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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 October 31, 2020, 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 4, 2020

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of October 31, 2020

ASSETS

Current Assets

BB&T Checking	84,812.31
Petty Cash	100.00
BB&T Money Market	69,465.18
Bank of OR Money Market	225,241.33
Pinnacle Money Market	1,195,949.80
BB&T Bond Account	12,904.57
Bank of OR ICS Money Market	2,217,014.47
Ad Valorem Tax Receivable	12,879.08
Sales Tax Refund Receivable	12,480.56
Total Current Assets	3,830,847.30

Total Assets 3,830,847.30

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	20,091.19
Payroll Taxes Payable	1,248.17
Health Insurance Payable	420.26
Retirement Contributions Payable	7,488.28
Simple IRA Payable	647.92
Unemployment Payable	186.76
Refundable Bonds	12,904.46
Total Current Liabilities	42,987.04

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 55,866.12

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
Historic Heritage Grants	6,926.01
Fund Balance - Unassigned	1,867,651.58
Total Fund Balance	3,774,981.18

TOTAL LIABILITIES AND FUND BALANCE 3,830,847.30

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
October 2020

	October '20	July'20-June'21	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees		11,020.00	20,000.00	-8,980.00	55
3210 Property Tax Receipts	45,713.11	616,430.65	811,342.00	-194,911.35	76
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	34,497.52	101,829.22	167,900.00	-66,070.78	61
3250 Solid Waste Disposal Tax Dist.		1,361.65	4,800.00	-3,438.35	28
3261 Telecommunication Services		2,940.63	15,000.00	-12,059.37	20
3262 Video Programming		13,854.71	60,000.00	-46,145.29	23
3263 Cable Tax Receipts		2,408.88	10,000.00	-7,591.12	24
3264 Electric Power		47,066.14	205,000.00	-157,933.86	23
3265 Piped Natural Gas		2,576.29	10,000.00	-7,423.71	26
3325 ABC Distribution	37,703.00	80,610.00	163,000.00	-82,390.00	49
3341 Special Events			1,760.00	-1,760.00	
3342 Facility Rental	2,588.00	6,964.00	21,000.00	-14,036.00	33
3344 User Fees		200.00	6,000.00	-5,800.00	3
3345 Other Park Revenue - Other	232.31	714.37	1,500.00	-785.63	48
3360 Town Special Events			3,450.00	-3,450.00	
3370 Veterans Memorial Donations	100.00	125.00	3,000.00	-2,875.00	4
3380 MST Committee Revenues	20.00	40.00	200.00	-160.00	20
3831 Interest Earnings		4,852.75	25,000.00	-20,147.25	19
3839 Miscellaneous Revenues		2,501.00		2,501.00	
Total Revenues	120,853.94	895,495.29	1,560,952.00	-665,456.71	57
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	20,002.18	77,689.41	242,814.00	165,124.59	32
1001 Salary-Governing Body	800.00	3,200.00	9,600.00	6,400.00	33
1008 Medicare Expense	276.21	1,071.44	3,660.00	2,588.56	29
1009 Social Security Expense	1,181.37	4,582.24	15,650.00	11,067.76	29
1010 Retirement Expense	2,030.22	7,703.62	25,620.00	17,916.38	30
1011 Health/Dental/Vision	6,609.28	25,192.72	65,321.00	40,128.28	39
1013 Life Insurance	112.28	277.76	800.00	522.24	35
1014 Worker Comp		1,973.27	2,250.00	276.73	88
1015 Unemployment	2.14	7.18	125.00	117.82	6
1016 Disability Insurance	72.57	290.30	1,000.00	709.70	29
1017 Simple IRA Contribution	558.12	2,108.85	7,572.00	5,463.15	28
1081 Accounting	7,862.50	27,186.40	72,000.00	44,813.60	38
1082 Consulting	3,056.50	8,613.50	97,000.00	88,386.50	9
1084 Animal Control		4,458.00	16,000.00	11,542.00	28
1090 Legal Fees	2,526.00	10,793.27	50,000.00	39,206.73	22
1091 Tax Collection Fees	4,604.00	4,604.00	5,000.00	396.00	92
1095 Well Monitoring			5,000.00	5,000.00	
2610 Office Supplies	179.99	1,321.10	3,500.00	2,178.90	38
2611 Postage and Delivery	55.00	280.50	750.00	469.50	37
3100 Travel			500.00	500.00	
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement	205.85	596.28	3,000.00	2,403.72	20
3150 Education	175.00	1,278.75	5,000.00	3,721.25	26
3210 Communications	418.83	1,842.43	5,000.00	3,157.57	37
3320 Web Hosting Fees		4,520.00	6,000.00	1,480.00	75
3700 Advertising	480.00	1,553.64	3,600.00	2,046.36	43
3950 Dues and Subscriptions	24.99	26,716.12	29,000.00	2,283.88	92
3960 Bank and Merchant Fees	52.75	435.00	1,800.00	1,365.00	24
3981 Special Events		155.19	8,210.00	8,054.81	2
3990 Miscellaneous		1.00	500.00	499.00	

