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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 April 30, 2019, 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.

May 1, 2019

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of April 30, 2019

ASSETS

Current Assets

BB&T Checking	494,302.26
Petty Cash	100.00
BB&T Money Market	534,821.34
Bank of OR Money Market	221,286.25
Pinnacle Money Market	2,372,898.62
BB&T Bond Account	12,902.60
Ad Valorem Tax Receivable	11,400.08
Sales Tax Refund Receivable	5,095.33
Total Current Assets	3,652,806.48

Total Assets 3,652,806.48

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	4,969.77
Retirement Contributions Payable	6,136.45
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,384.36
Health Insurance Payable	1,104.65
Simple IRA Payable	647.92
Unemployment Payable	147.47
Refundable Bonds	12,902.60
Total Current Liabilities	27,293.22

Other Liabilities

Deferred Inflows of Resources	11,400.08
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Total Liabilities 38,693.30

Fund Balance

Fund Balance - Committed - Capital Projects	1,820,722.85
Fund Balance - Restricted	
Stabilization by State Statute	198,208.00
Dog Park	2,260.64
Grants	8,583.00
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,576,662.68
Total Fund Balance	3,614,113.18

TOTAL LIABILITIES AND FUND BALANCE 3,652,806.48

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
April 2019

Revenues	April '19	July '18-'19
3110 Planning and Zoning Fees		34,610.70
3210 Property Tax Receipts	9,529.27	805,880.27
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	18,631.23	212,955.72
3250 Solid Waste Disposal Tax Dist.		3,739.29
3261 Telecommunication Services		13,814.72
3262 Video Programming		47,396.89
3263 Cable Tax Receipts		9,354.45
3264 Electric Power		144,716.71
3265 Piped Natural Gas		8,717.70
3311 Grants	8,250.00	50,000.00
3325 ABC Distribution	27,356.00	154,522.00
3331 Dog Park Fund Donations	898.30	1,798.30
3341 Special Events		2,746.15
3342 Facility Rental	923.25	14,313.07
3343 Program Fees	96.00	320.00
3344 User Fees		5,631.50
3345 Other Park Revenue - Other		1,132.00
3360 Town Special Events		6,063.57
3831 Interest Earnings		23,024.87
3839 Miscellaneous Revenues	50.00	251.00
Total Revenues	65,734.05	1,540,988.91
Expenses		
4100 Administrative		
Administrative Salaries	18,090.66	180,092.71
1008 Medicare Expense	241.37	2,401.83
1009 Social Security Expense	1,032.09	10,270.45
1010 Retirement Expense	1,238.88	12,388.40
1011 Health/Dental/Vision	4,643.44	46,434.40
1013 Life Insurance	55.16	551.60
1014 Worker Comp		876.40
1015 Unemployment	9.99	53.14
1016 Disability Insurance	72.58	725.75
1017 Simple IRA Contribution	479.56	4,795.45
1035 Property Taxes		4,921.97
1081 Accounting	1,843.50	56,693.65
1082 Consulting	453.50	12,155.00
1084 Animal Control	3,928.75	15,715.00
1090 Legal Fees	2,605.37	36,170.76
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	336.56	2,638.79
2611 Postage and Delivery	77.00	384.65
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement	125.41	868.04
3150 Education	190.00	707.37
3210 Communications	333.02	3,113.27
3320 Web Hosting Fees		1,650.00
3700 Advertising	173.50	3,656.02
3950 Dues and Subscriptions	170.00	23,000.74
3960 Bank and Merchant Fees		762.68
3981 Special Events		11,075.03

