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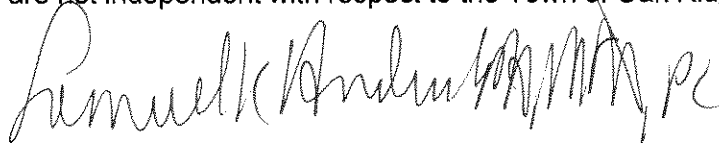
To the Town Council  
Town of Oak Ridge, North Carolina

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, 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 2, 2022

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

**ASSETS**

Current Assets

Truist Checking	717,776.36
Petty Cash	100.00
Truist Money Market	19,470.85
Bank of OR Money Market	31,011.27
Truist Bond Account	12,907.19
Bank of OR ICS Money Market	3,152,203.49
Bank of OR ARP Funding Account	1,656,096.00
Bank of OR Water Enterprise Account	50,000.00
Ad Valorem Tax Receivable	7,996.08
Sales Tax Refund Receivable	5,023.39
Total Current Assets	5,652,584.63

Total Assets **5,652,584.63**

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	26,371.80
Payroll Taxes Payable	1,729.35
Retirement Contributions Payable	10,140.08
Refundable Bonds	12,907.19
Total Current Liabilities	51,148.42

Other Liabilities

Deferred Inflows of Resources	13,961.08
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Total Liabilities 65,109.50

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	50,000.00
Solid Waste Disposal Tax Reserve	46,708.46
Historic Heritage Grants	4,026.01
Conservation Easements/CORE Grants	20,000.00
Fund Balance - Unassigned	3,428,752.37
Total Fund Balance	5,587,475.13

**TOTAL LIABILITIES AND FUND BALANCE **5,652,584.63****

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

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
<b>Revenues</b>						
3000	Proceeds from Debt			1,200,000.00	-1,200,000.00	
3110	Planning and Zoning Fees	550.00	550.00	20,000.00	-19,450.00	3
3210	Property Tax Receipts	44,993.99	798,597.39	1,113,600.00	-315,002.61	72
3220	Excise Tax Receipts			32,000.00	-32,000.00	
3230	Sales Tax Receipts	33,114.54	130,116.54	397,712.00	-267,595.46	33
3250	Solid Waste Disposal Tax Dist.		1,306.20	5,700.00	-4,393.80	23
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	42,019.00	94,998.00	225,000.00	-130,002.00	42
3341	Special Events-Park	224.27	2,165.94	1,300.00	865.94	167
3342	Facility Rental	810.00	3,605.00	15,500.00	-11,895.00	23
3344	User Fees	200.00	775.00	7,000.00	-6,225.00	11
3345	Other Park Revenue - Other	552.45	1,205.13	4,500.00	-3,294.87	27
3346	ORYA Stipend Revenue		1,208.25	30,000.00	-28,791.75	4
3370	Veterans Honor Green	1,150.00	12,219.48	50,000.00	-37,780.52	24
3380	MST Committee Revenues			50.00	-50.00	
3831	Interest Earnings		4,363.77	22,000.00	-17,636.23	20
3839	Miscellaneous Revenues		2,001.00	1.00	2,000.00	****
						33
	<b>Total Revenues</b>	<b>123,614.25</b>	<b>1,950,777.50</b>	<b>5,884,414.00</b>	<b>-3,933,636.50</b>	<b>33</b>
<b>Expenses</b>						
4100	Administrative					
1000	Salary-Town Hall Employees	23,953.08	91,674.12	303,987.00	212,312.88	30
1001	Salary-Governing Body	1,800.00	7,200.00	21,600.00	14,400.00	33
1008	Medicare Expense	367.21	1,408.87	4,721.00	3,312.13	30
1009	Social Security Expense	1,570.19	6,024.17	20,186.00	14,161.83	30
1010	Retirement Expense	2,898.32	11,092.53	39,396.00	28,303.47	28
1011	Health/Dental/Vision	-427.52	19,247.92	70,500.00	51,252.08	27
1013	Life Insurance	-8.20	626.88	2,000.00	1,373.12	31
1014	Worker Comp		2,229.04	2,500.00	270.96	89
1015	Unemployment	4.86	45.19	1,000.00	954.81	5
1016	Disability Insurance		424.92	1,000.00	575.08	42
1017	Simple IRA Contribution	718.60	2,720.09	9,768.00	7,047.91	28
1081	Accounting	4,436.30	36,399.46	90,000.00	53,600.54	40
1082	Consulting	2,982.20	14,310.10	63,000.00	48,689.90	23
1084	Animal Control	5,114.00	5,114.00	22,000.00	16,886.00	23
1090	Legal Fees	2,622.00	12,020.34	50,000.00	37,979.66	24
1091	Tax Collection Fees			5,000.00	5,000.00	
1095	Well Monitoring		5,500.00	5,000.00	-500.00	110
2610	Office Supplies	228.55	1,445.37	4,800.00	3,354.63	30