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
October 2020

4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission	531.00	685.95	15,725.00	15,039.05	4
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	235.57	941.14	3,300.00	2,358.86	29
4350 MST Committee		27.00	1,500.00	1,473.00	2
4500 Liability Insurance		6,483.98	6,700.00	216.02	97
Total Administrative	52,052.35	226,590.04	720,997.00	494,406.96	31
5000 Building and Grounds					
1083 Security Monitoring		75.00	300.00	225.00	25
2110 Furnishings	68.54	1,230.53	2,500.00	1,269.47	49
3310 Electricity	1,035.96	4,591.49	19,000.00	14,408.51	24
3510 Repairs & Maintenance	1,765.64	3,535.04	12,000.00	8,464.96	29
3515 Cleaning	290.00	2,040.00	4,200.00	2,160.00	49
Total Building and Grounds	3,160.14	11,472.06	38,000.00	26,527.94	30
6200 Cultural and Recreation Expense					
1004 Salary-Other	17,061.76	70,717.82	220,716.00	149,998.18	32
1008 Medicare Expense	247.44	1,025.46	3,200.00	2,174.54	32
1009 Social Security Expense	1,057.89	4,384.56	13,684.00	9,299.44	32
1010 Retirement Expense	1,540.94	6,221.72	22,403.00	16,181.28	28
1011 Health/Dental/Vision	2,293.00	14,497.00	53,970.00	39,473.00	27
1013 Life Insurance	52.64	280.00	1,100.00	820.00	25
1014 Worker Comp		4,831.12	5,500.00	668.88	88
1015 Unemployment	2.57	19.05	125.00	105.95	15
1016 Disability Insurance	49.03	285.78	1,200.00	914.22	24
1017 Simple IRA Contribution	327.22	1,471.86	6,621.00	5,149.14	22
3500 Operations and Maintenance	12,334.80	49,470.64	141,430.00	91,959.36	35
3833 Contributions to Other Agencies		656.71	7,000.00	6,343.29	9
3981 Special Events	1,257.74	4,755.03	19,900.00	15,144.97	24
4500 Liability Insurance		5,985.21	6,200.00	214.79	97
Total Building and Grounds	36,225.03	164,601.96	503,049.00	338,447.04	33
6300 Capital Expenses					
5210 Capital Exp - GIS, Computer, etc		1,332.78	19,000.00	17,667.22	7
5500 Capital Outlay-Equipment and Land	2,677.08	28,213.08	968,460.00	940,246.92	3
5700 Capital Outlay-Land and Improvements		266,400.00	266,400.00		100
Total Capital	2,677.08	295,945.86	1,253,860.00	957,914.14	24
Total Expenses	94,114.60	698,609.92	2,515,906.00	1,817,296.08	28
Net Revenues	26,739.34	196,885.37			

**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 October 31, 2020**

BB&T	
Checking/Savings	
BB&T Checking	84,812.31
BB&T Money Market	69,465.18
BB&T Bond Account	12,904.57
Total Checking/Savings	167,182.06

