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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 December 31, 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.

January 2, 2019

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of December 31, 2018

ASSETS		
Current Assets		
BB&T Checking		368,531.90
Petty Cash		100.00
BB&T Money Market		533,152.83
Bank of OR Money Market		220,509.87
Pinnacle Money Market		2,365,045.43
BB&T Bond Account		12,902.17
Ad Valorem Tax Receivable		11,400.08
Sales Tax Refund Receivable		2,355.41
Total Current Assets		3,513,997.69
	Total Assets	**3,513,997.69**
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		198.82
Health Insurance Payable		142.35
Simple IRA Payable		647.92
Unemployment Payable		137.59
Refundable Bonds		12,902.17
Total Current Liabilities		24,832.66
Other Liabilities		
Deferred Inflows of Resources		11,400.08
	Total Liabilities	36,232.74
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		1,586,180.71
	Total Fund Balance	3,477,764.95
TOTAL LIABILITIES AND FUND BALANCE		**3,513,997.69**

See Accountant's Compilation Report

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

	December '18	July '18-'19
Revenues		
3110 Planning and Zoning Fees	7,400.00	22,110.70
3210 Property Tax Receipts	22,766.53	610,324.38
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	18,654.40	125,327.89
3250 Solid Waste Disposal Tax Dist.		2,376.67
3261 Telecommunication Services	3,978.38	10,150.74
3262 Video Programming	15,793.72	31,675.24
3263 Cable Tax Receipts		6,188.25
3264 Electric Power	46,589.57	94,100.45
3265 Piped Natural Gas	1,508.37	4,811.27
3325 ABC Distribution		58,200.00
3341 Special Events		2,746.15
3342 Facility Rental	225.00	10,492.07
3343 Program Fees		60.00
3344 User Fees	275.00	987.50
3345 Other Park Revenue - Other		822.00
3360 Town Special Events	153.91	6,063.57
3831 Interest Earnings		12,726.79
3839 Miscellaneous Revenues		51.00
Total Revenues	117,344.88	999,214.67
Expenses		
4100 Administrative		
Administrative Salaries	17,970.66	107,928.81
1008 Medicare Expense	239.62	1,439.26
1009 Social Security Expense	1,024.66	6,154.41
1010 Retirement Expense	1,238.88	7,432.88
1011 Health/Dental/Vision	4,643.44	27,860.64
1013 Life Insurance	55.16	330.96
1014 Worker Comp		1,558.34
1015 Unemployment	1.20	13.30
1016 Disability Insurance	72.58	435.43
1017 Simple IRA Contribution	479.56	2,877.21
1035 Property Taxes		4,921.97
1081 Accounting	1,969.23	23,298.40
1082 Consulting		5,277.50
1084 Animal Control		7,857.50
1090 Legal Fees	3,131.83	25,191.85
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	107.20	1,459.40
2611 Postage and Delivery	50.00	210.47
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement		280.68
3150 Education		455.00
3210 Communications		1,527.03
3320 Web Hosting Fees		950.00
3700 Advertising	122.50	1,319.11
3950 Dues and Subscriptions	684.00	21,497.74
3960 Bank and Merchant Fees		384.43
3981 Special Events	587.67	6,961.42
3990 Miscellaneous		225.00

