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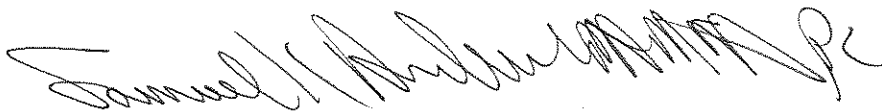
To the Town Council
Town of Oak Ridge, North Carolina

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, 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.

November 3, 2021

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

ASSETS

Current Assets

BB&T Checking	419,300.03
Petty Cash	100.00
BB&T Money Market	19,468.87
Bank of OR Money Market	226,814.19
Pinnacle Money Market	3,532.04
BB&T Bond Account	12,905.88
Bank of OR ICS Money Market	3,133,901.83
Bank of OR ARP Funding Account	828,045.00
Ad Valorem Tax Receivable	13,961.08
Sales Tax Refund Receivable	2,910.94
Total Current Assets	<u>4,660,939.86</u>

Total Assets 4,660,939.86

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	26,371.80
Payroll Taxes Payable	1,389.32
Retirement Contributions Payable	8,629.54
Refundable Bonds	12,905.88
Total Current Liabilities	<u>49,296.54</u>

Other Liabilities

Deferred Inflows of Resources	13,961.08
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Total Liabilities 63,257.62

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	8,821.00
Solid Waste Disposal Tax Reserve	46,708.46
Historic Heritage Grants	6,926.01
Fund Balance - Unassigned	2,643,222.18

Total Fund Balance 4,597,682.24

TOTAL LIABILITIES AND FUND BALANCE 4,660,939.86

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

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3110	Planning and Zoning Fees		16,200.00	20,000.00	-3,800.00	81
3210	Property Tax Receipts	347,863.62	667,976.72	916,559.00	-248,582.28	73
3220	Excise Tax Receipts			32,000.00	-32,000.00	
3230	Sales Tax Receipts	25,602.30	107,916.99	331,427.00	-223,510.01	33
3250	Solid Waste Disposal Tax Dist.		1,419.48	5,700.00	-4,280.52	25
3261	Telecommunication Services		3,800.97	15,000.00	-11,199.03	25
3262	Video Programming		14,563.62	60,000.00	-45,436.38	24
3264	Electric Power		47,626.71	205,000.00	-157,373.29	23
3265	Piped Natural Gas		3,368.69	14,800.00	-11,431.31	23
3311	Grants		828,051.00		828,051.00	
3325	ABC Distribution		49,863.00	200,000.00	-150,137.00	25
3341	Special Events-Park	467.00	1,282.51	1,950.00	-667.49	66
3342	Facility Rental	1,690.00	5,958.00	16,200.00	-10,242.00	37
3344	User Fees	375.00	476.00	6,300.00	-5,824.00	8
3345	Other Park Revenue - Other	1,239.93	3,618.12	1,800.00	1,818.12	201
3346	ORYA Stipend Revenue		226.47	30,000.00	-29,773.53	1
3350	HPC Donations	211.00	211.00		211.00	
3360	Town Special Events		500.00	200.00	300.00	250
3370	Veterans Memorial Donations	3,136.00	23,975.87	35,000.00	-11,024.13	69
3380	MST Committee Revenues		20.00	100.00	-80.00	20
3831	Interest Earnings		5,586.89	21,500.00	-15,913.11	26
3839	Miscellaneous Revenues		3,001.00	1.00	3,000.00	****
						93
	Total Revenue	380,584.85	1,785,643.04	1,913,537.00	-127,893.96	93
Expenses						
4100	Administrative					
1000	Salary-Town Hall Employees	21,113.16	84,452.64	254,483.00	170,030.36	33
1001	Salary-Governing Body		5,200.00	15,600.00	10,400.00	33
1008	Medicare Expense	288.17	1,228.07	3,916.00	2,687.93	31
1009	Social Security Expense	1,232.16	5,251.10	16,745.00	11,493.90	31
1010	Retirement Expense	2,396.34	9,585.36	30,654.00	21,068.64	31
1011	Health/Dental/Vision	6,114.66	24,458.64	70,547.00	46,088.36	35
1013	Life Insurance	154.24	616.96	800.00	183.04	77
1014	Worker Comp		2,038.97	2,250.00	211.03	91
1015	Unemployment	17.18	6.56	800.00	793.44	1
1016	Disability Insurance	88.90	355.60	1,000.00	644.40	36
1017	Simple IRA Contribution	626.16	2,504.64	7,500.00	4,995.36	33
1081	Accounting	4,016.25	37,624.97	72,000.00	34,375.03	52
1082	Consulting	8,754.75	47,760.49	40,000.00	-7,760.49	119
1084	Animal Control	5,378.00	5,378.00	21,550.00	16,172.00	25
1090	Legal Fees	2,624.20	18,434.13	50,000.00	31,565.87	37
1091	Tax Collection Fees			5,000.00	5,000.00	
1095	Well Monitoring		5,000.00	5,000.00		100