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	225,241.33
Bank of OR ICS Money Market	2,217,014.47
Total Checking/Savings	2,442,255.80

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	1,195,949.80
Total Checking/Savings	1,195,949.80

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 757 1	Vehicle Property Taxes		10/20		7,750.02	
RV 757 2	Property Taxes		10/20		37,963.09	
	Account Total:	570,717.54 CR			45,713.11	616,430.65 CR
3230 Sales Tax Receipts						
CR 772 1	Batch #: 10380		10/20		9,246.71	
RV 761 1	Sales & Use Tax		10/20		25,250.81	
	Account Total:	67,331.70 CR			34,497.52	101,829.22 CR
3325 ABC Distribution						
CR 769 1	Batch #: 10380		10/20		37,703.00	
	Account Total:	42,907.00 CR			37,703.00	80,610.00 CR
3370 Veterans Memorial Donations						
CR 767 1	Batch #: 10380		10/20		100.00	
	Account Total:	25.00 CR			100.00	125.00 CR
3380 MST Committee Revenues						
CR 768 1	Batch #: 10380		10/20		20.00	
	Account Total:	20.00 CR			20.00	40.00 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 383 4	Payroll		10/20	10,001.09		
JV 390 4	Payroll		10/20	10,001.09		
	Object Total:			20,002.18		20,002.18 DB
1001 Salary-Governing Body						
JV 380 4	Council Payroll		10/20	800.00		
	Object Total:	2,400.00 DB		800.00		3,200.00 DB
1008 Medicare Expense						
JV 380 5	Council Payroll		10/20	11.60		
JV 383 8	Payroll		10/20	132.26		
JV 390 8	Payroll		10/20	132.35		
	Object Total:	795.23 DB		276.21		1,071.44 DB
1009 Social Security Expense						
JV 380 6	Council Payroll		10/20	49.60		
JV 383 9	Payroll		10/20	565.91		
JV 390 9	Payroll		10/20	565.86		
	Object Total:	3,400.87 DB		1,181.37		4,582.24 DB
1010 Retirement Expense						
JV 383 12	Retirement Contribution		10/20	1,015.11		
JV 390 12	Retirement Contribution		10/20	1,015.11		
	Object Total:	5,673.40 DB		2,030.22		7,703.62

DB See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1011 Health/Dental/Vision						
CL 3664 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	10/20	8,358.00		
JV 383 14	Health/Dental/Vision Deduction		10/20		874.36	
JV 390 14	Health/Dental/Vision Deduction		10/20		874.36	
	Object Total:			8,358.00	1,748.72	25,192.72 DB
1013 Life Insurance						
CL 3664 5	Town Life	MUNICIPAL INSURANCE TRUST	10/20	120.48		
JV 383 27	Payroll		10/20		4.10	
JV 390 27	Payroll		10/20		4.10	
	Object Total:			120.48	8.20	277.76 DB
1015 Unemployment						
JV 380 8	Council Payroll		10/20	0.48		
JV 383 15	Payroll		10/20	0.82		
JV 390 15	Payroll		10/20	0.84		
	Object Total:			2.14		7.18 DB
1016 Disability Insurance						
CL 3664 3	Town Disability	MUNICIPAL INSURANCE TRUST	10/20	72.57		
	Object Total:			72.57		290.30 DB
1017 Simple IRA Contribution						
JV 383 11	Simple IRA		10/20	258.08		
JV 390 11	Simple IRA		10/20	300.04		
	Object Total:			558.12		2,108.85 DB
1081 Accounting						
CL 3635 1	September Accounting	SAMUEL K. ANDERS, CPA, MSA	10/20	7,862.50		
	Object Total:			7,862.50		27,186.40 DB
1082 Consulting						
CL 3636 1	Network Maint	Stone PC Works! Inc.	10/20	1,031.50		
CL 3640 1	Consulting	Revington Reaves	10/20	2,025.00		
	Object Total:			3,056.50		8,613.50 DB
1090 Legal Fees						
CL 3637 1	Sept legal	J. Michael Thomas Attorney	10/20	2,526.00		
	Object Total:			2,526.00		10,793.27 DB
1091 Tax Collection Fees						
CL 3641 1	06HLY12711 Tax Collection Fees	GUILFORD COUNTY	10/20	4,604.00		
	Object Total:			4,604.00		4,604.00 DB
2610 Office Supplies						
CL 3627 1	Office Supplies	OFFICE DEPOT	10/20	35.98		
CL 3649 1	Office Supplies	OFFICE DEPOT	10/20	2.92		
CL 3653 1	130607 Yard Parking Signs	Associated Posters, Inc.	10/20	65.00		
CL 3654 1	Reimb. for Office Supplies	Ashley Royal	10/20	12.59		
CL 3662 1	Water for Town Hall	CARD SERVICES CENTER	10/20	20.97		
CL 3662 7	Amazon	CARD SERVICES CENTER	10/20	39.04		
CL 3673 1	1289329250 Office Supplies	OFFICE DEPOT	10/20	3.49		
	Object Total:			179.99		1,321.10 DB
2611 Postage and Delivery						
CL 3662 4	Postage	CARD SERVICES CENTER	10/20	55.00		
	Object Total:			55.00		280.50 DB

