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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 September 30, 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.

October 6, 2021

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of September 30, 2021

ASSETS

Current Assets

BB&T Checking	236,284.57
Petty Cash	100.00
BB&T Money Market	19,468.87
Bank of OR Money Market	226,721.00
Pinnacle Money Market	3,531.46
BB&T Bond Account	12,905.88
Bank of OR ICS Money Market	3,132,158.66
Bank of OR ARP Funding Account	828,048.00
Ad Valorem Tax Receivable	13,842.08
Sales Tax Refund Receivable	7,730.16
Total Current Assets	<u>4,480,790.68</u>

Total Assets **4,480,790.68**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	26,371.80
Payroll Taxes Payable	1,433.62
Retirement Contributions Payable	8,726.07
Unemployment Payable	169.34
Refundable Bonds	12,905.88
Total Current Liabilities	<u>49,606.71</u>

Other Liabilities

Deferred Inflows of Resources	12,879.08
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Total Liabilities 62,485.79

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	2,463,844.83
Total Fund Balance	<u>4,418,304.89</u>

TOTAL LIABILITIES AND FUND BALANCE **4,480,790.68**

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

	September 2021	July 21-June 22	Budget	Variance	%
Revenues					
3110 Planning and Zoning Fees	-1,000.00	16,200.00	20,000.00	-3,800.00	81
3210 Property Tax Receipts	232,082.21	320,113.10	916,559.00	-596,445.90	35
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	28,501.51	82,314.69	331,427.00	-249,112.31	25
3250 Solid Waste Disposal Tax Dist.		1,419.48	5,700.00	-4,280.52	25
3261 Telecommunication Services	3,800.97	3,800.97	15,000.00	-11,199.03	25
3262 Video Programming	14,563.62	14,563.62	60,000.00	-45,436.38	24
3264 Electric Power	47,626.71	47,626.71	205,000.00	-157,373.29	23
3265 Piped Natural Gas	3,368.69	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	519.83	815.51	1,950.00	-1,134.49	42
3342 Facility Rental	1,937.50	4,268.00	16,200.00	-11,932.00	26
3344 User Fees	100.00	101.00	6,300.00	-6,199.00	2
3345 Other Park Revenue - Other	2,241.90	2,378.19	1,800.00	578.19	132
3346 ORYA Stipend Revenue		226.47	30,000.00	-29,773.53	1
3360 Town Special Events	500.00	500.00	200.00	300.00	250
3370 Veterans Memorial Donations	20,839.87	20,839.87	35,000.00	-14,160.13	60
3380 MST Committee Revenues		20.00	100.00	-80.00	20
3831 Interest Earnings	0.16	3,749.95	21,500.00	-17,750.05	17
3839 Miscellaneous Revenues		3,001.00	1.00	3,000.00	
Total Revenues	355,082.97	1,403,221.25	1,913,537.00	-510,315.75	73
Expenses					
4100 Administrative					
1000 Salary-Town Hall Employees	21,113.16	63,339.48	254,483.00	191,143.52	25
1001 Salary-Governing Body	2,600.00	5,200.00	15,600.00	10,400.00	33
1008 Medicare Expense	325.86	939.90	3,916.00	2,976.10	24
1009 Social Security Expense	1,393.39	4,018.94	16,745.00	12,726.06	24
1010 Retirement Expense	2,396.34	7,189.02	30,654.00	23,464.98	23
1011 Health/Dental/Vision	6,114.66	18,343.98	70,547.00	52,203.02	26
1013 Life Insurance	154.24	462.72	800.00	337.28	58
1014 Worker Comp		2,038.97	2,250.00	211.03	91
1015 Unemployment		-10.62	800.00	810.62	-1
1016 Disability Insurance	88.90	266.70	1,000.00	733.30	27
1017 Simple IRA Contribution	626.16	1,878.48	7,500.00	5,621.52	25
1081 Accounting	15,280.71	33,608.72	72,000.00	38,391.28	47
1082 Consulting	12,173.53	39,005.74	40,000.00	994.26	98
1084 Animal Control			21,550.00	21,550.00	
1090 Legal Fees	3,226.36	15,809.93	50,000.00	34,190.07	32
1091 Tax Collection Fees			5,000.00	5,000.00	
1095 Well Monitoring	5,000.00	5,000.00	5,000.00		100
2610 Office Supplies	133.86	548.92	4,000.00	3,451.08	14
2611 Postage and Delivery		55.00	850.00	795.00	6
3100 Travel			500.00	500.00	
3101 Travel-Administrative			2,500.00	2,500.00	
3120 Mileage Reimbursement			3,000.00	3,000.00	
3150 Education		1,050.00	5,000.00	3,950.00	21
3210 Communications	483.39	1,451.82	6,000.00	4,548.18	24
3320 Web Hosting Fees			6,000.00	6,000.00	
3700 Advertising	468.00	1,349.30	4,000.00	2,650.70	34
3950 Dues and Subscriptions	115.00	16,974.52	32,000.00	15,025.48	53
3960 Bank and Merchant Fees	305.52	557.52	1,800.00	1,242.48	31
3970 Elections			5,000.00	5,000.00	
3981 Special Events	570.00	1,277.17	7,250.00	5,972.83	18
3990 Miscellaneous			500.00	500.00	
4210 Board of Adjustment			500.00	500.00	
4220 Historic Preservation Commission		154.95	11,285.00	11,130.05	1
4230 Ordinance Conversion			5,000.00	5,000.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	