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
April 2019

3990 Miscellaneous		225.00
4210 Board of Adjustment		
4220 Historic Preservation Commission	2,233.00	4,516.17
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board	446.40	843.37
4300 Equipment Lease	113.17	2,113.22
4350 MST Committee	33.00	400.04
4500 Liability Insurance		6,137.19
Total Administrative	<u>38,925.91</u>	<u>456,439.97</u>
5000 Building and Grounds		
1083 Security Monitoring		225.00
2110 Furnishings		239.98
3310 Electricity	1,341.54	13,123.60
3510 Repairs & Maintenance	1,305.00	13,366.27
3515 Cleaning		2,610.00
Total Building and Grounds	<u>2,646.54</u>	<u>29,564.85</u>
6200 Cultural and Recreation Expense		
1004 Salary-Other	17,731.49	161,659.35
1008 Medicare Expense	257.11	2,344.10
1009 Social Security Expense	1,099.35	10,022.75
1010 Retirement Expense	1,169.54	10,292.37
1011 Health/Dental/Vision	3,838.00	30,704.00
1013 Life Insurance	65.52	655.20
1014 Worker Comp		3,896.15
1015 Unemployment	9.91	59.62
1016 Disability Insurance	78.56	689.60
1017 Simple IRA Contribution	381.01	3,711.75
3500 Operations and Maintenance	13,047.95	109,895.10
3833 Contributions to Other Agencies	1,471.00	5,431.00
3981 Special Events	4,456.81	9,483.18
4500 Liability Insurance		5,629.52
Total Cultural and Recreation	<u>43,606.25</u>	<u>354,473.69</u>
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		1,775.43
5500 Capital Outlay-Equipment and Land Improvements		314,873.05
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital Expenses		<u>603,449.73</u>
Total Expenses	<u>85,178.70</u>	<u>1,443,928.24</u>
Net Revenues	<u>-19,444.65</u>	<u>97,060.67</u>

**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 April 30, 2019**

<u>BB&T</u>	
<u>Checking/Savings</u>	
BB&T Checking	494,302.26
BB&T Money Market	534,821.34
BB&T Bond Account	12,902.60
Total Checking/Savings	<u>1,042,026.20</u>

<u>Bank of Oak Ridge</u>	
<u>Checking/Savings</u>	
Bank Of OR Money Market	221,286.25
Total Checking/Savings	<u>221,286.25</u>

<u>Pinnacle Bank</u>	
<u>Checking/Savings</u>	
Pinnacle Bank Money Market	2,372,898.62
Total Checking/Savings	<u>2,372,898.62</u>

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
April 2019

Fund	Account	Received	Received YTD	Estimated Revenue	Revenue	% Received
		Current Month			To Be Received	
10 General Fund						
3000						
3110	Planning and Zoning Fees	0.00	34,610.70	35,000.00	389.30	99 %
3210	Property Tax Receipts	9,529.27	805,880.27	817,000.00	11,119.73	99 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	18,631.23	212,955.72	250,000.00	37,044.28	85 %
3250	Solid Waste Disposal Tax Dist.	0.00	3,739.29	4,800.00	1,060.71	78 %
3261	Telecommunication Services	0.00	13,814.72	21,000.00	7,185.28	66 %
3262	Video Programming	0.00	47,396.89	65,000.00	17,603.11	73 %
3263	Cable Tax Receipts	0.00	9,354.45	14,000.00	4,645.55	67 %
3264	Electric Power	0.00	144,716.71	205,000.00	60,283.29	71 %
3265	Piped Natural Gas	0.00	8,717.70	15,000.00	6,282.30	58 %
3311	Grants	8,250.00	50,000.00	0.00	-50,000.00	** %
3325	ABC Distribution	27,356.00	154,522.00	136,000.00	-18,522.00	114 %
3360	Town Special Events	0.00	6,063.57	0.00	-6,063.57	** %
3831	Interest Earnings	0.00	23,024.87	20,000.00	-3,024.87	115 %
3839	Miscellaneous Revenues	50.00	251.00	0.00	-251.00	** %
	Account Group Total:	63,816.50	1,515,047.89	1,614,800.00	99,752.11	94 %
	Fund Total:	63,816.50	1,515,047.89	1,614,800.00	99,752.11	94 %
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	898.30	1,798.30	0.00	-1,798.30	** %
3341	Special Events	0.00	2,746.15	1,500.00	-1,246.15	183 %
3342	Facility Rental	923.25	14,313.07	23,000.00	8,686.93	62 %
3343	Program Fees	96.00	320.00	3,200.00	2,880.00	10 %
3344	User Fees	0.00	5,631.50	5,776.00	144.50	97 %
3345	Other Park Revenue - Other	0.00	1,132.00	1,200.00	68.00	94 %
	Account Group Total:	1,917.55	25,941.02	34,676.00	8,734.98	75 %
	Fund Total:	1,917.55	25,941.02	34,676.00	8,734.98	75 %
	Grand Total:	65,734.05	1,540,988.91	1,649,476.00	108,487.09	93 %

