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

INFO@SAMANDERSCPA.COM

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

1.800.467.8299

336.643.7577
336.993.3449
FAX 336.643.3606

To the Town Council
Town of Oak Ridge, North Carolina

Management is responsible for the accompanying financial statements of the Town of Oak Ridge which comprise the Balance Sheet - Modified Accrual Basis as of November 30, 2018, 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, 4, and 5 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.

December 5, 2018

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
NORTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of November 30, 2018

ASSETS		
Current Assets		
BB&T Checking		320,705.72
Petty Cash		100.00
BB&T Money Market		532,758.59
Bank of OR Money Market		220,364.93
Pinnacle Money Market		2,363,102.38
BB&T Bond Account		12,902.06
Ad Valorem Tax Receivable		11,400.08
Sales Tax Refund Receivable		2,177.78
Total Current Assets		3,463,511.54
	Total Assets	**3,463,511.54**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		4,969.77
Retirement Contributions Payable		5,834.04
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		1,434.82
Health Insurance Payable		146.70
Simple IRA Payable		647.92
Unemployment Payable		134.21
Refundable Bonds		12,902.06
Total Current Liabilities		26,069.52
Other Liabilities		
Deferred Inflows of Resources		11,400.08
	Total Liabilities	37,469.60
Fund Balance		
Fund Balance - Committed - Capital Projects		1,658,372.21
Fund Balance - Restricted		
Stabilization by State Statute		198,208.00
Dog Park		2,260.64
Grants		25,067.38
Historic Preservation Commission		7,676.01
Fund Balance - Unassigned		1,534,457.70
	Total Fund Balance	3,426,041.94
TOTAL LIABILITIES AND FUND BALANCE		**3,463,511.54**

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
November 2018

	November '18	July '18-'19
Revenues		
3110 Planning and Zoning Fees	3,945.00	14,710.70
3210 Property Tax Receipts	20,502.56	587,557.85
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	20,465.39	106,673.49
3250 Solid Waste Disposal Tax Dist.	1,352.03	2,376.67
3261 Telecommunication Services		6,172.36
3262 Video Programming		15,881.52
3263 Cable Tax Receipts	3,023.33	6,188.25
3264 Electric Power		47,510.88
3265 Piped Natural Gas		3,302.90
3325 ABC Distribution		58,200.00
3341 Special Events	205.00	2,746.15
3342 Facility Rental	1,801.50	10,267.07
3343 Program Fees		60.00
3344 User Fees	200.00	712.50
3345 Other Park Revenue - Other	39.00	822.00
3360 Town Special Events	2,280.00	5,909.66
3831 Interest Earnings		10,244.56
3839 Miscellaneous Revenues		51.00
Total Revenues	53,813.81	879,387.56
Expenses		
4100 Administrative		
Administrative Salaries	18,000.66	89,958.15
1008 Medicare Expense	240.06	1,199.64
1009 Social Security Expense	1,026.51	5,129.75
1010 Retirement Expense	1,238.88	6,194.00
1011 Health/Dental/Vision	4,643.44	23,217.20
1013 Life Insurance	55.16	275.80
1014 Worker Comp		1,558.34
1015 Unemployment	1.21	12.10
1016 Disability Insurance	72.57	362.85
1017 Simple IRA Contribution	479.56	2,397.65
1035 Property Taxes		4,921.97
1081 Accounting	4,653.48	21,329.17
1082 Consulting		5,277.50
1084 Animal Control		7,857.50
1090 Legal Fees	2,506.67	22,060.02
1091 Tax Collection Fees	4,565.41	4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	694.32	1,352.20
2611 Postage and Delivery	56.71	160.47
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement		280.68
3150 Education		455.00
3210 Communications	306.76	1,527.03
3320 Web Hosting Fees	950.00	950.00
3700 Advertising	116.24	1,196.61
3950 Dues and Subscriptions	70.00	20,813.74
3960 Bank and Merchant Fees		384.43
3981 Special Events	1,631.18	6,373.75
3990 Miscellaneous	150.00	225.00