See Accountants Compilation Report

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

4250 Tree Board			1,500.00	1,500.00	
4300 Equipment Lease	1,016.08	2,046.63	6,000.00	3,953.37	34
4350 MST Committee	63.75	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 Administrative	<u>73,648.91</u>	<u>230,302.49</u>	<u>730,730.00</u>	<u>500,427.51</u>	<u>32</u>
5000 Building and Grounds					
1083 Security Monitoring	183.00	183.00	300.00	117.00	61
2110 Furnishings			2,500.00	2,500.00	
3310 Electricity	2,232.23	3,519.84	19,000.00	15,480.16	19
3510 Repairs & Maintenance	409.00	1,925.00	12,000.00	10,075.00	16
3515 Cleaning	290.00	870.00	4,400.00	3,530.00	20
Total Building and Grounds	<u>3,114.23</u>	<u>6,497.84</u>	<u>38,200.00</u>	<u>31,702.16</u>	<u>17</u>
6200 Cultural and Recreation Expense					
1004 Salary-Other	18,705.08	55,995.24	231,752.00	175,756.76	24
1008 Medicare Expense	270.85	810.84	3,360.00	2,549.16	24
1009 Social Security Expense	1,158.16	3,467.02	14,369.00	10,901.98	24
1010 Retirement Expense	1,918.97	5,706.91	26,304.00	20,597.09	22
1011 Health/Dental/Vision	4,630.78	13,892.34	58,288.00	44,395.66	24
1013 Life Insurance	123.20	369.60	1,100.00	730.40	34
1014 Worker Comp		4,991.95	5,500.00	508.05	91
1015 Unemployment	2.34	-2.30	1,050.00	1,052.30	
1016 Disability Insurance	98.29	294.87	1,200.00	905.13	25
1017 Simple IRA Contribution	429.01	1,282.80	6,600.00	5,317.20	19
3500 Operations and Maintenance	20,245.21	38,855.89	149,500.00	110,644.11	26
3833 Contributions to Other Agencies		2,704.23	7,000.00	4,295.77	39
3981 Special Events	8,717.66	10,441.26	25,500.00	15,058.74	41
3983 ORYA Stipend Expense			30,000.00	30,000.00	
4500 Liability Insurance	194.48	7,284.58	7,100.00	-184.58	103
Total Cultural and Recreation	<u>56,494.03</u>	<u>146,095.23</u>	<u>568,623.00</u>	<u>422,527.77</u>	<u>26</u>
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 Improveme	58,917.20	115,413.16	1,353,817.00	1,238,403.84	9
5700 Capital Outlay-Land and Improvements		255,600.00	255,600.00		100
Total Capital	<u>58,917.20</u>	<u>407,341.16</u>	<u>1,650,457.00</u>	<u>1,243,115.84</u>	<u>25</u>
Total Expenses	<u>192,174.37</u>	<u>790,236.72</u>	<u>2,988,010.00</u>	<u>2,197,773.28</u>	<u>26</u>
Net Revenues	<u>162,908.60</u>	<u>612,984.53</u>			

