

SAMUEL K. ANDERS, C.P.A., M.S.A., P.C.

INFO@SAMANDERSCPA.COM

8004 LINVILLE ROAD SUITE G
P.O. Box 447
OAK RIDGE, NC 27310

1.800.467.8299

336.643.7577
336.993.3449
FAX 336.643.3606

To the Town Council
Town of Oak Ridge, North Carolina

Management is responsible for the accompanying financial statements of the Town of Oak Ridge which comprise the Balance Sheet - Modified Accrual Basis as of November 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.

November 30, 2022

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

ASSETS

Current Assets	
Truist Checking	684,112.63
Petty Cash	100.00
Truist Money Market	19,471.02
Bank of OR Money Market	31,037.62
Truist Bond Account	12,907.30
Bank of OR ICS Money Market	3,154,881.74
Bank of OR ARP Funding Account	1,656,096.00
Bank of OR Water Enterprise Account	27,821.04
Ad Valorem Tax Receivable	7,996.08
Sales Tax Refund Receivable	6,875.03
Total Current Assets	5,601,298.46
Total Assets	5,601,298.46

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	26,371.80
Payroll Taxes Payable	7,455.23
Retirement Contributions Payable	10,239.93
Refundable Bonds	12,907.30
Total Current Liabilities	56,974.26
Other Liabilities	
Deferred Inflows of Resources	13,961.08
Total Liabilities	70,935.34
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	145,983.70
Water Enterprise Fund	27,821.04
Solid Waste Disposal Tax Reserve	46,708.46
Historic Heritage Grants	4,026.01
Conservation Easements/CORE Grants	20,000.00
Fund Balance - Unassigned	3,393,819.32
Total Fund Balance	5,530,363.12

TOTAL LIABILITIES AND FUND BALANCE **5,601,298.46**

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

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
Revenues						
3000	Proceeds from Debt			1,200,000.00	-1,200,000.00	
3110	Planning and Zoning Fees	7,200.00	7,750.00	20,000.00	-12,250.00	39
3210	Property Tax Receipts	27,851.84	826,449.23	1,113,600.00	-287,150.77	74
3220	Excise Tax Receipts			32,000.00	-32,000.00	
3230	Sales Tax Receipts	34,616.67	164,733.21	397,712.00	-232,978.79	41
3250	Solid Waste Disposal Tax Dist.	1,423.78	2,729.98	5,700.00	-2,970.02	48
3261	Telecommunication Services		3,418.22	12,000.00	-8,581.78	28
3262	Video Programming		14,710.13	55,000.00	-40,289.87	27
3264	Electric Power		47,937.41	205,000.00	-157,062.59	23
3265	Piped Natural Gas		3,549.04	15,000.00	-11,450.96	24
3311	Grants		828,051.00	2,473,051.00	-1,645,000.00	33
3325	ABC Distribution		94,998.00	225,000.00	-130,002.00	42
3341	Special Events-Park	31.96	2,197.90	1,300.00	897.90	169
3342	Facility Rental	245.00	3,850.00	15,500.00	-11,650.00	25
3344	User Fees	9,908.00	10,683.00	7,000.00	3,683.00	153
3345	Other Park Revenue - Other	234.04	1,439.17	4,500.00	-3,060.83	32
3346	ORYA Stipend Revenue		1,208.25	30,000.00	-28,791.75	4
3360	Town Special Events	30.00	30.00		30.00	
3370	Veterans Honor Green	1,030.00	13,249.48	50,000.00	-36,750.52	26
3380	MST Committee Revenues	40.00	40.00	50.00	-10.00	80
3831	Interest Earnings		7,068.54	22,000.00	-14,931.46	32
3839	Miscellaneous Revenues		2,001.00	1.00	2,000.00	****
						35
	Total Revenues	82,611.29	2,036,093.56	5,884,414.00	-3,848,320.44	35
Expenses						
4100	Administrative					
1000	Salary-Town Hall Employees	23,953.08	115,627.20	303,987.00	188,359.80	38
1001	Salary-Governing Body	1,800.00	9,000.00	21,600.00	12,600.00	42
1008	Medicare Expense	367.24	1,776.11	4,721.00	2,944.89	38
1009	Social Security Expense	1,570.19	7,594.36	20,186.00	12,591.64	38
1010	Retirement Expense	2,898.32	13,990.85	39,396.00	25,405.15	36
1011	Health/Dental/Vision	-427.52	18,820.40	70,500.00	51,679.60	27
1013	Life Insurance	-8.20	618.68	2,000.00	1,381.32	31
1014	Worker Comp		2,228.16	2,500.00	271.84	89
1015	Unemployment	4.86	50.05	1,000.00	949.95	5
1016	Disability Insurance		424.92	1,000.00	575.08	42
1017	Simple IRA Contribution	718.60	3,438.69	9,768.00	6,329.31	35
1081	Accounting	16,429.97	52,829.43	90,000.00	37,170.57	59
1082	Consulting	2,786.30	17,096.40	63,000.00	45,903.60	27
1084	Animal Control		5,114.00	22,000.00	16,886.00	23
1090	Legal Fees	2,573.38	14,593.72	50,000.00	35,406.28	29
1091	Tax Collection Fees			5,000.00	5,000.00	
1095	Well Monitoring		5,500.00	5,000.00	-500.00	110