See Accountant's Compilation Report

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

4210 Board of Adjustment		
4220 Historic Preservation Commission	17.06	1,253.53
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board	108.77	396.97
4300 Equipment Lease	62.35	1,146.69
4350 MST Committee		325.00
4500 Liability Insurance		5,797.19
Total Administrative	32,566.37	276,870.00
5000 Building and Grounds		
1083 Security Monitoring		150.00
2110 Furnishings		239.98
3310 Electricity	1,388.01	7,587.74
3510 Repairs & Maintenance	562.25	10,231.14
3515 Cleaning		1,450.00
Total Building and Grounds	1,950.26	19,658.86
6200 Cultural and Recreation Expense		
1004 Salary-Other	16,044.88	95,713.90
1008 Medicare Expense	232.65	1,387.87
1009 Social Security Expense	994.76	5,934.20
1010 Retirement Expense	1,062.31	5,923.93
1011 Health/Dental/Vision	2,878.50	17,271.00
1013 Life Insurance	65.52	393.12
1014 Worker Comp		4,007.16
1015 Unemployment	2.18	20.76
1016 Disability Insurance	66.56	399.36
1017 Simple IRA Contribution	372.78	2,228.88
3500 Operations and Maintenance	5,827.82	51,938.76
3833 Contributions to Other Agencies		2,346.00
3981 Special Events	405.40	4,540.14
4500 Liability Insurance		5,629.52
Total Cultural and Recreation Expense	27,953.36	197,734.60
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		1,177.67
5500 Capital Outlay-Equipment and Land Improvements	5,738.00	272,848.12
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital Expenses	5,738.00	560,827.04
Total Expenses	68,207.99	1,055,090.50
Net Income	49,136.89	-55,875.83

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 December 31, 2018

BB&T	
Checking/Savings	
BB&T Checking	368,531.90
BB&T Money Market	533,152.83
BB&T Bond Account	12,902.17
Total Checking/Savings	914,586.90

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	220,509.87
Total Checking/Savings	220,509.87

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,365,045.43
Total Checking/Savings	2,365,045.43

See Accountant's Compilation Report

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

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	7,400.00	22,110.70	35,000.00	12,889.30	63 %
3210	Property Tax Receipts	22,766.53	610,324.38	817,000.00	206,675.62	75 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	18,654.40	125,327.89	250,000.00	124,672.11	50 %
3250	Solid Waste Disposal Tax Dist.	0.00	2,376.67	4,800.00	2,423.33	50 %
3261	Telecommunication Services	3,978.38	10,150.74	21,000.00	10,849.26	48 %
3262	Video Programming	15,793.72	31,675.24	65,000.00	33,324.76	49 %
3263	Cable Tax Receipts	0.00	6,188.25	14,000.00	7,811.75	44 %
3264	Electric Power	46,589.57	94,100.45	205,000.00	110,899.55	46 %
3265	Piped Natural Gas	1,508.37	4,811.27	15,000.00	10,188.73	32 %
3325	ABC Distribution	0.00	58,200.00	136,000.00	77,800.00	43 %
3360	Town Special Events	153.91	6,063.57	0.00	-6,063.57	** %
3831	Interest Earnings	0.00	12,726.79	20,000.00	7,273.21	64 %
3839	Miscellaneous Revenues	0.00	51.00	0.00	-51.00	** %
	Account Group Total:	**116,844.88**	**984,106.95**	**1,614,800.00**	**630,693.05**	**61 %**
	Fund Total:	**116,844.88**	**984,106.95**	**1,614,800.00**	**630,693.05**	**61 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	0.00	2,746.15	1,500.00	-1,246.15	183 %
3342	Facility Rental	225.00	10,492.07	23,000.00	12,507.93	46 %
3343	Program Fees	0.00	60.00	3,200.00	3,140.00	2 %
3344	User Fees	275.00	987.50	5,776.00	4,788.50	17 %
3345	Other Park Revenue - Other	0.00	822.00	1,200.00	378.00	69 %
	Account Group Total:	**500.00**	**15,107.72**	**34,676.00**	**19,568.28**	**44 %**
	Fund Total:	**500.00**	**15,107.72**	**34,676.00**	**19,568.28**	**44 %**
	Grand Total:	**117,344.88**	**999,214.67**	**1,649,476.00**	**650,261.33**	**61 %**