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

Account	Description	Current		Budget	Variance	%
		Month	Current YTD			
2610	Office Supplies	281.76	830.68	4,000.00	3,169.32	21
2611	Postage and Delivery	142.02	197.02	850.00	652.98	23
3100	Travel			500.00	500.00	
3101	Travel-Administrative			2,500.00	2,500.00	
3120	Mileage Reimbursement	19.60	19.60	3,000.00	2,980.40	1
3150	Education	204.72	1,254.72	5,000.00	3,745.28	25
3210	Communications	483.34	1,935.16	6,000.00	4,064.84	32
3320	Web Hosting Fees			6,000.00	6,000.00	
3700	Advertising	77.00	1,426.30	4,000.00	2,573.70	36
3950	Dues and Subscriptions	569.94	17,544.46	32,000.00	14,455.54	55
3960	Bank and Merchant Fees	41.00	601.52	1,800.00	1,198.48	33
3970	Elections			5,000.00	5,000.00	
3981	Special Events	132.75	1,409.92	7,250.00	5,840.08	19
3990	Miscellaneous			500.00	500.00	
4210	Board of Adjustment			500.00	500.00	
4220	Historic Preservation Commission	2,582.60	2,737.55	11,285.00	8,547.45	24
4230	Ordinance Conversion			5,000.00	5,000.00	
4240	Planning & Zoning Board			1,000.00	1,000.00	
4250	Tree Board	237.04	237.04	1,500.00	1,262.96	16
4300	Equipment Lease	63.32	2,109.95	6,000.00	3,890.05	35
4350	MST Committee		63.75	1,500.00	1,436.25	4
4360	Conservation Easement Committee			20,000.00	20,000.00	
4500	Liability Insurance		7,680.95	7,700.00	19.05	100
	Total Account	57,639.26	287,944.75	730,730.00	442,785.25	39
5000	Building and Grounds					
1083	Security Monitoring		183.00	300.00	117.00	61
2110	Furnishings			2,500.00	2,500.00	
3310	Electricity	1,055.70	4,575.54	19,000.00	14,424.46	24
3510	Repairs & Maintenance	410.00	2,335.00	12,000.00	9,665.00	19
3515	Cleaning	290.00	1,160.00	4,400.00	3,240.00	26
	Total Account	1,755.70	8,253.54	38,200.00	29,946.46	22
6200	Cultural and Recreation Expense					
1004	Salary-Other	18,089.44	74,084.68	231,752.00	157,667.32	32
1008	Medicare Expense	261.92	1,072.76	3,360.00	2,287.24	32
1009	Social Security Expense	1,119.99	4,587.01	14,369.00	9,781.99	32
1010	Retirement Expense	1,868.97	7,575.88	26,304.00	18,728.12	29
1011	Health/Dental/Vision	4,630.78	18,523.12	58,288.00	39,764.88	32
1013	Life Insurance	123.20	492.80	1,100.00	607.20	45
1014	Worker Comp		4,991.95	5,500.00	508.05	91
1015	Unemployment	31.02	28.72	1,050.00	1,021.28	3
1016	Disability Insurance	98.29	393.16	1,200.00	806.84	33
1017	Simple IRA Contribution	424.78	1,707.58	6,600.00	4,892.42	26
3500	Operations and Maintenance	10,675.46	49,531.35	149,500.00	99,968.65	33
3833	Contributions to Other Agencies	2,158.04	4,862.27	7,000.00	2,137.73	69
3981	Special Events	308.30	10,749.56	25,500.00	14,750.44	42
3983	ORYA Stipend Expense			30,000.00	30,000.00	
4500	Liability Insurance		7,284.58	7,100.00	-184.58	103

