

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

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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, 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, and 4, and for determining the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and the accompanying supplementary information.

The financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Town of Oak Ridge.



Samuel K. Anders, C.P.A., M.S.A., P.C.

January 8, 2020

Town of Oak Ridge  
Balance Sheet  
Modified Accrual Basis  
As of December 31, 2019

**ASSETS**

Current Assets

BB&T Checking	399,528.04
Petty Cash	100.00
BB&T Money Market	488,227.21
Bank of OR Money Market	223,538.97
Pinnacle Money Market	183,725.74
BB&T Bond Account	12,903.59
Bank of OR CDARS	602,930.08
Bank of OR ICS Money Market	602,793.28
Pinnacle CDARS	1,002,639.01
Ad Valorem Tax Receivable	11,158.08
Sales Tax Refund Receivable	5,978.20
Total Current Assets	<u>3,533,522.20</u>

Total Assets 3,533,522.20

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	15,489.77
Retirement Contributions Payable	6,232.31
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,396.36
Health Insurance Payable	1,193.22
Simple IRA Payable	647.92
Unemployment Payable	139.17
Refundable Bonds	12,903.59
Total Current Liabilities	<u>38,002.34</u>

Other Liabilities

Deferred Inflows of Resources	11,660.58
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Total Liabilities 49,662.92

Fund Balance

Fund Balance - Committed - Capital Projects	1,820,722.85
Fund Balance - Restricted	
Stabilization by State Statute	205,633.00
Dog Park	507.75
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,449,319.67
Total Fund Balance	<u>3,483,859.28</u>

**TOTAL LIABILITIES AND FUND BALANCE 3,533,522.20**

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
December 2019

	December '19	July'19-June'20	Budget 2019-2020	Variance	%
<b>Revenues</b>					
3110 Planning and Zoning Fees		22,500.00	35,000.00	-12,500.00	64
3210 Property Tax Receipts	24,975.59	620,902.47	842,000.00	-221,097.53	74
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	22,236.03	139,142.97	250,000.00	-110,857.03	56
3250 Solid Waste Disposal Tax Dist.		2,807.84	4,800.00	-1,992.16	58
3261 Telecommunication Services	3,478.79	8,870.33	20,000.00	-11,129.67	44
3262 Video Programming	16,326.66	30,142.75	62,500.00	-32,357.25	48
3263 Cable Tax Receipts		5,296.73	12,000.00	-6,703.27	44
3264 Electric Power	47,090.58	95,196.49	205,000.00	-109,803.51	46
3265 Piped Natural Gas	1,686.21	4,893.15	20,000.00	-15,106.85	24
3325 ABC Distribution		66,443.00	158,760.00	-92,317.00	42
3341 Special Events		1,419.14	1,950.00	-530.86	73
3342 Facility Rental	250.00	9,760.00	21,000.00	-11,240.00	46
3344 User Fees		3,123.00	6,200.00	-3,077.00	50
3345 Other Park Revenue - Other		873.00	1,800.00	-927.00	49
3350 HPC Donations		2,120.00	1,500.00	620.00	141
3360 Town Special Events	3,344.10	9,717.10	4,650.00	5,067.10	209
3370 Veterans Memorial Donations	462.00	6,759.00		6,759.00	
3380 MST Committee Revenues	300.00	300.00		300.00	
3831 Interest Earnings	2,154.58	16,832.50	25,500.00	-8,667.50	66
3839 Miscellaneous Revenues		1.00		1.00	
Total Revenues	122,304.54	1,047,100.47	1,704,660.00	-657,559.53	61
<b>Expenses</b>					
<b>4100 Administrative</b>					
Administrative Salaries	18,772.02	113,860.64	231,000.00	117,139.36	48
1008 Medicare Expense	248.11	1,506.00	3,350.00	1,844.00	45
1009 Social Security Expense	1,060.90	6,439.34	14,350.00	7,910.66	45
1010 Retirement Expense	1,502.24	9,015.13	20,675.00	11,659.87	44
1011 Health/Dental/Vision	5,232.42	31,394.52	62,210.00	30,815.48	50
1013 Life Insurance	55.16	330.96	715.00	384.04	46
1014 Worker Comp		2,060.92	2,065.00	4.08	100
1015 Unemployment	1.19	7.87	50.00	42.13	16
1016 Disability Insurance	72.58	435.48	940.00	504.52	46
1017 Simple IRA Contribution	503.54	3,021.80	6,100.00	3,078.20	50
1081 Accounting	8,934.25	48,947.40	68,500.00	19,552.60	71
1082 Consulting	6,320.49	67,806.84	69,600.00	1,793.16	97
1084 Animal Control		4,834.00	19,336.00	14,502.00	25
1090 Legal Fees	2,500.00	17,542.72	50,000.00	32,457.28	35
1091 Tax Collection Fees		4,447.11	5,000.00	552.89	89
1095 Well Monitoring		5,000.00	5,000.00		100
2610 Office Supplies	204.09	1,240.64	3,500.00	2,259.36	35
2611 Postage and Delivery		304.25	500.00	195.75	61
3100 Travel			500.00	500.00	
3101 Travel-Administrative	512.24	2,103.66	2,500.00	396.34	84
3120 Mileage Reimbursement	265.64	1,524.14	2,750.00	1,225.86	55
3150 Education	125.00	1,522.09	5,000.00	3,477.91	30
3210 Communications	337.60	2,018.68	5,000.00	2,981.32	40
3320 Web Hosting Fees		950.00	2,500.00	1,550.00	38
3700 Advertising		1,929.94	5,000.00	3,070.06	39
3950 Dues and Subscriptions	1,545.00	23,312.91	23,000.00	-312.91	101
3960 Bank and Merchant Fees	106.25	657.39	1,000.00	342.61	66
3970 Elections			4,000.00	4,000.00	
3981 Special Events	2,627.97	5,844.60	8,650.00	2,805.40	68