See Accountant's Compilation Report

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
Administrative Salaries	17,970.66	107,928.81	220,000.00	220,000.00	112,071.19	48 %
1008 Medicare Expense	239.62	1,439.26	3,190.00	3,190.00	1,750.74	45 %
1009 Social Security Expense	1,024.66	6,154.41	13,640.00	13,640.00	7,485.59	45 %
1010 Retirement Expense	1,238.88	7,432.88	15,400.00	15,400.00	7,967.12	48 %
1011 Health/Dental/Vision	4,643.44	27,860.64	65,000.00	65,000.00	37,139.36	43 %
1013 Life Insurance	55.16	330.96	1,320.00	1,320.00	989.04	25 %
1014 Worker Comp	0.00	1,558.34	1,600.00	1,600.00	41.66	97 %
1015 Unemployment	1.20	13.30	638.00	638.00	624.70	2 %
1016 Disability Insurance	72.58	435.43	1,000.00	1,000.00	564.57	44 %
1017 Simple IRA Contribution	479.56	2,877.21	6,600.00	6,600.00	3,722.79	44 %
1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	78.03	98 %
1081 Accounting	1,969.23	23,298.40	66,000.00	66,000.00	42,701.60	35 %
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	3,131.83	25,191.85	45,000.00	45,000.00	19,808.15	56 %
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	107.20	1,459.40	3,500.00	3,500.00	2,040.60	42 %
2611 Postage and Delivery	50.00	210.47	500.00	500.00	289.53	42 %
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	0.00	1,527.03	5,000.00	5,000.00	3,472.97	31 %
3320 Web Hosting Fees	0.00	950.00	2,500.00	2,500.00	1,550.00	38 %
3700 Advertising	122.50	1,319.11	5,000.00	5,000.00	3,680.89	26 %
3950 Dues and Subscriptions	684.00	21,497.74	23,000.00	23,000.00	1,502.26	93 %
3960 Bank and Merchant Fees	0.00	384.43	1,000.00	1,000.00	615.57	38 %
3981 Special Events	587.67	6,961.42	5,000.00	13,000.00	6,038.58	54 %
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	17.06	1,253.53	17,625.00	17,625.00	16,371.47	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	108.77	396.97	1,500.00	1,500.00	1,103.03	26 %
4300 Equipment Lease	62.35	1,146.69	2,000.00	2,000.00	853.31	57 %
4350 MST Committee	0.00	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:	**32,566.37**	**276,870.00**	**605,963.00**	**618,063.00**	**341,193.00**	**45 %**
Account Group Total:	**32,566.37**	**276,870.00**	**605,963.00**	**618,063.00**	**341,193.00**	**45 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
December 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	0.00	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	1,388.01	7,587.74	18,000.00	18,000.00	10,412.26	42 %
3510 Repairs & Maintenance	562.25	10,231.14	15,000.00	15,000.00	4,768.86	68 %
3515 Cleaning	0.00	1,450.00	4,200.00	4,200.00	2,750.00	35 %
Account Total:	**1,950.26**	**19,658.86**	**39,500.00**	**39,500.00**	**19,841.14**	**50 %**
Account Group Total:	**1,950.26**	**19,658.86**	**39,500.00**	**39,500.00**	**19,841.14**	**50 %**
Fund Total:	**34,516.63**	**296,528.86**	**645,463.00**	**657,563.00**	**361,034.14**	**45 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	16,044.88	95,713.90	182,500.00	182,500.00	86,786.10	52 %
1008 Medicare Expense	232.65	1,387.87	2,646.00	2,646.00	1,258.13	52 %
1009 Social Security Expense	994.76	5,934.20	11,315.00	11,315.00	5,380.80	52 %
1010 Retirement Expense	1,062.31	5,923.93	12,775.00	12,775.00	6,851.07	46 %
1011 Health/Dental/Vision	2,878.50	17,271.00	33,000.00	33,000.00	15,729.00	52 %
1013 Life Insurance	65.52	393.12	860.00	860.00	466.88	46 %
1014 Worker Comp	0.00	4,007.16	4,500.00	4,500.00	492.84	89 %
1015 Unemployment	2.18	20.76	300.00	300.00	279.24	7 %
1016 Disability Insurance	66.56	399.36	800.00	800.00	400.64	50 %
1017 Simple IRA Contribution	372.78	2,228.88	5,475.00	5,475.00	3,246.12	41 %
3500 Operations and Maintenance	5,827.82	51,938.76	125,340.00	137,340.00	85,401.24	38 %
3833 Contributions to Other Agencies	0.00	2,346.00	7,000.00	7,000.00	4,654.00	34 %
3981 Special Events	405.40	4,540.14	18,500.00	18,500.00	13,959.86	25 %
4500 Liability Insurance	0.00	5,629.52	7,200.00	7,200.00	1,570.48	78 %
Account Total:	**27,953.36**	**197,734.60**	**412,211.00**	**424,211.00**	**226,476.40**	**47 %**
Account Group Total:	**27,953.36**	**197,734.60**	**412,211.00**	**424,211.00**	**226,476.40**	**47 %**
Fund Total:	**27,953.36**	**197,734.60**	**412,211.00**	**424,211.00**	**226,476.40**	**47 %**
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	5,738.00	272,848.12	510,290.00	793,568.00	520,719.88	34 %
5700 Capital Outlay-Land and Improvements	0.00	286,801.25	170,000.00	332,084.38	45,283.13	86 %
Account Total:	**5,738.00**	**560,827.04**	**682,790.00**	**1,128,152.38**	**567,325.34**	**50 %**
Account Group Total:	**5,738.00**	**560,827.04**	**682,790.00**	**1,128,152.38**	**567,325.34**	**50 %**
Fund Total:	**5,738.00**	**560,827.04**	**682,790.00**	**1,128,152.38**	**567,325.34**	**50 %**
Grand Total	**68,207.99**	**1,055,090.50**	**1,740,464.00**	**2,209,926.38**	**1,154,835.88**	**48%**