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
November 2018

4210 Board of Adjustment		
4220 Historic Preservation Commission		1,236.47
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board	143.25	288.20
4300 Equipment Lease	341.72	1,084.34
4350 MST Committee	325.00	325.00
4500 Liability Insurance		5,797.19
Total Administrative	42,268.79	244,303.63
5000 Building and Grounds		
1083 Security Monitoring	75.00	150.00
2110 Furnishings		239.98
3310 Electricity	1,167.06	6,199.73
3510 Repairs & Maintenance	751.02	9,668.89
3515 Cleaning	290.00	1,450.00
Total Building and Grounds	2,283.08	17,708.60
6200 Cultural and Recreation Expense		
1004 Salary-Other	15,437.88	79,669.02
1008 Medicare Expense	223.85	1,155.22
1009 Social Security Expense	957.14	4,939.44
1010 Retirement Expense	1,008.40	4,861.62
1011 Health/Dental/Vision	2,878.50	14,392.50
1013 Life Insurance	65.52	327.60
1014 Worker Comp		4,007.16
1015 Unemployment	1.96	18.58
1016 Disability Insurance	66.56	332.80
1017 Simple IRA Contribution	364.54	1,856.10
3500 Operations and Maintenance	15,056.79	46,110.94
3833 Contributions to Other Agencies		2,346.00
3981 Special Events	524.79	4,134.74
4500 Liability Insurance		5,629.52
Total Cultural and Recreation Expense	36,585.93	169,781.24
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		1,177.67
5500 Capital Outlay-Equipment and Land Improvements	152,675.68	267,110.12
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital Expenses	152,675.68	555,089.04
Total Expenses	233,813.48	986,882.51
Net Income	-179,999.67	-107,494.95

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 1
Account Balances Report-
B B & T, Bank of Oak Ridge, Pinnacle Bank, and Wells Fargo
Modified Accrual Basis
As of November 30, 2018

BB&T	
Checking/Savings	
BB&T Checking	320,705.72
BB&T Money Market	532,758.59
BB&T Bond Account	12,902.06
Total Checking/Savings	866,366.37

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	220,364.93
Total Checking/Savings	220,364.93

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,363,102.38
Total Checking/Savings	2,363,102.38

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
November 2018

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	3,945.00	14,710.70	35,000.00	20,289.30	42 %
3210	Property Tax Receipts	20,502.56	587,557.85	817,000.00	229,442.15	72 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	20,465.39	106,673.49	250,000.00	143,326.51	43 %
3250	Solid Waste Disposal Tax Dist.	1,352.03	2,376.67	4,800.00	2,423.33	50 %
3261	Telecommunication Services	0.00	6,172.36	21,000.00	14,827.64	29 %
3262	Video Programming	0.00	15,881.52	65,000.00	49,118.48	24 %
3263	Cable Tax Receipts	3,023.33	6,188.25	14,000.00	7,811.75	44 %
3264	Electric Power	0.00	47,510.88	205,000.00	157,489.12	23 %
3265	Piped Natural Gas	0.00	3,302.90	15,000.00	11,697.10	22 %
3325	ABC Distribution	0.00	58,200.00	136,000.00	77,800.00	43 %
3360	Town Special Events	2,280.00	5,909.66	0.00	-5,909.66	** %
3831	Interest Earnings	0.00	10,244.56	20,000.00	9,755.44	51 %
3839	Miscellaneous Revenues	0.00	51.00	0.00	-51.00	** %
	Account Group Total:	**51,568.31**	**864,779.84**	**1,614,800.00**	**750,020.16**	**54 %**
	Fund Total:	**51,568.31**	**864,779.84**	**1,614,800.00**	**750,020.16**	**54 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	205.00	2,746.15	1,500.00	-1,246.15	183 %
3342	Facility Rental	1,801.50	10,267.07	23,000.00	12,732.93	45 %
3343	Program Fees	0.00	60.00	3,200.00	3,140.00	2 %
3344	User Fees	200.00	712.50	5,776.00	5,063.50	12 %
3345	Other Park Revenue - Other	39.00	822.00	1,200.00	378.00	69 %
	Account Group Total:	**2,245.50**	**14,607.72**	**34,676.00**	**20,068.28**	**42 %**
	Fund Total:	**2,245.50**	**14,607.72**	**34,676.00**	**20,068.28**	**42 %**
	Grand Total:	**53,813.81**	**879,387.56**	**1,649,476.00**	**770,088.44**	**53 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
November 2018