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
April 2019

Fund Account	Object	Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed %
10	General Fund						
4000	OPERATING EXPENSES						
4100	Administrative						
	April Administrative Salaries	18,090.66	180,092.71	220,000.00	220,000.00	39,907.29	80%
	1008 Medicare Expense	241.37	2,401.83	3,190.00	3,190.00	788.17	75%
	1009 Social Security Expense	1,032.09	10,270.45	13,640.00	13,640.00	3,369.55	75%
	1010 Retirement Expense	1,238.88	12,388.40	15,400.00	15,400.00	3,011.60	80%
	1011 Health/Dental/Vision	4,643.44	46,434.40	65,000.00	65,000.00	18,565.60	71%
	1013 Life Insurance	55.16	551.60	1,320.00	1,320.00	768.40	42%
	1014 Worker Comp	0.00	876.40	1,600.00	1,600.00	723.60	55%
	1015 Unemployment	9.99	53.14	638.00	638.00	584.86	8%
	1016 Disability Insurance	72.58	725.75	1,000.00	1,000.00	274.25	73%
	1017 Simple IRA Contribution	479.56	4,795.45	6,600.00	6,600.00	1,804.55	73%
	1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	78.03	98%
	1081 Accounting	1,843.50	56,693.65	66,000.00	66,000.00	9,306.35	86%
	1082 Consulting	453.50	12,155.00	47,000.00	47,000.00	34,845.00	26%
	1084 Animal Control	3,928.75	15,715.00	18,000.00	18,000.00	2,285.00	87%
	1090 Legal Fees	2,605.37	36,170.76	45,000.00	45,000.00	8,829.24	80%
	1091 Tax Collection Fees	0.00	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	336.56	2,638.79	3,500.00	3,500.00	861.21	75%
	2611 Postage and Delivery	77.00	384.65	500.00	500.00	115.35	77%
	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	125.41	868.04	2,750.00	2,750.00	1,881.96	32%
	3150 Education	190.00	707.37	4,500.00	4,500.00	3,792.63	16%
	3210 Communications	333.02	3,113.27	5,000.00	5,000.00	1,886.73	62%
	3320 Web Hosting Fees	0.00	1,650.00	2,500.00	2,500.00	850.00	66%
	3700 Advertising	173.50	3,656.02	5,000.00	5,000.00	1,343.98	73%
	3950 Dues and Subscriptions	170.00	23,000.74	23,000.00	23,000.00	-0.74	100%
	3960 Bank and Merchant Fees	0.00	762.68	1,000.00	1,000.00	237.32	76%
	3981 Special Events	0.00	11,075.03	5,000.00	13,000.00	1,924.97	85%
	3990 Miscellaneous	0.00	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	2,233.00	4,516.17	17,625.00	17,625.00	13,108.83	26%
	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	446.40	843.37	1,500.00	1,500.00	656.63	56%
	4300 Equipment Lease	113.17	2,113.22	2,000.00	2,900.00	786.78	73%
	4350 MST Committee	33.00	400.00	1,500.00	1,500.00	1,099.96	27%
	4500 Liability Insurance	0.00	6,137.19	7,200.00	7,200.00	1,062.81	85%
	Account Total:	38,925.91	456,439.97	605,963.00	618,963.00	162,523.03	74%
	Account Group Total:	38,925.91	456,439.97	605,963.00	618,963.00	162,523.03	74%