**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 September 30, 2021**

BB&T	
Checking/Savings	
BB&T Checking	236,284.57
BB&T Money Market	19,468.87
BB&T Bond Account	12,905.88
Total Checking/Savings	268,659.32

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	226,721.00
Bank of OR ICS Money Market	3,132,158.66
Bank of OR ARP Funding Acct	828,048.00
Total Checking/Savings	4,186,927.66

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	3,531.46
Total Checking/Savings	3,531.46

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund	3110 Planning and Zoning Fees					
CL 4241 1	Planning & Zoning Fee Reimb	Bullseye Entertainment	9/21	1,000.00		
	Account Total:					16,200.00 CR
3210 Property Tax Receipts						
RV 863 1	Prop Taxes		9/21		223,501.51	
RV 863 2	Vehicle Prop Taxes		9/21		8,580.70	
	Account Total:					320,113.10 CR
3230 Sales Tax Receipts						
RV 864 1	Sales & Use tax		9/21		28,501.51	
	Account Total:					82,314.69 CR
3261 Telecommunication Services						
RV 865 3	06/30/21 Telecom Util Fran		9/21		3,800.97	
	Account Total:					3,800.97 CR
3262 Video Programming						
RV 865 4	06/30/21 Video Pro Franchise		9/21		14,563.62	
	Account Total:					14,563.62 CR
3264 Electric Power						
RV 865 2	06/30/21 Electricity Util Fran		9/21		47,626.71	
	Account Total:					47,626.71 CR
3265 Piped Natural Gas						
RV 865 1	06/30/21 PNG Util Franchise		9/21		3,368.69	
	Account Total:					3,368.69 CR
3360 Town Special Events						
CR 841 1	Batch #: 10417		9/21		500.00	
	Account Total:					500.00 CR
3370 Veterans Memorial Donations						
CR 835 1	Batch #: 10414		9/21		17,125.00	
CR 842 1	Batch #: 10417		9/21		3,714.87	
	Account Total:					20,839.87 CR