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
November Administrative Salaries	18,000.66	89,958.15	220,000.00	220,000.00	130,041.85	42 %
1008 Medicare Expense	240.06	1,199.64	3,190.00	3,190.00	1,990.36	38 %
1009 Social Security Expense	1,026.51	5,129.75	13,640.00	13,640.00	8,510.25	38 %
1010 Retirement Expense	1,238.88	6,194.00	15,400.00	15,400.00	9,206.00	40 %
1011 Health/Dental/Vision	4,643.44	23,217.20	65,000.00	65,000.00	41,782.80	36 %
1013 Life Insurance	55.16	275.80	1,320.00	1,320.00	1,044.20	21 %
1014 Worker Comp	0.00	1,558.34	1,600.00	1,600.00	41.66	97 %
1015 Unemployment	1.21	12.10	638.00	638.00	625.90	2 %
1016 Disability Insurance	72.57	362.85	1,000.00	1,000.00	637.15	36 %
1017 Simple IRA Contribution	479.56	2,397.65	6,600.00	6,600.00	4,202.35	36 %
1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	78.03	98 %
1081 Accounting	4,653.48	21,329.17	66,000.00	66,000.00	44,670.83	32 %
1082 Consulting	0.00	5,277.50	47,000.00	47,000.00	41,722.50	11 %
1084 Animal Control	0.00	7,857.50	18,000.00	18,000.00	10,142.50	44 %
1090 Legal Fees	2,506.67	22,060.02	45,000.00	45,000.00	22,939.98	49 %
1091 Tax Collection Fees	4,565.41	4,565.41	5,000.00	5,000.00	434.59	91 %
1095 Well Monitoring	0.00	5,000.00	5,000.00	5,000.00	0.00	100 %
2610 Office Supplies	694.32	1,352.20	3,500.00	3,500.00	2,147.80	39 %
2611 Postage and Delivery	56.71	160.47	500.00	500.00	339.53	32 %
3100 Travel	0.00	139.00	500.00	500.00	361.00	28 %
3101 Travel-Administrative	0.00	397.47	2,000.00	2,000.00	1,602.53	20 %
3120 Mileage Reimbursement	0.00	280.68	2,750.00	2,750.00	2,469.32	10 %
3150 Education	0.00	455.00	4,500.00	4,500.00	4,045.00	10 %
3210 Communications	306.76	1,527.03	5,000.00	5,000.00	3,472.97	31 %
3320 Web Hosting Fees	950.00	950.00	2,500.00	2,500.00	1,550.00	38 %
3700 Advertising	116.24	1,196.61	5,000.00	5,000.00	3,803.39	24 %
3950 Dues and Subscriptions	70.00	20,813.74	23,000.00	23,000.00	2,186.26	90 %
3960 Bank and Merchant Fees	0.00	384.43	1,000.00	1,000.00	615.57	38 %
3981 Special Events	1,631.18	6,373.75	5,000.00	5,000.00	-1,373.75	127 %
3990 Miscellaneous	150.00	225.00	500.00	500.00	275.00	45 %
4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4220 Historic Preservation Commission	0.00	1,236.47	17,625.00	17,625.00	16,388.53	7 %
4230 Ordinance Conversion	0.00	0.00	3,100.00	3,100.00	3,100.00	0 %
4240 Planning & Zoning Board	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4250 Tree Board	143.25	288.20	1,500.00	1,500.00	1,211.80	19 %
4300 Equipment Lease	341.72	1,084.34	2,000.00	2,000.00	915.66	54 %
4350 MST Committee	325.00	325.00	1,500.00	1,500.00	1,175.00	22 %
4500 Liability Insurance	0.00	5,797.19	7,200.00	7,200.00	1,402.81	81 %
Account Total:	**42,268.79**	**244,303.63**	**605,963.00**	**610,063.00**	**365,759.37**	**40 %**
Account Group Total:	**42,268.79**	**244,303.63**	**605,963.00**	**610,063.00**	**365,759.37**	**40 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
November 2018