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
April 2019

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	0.00	225.00	300.00	300.00	75.00	75 %
	1083 Security Monitoring	0.00	239.98	2,000.00	2,000.00	1,760.02	12 %
	2110 Furnishings	0.00	13,123.60	18,000.00	18,000.00	4,876.40	73 %
	3310 Electricity	1,341.54	13,366.27	15,000.00	15,000.00	1,633.73	89 %
	3510 Repairs & Maintenance	1,305.00	2,610.00	4,200.00	4,200.00	1,590.00	62 %
	3515 Cleaning	0.00	29,564.85	39,500.00	39,500.00	9,935.15	75 %
	Account Total:	2,646.54	29,564.85	39,500.00	39,500.00	9,935.15	75 %
	Account Group Total:	2,646.54	29,564.85	39,500.00	39,500.00	9,935.15	75 %
	Fund Total:	41,572.45	486,004.82	645,463.00	658,463.00	172,458.18	74 %
15 Cultural & Recreation Fund							
6000							
6200 Cultural and Recreation Expense							
	1004 Salary-Other	17,731.49	161,659.35	182,500.00	182,500.00	20,840.65	89 %
	1008 Medicare Expense	257.11	2,344.10	2,646.00	2,646.00	301.90	89 %
	1009 Social Security Expense	1,099.35	10,022.75	11,315.00	11,315.00	1,292.25	89 %
	1010 Retirement Expense	1,169.54	10,292.37	12,775.00	12,775.00	2,482.63	81 %
	1011 Health/Dental/Vision	3,838.00	30,704.00	33,000.00	33,000.00	2,296.00	93 %
	1013 Life Insurance	65.52	655.20	860.00	860.00	204.80	76 %
	1014 Worker Comp	0.00	3,896.15	4,500.00	4,500.00	603.85	87 %
	1015 Unemployment	9.91	59.62	300.00	300.00	240.38	20 %
	1016 Disability Insurance	78.56	689.60	800.00	800.00	110.40	86 %
	1017 Simple IRA Contribution	381.01	3,711.75	5,475.00	5,475.00	1,763.25	68 %
	3500 Operations and Maintenance	13,047.95	109,895.10	125,340.00	137,340.00	27,444.90	80 %
	3833 Contributions to Other Agencies	1,471.00	5,431.00	7,000.00	7,000.00	1,569.00	78 %
	3981 Special Events	4,456.81	9,483.18	18,500.00	18,500.00	9,016.82	51 %
	4500 Liability Insurance	0.00	5,629.52	7,200.00	7,200.00	1,570.48	78 %
	Account Total:	43,606.25	354,473.69	412,211.00	424,211.00	69,737.31	84 %
	Account Group Total:	43,606.25	354,473.69	412,211.00	424,211.00	69,737.31	84 %
	Fund Total:	43,606.25	354,473.69	412,211.00	424,211.00	69,737.31	84 %
91 Capital Expenses							
6000							
6300 Capital Expenses							
	5210 Capital Exp - GIS, Computer, etc	0.00	1,775.43	2,500.00	2,500.00	724.57	71 %
	5500 Capital Outlay-Equipment and Land	0.00	314,873.05	510,290.00	857,652.38	542,779.33	37 %
	5700 Capital Outlay-Land and Improvements	0.00	286,801.25	170,000.00	289,200.00	2,398.75	99 %
	Account Total:	0.00	603,449.73	682,790.00	1,149,352.38	545,902.65	53 %
	Account Group Total:	0.00	603,449.73	682,790.00	1,149,352.38	545,902.65	53 %
	Fund Total:	0.00	603,449.73	682,790.00	1,149,352.38	545,902.65	53 %
	Grand Total:	85,178.70	1,443,928.24	1,740,464.00	2,232,026.38	789,098.14	65 %