See Accountant's Compilation Report

Town of Oak Ridge  
Statement of Revenues and Expenses, Budget and Variance  
Modified Accrual Basis  
December 2019

3990 Miscellaneous		323.00	500.00	177.00	65	
4210 Board of Adjustment			1,000.00	1,000.00		
4220 Historic Preservation Commission		834.15	12,275.00	11,440.85	7	
4230 Ordinance Conversion			3,100.00	3,100.00		
4240 Planning & Zoning Board			1,000.00	1,000.00		
4250 Tree Board		30.24	1,500.00	1,469.76	2	
4300 Equipment Lease		1,226.67	3,000.00	1,773.33	41	
4350 MST Committee	30.27	447.87	1,500.00	1,052.13	30	
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81	
<b>Total Administrative</b>		<b>50,962.96</b>	<b>366,782.24</b>	<b>653,866.00</b>	<b>287,083.76</b>	<b>56</b>
<b>5000 Building and Grounds</b>						
1083 Security Monitoring	75.00	234.00	300.00	66.00	78	
2110 Furnishings			2,500.00	2,500.00		
3310 Electricity	1,727.40	8,384.78	18,000.00	9,615.22	47	
3510 Repairs & Maintenance	272.00	4,564.74	15,000.00	10,435.26	30	
3515 Cleaning	290.00	1,450.00	4,200.00	2,750.00	35	
<b>Total Building and Grounds</b>		<b>2,364.40</b>	<b>14,633.52</b>	<b>40,000.00</b>	<b>25,366.48</b>	<b>37</b>
<b>6200 Cultural and Recreation Expense</b>						
1004 Salary-Other	17,643.51	107,666.55	219,975.00	112,308.45	49	
1008 Medicare Expense	255.80	1,560.34	3,200.00	1,639.66	49	
1009 Social Security Expense	1,093.89	6,672.07	13,700.00	7,027.93	49	
1010 Retirement Expense	1,382.50	8,255.07	19,700.00	11,444.93	42	
1011 Health/Dental/Vision	4,260.00	25,611.50	51,400.00	25,788.50	50	
1013 Life Insurance	80.92	485.52	1,000.00	514.48	49	
1014 Worker Comp		5,299.52	5,300.00	0.48	100	
1015 Unemployment	1.93	24.76	50.00	25.24	50	
1016 Disability Insurance	85.10	510.60	860.00	349.40	59	
1017 Simple IRA Contribution	190.20	1,131.30	5,600.00	4,468.70	20	
3500 Operations and Maintenance	4,170.95	57,505.86	133,955.00	76,449.14	43	
3833 Contributions to Other Agencies		3,628.61	6,000.00	2,371.39	60	
3981 Special Events	22.10	3,324.13	20,420.00	17,095.87	16	
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81	
<b>Total Cultural and Recreation</b>		<b>29,186.90</b>	<b>227,537.11</b>	<b>488,360.00</b>	<b>260,822.89</b>	<b>47</b>
<b>6300 Capital Expenses</b>						
5210 Capital Exp - GIS, Computer, etc		1,325.60	2,500.00	1,174.40	53	
5500 Capital Outlay-Equipment and Land		258,893.45	761,975.00	503,081.55	34	
5700 Capital Outlay-Land and Improvements		277,200.00	277,200.00		100	
<b>Total Capital</b>		<b>537,419.05</b>	<b>1,041,675.00</b>	<b>504,255.95</b>	<b>52</b>	
<b>Total Expenses</b>		<b>82,514.26</b>	<b>1,146,371.92</b>	<b>2,223,901.00</b>	<b>1,077,529.08</b>	<b>52</b>
<b>Net Revenues</b>		<b>39,790.28</b>	<b>-99,271.45</b>			