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
5000 Building and Grounds						
5000 Building and Grounds						
1083 Security Monitoring	75.00	150.00	300.00	300.00	150.00	50 %
2110 Furnishings	0.00	239.98	2,000.00	2,000.00	1,760.02	12 %
3310 Electricity	1,167.06	6,199.73	18,000.00	18,000.00	11,800.27	34 %
3510 Repairs & Maintenance	751.02	9,668.89	15,000.00	15,000.00	5,331.11	64 %
3515 Cleaning	290.00	1,450.00	4,200.00	4,200.00	2,750.00	35 %
Account Total:	**2,283.08**	**17,708.60**	**39,500.00**	**39,500.00**	**21,791.40**	**45 %**
Account Group Total:	**2,283.08**	**17,708.60**	**39,500.00**	**39,500.00**	**21,791.40**	**45 %**
Fund Total:	**44,551.87**	**262,012.23**	**645,463.00**	**649,563.00**	**387,550.77**	**40 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	15,437.88	79,669.02	182,500.00	182,500.00	102,830.98	44 %
1008 Medicare Expense	223.85	1,155.22	2,646.00	2,646.00	1,490.78	44 %
1009 Social Security Expense	957.14	4,939.44	11,315.00	11,315.00	6,375.56	44 %
1010 Retirement Expense	1,008.40	4,861.62	12,775.00	12,775.00	7,913.38	38 %
1011 Health/Dental/Vision	2,878.50	14,392.50	33,000.00	33,000.00	18,607.50	44 %
1013 Life Insurance	65.52	327.60	860.00	860.00	532.40	38 %
1014 Worker Comp	0.00	4,007.16	4,500.00	4,500.00	492.84	89 %
1015 Unemployment	1.96	18.58	300.00	300.00	281.42	6 %
1016 Disability Insurance	66.56	332.80	800.00	800.00	467.20	42 %
1017 Simple IRA Contribution	364.54	1,856.10	5,475.00	5,475.00	3,618.90	34 %
3500 Operations and Maintenance	15,056.79	46,110.94	125,340.00	125,340.00	79,229.06	37 %
3833 Contributions to Other Agencies	0.00	2,346.00	7,000.00	7,000.00	4,654.00	34 %
3981 Special Events	524.79	4,134.74	18,500.00	18,500.00	14,365.26	22 %
4500 Liability Insurance	0.00	5,629.52	7,200.00	7,200.00	1,570.48	78 %
Account Total:	**36,585.93**	**169,781.24**	**412,211.00**	**412,211.00**	**242,429.76**	**41 %**
Account Group Total:	**36,585.93**	**169,781.24**	**412,211.00**	**412,211.00**	**242,429.76**	**41 %**
Fund Total:	**36,585.93**	**169,781.24**	**412,211.00**	**412,211.00**	**242,429.76**	**41 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc	0.00	1,177.67	2,500.00	2,500.00	1,322.33	47 %
5500 Capital Outlay-Equipment and Land	152,675.68	267,110.12	510,290.00	793,568.00	526,457.88	34 %
5700 Capital Outlay-Land and Improvements	0.00	286,801.25	170,000.00	332,084.38	45,283.13	86 %
Account Total:	**152,675.68**	**555,089.04**	**682,790.00**	**1,128,152.38**	**573,063.34**	**49 %**
Account Group Total:	**152,675.68**	**555,089.04**	**682,790.00**	**1,128,152.38**	**573,063.34**	**49 %**
Fund Total:	**152,675.68**	**555,089.04**	**682,790.00**	**1,128,152.38**	**573,063.34**	**49 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
November 2018

Grand Total:	233,813.48	986,882.51	1,740,464.00	2,189,926.38	1,203,043.87	45 %

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
November 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 606 1	Batch #: 10317		11/18		3,945.00	
	Account Total:		10,765.70 CR		3,945.00	14,710.70 CR
3210 Property Tax Receipts						
RV 529 1	Vehicle Taxes		11/18		5,714.09	
RV 529 2	Property Taxes		11/18		14,788.47	
	Account Total:		567,055.29 CR		20,502.56	587,557.85 CR
3230 Sales Tax Receipts						
RV 535 1	Sales & Use Tax		11/18		20,465.39	
	Account Total:		86,208.10 CR		20,465.39	106,673.49 CR
3250 Solid Waste Disposal Tax Dist.						
RV 534 1	Solid Waste Tax QTR 9-30-18		11/18		1,352.03	
	Account Total:		1,024.64 CR		1,352.03	2,376.67 CR
3263 Cable Tax Receipts						
CR 603 1	Batch #: 10316		11/18		3,023.33	
	Account Total:		3,164.92 CR		3,023.33	6,188.25 CR
3360 Town Special Events						
CR 599 1	Batch #: 10313		11/18		900.00	
CR 600 1	Batch #: 10314		11/18		50.00	
CR 601 1	Batch #: 10315		11/18		1,050.00	
CR 602 1	Batch #: 10316		11/18		280.00	
	Account Total:		3,629.66 CR		2,280.00	5,909.66 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 181100 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
PR 181104 3	Payroll Expenditure					
PR 181106 3	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
PR 181104 4	Payroll Expenditure					
PR 181106 4	Payroll Expenditure					
	Object Total:					