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 609 1	Batch #: 10318		12/18		7,400.00	
	Account Total:		14,710.70 CR		7,400.00	22,110.70 CR
3210 Property Tax Receipts						
RV 536 1	Vehicle Prop. Taxes		12/18		6,222.59	
RV 536 2	Property Taxes		12/18		16,543.94	
	Account Total:		587,557.85 CR		22,766.53	610,324.38 CR
3230 Sales Tax Receipts						
RV 541 1	Sales & Use Tax		12/18		18,654.40	
	Account Total:		106,673.49 CR		18,654.40	125,327.89 CR
3261 Telecommunication Services						
RV 540 3	Telecommunication		12/18		3,978.38	
	Account Total:		6,172.36 CR		3,978.38	10,150.74 CR
3262 Video Programming						
RV 540 4	Video Programming		12/18		15,793.72	
	Account Total:		15,881.52 CR		15,793.72	31,675.24 CR
3264 Electric Power						
RV 540 2	Electricity		12/18		46,589.57	
	Account Total:		47,510.88 CR		46,589.57	94,100.45 CR
3265 Piped Natural Gas						
RV 540 1	Piped Natural Gas		12/18		1,508.37	
	Account Total:		3,302.90 CR		1,508.37	4,811.27 CR
3360 Town Special Events						
CR 607 1	Batch #: 10318		12/18		153.91	
	Account Total:		5,909.66 CR		153.91	6,063.57 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 181200 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
PR 181203 3	Payroll Expenditure					
PR 181205 3	Payroll Expenditure					
	Object Total:					

DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1003 Salary-Town Clerk						
PR 181203 4	Payroll Expenditure					
PR 181205 4	Payroll Expenditure					
	Object Total:					
1004 Salary-Other						
PR 181203 5	Payroll Expenditure					
PR 181205 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 181203 6	Payroll Expenditure					
PR 181205 6	Payroll Expenditure					
	Object Total:	December Administrative Salaries		17,970.66		
1008 Medicare Expense						
PR 181200 4	Employer Contributions		12/18	11.60		
PR 181203 7	Employer Contributions		12/18	114.01		
PR 181205 7	Employer Contributions		12/18	114.01		
	Object Total:		1,199.64 DB	239.62		1,439.26 DB
1009 Social Security Expense						
PR 181200 5	Employer Contributions		12/18	49.60		
PR 181203 8	Employer Contributions		12/18	487.53		
PR 181205 8	Employer Contributions		12/18	487.53		
	Object Total:		5,129.75 DB	1,024.66		6,154.41 DB
1010 Retirement Expense						
PR 181203 9	Employer Contributions		12/18	619.44		
PR 181205 9	Employer Contributions		12/18	619.44		
	Object Total:		6,194.00 DB	1,238.88		7,432.88 DB
1011 Health/Dental/Vision						
PR 181203 10	Employer Contributions		12/18	2,321.72		
PR 181205 10	Employer Contributions		12/18	2,321.72		
	Object Total:		23,217.20 DB	4,643.44		27,860.64 DB
1013 Life Insurance						
PR 181203 11	Employer Contributions		12/18	27.58		
PR 181205 11	Employer Contributions		12/18	27.58		
	Object Total:		275.80 DB	55.16		330.96 DB
1015 Unemployment						
PR 181200 6	Employer Contributions		12/18	0.48		
PR 181203 12	Employer Contributions		12/18	0.36		
PR 181205 12	Employer Contributions		12/18	0.36		
	Object Total:		12.10 DB	1.20		13.30 DB
1016 Disability Insurance						
PR 181203 13	Employer Contributions		12/18	36.29		
PR 181205 13	Employer Contributions		12/18	36.29		
	Object Total:		362.85 DB	72.58		435.43 DB
1017 Simple IRA Contribution						
PR 181203 14	Employer Contributions		12/18	239.78		
PR 181205 14	Employer Contributions		12/18	239.78		
	Object Total:		2,397.65 DB	479.56		2,877.21 DB