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
October 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3120 Mileage Reimbursement						
CL 3666 1	358 miles @ .575 each	TERRY LANNON	10/20	205.85		596.28 DB
	Object Total:			205.85		
3150 Education						
CL 3662 5	Clerks Academy for Ashley	CARD SERVICES CENTER	10/20	175.00		1,278.75 DB
	Object Total:			175.00		
3210 Communications						
CL 3631 1	Communications	TIME WARNER CABLE	10/20	345.27		
CL 3647 1	9864275273 09/06-10/05	Verizon	10/20	53.56		
JV 383 16	Cell Phone Stipend		10/20	5.00		
JV 383 28	Cell Phone Stipend Park		10/20	5.00		
JV 390 16	Cell Phone Stipend		10/20	5.00		
JV 390 28	Cell Phone Stipend Park		10/20	5.00		
	Object Total:			418.83		1,842.43 DB
3700 Advertising						
CL 3621 1	091720C8 Advertising	NORTHWEST OBSERVER	10/20	112.00		
CL 3628 1	Advertising	NEWS & RECORD	10/20	368.00		
	Object Total:			480.00		1,553.64 DB
3950 Dues and Subscriptions						
CL 3623 1	C00396 Dues for Ashley	NC ASSOCIATION OF MUNICIPA	10/20	10.00		
CL 3662 6	Zoom	CARD SERVICES CENTER	10/20	14.99		
	Object Total:			24.99		26,716.12 DB
3960 Bank and Merchant Fees						
JV 380 2	Payroll Fees		10/20	11.75		
JV 383 2	Payroll Fees		10/20	20.50		
JV 390 2	Payroll Fees		10/20	20.50		
	Object Total:			52.75		435.00 DB
4220 Historic Preservation Commission						
CL 3632 1	10120H29 HFC Ad	PS COMMUNICATIONS	10/20	531.00		
	Object Total:			531.00		685.95 DB
4300 Equipment Lease						
CL 3671 1	27996426 Copier	MODERN IMPRESSIONS	10/20	113.17		
CL 3672 1	318458 Copier	Modern Impressions	10/20	122.40		
	Object Total:			235.57		941.14 DB
	Account Total:			99,232.02 DB	1,756.92	151,284.37 DB
5000 Building and Grounds						
2110 Furnishings						
CL 3634 1	Flag for Town hall	CARROT-TOP INDUSTRIES, INC	10/20	68.54		
	Object Total:			68.54		1,230.53 DB
3310 Electricity						
CL 3629 1	3100 Oak Ridge Road	DUKE ENERGY	10/20	24.86		
CL 3629 2	4501 Peeples Rd	DUKE ENERGY	10/20	28.15		
CL 3650 1	150 Crosswalk	DUKE ENERGY	10/20	34.60		
CL 3650 2	1611 Oak Ridge Rd	DUKE ENERGY	10/20	26.90		
CL 3650 3	Town Hall	DUKE ENERGY	10/20	921.45		
	Object Total:			1,035.96		4,591.49 DB