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
November 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1004 Salary-Other						
PR 181104 5	Payroll Expenditure					
PR 181106 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 181104 6	Payroll Expenditure					
PR 181106 6	Payroll Expenditure					
	Object Total:	November Administrative Salaries		18,000.66		
1008 Medicare Expense						
PR 181100 4	Employer Contributions		11/18	11.60		
PR 181104 7	Employer Contributions		11/18	114.99		
PR 181106 7	Employer Contributions		11/18	113.47		
	Object Total:		959.58 DB	240.06		1,199.64 DB
1009 Social Security Expense						
PR 181100 5	Employer Contributions		11/18	49.60		
PR 181104 8	Employer Contributions		11/18	491.71		
PR 181106 8	Employer Contributions		11/18	485.20		
	Object Total:		4,103.24 DB	1,026.51		5,129.75 DB
1010 Retirement Expense						
PR 181104 9	Employer Contributions		11/18	619.44		
PR 181106 9	Employer Contributions		11/18	619.44		
	Object Total:		4,955.12 DB	1,238.88		6,194.00 DB
1011 Health/Dental/Vision						
JV 274 1	Health/Dent/Vis		11/18	959.50		
PR 181104 10	Employer Contributions		11/18	1,841.97		
PR 181106 10	Employer Contributions		11/18	1,841.97		
	Object Total:		18,573.76 DB	4,643.44		23,217.20 DB
1013 Life Insurance						
PR 181104 11	Employer Contributions		11/18	27.58		
PR 181106 11	Employer Contributions		11/18	27.58		
	Object Total:		220.64 DB	55.16		275.80 DB
1015 Unemployment						
PR 181100 6	Employer Contributions		11/18	0.48		
PR 181104 12	Employer Contributions		11/18	0.40		
PR 181106 12	Employer Contributions		11/18	0.33		
	Object Total:		10.89 DB	1.21		12.10 DB
1016 Disability Insurance						
JV 274 3	Disab		11/18	24.93		
PR 181104 13	Employer Contributions		11/18	23.82		
PR 181106 13	Employer Contributions		11/18	23.82		
	Object Total:		290.28 DB	72.57		362.85 DB
1017 Simple IRA Contribution						
PR 181104 14	Employer Contributions		11/18	239.78		
PR 181106 14	Employer Contributions		11/18	239.78		
	Object Total:		1,918.09 DB	479.56		2,397.65 DB
1081 Accounting						
CL 2503 1 38617	October Accounting	SAMUEL K. ANDERS, CPA, MSA	11/18	4,653.48		
	Object Total:		16,675.69 DB	4,653.48		21,329.17 DB

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
November 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1090 Legal Fees						
CL 2496 1 17204	October Legal	SPARROW DENNIS & MEDLIN,	11/18	2,506.67		
	Object Total;		19,553.35 DB	2,506.67		22,060.02 DB
1091 Tax Collection Fees						
CL 2490 1 06HDF12592	Tax collection fees	GUILFORD COUNTY	11/18	4,565.41		
	Object Total:			4,565.41		4,565.41 DB
2610 Office Supplies						
CL 2467 1 0204366947	Checks	DELUXE BUSINESS CHECKS AND	11/18	357.67		
CL 2470 1 72687	Supplies	PREMIER SUPPLY, INC.	11/18	155.85		
CL 2488 1	Supplies	OFFICE DEPOT	11/18	57.77		
CL 2518 4	Water for Town Hall	CARD SERVICES CENTER	11/18	21.39		
CL 2527 1	Office Supplies	OFFICE DEPOT	11/18	101.64		
	Object Total:		657.88 DB	694.32		1,352.20 DB
2611 Postage and Delivery						
CL 2510 1	USPS Postage	SANDRA SMITH	11/18	3.66		
CL 2510 3	USPS Postage	SANDRA SMITH	11/18	1.63		
CL 2510 5	USPS Postage	SANDRA SMITH	11/18	1.42		
CL 2518 3	Stamps	CARD SERVICES CENTER	11/18	50.00		
	Object Total:		103.76 DB	56.71		160.47 DB
3210 Communications						
CL 2525 1	Internet/Phone	TIME WARNER CABLE	11/18	306.76		
	Object Total:		1,220.27 DB	306.76		1,527.03 DB
3320 Web Hosting Fees						
CL 2508 1 00320205	Web Hosting Fees	MUNICIPAL CODE CORPORATION	11/18	950.00		
	Object Total:			950.00		950.00 DB
3700 Advertising						
CL 2475 1 10251801	Advertising	NORTHWEST OBSERVER	11/18	116.24		
	Object Total:		1,080.37 DB	116.24		1,196.61 DB
3950 Dues and Subscriptions						
CL 2476 1 00007655	2018/2019 Membership	NC ASSOCIATION OF MUNICIPA	11/18	70.00		
	Object Total:		20,743.74 DB	70.00		20,813.74 DB
3981 Special Events						
CL 2511 1	Supplies-Community Tree	Ann Schneider	11/18	1,406.18		
CL 2514 1	Food for Lawn Party	Courtenay Harton	11/18	100.00		
CL 2515 1	Live Music 20th Anni. event	Old Mill of Guilford	11/18	125.00		
	Object Total:		4,742.57 DB	1,631.18		6,373.75 DB
3990 Miscellaneous						
CL 2523 1	1/4 Sponsor Shredding Event	Guilford County	11/18	150.00		
	Object Total:		75.00 DB	150.00		225.00 DB
4250 Tree Board						
CL 2504 1 5654	Plaque/Stake Veterans	GATE CITY SIGNS	11/18	143.25		
	Object Total:		144.95 DB	143.25		288.20 DB
4300 Equipment Lease						
CL 2471 1 282535	Copier	Modern Impressions	11/18	137.57		
CL 2519 1	Copier Lease	MODERN IMPRESSIONS	11/18	120.81		
CL 2530 1 284166	Copier	Modern Impressions	11/18	83.34		
	Object Total:		742.62 DB	341.72		1,084.34 DB