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

Account	Object	Description	----- Current Year -----				%
			Current Month	Current YTD	Budget	Variance	
2610		Office Supplies	427.96	1,813.33	4,800.00	2,986.67	38
2611		Postage and Delivery	60.00	203.13	1,000.00	796.87	20
3100		Travel		100.00	1,000.00	900.00	10
3101		Travel-Administrative	1.00	1,042.97	2,500.00	1,457.03	42
3120		Mileage Reimbursement	85.00	663.34	3,000.00	2,336.66	22
3150		Education		1,058.05	7,000.00	5,941.95	15
3210		Communications	133.43	1,831.47	6,600.00	4,768.53	28
3320		Web Hosting Fees		1,225.00	3,000.00	1,775.00	41
3700		Advertising	77.50	280.50	4,000.00	3,719.50	7
3833		Contributions to Other Agencies		2,026.73		-2,026.73	
3950		Dues and Subscriptions	14.99	26,742.48	32,000.00	5,257.52	84
3960		Bank and Merchant Fees	56.25	501.22	1,800.00	1,298.78	28
3981		Special Events	1,070.73	3,706.54	7,250.00	3,543.46	51
3990		Miscellaneous	850.00	1,648.00	500.00	-1,148.00	330
4210		Board of Adjustment		340.00	500.00	160.00	68
4220		Historic Preservation Commission	125.00	1,370.68	11,800.00	10,429.32	12
4230		Ordinance Conversion			3,000.00	3,000.00	
4240		Planning & Zoning Board		450.00	1,000.00	550.00	45
4250		Tree Board		395.00	1,500.00	1,105.00	26
4300		Equipment Lease	528.98	2,671.91	6,600.00	3,928.09	40
4350		MST Committee		669.81	1,500.00	830.19	45
4360		Conservation Easement Committee		51.00	20,000.00	19,949.00	
4500		Liability Insurance		8,595.43	8,000.00	-595.43	107
		Total Account	56,097.06	326,089.56	840,008.00	513,918.44	39
5000		Building and Grounds					
1083		Security Monitoring		369.00	360.00	-9.00	103
2110		Furnishings		1,060.25	3,500.00	2,439.75	30
3210		Communications		356.15		-356.15	
3310		Electricity	56.89	4,804.26	19,000.00	14,195.74	25
3510		Repairs & Maintenance	1,223.00	3,303.72	12,000.00	8,696.28	28
3515		Cleaning		1,160.00	4,800.00	3,640.00	24
		Total Account	1,279.89	11,053.38	39,660.00	28,606.62	28
6200		Cultural and Recreation Expense					
1004		Salary-Other	21,986.06	106,085.10	258,340.00	152,254.90	41
1008		Medicare Expense	318.79	1,538.21	3,745.00	2,206.79	41
1009		Social Security Expense	1,363.14	6,577.27	16,017.00	9,439.73	41
1010		Retirement Expense	2,301.63	10,872.75	31,260.00	20,387.25	35
1011		Health/Dental/Vision		17,029.00	58,288.00	41,259.00	29
1013		Life Insurance	-13.10	474.58	1,800.00	1,325.42	26
1014		Worker Comp		5,453.26	6,000.00	546.74	91
1015		Unemployment	17.30	137.26	1,200.00	1,062.74	11
1016		Disability Insurance		380.13	1,200.00	819.87	32
1017		Simple IRA Contribution	467.38	2,041.38	7,750.00	5,708.62	26
3500		Operations and Maintenance	8,893.93	60,368.26	167,700.00	107,331.74	36
3833		Contributions to Other Agencies		2,079.74	9,000.00	6,920.26	23
3981		Special Events		19,359.90	24,500.00	5,140.10	79
3983		ORYA Stipend Expense			30,000.00	30,000.00	
4500		Liability Insurance		7,934.24	7,500.00	-434.24	106