See Accountant's Compilation Report

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

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
	Total Account	39,790.19	185,885.42	568,623.00	382,737.58	33
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	98,933.81	214,346.97	1,353,817.00	1,139,470.03	16
5700	Capital Outlay-Land and Improvements		255,600.00	255,600.00		100
	Total Account	98,933.81	506,274.97	1,650,457.00	1,144,182.03	31
	Total Expenses	198,118.96	988,358.68	2,988,010.00	1,999,651.32	33
	Net Income	182,465.89	797,284.36			

**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, 2021**

BB&T

Checking/Savings	
BB&T Checking	419,300.03
BB&T Money Market	19,468.87
BB&T Bond Account	12,905.88
Total Checking/Savings	451,674.78

Bank of Oak Ridge

Checking/Savings	
Bank Of OR Money Market	226,814.19
Bank of OR ICS Money Market	3,133,901.83
Bank of OR ARP Funding Acct	828,045.00
Total Checking/Savings	4,188,761.02

Pinnacle Bank

Checking/Savings	
Pinnacle Bank Money Market	3,532.04
Total Checking/Savings	3,532.04

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 866 1	Property Taxes		10/21		338,410.36	
RV 866 2	Vehicle Property Taxes		10/21		9,453.26	
	Account Total:	320,113.10 CR			347,863.62	667,976.72 CR
3230 Sales Tax Receipts						
CR 849 1	Batch #: 10419		10/21		5,687.46	
JV 542 1	AJE Move Sales Tax refund		10/21	5,687.46		
RV 874 1	Sales & Use		10/21		25,602.30	
	Account Total:	82,314.69 CR		5,687.46	31,289.76	107,916.99 CR
3350 HPC Donations						
CR 847 1	Batch #: 10419		10/21		211.00	
	Account Total:				211.00	211.00 CR
3370 Veterans Memorial Donations						
CR 848 1	Batch #: 10419		10/21		2,135.00	
CR 851 1	Batch #: 10420		10/21		1,001.00	
	Account Total:				3,136.00	23,975.87 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 543 4	Payroll		10/21	10,556.58		
JV 546 4	Payroll		10/21	10,556.58		
	Object Total:	63,339.48 DB		21,113.16		84,452.64 DB
1008 Medicare Expense						
JV 543 8	Payroll		10/21	144.09		
JV 546 8	Payroll		10/21	144.08		
	Object Total:	939.90 DB		288.17		1,228.07 DB
1009 Social Security Expense						
JV 543 9	Payroll		10/21	616.07		
JV 546 9	Payroll		10/21	616.09		
	Object Total:	4,018.94 DB		1,232.16		5,251.10 DB
1010 Retirement Expense						
JV 543 12	Retirement Contribution		10/21	1,198.17		
JV 546 12	Retirement Contribution		10/21	1,198.17		
	Object Total:	7,189.02 DB		2,396.34		9,585.36 DB
1011 Health/Dental/Vision						
CL 4330 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	10/21	7,354.00		
JV 543 14	Health/Dental/Vision Deduction		10/21		619.67	
JV 546 14	Health/Dental/Vision Deduction		10/21		619.67	
	Object Total:	18,343.98 DB		7,354.00	1,239.34	24,458.64 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1013 Life Insurance						
CL 4330 5	Town Life	MUNICIPAL INSURANCE TRUST	10/21	162.44		
JV 543 27	Payroll		10/21		4.10	
JV 546 27	Payroll		10/21		4.10	
	Object Total:		462.72 DB	162.44	8.20	616.96 DB
1015 Unemployment						
JV 543 15	Payroll		10/21			