See Accountant's Compilation Report

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

		----- Current Year -----				
Account Object	Description	Current				
		Month	Current YTD	Budget	Variance	%
2611	Postage and Delivery	9.20	83.13	1,000.00	916.87	8
3100	Travel	-100.00	100.00	1,000.00	900.00	10
3101	Travel-Administrative	326.95	1,041.97	2,500.00	1,458.03	42
3120	Mileage Reimbursement	480.09	578.34	3,000.00	2,421.66	19
3150	Education	580.00	1,058.05	7,000.00	5,941.95	15
3210	Communications	133.43	1,698.04	6,600.00	4,901.96	26
3320	Web Hosting Fees	950.00	1,225.00	3,000.00	1,775.00	41
3700	Advertising	77.00	203.00	4,000.00	3,797.00	5
3833	Contributions to Other Agencies	2,026.73	2,026.73		-2,026.73	
3950	Dues and Subscriptions	1,284.97	26,727.49	32,000.00	5,272.51	84
3960	Bank and Merchant Fees	56.25	325.02	1,800.00	1,474.98	18
3981	Special Events	338.87	2,635.81	7,250.00	4,614.19	36
3990	Miscellaneous		798.00	500.00	-298.00	160
4210	Board of Adjustment	340.00	340.00	500.00	160.00	68
4220	Historic Preservation Commission	1,215.73	1,245.68	11,800.00	10,554.32	11
4230	Ordinance Conversion			3,000.00	3,000.00	
4240	Planning & Zoning Board	450.00	450.00	1,000.00	550.00	45
4250	Tree Board		395.00	1,500.00	1,105.00	26
4300	Equipment Lease	492.80	2,142.93	6,600.00	4,457.07	32
4350	MST Committee	605.63	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
	<b>Total Account</b>	<b>55,527.24</b>	<b>269,873.43</b>	<b>840,008.00</b>	<b>570,134.57</b>	<b>32</b>
5000	Building and Grounds					
1083	Security Monitoring	105.00	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		-356.15	
3310	Electricity	2,266.45	4,747.37	19,000.00	14,252.63	25
3510	Repairs & Maintenance	1,621.00	2,080.72	12,000.00	9,919.28	17
3515	Cleaning	580.00	1,160.00	4,800.00	3,640.00	24
	<b>Total Account</b>	<b>4,928.60</b>	<b>9,773.49</b>	<b>39,660.00</b>	<b>29,886.51</b>	<b>25</b>
6200	Cultural and Recreation Expense					
1004	Salary-Other	21,507.04	84,099.04	258,340.00	174,240.96	33
1008	Medicare Expense	311.84	1,219.42	3,745.00	2,525.58	33
1009	Social Security Expense	1,333.43	5,214.13	16,017.00	10,802.87	33
1010	Retirement Expense	2,244.30	8,571.12	31,260.00	22,688.88	27
1011	Health/Dental/Vision		17,029.00	58,288.00	41,259.00	29
1013	Life Insurance	-13.10	487.68	1,800.00	1,312.32	27
1014	Worker Comp		5,457.31	6,000.00	542.69	91
1015	Unemployment	23.35	119.96	1,200.00	1,080.04	10
1016	Disability Insurance		380.13	1,200.00	819.87	32
1017	Simple IRA Contribution	457.66	1,574.00	7,750.00	6,176.00	20
3500	Operations and Maintenance	16,416.80	51,474.33	167,700.00	116,225.67	31
3833	Contributions to Other Agencies		2,079.74	9,000.00	6,920.26	23
3981	Special Events	115.98	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