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

Account	Object	Description	----- Current Year -----				%
			Current Month	Current YTD	Budget	Variance	
		Total Account	35,335.13	240,331.08	624,300.00	383,968.92	38
6300		Capital Expenses					
	5210	Capital Exp - GIS, Computer, etc			29,000.00	29,000.00	
	5500	Capital Outlay-Equipment and Land Improvements	49,748.56	149,055.95	5,519,500.00	5,370,444.05	3
	5700	Capital Outlay-Land and Improvements	15,352.41	260,152.41	305,511.00	45,358.59	85
		Total Account	65,100.97	409,208.36	5,854,011.00	5,444,802.64	7
		Total Expenses	157,813.05	986,682.38	7,357,979.00	6,371,296.62	13
		Net Revenues	-75,201.76	1,049,411.18			

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

<u>Truist</u>	
Checking/Savings	
Truist Checking	684,112.63
Truist Money Market	19,471.02
Truist Bond Account	12,907.30
Total Checking/Savings	<u><u>716,490.95</u></u>

<u>Bank of Oak Ridge</u>	
Checking/Savings	
Bank of OR Money Market	31,037.62
Bank of OR ICS Money Market	3,154,881.74
Bank of OR ARP Funding Acct	1,656,096.00
Bank of OR Water Enterprise Acct	27,821.04
Total Checking/Savings	<u><u>4,869,836.40</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 1001 1	Batch #: 10480		11/22		3,600.00	
						3,600.00
						7,750.00 CR
						Account Total:
				550.00 CR		
3210 Property Tax Receipts						
RV 981 1	Property Tax		11/22		20,097.58	
RV 981 2	Property Tax		11/22		7,754.26	
						27,851.84
						826,449.23 CR
						Account Total:
				798,597.39 CR		
3230 Sales Tax Receipts						
RV 982 1	Sales & Use Tax		11/22		34,616.67	
						34,616.67
						164,733.21 CR
						Account Total:
				130,116.54 CR		
3250 Solid Waste Disposal Tax Dist.						
RV 983 1	Solid Waste Disposal Tax		11/22		1,423.78	
						1,423.78
						2,729.98 CR
						Account Total:
				1,306.20 CR		
3370 Veterans Honor Green						
CR 998 1	Batch #: 10480		11/22		500.00	
CR 1004 1	Batch #: 10481		11/22		30.00	
						530.00
						13,249.48 CR
						Account Total:
				12,219.48 CR		
3380 MST Committee Revenues						
CR 999 1	Batch #: 10480		11/22		20.00	
						20.00
						40.00 CR
						Account Total:
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 711 4	Salary Town Employees		11/22	11,976.54		
JV 714 4	Salary Town Emps		11/22	11,976.54		
				23,953.08		115,627.20 DB
						Object Total:
				91,674.12 DB		
1001 Salary-Governing Body						
JV 712 4	Salary Town Council		11/22	1,800.00		
				1,800.00		9,000.00 DB
						Object Total:
				7,200.00 DB		
1008 Medicare Expense						
JV 711 5	Medicare ER Portion		11/22	170.57		
JV 712 5	Medicare ER Portion		11/22	26.10		
JV 714 5	Medicare ER Portion		11/22	170.57		
				367.24		1,776.11 DB
						Object Total:
				1,408.87 DB		
1009 Social Security Expense						
JV 711 6	SS ER Portion		11/22	729.28		
JV 712 6	SS ER Portion		11/22	111.60		
JV 714 6	SS ER Portion		11/22	729.31		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
	Object Total:			1,570.19		7,594.36 DB
1010 Retirement Expense						
JV 711 9 Retirement Matching			11/22	1,449.16		
JV 714 9 Retirement Matching			11/22	1,449.16		
	Object Total:			2,898.32		13,990.85 DB
1011 Health/Dental/Vision						
JV 711 11 Insurance Exp			11/22		213.76	
JV 714 11 Insurance			11/22		427.52	
	Object Total:				641.28	18,820.40 DB
1013 Life Insurance						
JV 711 12 Life Ins			11/22		4.10	
JV 714 12 Life Insurance			11/22		4.10	
	Object Total:				8.20	618.68 DB
1015 Unemployment						
JV 712 8 Unemployment			11/22	4.86		
	Object Total:			4.86		50.05 DB
1017 Simple IRA Contribution						
JV 711 8 IRA Matching			11/22	359.30		
JV 714 8 IRA Matching			11/22	359.30		
	Object Total:			718.60		3,438.69 DB