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 2020

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 3622 1	Mowing July-Sept	Justin Nicholson	10/20	400.00		
CL 3630 1	Emergency Light Maint	Johnson Controls Fire Prot	10/20	375.00		
CL 3665 1	Summer Maintenance	Southern Comfort Consultin	10/20	990.64		
	Object Total:		1,769.40 DB	1,765.64		3,535.04 DB
3515 Cleaning						
CL 3667 1	October Cleaning	AT YOUR SERVICES CLEANING	10/20	290.00		
	Object Total:		1,750.00 DB	290.00		2,040.00 DB
	Account Total:		8,236.92 DB	3,160.14		11,397.06 DB
	Fund Total:			56,969.41	119,790.55	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 2020

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CL 3661 1	Shelter Refund		10/20			
CR 770 1	Batch #: 10380	Mary Garner	10/20	135.00	2,433.00	
CR 773 1	Batch #: 10381		10/20		290.00	
	Account Total:			135.00	2,723.00	6,964.00 CR
3345 Other Park Revenue - Other						
CR 771 1	Batch #: 10380		10/20		232.31	
	Account Total:				232.31	714.37 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 383 18	Payroll		10/20	8,710.99		
JV 390 18	Payroll		10/20	8,350.77		
	Object Total:			17,061.76		70,717.82 DB
1008 Medicare Expense						
JV 383 19	Payroll		10/20	126.36		
JV 390 19	Payroll		10/20	121.08		
	Object Total:			247.44		1,025.46 DB
1009 Social Security Expense						
JV 383 20	Payroll		10/20	540.15		
JV 390 20	Payroll		10/20	517.74		
	Object Total:			1,057.89		4,384.56 DB
1010 Retirement Expense						
JV 383 23	Retirement Contribution		10/20	770.47		
JV 390 23	Retirement Contribution		10/20	770.47		
	Object Total:			1,540.94		6,221.72 DB
1011 Health/Dental/Vision						
CL 3664 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	10/20	2,293.00		
	Object Total:			2,293.00		14,497.00 DB
1013 Life Insurance						
CL 3664 6	Park Life	MUNICIPAL INSURANCE TRUST	10/20	65.74		
JV 383 25	Health/Dental/Vision Deduction		10/20		6.55	
JV 390 25	Health/Dental/Vision Deduction		10/20		6.55	
	Object Total:			65.74	13.10	280.00 DB
1015 Unemployment						
JV 383 26	Payroll		10/20	1.39		
JV 390 26	Payroll		10/20	1.18		
	Object Total:			2.57		19.05 DB
1016 Disability Insurance						
CL 3664 4	Park Disability	MUNICIPAL INSURANCE TRUST	10/20	49.03		
	Object Total:			49.03		285.78 DB
1017 Simple IRA Contribution						
JV 383 22	Simple IRA		10/20	163.61		
JV 390 22	Simple IRA		10/20	163.61		
	Object Total:			1,144.64 DB		1,471.86 DB