JV 546 15	Payroll		10/21			
JV 549 2	Unemployment 3rd Quarter		10/21	17.18		
	Object Total:		10.62 CR	17.18		6.56 DB
1016 Disability Insurance						
CL 4330 3	Town Disability	MUNICIPAL INSURANCE TRUST	10/21	88.90		
	Object Total:		266.70 DB	88.90		355.60 DB
1017 Simple IRA Contribution						
JV 543 11	Simple IRA		10/21	313.08		
JV 546 11	Simple IRA		10/21	313.08		
	Object Total:		1,878.48 DB	626.16		2,504.64 DB
1081 Accounting						
CL 4321 1	43284	SAMUEL K. ANDERS, CPA, MSA	10/21	4,016.25		
	Object Total:		33,608.72 DB	4,016.25		37,624.97 DB
1082 Consulting						
CL 4318 1	75406	Water for Fire Protectio	10/21	2,810.75		
CL 4319 1	8883	Network Monitoring	10/21	649.00		
CL 4329 1	10613	Town Seal ReDesign	10/21	850.00		
CL 4348 1	10077	Guidebook & Design Comm	10/21	210.00		
CL 4349 1	9994	Guidebook & Design Comm	10/21	4,235.00		
	Object Total:		39,005.74 DB	8,754.75		47,760.49 DB
1084 Animal Control						
CL 4339 1	133529	07/01-09/30/21 Animal Co	10/21	5,378.00		
	Object Total:			5,378.00		5,378.00 DB
1090 Legal Fees						
CL 4307 1	1129	September Legal	10/21	2,624.20		
	Object Total:		15,809.93 DB	2,624.20		18,434.13 DB
2610 Office Supplies						
CL 4315 1	89574	Water Town Hall	10/21	34.91		
CL 4328 2	36 in Paper Cutter	CARD SERVICES CENTER	10/21	179.34		
CL 4336 2	Supplies for TC Meeting	Ann Schneider	10/21	25.62		
CL 4341 1	91155	Office Supplies	10/21	26.92		
CL 4345 1	Office Supplies	OFFICE DEPOT	10/21	14.97		
	Object Total:		548.92 DB	291.76		830.68 DB
2611 Postage and Delivery						
CL 4328 1	Postage	CARD SERVICES CENTER	10/21	58.00		
CL 4328 15	USPS Postage	CARD SERVICES CENTER	10/21	55.00		
CL 4328 21	Office Supplies	CARD SERVICES CENTER	10/21	17.42		
CL 4336 1	Book of Stamps	Ann Schneider	10/21	11.60		
	Object Total:		55.00 DB	142.02		197.02 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3120 Mileage Reimbursement						
CL 4336 3	Mileage 35 miles @ .56 each	Ann Schneider	10/21	19.60		19.60 DB
	Object Total:			19.60		
3150 Education						
CL 4328 24	Longleaf	CARD SERVICES CENTER	10/21	204.72		1,254.72 DB
	Object Total:			204.72		
3210 Communications						
CL 4314 1	Internet/Voice	TIME WARNER CABLE	10/21	349.83		
CL 4325 1	9889949684 09/06-10/05 Phone Bill	Verizon	10/21	53.51		
JV 543 16	Cell Phone Stipend		10/21	20.00		
JV 543 28	Cell Phone Stipend		10/21	20.00		
JV 546 16	Cell Phone Stipend		10/21	20.00		
JV 546 28	Cell Phone Stipend		10/21	20.00		
	Object Total:			483.34		1,935.16 DB
3700 Advertising						
CL 4313 1	93021C5 Ad 9/16/21	NORTHWEST OBSERVER	10/21	77.00		
	Object Total:			77.00		1,426.30 DB
3950 Dues and Subscriptions						
CL 4328 12	Zoom	CARD SERVICES CENTER	10/21	14.99		
CL 4328 16	Zoom	CARD SERVICES CENTER	10/21	14.99		
CL 4328 22	Adobe Refund	CARD SERVICES CENTER	10/21		192.02	
CL 4328 23	Adobe Refund	CARD SERVICES CENTER	10/21		192.02	
CL 4334 1	1534602110 APA Membership Bill Bruc	AMERICAN PLANNING ASSOCIAT	10/21	558.00		
CL 4335 1	2379872110 APA Membership Sean Tayl	AMERICAN PLANNING ASSOCIAT	10/21	366.00		