1081 Accounting						
CL 5086 1 1305375 Progress Billing on Audi	FORVIS, LLP		11/22	9,450.00		
CL 5097 1 45002 October Accounting	SAWTEL K. ANDERS, CPA,		11/22	6,979.97		
				16,429.97		52,829.43 DB
	Object Total:					
1082 Consulting						
CL 5055 1 9075 September	Stone PC Works! Inc.		11/22	726.00		
CL 5092 1 10745 Oak Ridge Center Site	Hill Studio P.C.		11/22	1,292.80		
CL 5104 1 1345182 Engineering	Freese and Nichols		11/22	517.50		
CL 5105 1 Water System Analysis	Jumping Mullet LLC		11/22	250.00		
	Object Total:			2,786.30		17,096.40 DB
1090 Legal Fees						
CL 5069 1 1164 October Legal	J. Michael Thomas		11/22	2,573.38		
	Object Total:			2,573.38		14,593.72 DB
2610 Office Supplies						
CL 5077 1 Office Supplies	ODP Business Solutions,		11/22	59.61		
CL 5094 1 Office Supplies	ODP Business Solutions,		11/22	94.50		
CL 5098 1 Adobe x \$16.00 x 3	CARD SERVICES CENTER		11/22	48.00		
CL 5098 2 Bistrot 150 Strat Planning Mtg	CARD SERVICES CENTER		11/22	119.59		
CL 5098 3 Amazon New Telephone	CARD SERVICES CENTER		11/22	36.91		
CL 5098 5 Lowes Foods -Drinks for Meetin	CARD SERVICES CENTER		11/22	8.38		
CL 5098 6 Amazon Batteries	CARD SERVICES CENTER		11/22	14.63		
CL 5098 10 Amazon Paper Towels	CARD SERVICES CENTER		11/22	16.22		
CL 5102 1 113786 Water Service	MOUNTAIN PARK SPRING		11/22	30.12		
	Object Total:			427.96		1,813.33 DB
2611 Postage and Delivery						
CL 5098 4 USPS	CARD SERVICES CENTER		11/22	60.00		
	Object Total:			60.00		203.13 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3101 Travel-Administrative						
CL 5098 11	Guliford County Parking Fee	CARD SERVICES CENTER	11/22	1.00		1,042.97 DB
	Object Total:			1.00		
3120 Mileage Reimbursement						
CL 5064 1	Mileage Reimbursement	Ann Schneider	11/22	85.00		663.34 DB
	Object Total:			85.00		
3210 Communications						
CL 5093 1	Cell Service	Verizon	11/22	53.43		
JV 711 13	Cell Phone Stipend		11/22	20.00		
JV 711 24	Cell Phone Stipend		11/22	20.00		
JV 714 13	Cell Phone Stipend		11/22	20.00		
JV 714 24	Cell Phone Stipend		11/22	20.00		
	Object Total:			133.43		1,831.47 DB
3700 Advertising						
CL 5065 1	Advertising for Job	PS COMMUNICATIONS	11/22	35.00		
CL 5081 1	Advertising	Carolina Peacemaker	11/22	42.50		
	Object Total:			77.50		280.50 DB
3950 Dues and Subscriptions						
CL 5098 8	Zoom	CARD SERVICES CENTER	11/22	14.99		26,742.48 DB
	Object Total:			14.99		
3960 Bank and Merchant Fees						
JV 711 2	Payroll Fees		11/22	22.25		
JV 712 2	Payroll DD Fees		11/22	11.75		
JV 714 2	Payroll Fees		11/22	22.25		
	Object Total:			56.25		501.22 DB
3981 Special Events						
CL 5082 1	Veterans Day Ad	PS COMMUNICATIONS	11/22	468.00		
CL 5091 1	Large Reusable Check	Ann Schneider	11/22	12.99		
CL 5095 1	Special Events Lighting Cords	Ben Walraven	11/22	589.74		
	Object Total:			1,070.73		3,706.54 DB
3990 Miscellaneous						
CL 5083 1	Honorarium for using FLC	Oak Ridge First Baptist	11/22	250.00		
CL 5109 1	Recycle Event	Guliford County	11/22	600.00		
	Object Total:			850.00		1,648.00 DB
4220 Historic Preservation Commission						
CL 5053 1	Dues 22-23	GULIFORD COUNTY HISTORIC	11/22	125.00		1,370.68 DB
	Object Total:			125.00		
4300 Equipment Lease						
CL 5066 1	HP Lease	Systel Business	11/22	323.74		
CL 5096 1	355310 Copier	Modern Impressions	11/22	72.39		
CL 5103 1	Copier Lease	MODERN IMPRESSIONS	11/22	132.85		
	Object Total:			528.98		2,671.91 DB
	Account Total:			241,814.40 DB	435.72	297,911.46 DB
5000 Building and Grounds						
3310 Electricity						
CL 5080 1	3100 Oak Ridge Road	DUKE ENERGY	11/22	26.68		
CL 5080 2	4501 Peeples Road	DUKE ENERGY	11/22	30.21		
	Object Total:			56.89		4,804.26 DB