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Town of Oak Ridge
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4350 MST Committee						
CL 2513 1 1816	Trail Building Grounds C	SPIVEY'S NURSERY	11/18	325.00		
	Object Total:			**325.00**		**325.00 DB**
	Account Total:		**168,729.29 DB**	**42,268.79**		**210,998.08 DB**
5000 Building and Grounds						
1083 Security Monitoring						
CL 2526 1	Alarm Monitoring	SECURITY CENTRAL	11/18	75.00		
	Object Total:		**75.00 DB**	**75.00**		**150.00 DB**
3310 Electricity						
CL 2489 1	4501 Peeple Rd	DUKE ENERGY	11/18	23.80		
CL 2489 2	3100 Oak Ridge Road	DUKE ENERGY	11/18	21.85		
CL 2517 1	8315 Linville Rd	DUKE ENERGY	11/18	1,097.48		
CL 2528 1	1611 Oak Ridge Road	DUKE ENERGY	11/18	23.93		
	Object Total:		**5,032.67 DB**	**1,167.06**		**6,199.73 DB**
3510 Repairs & Maintenance						
CL 2469 1	2741 8300 Linville Installed	OAK RIDGE ELECTRIC, INC	11/18	240.00		
CL 2472 1	Sept. Mowing	Justin Nicholson	11/18	200.00		
CL 2498 1	Plant Maintenance	Rolling Greens	11/18	81.00		
CL 2510 2	Tractor Supply	SANDRA SMITH	11/18	2.66		
CL 2510 4	Green Resource	SANDRA SMITH	11/18	4.25		
CL 2510 6	Eastern Repairs	SANDRA SMITH	11/18	1.11		
CL 2510 7	Nelsons Greenhouse	SANDRA SMITH	11/18	72.00		
CL 2521 1	Septic System Inspection	Guilford County AR Departm	11/18	150.00		
	Object Total:		**8,917.87 DB**	**751.02**		**9,668.89 DB**
3515 Cleaning						
CL 2529 1	490725 1 Month Cleaning	AT YOUR SERVICES CLEANING	11/18	290.00		
	Object Total:		**1,160.00 DB**	**290.00**		**1,450.00 DB**
	Account Total:		**15,185.54 DB**	**2,283.08**		**17,468.62 DB**
	Fund Total:			**44,551.87**	**51,568.31**	

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Town of Oak Ridge
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November 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 597 1	Batch #: 10312		11/18		205.00	
	Account Total:		**2,541.15 CR**		**205.00**	**2,746.15 CR**
3342 Facility Rental						
CL 2481 1	Shelter Refund	Sharon Stafford	11/18	30.00		
CR 595 1	Batch #: 10312		11/18		1,051.50	
CR 604 1	Batch #: 10316		11/18		600.00	
CR 605 1	Batch #: 10317		11/18		180.00	
	Account Total:		**8,465.57 CR**	**30.00**	**1,831.50**	**10,267.07 CR**
3344 User Fees						
CR 598 1	Batch #: 10312		11/18		200.00	
	Account Total:		**512.50 CR**		**200.00**	**712.50 CR**
3345 Other Park Revenue - Other						
CR 596 1	Batch #: 10312		11/18		39.00	
	Account Total:		**783.00 CR**		**39.00**	**822.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 181104 17	Payroll Expenditure		11/18	8,274.87		
PR 181106 17	Payroll Expenditure		11/18	7,163.01		
	Object Total:		**64,231.14 DB**	**15,437.88**		**79,669.02 DB**
1008 Medicare Expense						
PR 181104 18	Employer Contributions		11/18	119.99		
PR 181106 18	Employer Contributions		11/18	103.86		
	Object Total:		**931.37 DB**	**223.85**		**1,155.22 DB**
1009 Social Security Expense						
PR 181104 19	Employer Contributions		11/18	513.04		
PR 181106 19	Employer Contributions		11/18	444.10		
	Object Total:		**3,982.30 DB**	**957.14**		**4,939.44 DB**
1010 Retirement Expense						
PR 181104 20	Employer Contributions		11/18	519.40		
PR 181106 20	Employer Contributions		11/18	489.00		
	Object Total:		**3,853.22 DB**	**1,008.40**		**4,861.62 DB**
1011 Health/Dental/Vision						
PR 181104 21	Employer Contributions		11/18	1,439.25		
PR 181106 21	Employer Contributions		11/18	1,439.25		
	Object Total:		**11,514.00 DB**	**2,878.50**		**14,392.50 DB**
1013 Life Insurance						
PR 181104 22	Employer Contributions		11/18	32.76		
PR 181106 22	Employer Contributions		11/18	32.76		
	Object Total:		**262.08 DB**	**65.52**		**327.60 DB**