See Accountant's Compilation Report

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

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
	Total Account	42,397.30	205,000.00	624,300.00	419,300.00	33
6300	Capital Expenses					
5210	Capital Exp - GIS, Computer, etc			29,000.00	29,000.00	
5500	Capital Outlay-Equipment and Land Improvements		114,807.39	5,519,500.00	5,404,692.61	2
5700	Capital Outlay-Land and Improvements		244,800.00	305,511.00	60,711.00	80
	Total Account		359,607.39	5,854,011.00	5,494,403.61	6
	Total Expenses	102,853.14	844,254.31	7,357,979.00	6,513,724.69	11
	Net Revenues	20,761.11	1,106,523.19			

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

<u>Truist</u>	
<b>Checking/Savings</b>	
Truist Checking	717,776.36
Truist Money Market	19,470.85
Truist Bond Account	12,907.19
<b>Total Checking/Savings</b>	<u><u>750,154.40</u></u>

<u>Bank of Oak Ridge</u>	
<b>Checking/Savings</b>	
Bank of OR Money Market	31,011.27
Bank of OR ICS Money Market	3,152,203.49
Bank of OR ARP Funding Acct	1,656,096.00
Bank of OR Water Enterprise Acct	50,000.00
<b>Total Checking/Savings</b>	<u><u>4,889,310.76</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 984 1	Batch #: 10477		10/22		550.00	
				Account Total:	550.00	550.00 CR
3210 Property Tax Receipts						
RV 973 1	Property Tax		10/22		34,813.73	
RV 973 2	Tax N Tag		10/22		10,180.26	
				Account Total:	44,993.99	798,597.39 CR
3230 Sales Tax Receipts						
CR 981 1	Batch #: 10476		10/22		9,106.95	
JV 703 1	Sales Tax Refund		10/22	9,106.95		
RV 972 1	Sales Tax		10/22		33,114.54	
				Account Total:	42,221.49	130,116.54 CR
3325 ABC Distribution						
CR 983 1	Batch #: 10477		10/22		42,019.00	
				Account Total:	42,019.00	94,998.00 CR
3370 Veterans Honor Green						
CR 977 1	Batch #: 10473		10/22		100.00	
CR 982 1	Batch #: 10477		10/22		1,050.00	
				Account Total:	1,150.00	12,219.48 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 704 4	Salary Town Empls		10/22	11,976.54		
JV 708 4	Salary Town Empls		10/22	11,976.54		
				Object Total:	23,953.08	91,674.12 DB
1001 Salary-Governing Body						
JV 706 4	Salary Town Council		10/22	1,800.00		
				Object Total:	1,800.00	7,200.00 DB
1008 Medicare Expense						
JV 704 5	Medicare		10/22	170.56		
JV 706 5	Medicare		10/22	26.10		
JV 708 5	Medicare		10/22	170.55		
				Object Total:	367.21	1,408.87 DB
1009 Social Security Expense						
JV 704 6	SS		10/22	729.29		
JV 706 6	SS		10/22	111.60		
JV 708 6	SS		10/22	729.30		
				Object Total:	1,570.19	6,024.17 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1010 Retirement Expense						
JV 704 9 Retirement Matching			10/22	1,449.16		
JV 708 9 Retirement Matching			10/22	1,449.16		
	Object Total:			2,898.32		11,092.53 DB
1011 Health/Dental/Vision						
JV 704 11 Insurance Expense			10/22		213.76	
JV 708 11 Insurance			10/22		213.76	
	Object Total:				427.52	19,247.92 DB
1013 Life Insurance						
JV 704 12 Life Ins			10/22		4.10	
JV 708 12 Life Ins			10/22		4.10	
	Object Total:				8.20	626.88 DB
1015 Unemployment						
JV 706 8 Unemployment Exp			10/22	4.86		
	Object Total:			4.86		45.19 DB
1017 Simple IRA Contribution						
JV 704 8 Simple IRA Matching			10/22	359.30		
JV 708 8 Simple IRA Matching			10/22	359.30		
	Object Total:			718.60		2,720.09 DB
1081 Accounting						
CL 5030 1 44869 September Services		SAMUEL K. ANDERS, CPA,	10/22	4,436.30		
	Object Total:			31,963.16 DB		36,399.46 DB
1082 Consulting						
CL 5016 1 Consulting on Water System		Jumping Mullet LLC	10/22	680.00		
CL 5040 1 1343961 Engineering		Freese and Nichols	10/22	1,575.00		
CL 5041 1 10667 OR Center Site		Hill Studio P.C.	10/22	727.20		
	Object Total:			2,982.20		14,310.10 DB
1084 Animal Control						
CL 5029 1 151053 Animal Control 7/1/22-9/		GUILDFORD COUNTY FINANCE	10/22	5,114.00		
	Object Total:			5,114.00		5,114.00 DB
1090 Legal Fees						
CL 4995 1 1162 September Legal		J. Michael Thomas	10/22	2,622.00		
	Object Total:			9,398.34 DB		12,020.34 DB
2610 Office Supplies						
CL 5017 1 Door Plates		Signs & Trophies, LLC	10/22	20.00		
CL 5031 13 Amazon Coffee for Town Hall		CARD SERVICES CENTER	10/22	64.90		
CL 5031 16 Amazon		ODP BUSINESS SOLUTIONS,	10/22	12.90		
CL 5035 1 Office Supplies		ASHLEY ROYAL	10/22	61.13		
CL 5036 1 Lowes		ASHLEY ROYAL	10/22	26.24		
CL 5036 4 Lowes		ASHLEY ROYAL	10/22	1.28		
CL 5036 5 Lowes Foods		ASHLEY ROYAL	10/22	11.98		
CL 5039 1 112057 Water service		MOUNTAIN PARK SPRING	10/22	30.12		
	Object Total:			228.55		1,445.37 DB
2611 Postage and Delivery						
CL 5036 3 USPS		Ashley Royal	10/22	9.20		
	Object Total:			73.93 DB		83.13 DB