Town of Oak Ridge
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Modified Accrual Basis
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1081 Accounting						
CL 2544 1 38748	November Accounting	SAMUEL K. ANDERS, CPA, MSA	12/18	1,969.23		
	Object Total:		21,329.17 DB	1,969.23		23,298.40 DB
1090 Legal Fees						
CL 2532 1 17247	November Legal	SPARROW DENNIS & MEDLIN,	12/18	3,131.83		
	Object Total:		22,060.02 DB	3,131.83		25,191.85 DB
2610 Office Supplies						
CL 2547 2	Town Hall Poinsettias	LOWE'S	12/18	34.17		
CL 2550 1	Town Council minutes-microfilm	NC DEPT OF NATURAL & CULTU	12/18	16.00		
CL 2563 1	Office Supplies	OFFICE DEPOT	12/18	30.15		
CL 2567 4	Town Seal Office supplies	CARD SERVICES CENTER	12/18	26.88		
	Object Total:		1,352.20 DB	107.20		1,459.40 DB
2611 Postage and Delivery						
CL 2567 11	Postage	CARD SERVICES CENTER	12/18	50.00		
	Object Total:		160.47 DB	50.00		210.47 DB
3700 Advertising						
CL 2570 1	Advertising	NORTHWEST OBSERVER	12/18	122.50		
	Object Total:		1,196.61 DB	122.50		1,319.11 DB
3950 Dues and Subscriptions						
CL 2533 1	Annual Membership-Bill Bruce	Arbor Day Foundation	12/18	15.00		
CL 2539 1	STMA 2019 Dues	SPORTS TURF MANAGERS ASSOC	12/18	130.00		
CL 2567 12	APA Dues	CARD SERVICES CENTER	12/18	539.00		
	Object Total:		20,813.74 DB	684.00		21,497.74 DB
3981 Special Events						
CL 2536 1	Community tree Display	Ann Schneider	12/18	101.21		
CL 2548 2	Signage for Community Trees	Associated Posters, Inc.	12/18	25.00		
CL 2551 1	LUM Decor for Town Hall	Ann Schneider	12/18	133.64		
CL 2556 1	Lights/Cord Special Events	Caroline Ruch	12/18	23.98		
CL 2565 1	Special Events Reimburse	Ann Schneider	12/18	303.84		
	Object Total:		6,373.75 DB	587.67		6,961.42 DB
4220 Historic Preservation Commission						
CL 2556 2	Flowers for Donnell's	Caroline Ruch	12/18	17.06		
	Object Total:		1,236.47 DB	17.06		1,253.53 DB
4250 Tree Board						
CL 2564 1	Arbor Celebration	Dawn Treacy	12/18	108.77		
	Object Total:		288.20 DB	108.77		396.97 DB
4300 Equipment Lease						
CL 2566 1 285608	Copier	Modern Impressions	12/18	62.35		
	Object Total:		1,084.34 DB	62.35		1,146.69 DB
	Account Total:		204,642.11 DB	32,566.37		237,208.48 DB
5000 Building and Grounds						
3310 Electricity						
CL 2535 1	4501 Peeples Rd	DUKE ENERGY	12/18	24.04		
CL 2535 2	3100 Oak Ridge Rd	DUKE ENERGY	12/18	21.85		
CL 2568 1	8315 Linville Rd	DUKE ENERGY	12/18	1,318.07		
CL 2571 1	1611 Oak Ridge Road	DUKE ENERGY	12/18	24.05		
	Object Total:		6,199.73 DB	1,388.01		7,587.74 DB