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3831 Interest Earnings						
RV 869 1	BB&T MMkt Int		9/21		0.16	
	Account Total:				0.16	3,749.95 CR
4100 Administrative						
1000 Salary-Town Hall Employees						
JV 529 4	Payroll		9/21	10,556.58		
JV 534 4	Payroll		9/21	10,556.58		
	Object Total:			21,113.16		63,339.48 DB
1001 Salary-Governing Body						
JV 527 4	Council Payroll		9/21	1,300.00		
JV 536 4	Council Payroll		9/21	1,300.00		
	Object Total:			2,600.00		5,200.00 DB
1008 Medicare Expense						
JV 527 5	Council Payroll		9/21	18.85		
JV 529 8	Payroll		9/21	144.09		
JV 534 8	Payroll		9/21	144.07		
JV 536 5	Council Payroll		9/21	18.85		
	Object Total:			325.86		939.90 DB
1009 Social Security Expense						
JV 527 6	Council Payroll		9/21	80.60		
JV 529 9	Payroll		9/21	616.10		
JV 534 9	Payroll		9/21	616.09		
JV 536 6	Council Payroll		9/21	80.60		
	Object Total:			1,393.39		4,018.94 DB
1010 Retirement Expense						
JV 529 12	Retirement Contribution		9/21	1,198.17		
JV 534 12	Retirement Contribution		9/21	1,198.17		
	Object Total:			2,396.34		7,189.02 DB
1011 Health/Dental/Vision						
CE 4275 1	Town Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	9/21	7,354.00	619.67	
JV 529 14	Health/Dental/Vision Deduction		9/21		619.67	
JV 534 14	Health/Dental/Vision Deduction		9/21		1,239.34	
	Object Total:			7,354.00	1,239.34	18,343.98 DB
1013 Life Insurance						
CE 4275 5	Town Life	MUNICIPAL INSURANCE TRUST	9/21	162.44	4.10	
JV 529 27	Payroll		9/21		4.10	
JV 534 27	Payroll		9/21		8.20	
	Object Total:			162.44	8.20	462.72 DB
1015 Unemployment						
JV 527 8	Council Payroll		9/21			
JV 529 15	Payroll		9/21			
JV 534 15	Payroll		9/21			
JV 536 8	Council Payroll		9/21			
	Object Total:				10.62 CR	10.62 CR
1016 Disability Insurance						
CE 4275 3	Town Disability	MUNICIPAL INSURANCE TRUST	9/21	88.90		
	Object Total:			88.90		266.70 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1017 Simple IRA Contribution						
JV 529 11	Simple IRA		9/21	313.08		
JV 534 11	Simple IRA		9/21	313.08		
	Object Total:			626.16		1,878.48 DB
1081 Accounting						
CL 4274 1	43159 August Legal	SAMUEL K. ANDERS, CPA, MSA	9/21	5,355.71		
CL 4283 1	001183027 2nd Progress Billing 063	DIXON HUGHES GOODMAN, LLP	9/21	9,925.00		
	Object Total:			15,280.71		33,608.72 DB
1082 Consulting						
CL 4246 1	752618 Officer Consulting	Extra Duty Solutions	9/21	2,166.00		
CL 4247 1	2106 Veterans Memorial consul	Revington Reaves	9/21	3,000.00		
CL 4248 1	Water System Analysis	Jumping Mullet LLC	9/21	336.00		
CL 4257 1	8869 Network Monitoring	Stone PC Works! Inc.	9/21	709.23		
CL 4259 1	752653 Extra Officer OR Elem	Extra Duty Solutions	9/21	1,732.80		
CL 4262 1	75321 Water for Fire Protectio	The Wooten Company	9/21	4,229.50		
	Object Total:			12,173.53		39,005.74 DB
1090 Legal Fees						
CL 4244 1	1125 August Legal	J. Michael Thomas Attorney	9/21	3,226.36		
	Object Total:			3,226.36		15,809.93 DB
1095 Well Monitoring						
CL 4293 1	909271143 Well Monitoring	UNITED STATES GEOLOGICAL S	9/21	5,000.00		
	Object Total:			5,000.00		5,000.00 DB
2610 Office Supplies						
CL 4233 1	109157 Water for Town Hall	MOUNTAIN PARK SPRING WATER	9/21	78.50		
CL 4290 1	1943479880 Office Supplies	OFFICE DEPOT	9/21	14.39		
CL 4290 2	1943475870 Office Supplies	OFFICE DEPOT	9/21	40.97		
	Object Total:			133.86		548.92 DB
3210 Communications						
CL 4219 1	Internet/Voice	TIME WARNER CABLE	9/21	349.83		
CL 4263 1	9887765049 08/06-09/05 Verizon	Verizon	9/21	53.56		
JV 529 16	Cell Phone Stipend		9/21	20.00		
JV 529 28	Cell Phone Stipend Park		9/21	20.00		
JV 534 16	Cell Phone Stipend		9/21	20.00		
JV 534 28	Cell Phone Stipend Park		9/21	20.00		
	Object Total:			483.39		1,451.82 DB
3700 Advertising						
CL 4298 1	09162138 Heritage Day Ad	NORTHWEST OBSERVER	9/21	468.00		
	Object Total:			468.00		1,349.30 DB
3950 Dues and Subscriptions						
CL 4291 1	0505573477 Subscription	Triad Business Journal	9/21	115.00		
	Object Total:			115.00		16,974.52 DB
3960 Bank and Merchant Fees						
JV 527 2	Payroll Fees		9/21	11.75		
JV 529 2	Payroll Fees		9/21	20.50		
JV 534 2	Payroll Fees		9/21	20.50		
JV 536 2	Payroll Fees		9/21	11.75		
JV 539 1	BB#r Merchant Fee		9/21	221.02		
JV 539 2	Service Charges		9/21	20.00		
	Object Total:			252.00 DB		557.52