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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3100 Travel						
RV 974 1	Reimb from Ann Schneider		10/22		100.00	
	Object Total:			200.00 DB		100.00 DB
3101 Travel-Administrative						
CL 5045 1	Hampton Inn	Ashley Royal	10/22	247.44		
CL 5045 2	Firebirds Dinner	Ashley Royal	10/22	34.46		
CL 5045 3	Amedos	Ashley Royal	10/22	30.02		
CL 5045 4	Bartaco	Ashley Royal	10/22	15.03		
	Object Total:			715.02 DB		1,041.97 DB
3120 Mileage Reimbursement						
CL 4999 1	Mileage Reimbursement	FERRY LANNON	10/22	390.09		
CL 5045 5	Mileage Reimbursement	Ashley Royal	10/22	90.00		
	Object Total:			98.25 DB		578.34 DB
3150 Education						
CL 5022 1	S Smith-Clerks	School of Government	10/22	580.00		
	Object Total:			478.05 DB		1,058.05 DB
3210 Communications						
CL 5026 1	Cell Service	Verizon	10/22	53.43		
JV 704 13	Cell Phone Stipend		10/22	20.00		
JV 704 24	Cell Phone Stipend		10/22	20.00		
JV 708 13	Cell Phone Stipend		10/22	20.00		
JV 708 24	Cell Phone Stipend		10/22	20.00		
	Object Total:			1,564.61 DB		1,698.04 DB
3320 Web Hosting Fees						
CL 5028 1	243502 Web Hosting	Clivcipius LLC	10/22	950.00		
	Object Total:			275.00 DB		1,225.00 DB
3700 Advertising						
CL 5005 1	Parks Ad	NORTHWEST OBSERVER	10/22	77.00		
	Object Total:			126.00 DB		203.00 DB
3833 Contributions to Other Agencies						
CL 5020 1	July-Sept 2022	SENIOR RESOURCES OF	10/22	2,026.73		
	Object Total:			2,026.73		2,026.73 DB
3950 Dues and Subscriptions						
CL 5031 1	Adobe Acrobat Pro	CARD SERVICES CENTER	10/22	14.99		
CL 5031 2	Adobe Acrobat Pro	CARD SERVICES CENTER	10/22	14.99		
CL 5031 10	Zoom	CARD SERVICES CENTER	10/22	14.99		
CL 5031 15	Adobe	CARD SERVICES CENTER	10/22	16.00		
CL 5037 1	Sean Taylor	AMERICAN PLANNING	10/22	366.00		
CL 5037 2	William Bruce	AMERICAN PLANNING	10/22	558.00		
CL 5044 1	Mayor Ann Schneider	NCWA	10/22	300.00		
	Object Total:			25,442.52 DB		1,284.97
3960 Bank and Merchant Fees						
JV 704 2	Payroll Fees		10/22	22.25		
JV 706 2	Payroll Fees		10/22	11.75		
JV 708 2	Payroll Fees		10/22	22.25		
	Object Total:			268.77 DB		56.25