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						
5000 Building and Grounds						
3510 Repairs & Maintenance						
CL 2549 1	0008627-in Plant Maintenance	Rolling Greens	12/18	81.00		
CL 2554 1	Oct. & Nov. Mowing	Justin Nicholson	12/18	200.00		
CL 2569 1	Snow Removal	GLS Landscaping and Mainte	12/18	281.25		
	Object Total:		9,668.89 DB	562.25		10,231.14 DB
	Account Total:		15,868.62 DB	1,950.26		17,818.88 DB
	Fund Total:			34,516.63	116,844.88	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 608 1	Batch #: 10318		12/18		225.00	
	Account Total:		10,267.07 CR		225.00	10,492.07 CR
3344 User Fees						
CR 610 1	Batch #: 10318		12/18		275.00	
	Account Total:		712.50 CR		275.00	987.50 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 181203 17	Payroll Expenditure		12/18	8,198.87		
PR 181205 17	Payroll Expenditure		12/18	7,846.01		
	Object Total:		79,669.02 DB	16,044.88		95,713.90 DB
1008 Medicare Expense						
PR 181203 18	Employer Contributions		12/18	118.89		
PR 181205 18	Employer Contributions		12/18	113.76		
	Object Total:		1,155.22 DB	232.65		1,387.87 DB
1009 Social Security Expense						
PR 181203 19	Employer Contributions		12/18	508.32		
PR 181205 19	Employer Contributions		12/18	486.44		
	Object Total:		4,939.44 DB	994.76		5,934.20 DB
1010 Retirement Expense						
PR 181203 20	Employer Contributions		12/18	535.15		
PR 181205 20	Employer Contributions		12/18	527.16		
	Object Total:		4,861.62 DB	1,062.31		5,923.93 DB
1011 Health/Dental/Vision						
PR 181203 21	Employer Contributions		12/18	1,439.25		
PR 181205 21	Employer Contributions		12/18	1,439.25		
	Object Total:		14,392.50 DB	2,878.50		17,271.00 DB
1013 Life Insurance						
PR 181203 22	Employer Contributions		12/18	32.76		
PR 181205 22	Employer Contributions		12/18	32.76		
	Object Total:		327.60 DB	65.52		393.12 DB
1015 Unemployment						
PR 181203 23	Employer Contributions		12/18	1.20		
PR 181205 23	Employer Contributions		12/18	0.98		
	Object Total:		18.58 DB	2.18		20.76 DB
1016 Disability Insurance						
PR 181203 24	Employer Contributions		12/18	33.28		
PR 181205 24	Employer Contributions		12/18	33.28		
	Object Total:		332.80 DB	66.56		399.36 DB
1017 Simple IRA Contribution						
PR 181203 25	Employer Contributions		12/18	186.39		
PR 181205 25	Employer Contributions		12/18	186.39		
	Object Total:		1,856.10 DB	372.78		2,228.88 DB

