENTER	5/21	89.23		
CL 4037 1	Storm Damage Union Cemetery	CAROLINA MULCHING COMPANY	5/21	10,000.00		
CL 4041 1	ORYA Soc Field Paint	SHERWIN-WILLIAMS	5/21	174.00		
CL 4042 1	8300 Linville Rd	DUKE ENERGY	5/21	25.98		
CL 4042 2	8515 Scoggins Rd	DUKE ENERGY	5/21	25.29		
CL 4042 3	8326 Linville Rd	DUKE ENERGY	5/21	53.61		
CL 4042 4	6231 Lisa Dr	DUKE ENERGY	5/21	25.78		
CL 4042 5	8326 Linville Rd	DUKE ENERGY	5/21	137.46		
CL 4042 6	6231 Lisa Dr	DUKE ENERGY	5/21	132.58		
CL 4042 7	6231 Lisa Dr	DUKE ENERGY	5/21	25.58		
CL 4042 8	Amphitheater	DUKE ENERGY	5/21	25.41		
CL 4042 9	Park Restrooms	DUKE ENERGY	5/21	62.64		
CL 4042 10	Town Park	DUKE ENERGY	5/21	821.47		
CL 4042 11	8515 Scoggins Rd	DUKE ENERGY	5/21	10.17		
CL 4042 12	Town Park Lights	DUKE ENERGY	5/21	1,019.77		
	Object Total:			126,438.30 DB		144,969.08 DB
3981 Special Events						
CL 4027 1	May 8th MIP Reimbursement	Ashley Royal	5/21	150.00		
CL 4036 8	Chickfila 5/8 MIP Concessions	CARD SERVICES CENTER	5/21	500.39		
	Object Total:			6,718.76 DB		7,369.15 DB
	Account Total:			384,786.36 DB	38.76	425,730.87 DB
	Fund Total:			40,983.27	2,446.08	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 May 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 4030 1	52293 MSF Trail	Davis, Martin, Powell	5/21	7,160.00		64,136.46 DB
CL 4030 3	Record Easements Haw River/Pep	CARD SERVICES CENTER	5/21	57.68		
	Object Total:			7,217.68		64,136.46 DB
	Account Total:			7,217.68		
	Fund Total:			7,217.68	0.00	
	Grand Total:			92,918.70	108,590.22	

Town of Oak Ridge
 Supplementary Schedule 3
 Schedule of Assets and Depreciation
 Modified Accrual Basis
 2020/2021 FY

Asset	Cost as of 7/1/2020	2020/2021 Additions	2020/2021 Disposals	Total	Accumulated		
					Depreciation as of 6/30/20	2020-2021 Depreciation	Accumulated Depreciation as of 6/30/21
Land	3,747,713.26	52,891.15		3,800,604.41			
8326 Linville Rd	51,100.00			51,100.00	13,046.81	1,863.83	14,910.64
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	46,687.95	10,350.50		57,038.45	36,454.60	4,234.52	40,689.12
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	2,967.92	40,817.23
Other - Equipment	32,588.37	15,366.00		47,954.37	3,724.05	3,280.28	7,004.33
Park Structures & Improvements	519,105.24			519,105.24	149,923.85	16,390.72	166,314.57
Park Land Improvements	3,035,377.71			3,035,377.71	689,787.91	107,461.16	797,249.07
Park Equipment	870,594.95	11,422.23	(9,400.00)	872,617.18	451,561.08	54,278.85	505,839.93
Sidewalks	397,331.38			397,331.38	19,868.44	26,422.08	46,290.52
Signs	52,161.19			52,161.19	17,597.65	2,296.81	19,894.46
Town Hall	1,600,066.68			1,600,066.68	568,258.72	47,423.87	615,682.59
Total	10,457,229.53	90,029.88	-9,400.00	10,537,859.41	1,988,072.42	266,620.04	2,254,692.46
					Est. Monthly		22,340.18

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

Town of Oak Ridge
Supplementary Schedule 4
Modified Accrual Basis

Town of Oak Ridge - Whitaker Land

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

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

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

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