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 April 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 583 1	Vehicle Property Taxes		4/19		5,838.04	
RV 583 2	Property Taxes		4/19		3,691.23	
	Account Total:				9,529.27	805,880.27 CR
3230 Sales Tax Receipts						
RV 591 1	Sales & Use Tax		4/19		18,631.23	
	Account Total:				18,631.23	212,955.72 CR
3311 Grants						
CL 2744 1	19-4-4 Streetscape Vision Plan	PIEDMONT TRIAD REGIONAL CO	4/19	8,234.38		
JV 282 2	Tsfr fr Restricted Grant 17-18		4/19		16,484.38	
	Account Total:			41,750.00 CR	8,234.38	16,484.38
3325 ABC Distribution						
CR 640 1	Batch #: 10333		4/19		27,356.00	
	Account Total:			127,166.00 CR	27,356.00	154,522.00 CR
3839 Miscellaneous Revenues						
RV 585 2	Historic OR Throw		4/19		50.00	
	Account Total:			201.00 CR	50.00	251.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 190400 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
PR 190405 3	Payroll Expenditure					
PR 190408 3	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
PR 190405 4	Payroll Expenditure					
PR 190408 4	Payroll Expenditure					
	Object Total:					
1004 Salary-Other						
PR 190405 5	Payroll Expenditure					
PR 190408 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 190405 6	Payroll Expenditure					
PR 190408 6	Payroll Expenditure					
	Object Total:					

April Administrative Salaries 18,090.66

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 April 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
PR 190400 4	Employer Contributions		4/19	11.60		
PR 190405 7	Employer Contributions		4/19	115.21		
PR 190408 7	Employer Contributions		4/19	114.56		
	Object Total:			241.37		2,401.83 DB
1009 Social Security Expense						
PR 190400 5	Employer Contributions		4/19	49.60		
PR 190405 8	Employer Contributions		4/19	492.64		
PR 190408 8	Employer Contributions		4/19	489.85		
	Object Total:			1,032.09		10,270.45 DB
1010 Retirement Expense						
PR 190405 9	Employer Contributions		4/19	619.44		
PR 190408 9	Employer Contributions		4/19	619.44		
	Object Total:			1,238.88		12,388.40 DB
1011 Health/Dental/Vision						
PR 190405 10	Employer Contributions		4/19	2,321.72		
PR 190408 10	Employer Contributions		4/19	2,331.72		
	Object Total:			4,653.44		46,434.40 DB
1013 Life Insurance						
PR 190405 11	Employer Contributions		4/19	27.58		
PR 190408 11	Employer Contributions		4/19	27.58		
	Object Total:			55.16		551.60 DB
1015 Unemployment						
PR 190400 6	Employer Contributions		4/19	0.48		
PR 190405 12	Employer Contributions		4/19	4.77		
PR 190408 12	Employer Contributions		4/19	4.74		
	Object Total:			9.99		53.14 DB
1016 Disability Insurance						
PR 190405 13	Employer Contributions		4/19	36.29		
PR 190408 13	Employer Contributions		4/19	36.29		
	Object Total:			72.58		725.75 DB
1017 Simple IRA Contribution						
PR 190405 14	Employer Contributions		4/19	239.78		
PR 190408 14	Employer Contributions		4/19	239.78		
	Object Total:			479.56		4,795.45 DB
1081 Accounting						
CL 2734 1	39269 March	SAMUEL K. ANDERS, CPA, MSA	4/19	1,843.50		
	Object Total:			1,843.50		56,693.65 DB
1082 Consulting						
CL 2722 1	1294722 On Call Engineering	Freese and Nichols	4/19	253.50		
CL 2733 1	Fire Inspect 01/19-03/19	GUILFORD COUNTY EMERGENCY	4/19	200.00		
	Object Total:			453.50		12,155.00 DB
1084 Animal Control						
CL 2742 1	Animal Control 01/19-03/19	GUILFORD COUNTY	4/19	3,928.75		
	Object Total:			3,928.75		15,715.00 DB
1090 Legal Fees						
CL 2735 1	17492 March Legal	SPARROW DENNIS & MEDLIN,	4/19	2,605.37		
	Object Total:			33,565.39		36,170.76 DB