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 November 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 5063 1 NOV113	Plant Service	Real Lye	11/22	59.00		
CL 5075 1 6090	Replace bulbs in wall pa	OAK RIDGE ELECTRIC, INC	11/22	164.00		
CL 5084 1 Mowing May-Sept		Justin Nicholson	11/22	1,000.00		
	Object Total:			1,223.00		3,303.72 DB
	Account Total:			1,279.89		8,107.98 DB
	Fund Total:			57,812.67	68,478.01	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events-Park						
CR 989 1	Batch #: 10479		11/22		9.00	
CR 1002 1	Batch #: 10480		11/22		11.48	
Account Total:					20.48	2,197.90 CR
3342 Facility Rental						
CR 988 1	Batch #: 10479		11/22		245.00	
Account Total:					245.00	3,850.00 CR
3344 User Fees						
CR 990 1	Batch #: 10479		11/22		100.00	
CR 1003 1	Batch #: 10480		11/22		4,904.00	
Account Total:					5,004.00	10,683.00 CR
3345 Other Park Revenue - Other						
CR 1000 1	Batch #: 10480		11/22		117.02	
Account Total:					117.02	1,439.17 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 711 15	Salary Park Employees		11/22	11,603.28		
JV 714 15	Salary Park Emps		11/22	10,382.78		
Object Total:				21,986.06		106,085.10 DB
1008 Medicare Expense						
JV 711 16	Medicare ER Portion		11/22	168.25		
JV 714 16	Medicare ER Portion		11/22	150.54		
Object Total:				318.79		1,538.21 DB
1009 Social Security Expense						
JV 711 17	SS ER Portion		11/22	719.40		
JV 714 17	SS ER Portion		11/22	643.74		
Object Total:				1,363.14		6,577.27 DB
1010 Retirement Expense						
JV 711 20	Retirement Matching		11/22	1,179.47		
JV 714 20	Retirement Matching		11/22	1,122.16		
Object Total:				2,301.63		10,872.75 DB
1013 Life Insurance						
JV 711 22	Life Ins		11/22		6.55	
JV 714 22	Life Insurance		11/22	487.68 DB		
Object Total:					13.10	474.58 DB
1015 Unemployment						
JV 711 23	Unemployment Tax		11/22	9.86		
JV 714 23	Unemployment		11/22	7.44		
Object Total:				17.30		137.26 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1017 Simple IRA Contribution						
JV 711 19	IRA Matching		11/22	238.55		
JV 714 19	IRA Matching		11/22	228.83		
				467.38		
	Object Total:			1,574.00 DB		2,041.38 DB
3500 Operations and Maintenance						
CI 5052 1	Fuel	QUALITY OIL COMPANY	11/22	979.88		
CI 5056 1	Reimb for Tractor Supp Purchas	Brent Carlockhoff	11/22	86.98		
CI 5060 1	869174 Grounds Care	GREEN RESOURCE, LLC	11/22	170.00		
CI 5060 2	873501 Grounds Care	GREEN RESOURCE, LLC	11/22	3,629.50		
CI 5072 1	40132 Security Monitoring at P	SECURITY CENTRAL	11/22	84.00		
CI 5073 1	867683 Seed & Fertilizer	GREEN RESOURCE, LLC	11/22	2,093.00		
CI 5074 1	6492761 Nails	SMTTH TURF & IRRIGATION	11/22	280.17		
CI 5076 1	20312890 First Aid Supplies	Cintas	11/22	19.43		
CI 5078 1	42147 Service Cstrand Rollup Do	Southern Door Systems	11/22	320.00		
CI 5079 1	271802 TPeper	PARHEBL PAPER & SUPPLY	11/22	265.02		
CI 5090 1	Mount lawn vac tire	Tire Max Total Car Care	11/22	20.00		
CI 5098 7	Tractor Supply Grounds Care	CARD SERVICES CENTER	11/22	29.97		
CI 5098 9	Tractor Supply Grounds Care	CARD SERVICES CENTER	11/22	71.96		
CI 5099 1	Janitorial & Grounds care	LOWE'S	11/22	291.14		
CI 5099 2	Janitorial & Grounds care	LOWE'S	11/22	265.74		
CI 5106 1	271590 TP Dispenser	TARHEBL PAPER & SUPPLY	11/22	77.14		
CI 5108 1	156613473 XL Bags	ULINE	11/22	210.00		
	Object Total:			51,474.33 DB		60,368.26 DB
	Account Total:			152,759.68 DB	13.10	188,094.81 DB
	Fund Total:			35,348.23	5,399.60	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
20 Water Enterprise Fund						
6300 Capital Expenses						
5500 Capital Outlay-Equipment	New Meters and Land Improvements					
CL 5088 1 32114IN		EnviroLink, Inc.	11/22	22,178.96		22,178.96 DB
	Object Total:			22,178.96		22,178.96 DB
	Account Total:			22,178.96		22,178.96 DB
	Fund Total:			22,178.96	0.00	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 November 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 5059 1 140595	2 Dogipot Stations	PROPET DISTRIBUTORS, INC	11/22	1,075.60		
CL 5101 1 103267	Pump Work	D & Y Well Drilling, Inc	11/22	8,400.00		
CL 5107 1 346	4 Trash Recp 8 Picnic Ta	Next Level Recreation of	11/22	18,094.00		
	Object Total:			27,569.60		126,876.99 DB
5700 Capital Outlay-Land and Improvements						
CL 5058 1 37135	Wireless Install at Park	Netcom Cabling Inc	11/22	15,352.41		260,152.41 DB
	Object Total:			15,352.41		
	Account Total:			42,922.01		387,029.40 DB
	Fund Total:			42,922.01	0.00	
	Grand Total:			158,261.87	73,877.61	