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3981 Special Events						
CL 4245 1	Seed Money Ridgcrest	Ashley Royal	9/21	500.00		
CL 4301 1	20012182 911 Banner/Ridgcrest sig	Associated Posters, Inc.	9/21	70.00		
	Object Total:			570.00		1,277.17 DB
4300 Equipment Lease						
CL 4218 1	73637393 Copier Lease	System Business Equipment	9/21	323.74		
CL 4234 1	Copier Lease	MODERN IMPRESSIONS	9/21	176.71		
CL 4271 1	333045 Copier Lease	Modern Impressions	9/21	67.44		
CL 4284 1	73958214 Printer Lease	System Business Equipment	9/21	323.74		
CL 4295 1	30093520 Copier Lease	MODERN IMPRESSIONS	9/21	124.45		
	Object Total:			1,016.08		2,046.63 DB
4350 MSF Committee						
CL 4250 1	MSF Exp Reimb	Michael Kimmel	9/21	63.75		
	Object Total:			63.75		63.75 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 4260 1	15602 Fire Panel Trouble	TRIAD ELECTRIC & ELECTRONI	9/21	183.00		
	Object Total:			183.00		183.00 DB
3310 Electricity						
CL 4235 1	Town Hall	DUKE ENERGY	9/21	1,049.91		
CL 4270 1	4501 Peepple Rd	DUKE ENERGY	9/21	28.01		
CL 4270 2	3100 Oak Ridge Rd	DUKE ENERGY	9/21	24.92		
CL 4296 1	Town Hall	DUKE ENERGY	9/21	1,066.17		
CL 4296 2	1611 Oak Ridge Rd	DUKE ENERGY	9/21	27.69		
CL 4296 3	150 Crosswalk	DUKE ENERGY	9/21	35.53		
	Object Total:			2,232.23		3,519.84 DB
3510 Repairs & Maintenance						
CL 4251 1	SEPR021 Plant Maintenance	Real Tyf	9/21	59.00		
CL 4269 1	July/Aug Mowing	Justin Nicholson	9/21	350.00		
	Object Total:			409.00		1,925.00 DB
3515 Cleaning						
CL 4232 1	628501 August Cleaning	AT YOUR SERVICES CLEANING	9/21	290.00		
	Object Total:			290.00		870.00 DB
	Account Total:			3,383.61 DB		6,497.84 DB
	Fund Total:			79,010.68	352,531.28	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events-Park						
CR 834 1	Batch #: 10413		9/21		300.00	
CR 837 1	Batch #: 10415		9/21		100.00	
CR 840 1	Batch #: 10416		9/21		350.00	
CR 843 1	Batch #: 10417		9/21		69.83	
JV 533 1	JV to Move \$300 returned HD \$		9/21	300.00		
Account Total:				295.68 CR	819.83	815.51 CR
3342 Facility Rental						
CL 4236 1	Shelter Refund	Annette Scales	9/21	37.50		
CL 4256 1	Shelter Refund	Jennifer LeBeau	9/21	37.50		
CR 831 1	Batch #: 10412		9/21		495.00	
CR 836 1	Batch #: 10415		9/21		1,195.00	
CR 838 1	Batch #: 10416		9/21		322.50	
Account Total:				2,330.50 CR	2,012.50	4,268.00 CR
3344 User Fees						
CR 833 1	Batch #: 10412		9/21		100.00	
Account Total:				1.00 CR	100.00	101.00 CR
3345 Other Park Revenue - Other						
CR 832 1	Batch #: 10412		9/21		2,148.32	
CR 839 1	Batch #: 10416		9/21		93.58	
Account Total:				136.29 CR	2,241.90	2,378.19 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 529 18	Payroll		9/21	9,670.44		
JV 529 18	Payroll		9/21	9,034.64		
JV 534 18	Payroll		9/21	18,705.08		
Object Total:				37,290.16 DB	18,705.08	55,995.24 DB
1008 Medicare Expense						
JV 529 19	Payroll		9/21	140.03		
JV 534 19	Payroll		9/21	270.82		
Object Total:				539.99 DB	270.85	810.84 DB
1009 Social Security Expense						
JV 529 20	Payroll		9/21	598.79		
JV 534 20	Payroll		9/21	559.37		
Object Total:				2,308.86 DB	1,158.16	3,467.02 DB
1010 Retirement Expense						
JV 529 23	Retirement Contribution		9/21	1,009.47		
JV 534 23	Retirement Contribution		9/21	909.50		
Object Total:				3,787.94 DB	1,918.97	5,706.91 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1011 Health/Dental/Vision						
CL 4275 2	Park Health/Dental/Vision	MUNICIPAL INSURANCE TRUST	9/21	4,656.00	12.61	
JV 529 30	Health/Dental/Vision Deduction		9/21		12.61	
JV 529 31	Health/Dental/Vision Deduction		9/21		12.61	
JV 534 30	Health/Dental/Vision Deduction		9/21			
JV 534 31	Health/Dental/Vision Deduction		9/21			
	Object Total:			4,656.00	25.22	13,892.34 DB
1013 Life Insurance						
CL 4275 6	Park Life	MUNICIPAL INSURANCE TRUST	9/21	136.30	6.55	
JV 529 25	Health/Dental/Vision Deduction		9/21		6.55	
JV 534 25	Health/Dental/Vision Deduction		9/21		13.10	
	Object Total:			136.30	13.10	369.60 DB
1015 Unemployment						
JV 529 26	Payroll		9/21	1.01		
JV 534 26	Payroll		9/21	1.33		
	Object Total:			2.34		2.30 CR
1016 Disability Insurance						
CL 4275 4	Park Disability	MUNICIPAL INSURANCE TRUST	9/21	98.29		
	Object Total:			98.29		294.87 DB
1017 Simple IRA Contribution						
JV 529 22	Simple IRA		9/21	221.89		
JV 534 22	Simple IRA		9/21	207.12		
	Object Total:			429.01		1,282.80 DB
3500 Operations and Maintenance						
CL 4237 1	Concession Stand Alarm	SECURITY CENTRAL	9/21	75.00		
CL 4239 1	Town Park	DUKE ENERGY	9/21	905.32		
CL 4239 2	Town Park Lights	DUKE ENERGY	9/21	473.37		
CL 4239 3	6231 Lisa Dr	DUKE ENERGY	9/21	24.94		
CL 4239 4	6231 Lisa Dr	DUKE ENERGY	9/21	131.65		
CL 4239 5	8515 Scoogins Rd	DUKE ENERGY	9/21	24.94		
CL 4239 6	8326 Linville Rd	DUKE ENERGY	9/21	135.23		
CL 4239 7	8300 Linville Rd	DUKE ENERGY	9/21	26.39		
CL 4239 8	8326 Linville Rd	DUKE ENERGY	9/21	63.70		
CL 4239 9	6231 Lisa Dr	DUKE ENERGY	9/21	25.59		
CL 4239 10	Park Restrooms	DUKE ENERGY	9/21	38.68		
CL 4239 11	Amphitheater	DUKE ENERGY	9/21	27.18		
CL 4239 12	8515 Scoogins Rd	DUKE ENERGY	9/21	10.58		
CL 4240 1	2113306 RTV Tire Mount	Tire Max Total Car Care	9/21	116.78		
CL 4242 1	863004792 August Fuel	QUALITY OIL COMPANY	9/21	959.57		
CL 4243 1	Janitorial/Grounds Care	LOWE'S	9/21	409.69		
CL 4253 1	507506 Equip R&M/Grounds Care	FARMERS FEED AND SEED	9/21	139.26		
CL 4255 1	00736428 Seed, Starter, Crossroad	FARMER RESOURCE, LLC	9/21	11,562.15		
CL 4268 1	250953 6 cases TP	FARABEL PAPER & SUPPLY CO	9/21	220.62		
CL 4272 1	4632 Relace Steel door on wes	DS DOOR & SPECIALTIES, LLC	9/21	929.49		
CL 4279 1	00743482 Grounds Care	GREEN RESOURCE, LLC	9/21	143.50		
CL 4280 1	0902921 Quarterly Septic Inspect	Eco-Environmental Managemme	9/21	300.00		
CL 4281 1	0536875 Chalker and Anchor Tools	BEACON ATHLETICS	9/21	710.00		
CL 4288 1	438196 Waste Liners	Dog Waste Depot	9/21	313.80		
CL 4299 1	8515 Scoogins Rd	DUKE ENERGY	9/21	10.58		