See Accountant's Compilation Report

26,727.49 DB

325.02 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3981 Special Events						
CL 5000 1	Cord Covers	Diana Macklin	10/22	236.88		
CL 5003 1	Heritage Day Expenses	Patti Dmuchowski	10/22	101.99		
	<b>Object Total:</b>			338.87		2,635.81 DB
4210 Board of Adjustment						
CL 5022 3	BOA	School of Government	10/22	340.00		
	<b>Object Total:</b>			340.00		340.00 DB
4220 Historic Preservation Commission						
CL 5005 2	HPC Ad	NORTHWEST OBSERVER	10/22	535.50		
CL 5019 1	Burlap Drink Holder	Caroline Ruch	10/22	230.23		
CL 5022 2	HPC	School of Government	10/22	450.00		
	<b>Object Total:</b>			1,215.73		1,245.68 DB
4240 Planning & Zoning Board						
CL 5022 4	Planning Board	School of Government	10/22	450.00		
	<b>Object Total:</b>			450.00		450.00 DB
4300 Equipment Lease						
CL 4996 1	77734246 HP Designjet	Systel Business	10/22	323.74		
CL 5025 1	353572 Copier	MODERN IMPRESSIONS	10/22	44.61		
CL 5033 1	Copier Lease	MODERN IMPRESSIONS	10/22	124.45		
	<b>Object Total:</b>			492.80		2,142.93 DB
4350 MST Committee						
CL 5023 1	Honorarium	Friends of MST	10/22	100.00		
CL 5042 1	Shuttle Svc MST Trail	Michael Kimel	10/22	350.00		
CL 5046 1	MST Water Bottles	Anne Steele	10/22	10.56		
CL 5046 2	Amazon Name Strickers	Anne Steele	10/22	3.90		
CL 5046 3	Gift for Joel Deaton	Anne Steele	10/22	75.00		
CL 5046 4	Gift for Joel Deaton	Anne Steele	10/22	40.00		
CL 5046 5	Lowes Foods Snacks	Anne Steele	10/22	21.17		
CL 5046 6	Ice Vending Machine	Anne Steele	10/22	5.00		
	<b>Object Total:</b>			605.63		669.81 DB
	<b>Account Total:</b>			196,352.80 DB	535.72	251,880.04 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 5008 1	Alarm Monitoring	SECURITY CENTRAL	10/22	105.00		
	<b>Object Total:</b>			264.00 DB		369.00 DB
3210 Communications						
CL 5049 1	Internet & Voice	Charter Communications	10/22	356.15		
	<b>Object Total:</b>			356.15		356.15 DB
3310 Electricity						
CL 5009 1	1611 Oak Ridge Road	DUKE ENERGY	10/22	28.79		
CL 5009 2	8315 Oak Ridge Road	DUKE ENERGY	10/22	1,084.44		
CL 5021 1	3100 Oak Ridge Road	DUKE ENERGY	10/22	26.68		
CL 5021 2	4501 Peebles Road	DUKE ENERGY	10/22	30.47		
CL 5034 1	8315 Linville Road	DUKE ENERGY	10/22	1,030.71		
CL 5034 2	1611 Oak Ridge Road	DUKE ENERGY	10/22	28.77		
CL 5034 3	2000 Oak Ridge Road	DUKE ENERGY	10/22	36.59		
	<b>Object Total:</b>			2,480.92 DB		4,747.37 DB

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Town of Oak Ridge  
 Supplementary Schedule 2  
 Modified Accrual Basis  
 October 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 5004 1	OCT0014	Real LYF	10/22	59.00		
CL 5024 2	6012	Electrical outlets for w OAK RIDGE ELECTRIC, INC	10/22	1,332.00		
CL 5038 1	4560	Site survey/Cable Bills TRICOM COMMUNICATION	10/22	230.00		
		Object Total:		1,621.00		2,080.72 DB
3515 Cleaning						
CL 5002 1	83257	AT YOUR SERVICES	10/22	290.00		
CL 5043 1	Cleaning	AT YOUR SERVICES	10/22	290.00		
		Object Total:		580.00 DB		1,160.00 DB
		Account Total:		3,784.64 DB		8,713.24 DB
		Fund Total:		70,098.51	131,470.20	