	Object Total:			953.98	384.04	17,544.46 DB
3960 Bank and Merchant Fees						
JV 543 2	Payroll Fees		10/21	20.50		
JV 546 2	Payroll Fees		10/21	20.50		
	Object Total:			41.00		601.52 DB
3981 Special Events						
CL 4316 1	Special Events Reimb	Patti Dmuchowski	10/21	132.75		
	Object Total:			132.75		1,409.92 DB
4220 Historic Preservation Commission						
CL 4317 1	Heritage Day Reimb	Deborah D. Shoenfeld	10/21	51.60		
CL 4326 1	093021H24 At Home Publication	PS COMMUNICATIONS	10/21	531.00		
CL 4340 1	HPC Grant	Joyce Biggs	10/21	2,000.00		
	Object Total:			2,582.60		2,737.55 DB
4250 Tree Board						
CL 4323 1	13 Tree Board Photography	Erin Kye	10/21	237.04		
	Object Total:			237.04		237.04 DB
4300 Equipment Lease						
CL 4331 1	334589 Copier Lease	Modern Impressions	10/21	63.32		
	Object Total:			63.32		2,109.95 DB
	Account Total:			59,270.84	1,631.58	267,961.08 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3310 Electricity						
CL 4324 1	4501 Peeples Rd	DUKE ENERGY	10/21	29.82		
CL 4324 2	3100 Oak Ridge Rd	DUKE ENERGY	10/21	26.25		
CL 4344 1	Town Hall	DUKE ENERGY	10/21	935.67		
CL 4346 1	1611 Oak Ridge Rd	DUKE ENERGY	10/21	28.46		
CL 4346 2	150 Crosswalk	DUKE ENERGY	10/21	35.50		
	Object Total:		3,519.84 DB	1,055.70		4,575.54 DB
3510 Repairs & Maintenance						
CL 4338 1	88197002 Emergency Light Maint	Johnson Controls Fire Prot	10/21	410.00		
	Object Total:		1,925.00 DB	410.00		2,335.00 DB
3515 Cleaning						
CL 4309 1	628503 September Cleaning	AT YOUR SERVICES CLEANING	10/21	290.00		
	Object Total:		870.00 DB	290.00		1,160.00 DB
	Account Total:		6,314.84 DB	1,755.70		8,070.54 DB
	Fund Total:			66,714.00	384,131.96	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events-Park						
CR 845 1	Batch #: 10418		10/21		167.00	
CR 854 1	Batch #: 10420		10/21		300.00	
Account Total:					467.00	1,282.51 CR
3342 Facility Rental						
CR 844 1	Batch #: 10418		10/21	997.50		
CR 852 1	Batch #: 10420		10/21	692.50		
Account Total:					1,690.00	5,958.00 CR
3344 User Fees						
CR 846 1	Batch #: 10418		10/21	275.00		
CR 850 1	Batch #: 10419		10/21	100.00		
Account Total:					375.00	476.00 CR
3345 Other Park Revenue - Other						
CR 853 1	Batch #: 10420		10/21	1,239.93		
Account Total:					1,239.93	3,618.12 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 543 18	Payroll		10/21	8,856.65		
JV 546 18	Payroll		10/21	9,232.79		
Object Total:				18,089.44		74,084.68 DB
1008 Medicare Expense						
JV 543 19	Payroll		10/21	128.24		
JV 546 19	Payroll		10/21	133.68		
Object Total:				261.92		1,072.76 DB
1009 Social Security Expense						
JV 543 20	Payroll		10/21	548.33		
JV 546 20	Payroll		10/21	571.66		
Object Total:				1,119.99		4,587.01 DB
1010 Retirement Expense						
JV 543 23	Retirement Contribution		10/21	909.50		
JV 546 23	Retirement Contribution		10/21	959.47		
Object Total:				1,868.97		7,575.88 DB
1011 Health/Dental/Vision						
CL 4330 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	10/21	4,656.00		