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Town of Oak Ridge
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November 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1015 Unemployment						
PR 181104 23	Employer Contributions		11/18	1.23		
PR 181106 23	Employer Contributions		11/18	0.73		
	Object Total:		**16.62 DB**	**1.96**		**18.58 DB**
1016 Disability Insurance						
PR 181104 24	Employer Contributions		11/18	33.28		
PR 181106 24	Employer Contributions		11/18	33.28		
	Object Total:		**266.24 DB**	**66.56**		**332.80 DB**
1017 Simple IRA Contribution						
PR 181104 25	Employer Contributions		11/18	186.39		
PR 181106 25	Employer Contributions		11/18	178.15		
	Object Total:		**1,491.56 DB**	**364.54**		**1,856.10 DB**
3500 Operations and Maintenance						
CL 2473 1	5234 Tree Maintenance	DILLON LAWN & TREE SERVICE	11/18	2,000.00		
CL 2474 1	00507189 40 starter, 1 roll xmat,	GREEN RESOURCE, LLC	11/18	900.60		
CL 2477 1	ba83057 1 pallet of field marker	BURNETT ATHLETICS, INC	11/18	348.00		
CL 2480 1	Park Restrooms	DUKE ENERGY	11/18	39.30		
CL 2480 2	6231 Lisa Dr	DUKE ENERGY	11/18	27.09		
CL 2480 3	8326 Linville Rd	DUKE ENERGY	11/18	56.70		
CL 2480 4	Ampitheater	DUKE ENERGY	11/18	23.07		
CL 2480 5	8326 Linville Rd	DUKE ENERGY	11/18	120.94		
CL 2480 6	8300 Linvilee Rd	DUKE ENERGY	11/18	24.20		
CL 2480 7	6231 Lisa Dr	DUKE ENERGY	11/18	137.30		
CL 2480 8	6231 Lisa Dr	DUKE ENERGY	11/18	838.18		
CL 2480 9	8515 Scoggins Rd	DUKE ENERGY	11/18	54.83		
CL 2480 10	8515 Scoggins Rd	DUKE ENERGY	11/18	49.30		
CL 2480 11	Town Park Lights	DUKE ENERGY	11/18	1,054.65		
CL 2482 1	736 Repair Basins, install c	P&S Grading, LLC	11/18	2,740.00		
CL 2484 1	738 Replace broken concrete	P&S Grading, LLC	11/18	1,500.00		
CL 2487 1	Fuel	QUALITY OIL COMPANY	11/18	756.71		
CL 2491 1	00508102 9 bag Diamond Blend	GREEN RESOURCE, LLC	11/18	630.00		
CL 2492 1	00508638 1 jug tracker	GREEN RESOURCE, LLC	11/18	42.00		
CL 2493 1	149140 Beautification	GILMORE PLANT & BULB CO IN	11/18	1,175.25		
CL 2494 1	Spray Paint	SHERWIN-WILLIAMS	11/18	4.73		
CL 2499 1	Field Paint	SHERWIN-WILLIAMS	11/18	53.65		
CL 2506 1	50 bales straw	Knight's Farm	11/18	225.00		
CL 2507 1	Lowes Credit card statement	LOWE'S	11/18	745.40		
CL 2512 1	194281 55 Gal liners, neutral	TARHEEL PAPER & SUPPLY CO	11/18	117.64		
CL 2516 1	Straps for BR500	FARMERS FEED AND SEED	11/18	45.44		
CL 2518 7	8 Bags manure	CARD SERVICES CENTER	11/18	38.37		
CL 2518 8	Bolts for Vice	CARD SERVICES CENTER	11/18	1.05		
CL 2518 10	Home Depot Janitorial	CARD SERVICES CENTER	11/18	206.81		
CL 2518 11	Home Depot Grounds Care	CARD SERVICES CENTER	11/18	15.61		
CL 2518 12	3 gal 15w40	CARD SERVICES CENTER	11/18	64.02		
CL 2518 13	O Reilly Pumice hand soap	CARD SERVICES CENTER	11/18	27.73		
CL 2518 14	11 SAE30 Advanced Auto	CARD SERVICES CENTER	11/18	58.60		
CL 2520 1	Town Park Lights	DUKE ENERGY	11/18	1,273.03		
CL 2520 2	Town Park	DUKE ENERGY	11/18	844.98		
CL 2520 3	Town Park Restrooms	DUKE ENERGY	11/18	98.15		