Town of Oak Ridge  
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events-Park						
CR 980 1	Batch #: 10475		10/22		224.27	
Account Total:				1,941.67 CR	224.27	2,165.94 CR
3342 Facility Rental						
CL 5001 1	Shelter Refund	Lynne Allen	10/22	30.00		
CL 5018 1	Shelter Refund	David Via	10/22	37.50		
CR 978 1	Batch #: 10473		10/22		765.00	
CR 979 1	Batch #: 10474		10/22		37.50	
CR 985 1	Batch #: 10478		10/22		75.00	
Account Total:				2,795.00 CR	877.50	3,605.00 CR
3344 User Fees						
CR 987 1	Batch #: 10478		10/22		200.00	
Account Total:				575.00 CR	200.00	775.00 CR
3345 Other Park Revenue - Other						
CR 986 1	Batch #: 10478		10/22		552.45	
Account Total:				652.68 CR	552.45	1,205.13 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 704 15	Salary Park Emps		10/22	10,415.87		
JV 708 15	Salary Park Emps		10/22	11,091.17		
Object Total:				62,592.00 DB	21,507.04	84,099.04 DB
1008 Medicare Expense						
JV 704 16	Medicare		10/22	151.01		
JV 708 16	Medicare		10/22	160.83		
Object Total:				907.58 DB	311.84	1,219.42 DB
1009 Social Security Expense						
JV 704 17	SS		10/22	645.77		
JV 708 17	SS		10/22	687.66		
Object Total:				3,880.70 DB	1,333.43	5,214.13 DB
1010 Retirement Expense						
JV 704 20	Retirement Matching		10/22	1,122.15		
JV 708 20	Retirement Matching		10/22	1,122.15		
Object Total:				6,326.82 DB	2,244.30	8,571.12 DB
1013 Life Insurance						
JV 704 22	Life Ins		10/22		6.55	
JV 708 22	Life Ins		10/22		13.10	
Object Total:				500.78 DB		487.68 DB
1015 Unemployment						
JV 704 23	Unemployment		10/22	12.29		
JV 708 23	Unemployment		10/22	11.06		
Object Total:				96.61 DB		119.96 DB