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
April 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
2610 Office Supplies						
CL 2729 1	1 year renewal	NEWS & RECORD	4/19	285.99		
CL 2754 1	Office Supplies	OFFICE DEPOT	4/19	29.18		
CL 2755 8	Water for Town Hall	CARD SERVICES CENTER	4/19	21.39		
	Object Total:			2,302.23 DB		2,638.79 DB
2611 Postage and Delivery						
CL 2755 4	Postage	CARD SERVICES CENTER	4/19	55.00		
CL 2755 13	Postage	CARD SERVICES CENTER	4/19	22.00		
	Object Total:			307.65 DB		384.65 DB
3120 Mileage Reimbursement						
CL 2769 1	200 miles @.545	Ashley Royal	4/19	109.00		
CL 2771 1	Correct mileage reimbursement	Bill Bruce	4/19	5.21		
CL 2772 1	Correct Mileage reimbursement	Thomas B Durnigan	4/19	4.20		
CL 2773 1	Correct Mileage Reimbursement	Ashley Royal	4/19	7.00		
	Object Total:			742.63 DB		868.04 DB
3150 Education						
CL 2755 5	Clerk Training-Sandra	CARD SERVICES CENTER	4/19	75.00		
CL 2755 6	Clerk Training-Ashley	CARD SERVICES CENTER	4/19	95.00		
CL 2755 10	Lunch & Learn Bill	CARD SERVICES CENTER	4/19	20.00		
	Object Total:			517.37 DB		707.37 DB
3210 Communications						
CL 2762 1	Internet/Voice	TIME WARNER CABLE	4/19	333.02		
	Object Total:			2,780.25 DB		3,113.27 DB
3700 Advertising						
CL 2724 1	03-21-19-3 Public Hearing Advertisi	NORTHWEST OBSERVER	4/19	49.00		
CL 2739 1	Public Hearing Notice	NEWS & RECORD	4/19	124.50		
	Object Total:			3,482.52 DB		3,656.02 DB
3950 Dues and Subscriptions						
CL 2723 1	Annual Membership	INTERNATIONAL INST. OF MUN	4/19	170.00		
	Object Total:			22,830.74 DB		23,000.74 DB
4220 Historic Preservation Commission						
CL 2740 1	Historic Heritage Grant	Alice Klug	4/19	2,000.00		
CL 2755 7	Postage for HPC	CARD SERVICES CENTER	4/19	44.00		
CL 2755 11	Ancestry.com dues	CARD SERVICES CENTER	4/19	189.00		
	Object Total:			2,283.17 DB		4,516.17 DB
4250 Tree Board						
CL 2753 1	Treasure Tree Ad	NORTHWEST OBSERVER	4/19	446.40		
	Object Total:			396.97 DB		843.37 DB
4300 Equipment Lease						
CL 2764 1	Copier Lease	MODERN IMPRESSIONS	4/19	113.17		
	Object Total:			2,000.05 DB		2,113.22 DB
4350 MST Committee						
CL 2755 14	Mst Committee Postage	CARD SERVICES CENTER	4/19	33.00		
	Object Total:			367.04 DB		400.04 DB
	Account Total:			381,763.91 DB		420,689.82 DB

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 April 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3310 Electricity						
CL 2731 1	4501 Peoples Rd	DUKE ENERGY	4/19	23.72		
CL 2741 1	3100 Oak Ridge Road	DUKE ENERGY	4/19	21.85		
CL 2761 1	8315 Linville Road	DUKE ENERGY	4/19	1,272.00		
CL 2763 1	1611 Oak Ridge Road	DUKE ENERGY	4/19	23.97		
	Object Total:			11,782.06 DB		13,123.60 DB
3510 Repairs & Maintenance						
CL 2730 1	19-03028 Maintenance	Southern Comfort Consultin	4/19	420.00		
CL 2738 1	26906 Annual Pest Control	KALIAM EXTERMINATORS, INC.	4/19	804.00		
CL 2743 1	9533 Plant Maintenance	Rolling Greens	4/19	81.00		
	Object Total:			12,061.27 DB		13,366.27 DB
	Account Total:			23,843.33 DB		26,489.87 DB
	Fund Total:			49,806.83	72,050.88	