JV 543 30	Health/Dental/Vision Deduction		10/21		12.61	
JV 543 31	Health/Dental/Vision Deduction		10/21		12.61	
JV 546 30	Health/Dental/Vision Deduction		10/21			
JV 546 31	Health/Dental/Vision Deduction		10/21			
Object Total:				4,656.00	25.22	18,523.12 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1013 Life Insurance						
CL 4330 6 Park Life		MUNICIPAL INSURANCE TRUST	10/21	136.30		
JV 543 25 Health/Dental/Vision Deduction			10/21		6.55	
JV 546 25 Health/Dental/Vision Deduction			10/21		6.55	
Object Total:			369.60 DB	136.30	13.10	492.80 DB
1015 Unemployment						
JV 543 26 Payroll			10/21	1.10		
JV 546 26 Payroll			10/21	1.01		
JV 549 1 Unemployment 3rd Quarter			10/21	28.91		
Object Total:			2.30 CR	31.02		28.72 DB
1016 Disability Insurance						
CL 4330 4 Park Disability		MUNICIPAL INSURANCE TRUST	10/21	98.29		
Object Total:			294.87 DB	98.29		393.16 DB
1017 Simple IRA Contribution						
JV 543 22 Simple IRA			10/21	207.12		
JV 546 22 Simple IRA			10/21	217.66		
Object Total:			1,282.80 DB	424.78		1,707.58 DB
3500 Operations and Maintenance						
CL 4306 1 55 Gal Field Paint		SBC Painting LLC	10/21	550.00		
CL 4308 1 863004792 September Fuel Stmt		QUALITY OIL COMPANY	10/21	870.17		
CL 4310 1 00744126 Grounds Care		GREEN RESOURCE, LLC	10/21	149.45		
CL 4310 2 00746718 Grounds Care		GREEN RESOURCE, LLC	10/21	2,627.12		
CL 4311 1 38616 2 9LR Trimmers		FARMERS FEED AND SEED	10/21	659.98		
CL 4312 1 6232247 Edger Parts		STI-TURF CARE EQUIPMENT	10/21	18.95		
CL 4322 1 Paint and Starter		LOWE'S	10/21	164.05		
CL 4322 2 Mums		LOWE'S	10/21	53.12		
CL 4322 3 Janitorial/Grounds Care		LOWE'S	10/21	337.36		
CL 4322 4 Caution Tape and Scotts		LOWE'S	10/21	45.59		
CL 4322 5 3 in 1 Mite Control		LOWE'S	10/21	45.54		
CL 4322 6 Janitorial/Grounds Care		LOWE'S	10/21	71.68		
CL 4322 7 Saw Blade		LOWE'S	10/21	42.74		
CL 4322 8 Small Tools/Grounds Care/Janit		LOWE'S	10/21	538.76		
CL 4327 1 6281507 5410 Filters		SMITH TURF & IRRIGATION	10/21	72.04		
CL 4328 4 Grounds Care		CARD SERVICES CENTER	10/21	15.99		
CL 4328 5 Grounds Care		CARD SERVICES CENTER	10/21	7.46		
CL 4328 6 Small Tools/Equip R&M		CARD SERVICES CENTER	10/21	311.14		
CL 4328 7 Replace Concess Fan Blade		CARD SERVICES CENTER	10/21	23.46		
CL 4328 8 Replace Trailer Tire		CARD SERVICES CENTER	10/21	13.87		
CL 4328 9 Tire for Trailer		CARD SERVICES CENTER	10/21	124.51		
CL 4328 10 Grounds Care		CARD SERVICES CENTER	10/21	8.20		
CL 4328 11 Small Tools/ Grounds Care		CARD SERVICES CENTER	10/21	65.61		
CL 4328 17 Gas/Oil/Janitorial		CARD SERVICES CENTER	10/21	19.23		
CL 4328 19 Grounds Care Sunscreen		CARD SERVICES CENTER	10/21	36.88		
CL 4332 1 BROCK1 Dirt		A & N Hauling LLC	10/21	400.00		
CL 4333 1 16674 Amphitheater Roof Repair		AAR of North Carolina, Inc	10/21	482.50		
CL 4342 1 66172 Water Fountain Valves		MOST DEPENDABLE FOUNTAINS,	10/21	310.00		
CL 4343 1 Town Park		DUKE ENERGY	10/21	848.97		
CL 4343 2 Town Park Lights		DUKE ENERGY	10/21	1,342.86		
CL 4343 3 Amphitheater		DUKE ENERGY	10/21	28.22		