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Town of Oak Ridge  
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 October 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 704 19	IRA Matching		10/22	228.83		
JV 708 19	Simple IRA Matching		10/22	228.83		
	<b>Object Total:</b>			<b>457.66</b>		<b>1,574.00 DB</b>
3500 Operations and Maintenance						
CL 4994 1	Deposit on Landscaping Project	NEW GARDEN LANDSCAPING &	10/22	3,925.00		
CL 4997 1	Fuel	QUALITY OIL COMPANY	10/22	1,241.89		
CL 4998 1	535301 Equip Maint Repair	FARMERS FEED AND SEED	10/22	86.52		
CL 5006 1	45894 Replace Riser	Shoaf Precast	10/22	1,600.00		
CL 5007 1	672 Chute	Allen Larimore	10/22	350.00		
CL 5010 1	6231 Lisa Drive	DUKE ENERGY	10/22	887.18		
CL 5010 2	6231 Lisa Drive	DUKE ENERGY	10/22	887.34		
CL 5010 3	6231 Lisa Drive	DUKE ENERGY	10/22	28.16		
CL 5010 4	6231 Lisa Drive	DUKE ENERGY	10/22	41.44		
CL 5010 5	8326 Linville Road	DUKE ENERGY	10/22	138.53		
CL 5010 6	8515 Scoggins Road	DUKE ENERGY	10/22	26.50		
CL 5010 7	6231 Lisa Drive	DUKE ENERGY	10/22	117.98		
CL 5010 8	6231 Lisa Drive	DUKE ENERGY	10/22	26.88		
CL 5010 9	8326 Linville Road	DUKE ENERGY	10/22	62.55		
CL 5010 10	8300 Linville Road	DUKE ENERGY	10/22	26.73		
CL 5010 11	6231 Lisa Drive	DUKE ENERGY	10/22	29.04		
CL 5015 1	Cold Patch	LOWE'S	10/22	30.94		
CL 5015 2	Flowers for Amphitheater	LOWE'S	10/22	307.44		
CL 5015 3	Janitorial & Grounds Care	LOWE'S	10/22	291.14		
CL 5015 4	Redmon House	LOWE'S	10/22	816.77		
CL 5024 1	6012 Wall Packs for Concession	OAK RIDGE ELECTRIC, INC	10/22	2,092.00		
CL 5031 3	Preferrred Lawn	CARD SERVICES CENTER	10/22	21.00		
CL 5031 7	CVS Supplies	CARD SERVICES CENTER	10/22	30.16		
CL 5031 8	Farmers Hardware	CARD SERVICES CENTER	10/22	32.75		
CL 5031 11	NC Urban Forestry Webinar	CARD SERVICES CENTER	10/22	30.00		
CL 5036 2	Preferrred Lawn	Ashley Royal	10/22	13.98		
CL 5036 6	Tractor Supply	Ashley Royal	10/22	1.25		
CL 5036 7	Lows	Ashley Royal	10/22	12.98		
CL 5036 8	Oreilly	Ashley Royal	10/22	4.99		
CL 5047 1	6501490 Tires for groomer	SMITH TURF & IRRIGATION	10/22	134.59		
CL 5048 1	Wifi at Park	Charter Communications	10/22	84.98		
CL 5050 1	6231 Lisa Drive	DUKE ENERGY	10/22	42.50		
CL 5050 2	6231 Lisa Drive	DUKE ENERGY	10/22	27.45		
CL 5050 3	6231 Lisa Drive	DUKE ENERGY	10/22	27.80		
CL 5050 4	6231 Lisa Drive	DUKE ENERGY	10/22	26.68		
CL 5050 5	8515 Scoggins Road	DUKE ENERGY	10/22	58.18		
CL 5050 6	8326 Linville Road	DUKE ENERGY	10/22	81.47		
CL 5050 7	8300 Linville Road	DUKE ENERGY	10/22	26.84		
CL 5050 8	8326 Linville Road	DUKE ENERGY	10/22	133.60		
CL 5050 9	6231 Lisa Drive	DUKE ENERGY	10/22	29.43		
CL 5050 10	6231 Lisa Drive	DUKE ENERGY	10/22	1,465.24		
CL 5050 11	6231 Lisa Drive	DUKE ENERGY	10/22	897.65		
CL 5050 12	8515 Scoggins Road	DUKE ENERGY	10/22	10.75		
CL 5051 1	5617-4 Field Paint	SHERWIN-WILLIAMS	10/22	208.50		

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
	Object Total:		35,057.53 DB	16,416.80		51,474.33 DB
3981 Special Events						
CL 5031 4	Sams Club MIP	CARD SERVICES CENTER	10/22	243.23		
CL 5031 5	Lowes Foods	CARD SERVICES CENTER	10/22	51.08		
CL 5031 6	Lowes Foods	CARD SERVICES CENTER	10/22	24.76		
CL 5031 9	Lowes Foods HD Meeting Dinner	CARD SERVICES CENTER	10/22	48.97		
CL 5031 12	Lowes Foods	CARD SERVICES CENTER	10/22	35.95		
CL 5031 14	Tractor Supply	CARD SERVICES CENTER	10/22	11.99		
RV 974 2	MIP Seed Money Redeposit		10/22		300.00	
	Object Total:		19,243.92 DB	415.98	300.00	19,359.90 DB
	Account Total:		129,722.28 DB	42,710.40	313.10	172,119.58 DB
	Fund Total:			42,777.90	2,167.32	
	Grand Total:			112,876.41	133,637.52	

**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	35,464.89	9,400.00	919,414.16	548,342.90	55,322.10	603,665.00
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
<b>Total</b>	<b>10,931,018.53</b>	<b>38,393.39</b>	<b>9,400.00</b>	<b>10,978,811.92</b>	<b>2,509,970.96</b>	<b>290,082.36</b>	<b>2,800,053.32</b>

Est. Monthly      24,465.95

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

Town of Oak Ridge  
 Supplementary Schedule 4  
 Modified Accrual Basis

**Town of Oak Ridge - Whitaker Land**

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

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

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

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020	266,400.00	86,400.00	180,000.00	1,260,000.00
7/16/2021	255,600.00	75,600.00	180,000.00	1,080,000.00
7/16/2022	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