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
November 2018

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	2520	4	Ampitheater	DUKE ENERGY	11/18	45.64		
RV	530	1	ORYA Exp. reimbuse		11/18		1,222.81	
RV	530	2	Sherwin Exp. reimbuse		11/18		104.37	
			Object Total:		31,054.15 DB	16,383.97	1,327.18	46,110.94 DB
3981 Special Events								
CL	2479	1	10-18-C08 MIP 10/11	NORTHWEST OBSERVER	11/18	35.00		
CL	2518	1	MIP Concessions	CARD SERVICES CENTER	11/18	104.64		
CL	2518	2	MIP Concessions	CARD SERVICES CENTER	11/18	14.45		
CL	2518	5	LUM Bags and Candles	CARD SERVICES CENTER	11/18	350.94		
CL	2518	9	Home Depot LUM	CARD SERVICES CENTER	11/18	19.76		
			Object Total:		3,609.95 DB	524.79		4,134.74 DB
			Account Total:		121,212.63 DB	37,913.11	1,327.18	157,798.56 DB
			Fund Total:			37,943.11	3,602.68	

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Town of Oak Ridge
Supplementary Schedule 3
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November 2018

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	2468	1	Easement/Condemnation	Rebecca Ann Holt Bettini	11/18	1,700.00		
CL	2478	1	1 Retaining wall at playgr	Calvin Construction Servic	11/18	7,487.00		
CL	2483	1	737 Trailer concrete slab	P&S Grading, LLC	11/18	3,750.00		
CL	2500	1	Oak Ridge Asphalt Repair	Vance Tanner	11/18	1,875.00		
CL	2502	1	735 Asphalt R&M Town Hall	P&S Grading, LLC	11/18	21,340.00		
CL	2502	2	735 Asphalt R&M Town Park	P&S Grading, LLC	11/18	115,333.00		
CL	2505	1	Sidewalk Easement Deed	Bill Bruce	11/18	30.00		
CL	2518	6	Easements for Sidewalks	CARD SERVICES CENTER	11/18	160.68		
CL	2522	1	Appraisal Fee of 1915 Oak Ridg	Taylor & Associates Apprai	11/18	1,000.00		
			Object Total:	**114,434.44 DB**		**152,675.68**		**267,110.12 DB**
			Account Total:	**114,434.44 DB**		**152,675.68**		**267,110.12 DB**
			Fund Total:			**152,675.68**	**0.00**	
			Grand Total:			**235,170.66**	**55,170.99**	

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Town of Oak Ridge
Supplementary Schedule 4
Schedule of Assets and Depreciation
Modified Accrual Basis
2018/2019 FY

Asset	Cost as of 7/1/2018	2018/2019 Additions	2018/2019 Disposals	Total	Accumulated Depreciation as of 6/30/18	2018-2019 Depreciation	Accumulated Depreciation as of 6/30/19
Land	1,827,318.03	1,923,837.95		3,751,155.98		0.00	0.00
8326 Linville Rd	51,100.00			51,100.00	9,319.15	1,863.83	11,182.98
8300 Linville Rd	39,700.00	12,731.00		52,431.00		0.00	0.00
Black Mountain Software	23,035.00			23,035.00	22,801.02	0.00	22,801.02
Computer Equipment	27,367.07	1,177.67		28,544.74	17,595.82	3,378.06	20,973.88
Furniture and Fixtures	34,446.25			34,446.25	31,971.15	449.98	32,421.13
Other - Equipment	18,537.10			18,537.10	2,101.84	2,738.76	4,840.60
Park Structures	514,505.24	4,600.00		519,105.24	117,855.36	23,847.20	141,702.56
Park Land Improvements	2,563,643.91	196,922.00		2,760,565.91	485,971.76	69,506.84	555,478.60
Park Equipment	801,334.90	9,612.00		810,946.90	366,117.31	50,217.73	416,335.04
Sidewalks	63,954.93			63,954.93	10,772.61	4,263.66	15,036.27
Signs	20,365.23			20,365.23	14,739.33	1,297.08	16,036.41
Town Hall	1,578,726.68	21,340.00		1,600,066.68	475,305.03	50,486.38	525,791.41
Total	7,564,034.34	2,170,220.62	0.00	9,734,254.96	1,554,550.38	208,049.52	1,762,599.90
					Est. Monthly	18,129.44	

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 5
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

Date	Payment	Interest	Principal	Balance
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019				1,620,000.00
7/16/2020				1,620,000.00
7/16/2021				1,620,000.00
7/16/2022				1,620,000.00
7/16/2023				1,620,000.00
7/16/2024				1,620,000.00
7/16/2025				1,620,000.00
7/16/2026				1,620,000.00
7/16/2027				
Projected Totals	180,000.00	0.00	180,000.00	0.00