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 April 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3331 Dog Park Fund Donations						
CL 2732 1	Rosettes/Ribbons Reimbursement	ANNETTE JOYCE	4/19	90.20		
CL 2760 1	5920 Canine Capers Banner	GATE CITY SIGNS	4/19	230.00		
CR 632 1	Batch #: 10330		4/19		43.50	
CR 635 1	Batch #: 10331		4/19		625.00	
CR 637 1	Batch #: 10332		4/19		300.00	
CR 641 1	Batch #: 10333		4/19		250.00	
Account Total:				900.00 CR	1,218.50	1,798.30 CR
3342 Facility Rental						
CL 2752 1	Shelter refund 4/13 & 4/15	Oak Ridge Presbyterian Chu	4/19	48.00		
CR 633 1	Batch #: 10330		4/19		611.25	
CR 636 1	Batch #: 10331		4/19		30.00	
CR 638 1	Batch #: 10332		4/19		112.50	
CR 642 1	Batch #: 10333		4/19		217.50	
Account Total:				13,389.82 CR	971.25	14,313.07 CR
3343 Program Fees						
CR 634 1	Batch #: 10330		4/19		48.00	
CR 639 1	Batch #: 10332		4/19		48.00	
Account Total:				224.00 CR	96.00	320.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 190405 17	Payroll Expenditure		4/19	9,126.05		
PR 190405 17	Payroll Expenditure		4/19	8,605.44		
PR 190408 17	Payroll Expenditure		4/19	17,731.49		
Object Total:				143,927.86 DB		161,659.35 DB
1008 Medicare Expense						
PR 190405 18	Employer Contributions		4/19	132.32		
PR 190408 18	Employer Contributions		4/19	124.79		
Object Total:				2,086.99 DB		2,344.10 DB
1009 Social Security Expense						
PR 190405 19	Employer Contributions		4/19	565.82		
PR 190408 19	Employer Contributions		4/19	533.53		
Object Total:				8,923.40 DB		10,022.75 DB
1010 Retirement Expense						
PR 190405 20	Employer Contributions		4/19	599.44		
PR 190408 20	Employer Contributions		4/19	570.10		
Object Total:				9,122.83 DB		10,292.37 DB
1011 Health/Dental/Vision						
PR 190405 21	Employer Contributions		4/19	1,919.00		
PR 190408 21	Employer Contributions		4/19	1,919.00		
Object Total:				26,866.00 DB		30,704.00 DB