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Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 September 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 4302 1	8300 Linville Rd	DUKE ENERGY	9/21	26.49		
CL 4302 2	6231 Lisa Dr	DUKE ENERGY	9/21	31.48		
CL 4302 3	8326 Linville Rd	DUKE ENERGY	9/21	57.26		
CL 4302 4	8326 Linville Rd	DUKE ENERGY	9/21	71.81		
CL 4302 5	8515 Scoggins Rd	DUKE ENERGY	9/21	30.78		
CL 4302 6	6231 Lisa Dr	DUKE ENERGY	9/21	26.22		
CL 4302 7	6231 Lisa Dr	DUKE ENERGY	9/21	143.78		
CL 4302 8	Park Lights	DUKE ENERGY	9/21	1,085.85		
CL 4302 9	Town Park	DUKE ENERGY	9/21	922.97		
CL 4302 10	Amplitheater	DUKE ENERGY	9/21	27.08		
CL 4302 11	Park Restrooms	DUKE ENERGY	9/21	43.48		
	Object Total:			18,610.68 DB		38,855.89 DB
3981 Special Events						
CL 4252 1	5090 Electric Ridgefest	OAK RIDGE ELECTRIC, INC	9/21	742.00		
CL 4254 1	CRO36494 Ridgefest Portalets	A & B PORTABLE TOILETS, IN	9/21	608.92		
CL 4265 1	72164 Golf Carts RF	BRAD'S GOLF CARS INC.	9/21	500.00		
CL 4266 1	138628075 10x20 Canopy	U/LINE	9/21	519.50		
CL 4267 1	20011526 HD Banner	Associated Posters, Inc.	9/21	50.00		
CL 4276 1	C43920 Balance of RF Fireworks	PYROTECNICO	9/21	4,225.73		
CL 4277 1	752684 RF Off Duty Deputies	Extra Duty Solutions	9/21	947.20		
CL 4278 1	0051717960 Roll Off for RF	GFL ENVIRONMENTAL	9/21	85.00		
CL 4282 1	Heritage Day	SANDRA SMITH	9/21	1,000.00		
CL 4297 1	0051768867 Ridgefest Roll Off	GFL ENVIRONMENTAL	9/21	294.31		
CL 4301 2	20013497 Bakers Prints	Associated Posters, Inc.	9/21	45.00		
JV 533 2	JV to Move \$300 returned HD \$		9/21		300.00	
	Object Total:			1,723.60 DB	300.00	10,441.26 DB
4500 Liability Insurance						
CL 4249 1	I0035948 2015 Chev Coverage	INTERLOCAL RISK FINANCING	9/21	194.48		
	Object Total:			7,090.10 DB		7,284.58 DB
	Account Total:			81,905.02 DB	338.32	138,399.05 DB
	Fund Total:			57,207.35	5,512.55	

Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 September 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 4220	1 Filing Fee Rasch	CLERK OF SUPERIOR COURT	9/21	200.00		
CL 4221	1 Deposit Rasch	CLERK OF SUPERIOR COURT	9/21	570.00		
CL 4222	1 Recording Memo of taking Rasch	REGISTER OF DEEDS	9/21	26.00		
CL 4223	1 Filing Fee Campione	CLERK OF SUPERIOR COURT	9/21	200.00		
CL 4224	1 Deposit Campione	CLERK OF SUPERIOR COURT	9/21	825.00		
CL 4225	1 Record Memo of Taking Campione	REGISTER OF DEEDS	9/21	26.00		
CL 4226	1 Filing Fee Hall	CLERK OF SUPERIOR COURT	9/21	200.00		
CL 4227	1 Deposit Hall	CLERK OF SUPERIOR COURT	9/21	26.00		
CL 4228	1 Record Memo of Taking Hall	REGISTER OF DEEDS	9/21	26.00		
CL 4229	1 Filing Fee Chappell Builders L	CLERK OF SUPERIOR COURT	9/21	200.00		
CL 4230	1 Deposit Chappell Builders	REGISTER OF DEEDS	9/21	1,550.00		
CL 4231	1 Record Memo of Taking	REGISTER OF DEEDS	9/21	26.00		
CL 4238	1 0001046 Dugout Restoration Proje	NETL S. STREET HOMES, INC	9/21	21,200.00		
CL 4261	1 Heritage Farm Park	NCDEQ LAND QUALITY SECTION	9/21	1,625.00		
CL 4285	1 Haw River/Pepper Rd Easement	Jennifer and Matthew Rasch	9/21	1,325.00		
CL 4286	1 Haw River/Pepper Rd Basement	Corazon and Francis Campio	9/21	1,930.00		
CL 4292	1 52770 Haw River Rd MSP Trail	Davis, Martin, Powell	9/21	2,158.20		
CL 4294	1 12507 Whitaker Prop Park Dev D	McGilli Associates, P.A.	9/21	25,000.00		
CL 4300	1 Perc Test whitaker Prop	Gullford County	9/21	1,210.00		
	Object Total:			56,495.96 DB		115,413.16 DB
	Account Total:			58,917.20		115,413.16 DB
	Fund Total:			58,917.20	0.00	
	Grand Total:			195,135.23	358,043.83	

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