Town of Oak Ridge
Supplementary Schedule 3
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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	2537	1	Bush hog Whitaker Property	K and W Farm	12/18	200.00		
CL	2540	1	Field Paint	SHERWIN-WILLIAMS	12/18	50.85		
CL	2541	1	8515 Scoggins Rd	DUKE ENERGY	12/18	83.02		
CL	2541	2	8515 Scoggins Rd	DUKE ENERGY	12/18	71.76		
CL	2541	3	8326 Linville Rd	DUKE ENERGY	12/18	252.12		
CL	2541	4	8300 Linville Rd	DUKE ENERGY	12/18	48.64		
CL	2541	5	6231 Lisa Dr	DUKE ENERGY	12/18	265.72		
CL	2541	6	8326 Linville Rd	DUKE ENERGY	12/18	131.36		
CL	2541	7	6231 Lisa Dr	DUKE ENERGY	12/18	54.57		
CL	2542	1	Fuel Statement	QUALITY OIL COMPANY	12/18	294.08		
CL	2546	1	Backhoe Landscaping	CHURCH BACKHOE SERVICE INC	12/18	760.00		
CL	2547	4	Lowes Small Tools	LOWE'S	12/18	18.26		
CL	2552	1	00512749 1 Seed, 1 starter	GREEN RESOURCE, LLC	12/18	86.00		
CL	2555	1	Concrete Stain, rollers	SHERWIN-WILLIAMS	12/18	74.49		
CL	2558	1	Ice Melt, Hand Soap	TARHEEL PAPER & SUPPLY CO	12/18	210.74		
CL	2559	1	1497601 Rubbers, ties, markers,	BEACON ATHLETICS	12/18	482.00		
CL	2567	1	New Carb for BR500	CARD SERVICES CENTER	12/18	74.73		
CL	2567	2	NC Pesticide Safety manual	CARD SERVICES CENTER	12/18	55.00		
CL	2567	3	NC Pesticide Safety class	CARD SERVICES CENTER	12/18	47.00		
CL	2567	5	F26TBX (12) Grounds Care	CARD SERVICES CENTER	12/18	87.24		
CL	2567	6	8 MXR100/U/MED/0 Grounds care	CARD SERVICES CENTER	12/18	347.75		
CL	2567	7	Battery for RTV	CARD SERVICES CENTER	12/18	172.28		
CL	2567	13	Sod	CARD SERVICES CENTER	12/18	19.22		
CL	2572	1	Town Park Lights	DUKE ENERGY	12/18	457.10		
CL	2572	2	8326 Linville Road	DUKE ENERGY	12/18	146.56		
CL	2572	3	8300 Linville Road	DUKE ENERGY	12/18	7.24		
CL	2572	4	8326 Linville Road	DUKE ENERGY	12/18	168.16		
CL	2572	5	6231 Lisa Drive	DUKE ENERGY	12/18	1,114.38		
CL	2572	6	6231 Lisa Drive Restrroms	DUKE ENERGY	12/18	152.55		
RV	545	1	Reimburse for staff jacket		12/18		105.00	
			Object Total:	**46,110.94 DB**		**5,932.82**	**105.00**	**51,938.76 DB**
3981 Special Events								
CL	2538	1	LUM Flyers	OFFICE DEPOT	12/18	60.95		
CL	2547	1	LUM Special events	LOWE'S	12/18	214.79		
CL	2547	3	LUM Treetoppers	LOWE'S	12/18	38.00		
CL	2548	1	LUM Signage	Associated Posters, Inc.	12/18	25.00		
CL	2567	8	LUM Blanket for Santa	CARD SERVICES CENTER	12/18	9.48		
CL	2567	9	LUM Black hose for tree	CARD SERVICES CENTER	12/18	21.34		
CL	2567	10	LUM Command Hooks	CARD SERVICES CENTER	12/18	35.84		
			Object Total:	**4,134.74 DB**		**405.40**		**4,540.14 DB**
			Account Total:	**157,798.56 DB**		**28,058.36**	**105.00**	**185,751.92 DB**
			Fund Total:			**28,058.36**	**605.00**	

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 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 2561 1	Trench/Wire for Trailer Slab	OAK RIDGE ELECTRIC, INC	12/18	5,738.00		
	Object Total:		267,110.12 DB	5,738.00		272,848.12 DB
	Account Total:		267,110.12 DB	5,738.00		272,848.12 DB
	Fund Total:			5,738.00	0.00	
	Grand Total:			68,312.99	117,449.88	

See Accountant's Compilation Report

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	15,350.00		816,684.90	366,117.31	50,440.89	416,558.20
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	2,175,958.62	0.00	9,739,992.96	1,554,550.38	208,272.68	1,762,823.06
					Est. Monthly	18,161.32	

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