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 April 2019

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					
PR 190405	22 Employer Contributions		4/19	32.76		
PR 190405	22 Employer Contributions		4/19	32.76		
PR 190408	22 Employer Contributions			65.52		655.20 DB
	Object Total:			589.68 DB		
1015	Unemployment					
PR 190405	23 Employer Contributions		4/19	5.49		
PR 190408	23 Employer Contributions		4/19	4.42		
	Object Total:			9.91		59.62 DB
1016	Disability Insurance					
PR 190405	24 Employer Contributions		4/19	39.28		
PR 190408	24 Employer Contributions		4/19	39.28		
	Object Total:			78.56		689.60 DB
1017	Simple IRA Contribution					
PR 190405	25 Employer Contributions		4/19	194.62		
PR 190408	25 Employer Contributions		4/19	186.39		
	Object Total:			381.01		3,711.75 DB
3500	Operations and Maintenance					
CL 2720	1 2019-03 22 Yards Playground Mulc	TRIAD MULCH SUPPLY, INC	4/19	652.00		
CL 2721	1 5697220 Balance of 5697220	SMITH TURF & IRRIGATION	4/19	49.47		
CL 2725	1 Grounds Care	GREEN RESOURCE, LLC	4/19	1,626.00		
CL 2726	1 778 Catch Basin Repairs	P&S Grading, LLC	4/19	2,400.00		
CL 2745	1 Supplies	LOWE'S	4/19	380.66		
CL 2745	2 Roundup Pro and Batteries	LOWE'S	4/19	190.95		
CL 2746	1 Shelving/Totes for New Garage	LOWE'S	4/19	725.58		
CL 2747	1 Filters	CLARK FARM LAWN & GARDEN	4/19	53.55		
CL 2751	1 0502791 Bucket of Plugs	BEACON ATHLETICS	4/19	225.00		
CL 2751	1 Field Paint	SHERWIN-WILLIAMS	4/19	53.65		
CL 2755	1 Sams Club Renewal	CARD SERVICES CENTER	4/19	100.00		
CL 2755	2 6 Keys Cut	CARD SERVICES CENTER	4/19	9.61		
CL 2755	3 Mount 2 472 Tires	CARD SERVICES CENTER	4/19	25.62		
CL 2755	9 .28gal Closest Valve	CARD SERVICES CENTER	4/19	133.44		
CL 2757	12 Lock Ins	CARD SERVICES CENTER	4/19	11.18		
CL 2757	1 Amphitheater	DUKE ENERGY	4/19	22.22		
CL 2757	2 Restrooms @ Park	DUKE ENERGY	4/19	108.58		
CL 2758	1 Summer Annivals	DUKE ENERGY	4/19	120.00		
CL 2759	1 5902 Memorial Tree Sign	SANDRA SMITH	4/19	143.42		
CL 2766	1 Town Park Lights	GATE CITY SIGNS	4/19	973.20		
CL 2766	2 6231 Lisa Dr	DUKE ENERGY	4/19	924.60		
CL 2766	3 8326 Linville Road	DUKE ENERGY	4/19	289.30		
CL 2766	4 8300 Linville Rd	DUKE ENERGY	4/19	24.21		
CL 2766	5 6231 Lisa Dr	DUKE ENERGY	4/19	121.04		
CL 2766	6 6231 Lisa Dr	DUKE ENERGY	4/19	22.47		
CL 2766	7 8326 Linville Rd	DUKE ENERGY	4/19	135.48		
CL 2766	8 8515 Scoggins Rd	DUKE ENERGY	4/19	24.21		
CL 2766	9 8515 Scoggins Rd	DUKE ENERGY	4/19	22.47		
CL 2766	10 6231 Lisa Dr	DUKE ENERGY	4/19	29.09		
CL 2767	1 130 yds Playground mulch	RIDDLE TRACTOR	4/19	188.67		
CL 2768	1 130 yds playground mulch	TRIAD MULCH SUPPLY, INC	4/19	4,008.15		
RV	585 1 ORVA Utilifties		4/19		745.87	

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 April 2019

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:			13,793.82	745.87	109,895.10 DB
3833 Contributions to Other Agencies						
CL 2749 1 Jan.-March 2019		SENIOR RESOURCES OF GUILFO	4/19	1,471.00		
	Object Total:			1,471.00		5,431.00 DB
3981 Special Events						
CL 2727 1 MTP Flyers		OFFICE DEPOT	4/19	56.81		
CL 2728 1 C31604 1st installment RF firew		PYROTECNICO	4/19	4,000.00		
CL 2736 1 MTP 4/13		SANDRA SMITH	4/19	200.00		
CL 2737 1 MTP Seed Money		SANDRA SMITH	4/19	200.00		
	Object Total:			4,456.81		9,483.18 DB
	Account Total:			44,352.12	745.87	344,948.02 DB
	Fund Total:			44,720.32	3,031.62	
	Grand Total:			94,527.15	75,082.50	

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

Asset	2018/2019		2018/2019 Disposals	Total	Accumulated Depreciation		Accumulated Depreciation as of 6/30/19
	Cost as of 7/1/2018	Additions			as of 6/30/18	2018-2019 Depreciation	
Land	1,827,318.03	1,923,837.95		3,751,155.98			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	803,627.35	37,478.52		841,105.87	366,117.31	51,063.66	417,180.97
Sidewalks	63,954.93			63,954.93	10,772.61	4,263.66	15,036.27
Signs	20,365.23	14,995.96		35,361.19	14,739.33	1,630.32	16,369.65
Town Hall	1,578,726.68	21,340.00		1,600,066.68	475,305.03	50,486.38	525,791.41
Total	7,566,326.79	2,213,083.10	0.00	9,779,409.89	1,554,550.38	209,228.69	1,763,779.07

Est. Monthly 18,538.07

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

<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				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