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 2020

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 3624 1	232867 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	10/20	473.10		
CL 3625 1	Field Maint/ORVA	SHERWIN-WILLIAMS	10/20	167.25		
CL 3626 1	5817 Spigot at Shop	ALL-STAR PLUMBING	10/20	175.00		
CL 3633 1	0521603 2 Mound Rakes	BEACON ATHLETICS	10/20	372.00		
CL 3638 1	863004762 Fuel Statement	QUALITY OIL COMPANY	10/20	601.97		
CL 3642 1	8620806557 First Aid Kit	Zee Medical Service #86	10/20	35.60		
CL 3643 1	DF1861139 Weld Attachment for Gro	Nelson's Performance & Rep	10/20	40.00		
CL 3644 1	22788 Disinfect Shelter/Playgr	Witmann Home Renewal	10/20	1,000.00		
CL 3645 1	480389 Grounds Care/Equip Repair	FARMERS FEED AND SEED	10/20	67.19		
CL 3646 1	ORVA Field Paint	SHERWIN-WILLIAMS	10/20	167.25		
CL 3648 1	Grounds Care/Janitorial	LOWE'S	10/20	219.79		
CL 3655 1	7803-1 ORVA Paint	SHERWIN-WILLIAMS	10/20	464.31		
CL 3655 2	7747-0 ORVA Paint	SHERWIN-WILLIAMS	10/20	111.50		
CL 3656 1	481108 Equip. Repair & Maint	FARMERS FEED AND SEED	10/20	243.72		
CL 3657 1	4371 Breakers for Christmas T	OAK RIDGE ELECTRIC, INC	10/20	223.00		
CL 3658 1	7931-7 ORVA lax 5 gal blue	SHERWIN-WILLIAMS	10/20	154.77		
CL 3662 2	Advance Auto Janitorial/Ground	CARD SERVICES CENTER	10/20	120.80		
CL 3662 3	Paper Towels	CARD SERVICES CENTER	10/20	25.30		
CL 3668 1	00670640 Grounds Care Supplies	GREEN RESOURCE, LLC	10/20	1,778.00		
CL 3669 1	Town Park Lights	DUKE ENERGY	10/20	1,230.80		
CL 3669 2	8326 Linville Rd	DUKE ENERGY	10/20	135.90		
CL 3669 3	8300 Linville Rd	DUKE ENERGY	10/20	25.99		
CL 3669 4	6231 Lisa Dr	DUKE ENERGY	10/20	155.95		
CL 3669 5	6231 Lisa Dr	DUKE ENERGY	10/20	25.68		
CL 3669 6	8326 Linville Rd	DUKE ENERGY	10/20	44.41		
CL 3669 7	8515 Scoggins Rd	DUKE ENERGY	10/20	24.94		
CL 3669 8	6231 Lisa Dr	DUKE ENERGY	10/20	25.74		
CL 3669 9	Parl Restrooms	DUKE ENERGY	10/20	37.27		
CL 3669 10	Ampitheater	DUKE ENERGY	10/20	25.43		
CL 3669 11	Town Park	DUKE ENERGY	10/20	815.64		
CL 3669 12	8515 Scoggins Rd	DUKE ENERGY	10/20	10.18		
CL 3670 1	TMS102620 Playground Mulch 90 & 22	TRIAD MULCH SUPPLY, INC	10/20	3,336.32		49,470.64 DB
	Object Total:	37,135.84 DB		12,334.80		
3981 Special Events						
CL 3652 1	Reimb. Terror Trail Supplies	Michelle Eiben	10/20	901.42		
CL 3659 1	Reimb. Terror Trail Supplies	Sydney Partyka	10/20	69.87		
CL 3660 1	Reimb. Terror Trail Supplies	Nick Gervasi	10/20	286.45		
	Object Total:	3,497.29 DB		1,257.74		4,755.03 DB
	Account Total:	116,903.89 DB		36,238.13	13.10	153,128.92 DB
	Fund Total:			36,373.13	2,968.41	

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 2020

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 3651 1 Reimb. for MST Const. Supplies		Joel Deaton	10/20	2,677.08		28,213.08 DB
	Object Total:		25,536.00 DB	2,677.08		28,213.08 DB
	Account Total:		25,536.00 DB	2,677.08		
	Fund Total:			2,677.08	0.00	
	Grand Total:			96,019.62	122,758.96	

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			3,747,713.26		
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	1,332.78		48,020.73	36,454.60	40,000.98
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			870,594.95	460,961.08	514,152.17
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
Total	10,457,229.53	16,698.78	0.00	10,473,928.31	1,997,472.42	2,262,316.56

Est. Monthly 22,089.52

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

Town of Oak Ridge
 Supplementary Schedule 4
 Modified Accrual Basis

Town of Oak Ridge - Whitaker Land

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

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

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

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020	266,400.00	86,400.00	180,000.00	1,260,000.00
7/16/2021				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
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