Town of Oak Ridge
 Supplementary Schedule 3
 Schedule of Assets and Depreciation
 Modified Accrual Basis
 2022/2023 FY

Asset	Cost as of 7/1/2022	2022/2023 Additions	2022/2023 Disposals	Total	Accumulated			
					Depreciation as of 6/30/22	2022-2023 Depreciation	Accumulated Depreciation as of 6/30/23	
Land	3,800,604.41			3,800,604.41				
8326 Linville Rd	51,100.00			51,100.00	16,774.47	1,863.83	18,638.30	
8300 Linville Rd	52,431.00			52,431.00				
Computer Equipment & Software	57,038.45			57,038.45	45,241.54	6,994.08	52,235.62	
Furniture and Fixtures	52,071.80	704.05		52,775.85	43,785.15	2733.89+117.3	43,785.15	
Other - Equipment	47,954.37			47,954.37	10,284.61	3,536.38	13,820.99	
Park Structures & Improvements	519,105.24	2,224.45		521,329.69	182,705.29	22,344.22	205,049.51	
Park Land Improvements	3,045,857.71			3,045,857.71	904,826.67	107,131.66	1,011,958.33	
Park Equipment	874,549.27	50,817.30	9,400.00	934,766.57	548,342.90	56,784.26	605,127.16	
Sidewalks	778,078.41			778,078.41	72,712.60	51,771.90	124,484.50	
Signs	52,161.19			52,161.19	22,191.27	2,219.73	24,411.00	
Town Hall	1,600,066.68			1,600,066.68	663,106.46	38,898.46	702,004.92	
Total	10,931,018.53	53,745.80	9,400.00	10,994,164.33	2,509,970.96	291,544.52	2,801,515.48	
					Est. Monthly		24,648.72	

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	244,800.00	64,800.00	180,000.00	900,000.00
7/16/2023				900,000.00
7/16/2024				900,000.00
7/16/2025				900,000.00
7/16/2026				900,000.00
7/16/2027				
Projected Totals	1,224,000.00	324,000.00	900,000.00	0.00