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Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 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 4343 4	Park Restrooms	DUKE ENERGY	10/21	50.96		
CL 4343 5	6231 Lisa Dr	DUKE ENERGY	10/21	131.14		
CL 4343 6	6231 Lisa Dr	DUKE ENERGY	10/21	27.22		
CL 4343 7	8515 Scoggins Rd	DUKE ENERGY	10/21	26.25		
CL 4343 8	6231 Lisa Dr	DUKE ENERGY	10/21	25.92		
CL 4343 9	8326 Linville Rd	DUKE ENERGY	10/21	50.57		
CL 4343 10	8326 Linville Rd	DUKE ENERGY	10/21	40.82		
CL 4343 11	8300 Linville Rd	DUKE ENERGY	10/21	26.56		
CL 4343 12	8515 Scoggins Rd	DUKE ENERGY	10/21	10.57		
	Object Total:			10,675.46		49,531.35 DB
3833	Contributions to Other Agencies					
CL 4337 1	July-Sept 2021	SENIOR RESOURCES OF GUILFO	10/21	2,158.04		
	Object Total:			2,158.04		4,862.27 DB
3981	Special Events					
CL 4328 3	Ice/Drinks for RF	CARD SERVICES CENTER	10/21	35.17		
CL 4328 13	MIP Concessions	CARD SERVICES CENTER	10/21	12.32		
CL 4328 14	MIP Concessions	CARD SERVICES CENTER	10/21	133.33		
CL 4328 18	MIP Concessions	CARD SERVICES CENTER	10/21	74.35		
CL 4328 20	MIP Concessions	CARD SERVICES CENTER	10/21	31.79		
CL 4328 25	Amazon	CARD SERVICES CENTER	10/21	21.34		
	Object Total:			308.30		10,749.56 DB
	Account Total:			39,828.51	38.32	173,608.89 DB
	Fund Total:			39,828.51	3,810.25	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 October 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 4320 1 642	MST Trail 7/5/21-9/30/21	Yates Construction, Inc.	10/21	43,874.07		
CL 4328 26	Guilford County Reg of Deeds	CARD SERVICES CENTER	10/21	59.74		
CL 4347 1	2001726128 Whitaker Property Park D	McGill Associates, P.A.	10/21	55,000.00		
	Object Total:	115,413.16 DB		98,933.81		214,346.97 DB
	Account Total:	115,413.16 DB		98,933.81		214,346.97 DB
	Fund Total:			98,933.81	0.00	
	Grand Total:			205,476.32	387,942.21	

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	Accumulated 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	70,217.70	11,544.94	956,311.91	494,309.28	57,352.37	551,661.65
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
Total	10,550,271.50	71,545.70	11,544.94	10,633,362.14	2,243,220.03	269,995.24	2,513,215.27

Est. Monthly 23,411.58

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				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