**Town of Oak Ridge  
 Supplementary Schedule 1  
 Account Balances Report-  
 B B & T, Bank of Oak Ridge, and Pinnacle Bank  
 Modified Accrual Basis  
 As of December 31, 2019**

BB&T	
Checking/Savings	
BB&T Checking	399,528.04
BB&T Money Market	488,227.21
BB&T Bond Account	12,903.59
Total Checking/Savings	900,658.84

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	223,538.97
Bank of OR CD	602,930.08
Bank of OR ICS Money Market	602,793.28
Total Checking/Savings	1,429,262.33

Pinnacle Bank	
Checking/Savings	
Pinnacle CDARS	1,002,639.01
Pinnacle Bank Money Market	183,725.74
Total Checking/Savings	1,186,364.75

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 662 1	Vehicle Prop Taxes		12/19		6,073.98	
RV 662 2	Property Taxes		12/19		18,901.61	
	<b>Account Total:</b>				<b>24,975.59</b>	<b>620,902.47 CR</b>
3230 Sales Tax Receipts						
RV 666 1	Sales and Use Tax		12/19		22,236.03	
	<b>Account Total:</b>				<b>116,906.94 CR</b>	<b>139,142.97 CR</b>
3261 Telecommunication Services						
RV 668 3	9/30/19 Telecom Dist		12/19		3,478.79	
	<b>Account Total:</b>				<b>5,391.54 CR</b>	<b>8,870.33 CR</b>
3262 Video Programming						
RV 668 4	9/30/19 Video Prog. Dist		12/19		16,326.66	
	<b>Account Total:</b>				<b>13,816.09 CR</b>	<b>30,142.75 CR</b>
3264 Electric Power						
RV 668 2	9/30/19 Electricity Dist		12/19		47,090.58	
	<b>Account Total:</b>				<b>48,105.91 CR</b>	<b>95,196.49 CR</b>
3265 Piped Natural Gas						
RV 668 1	9/30/19 PNG Dist.		12/19		1,686.21	
	<b>Account Total:</b>				<b>3,206.94 CR</b>	<b>4,893.15 CR</b>
3360 Town Special Events						
CR 702 1	Batch #: 10358		12/19		780.00	
CR 706 1	Batch #: 10361		12/19		2,564.10	
	<b>Account Total:</b>				<b>6,373.00 CR</b>	<b>9,717.10 CR</b>
3370 Veterans Memorial Donations						
CR 703 1	Batch #: 10359		12/19		156.00	
CR 707 1	Batch #: 10361		12/19		306.00	
	<b>Account Total:</b>				<b>6,297.00 CR</b>	<b>6,759.00 CR</b>
3380 MST Committee Revenues						
CR 705 1	Batch #: 10360		12/19		280.00	
CR 708 1	Batch #: 10361		12/19		20.00	
	<b>Account Total:</b>				<b>300.00</b>	<b>300.00</b>

CR See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3831 Interest Earnings						
RV 670 1	BOR CDARS Int		12/19		937.98	
RV 671 1	BOR ICS *358 Int		12/19		884.99	
RV 674 1	BB&T Mkt Int		12/19		331.61	
	<b>Account Total:</b>				<b>2,154.58</b>	<b>16,832.50 CR</b>
4100 Administrative						
1001 Salary-Governing Body						
PR 191200 3	Payroll Expenditure					
	<b>Object Total:</b>					
1002 Salary-Town Administrator						
PR 191204 3	Payroll Expenditure					
PR 191207 3	Payroll Expenditure					
	<b>Object Total:</b>					
1003 Salary-Town Clerk						
PR 191204 4	Payroll Expenditure					
PR 191207 4	Payroll Expenditure					
	<b>Object Total:</b>					
1004 Salary-Other						
PR 191204 5	Payroll Expenditure					
PR 191207 5	Payroll Expenditure					
	<b>Object Total:</b>					
1005 Salary-Planning Director						
PR 191204 6	Payroll Expenditure					
PR 191207 6	Payroll Expenditure					
	<b>Object Total:</b>					
December Administrative Salaries 18,778.02						
1008 Medicare Expense						
PR 191200 4	Employer Contributions		12/19	11.60		
PR 191204 7	Employer Contributions		12/19	116.00		
PR 191207 7	Employer Contributions		12/19	120.51		
	<b>Object Total:</b>			<b>248.11</b>		<b>1,506.00 DB</b>
1009 Social Security Expense						
PR 191200 5	Employer Contributions		12/19	49.60		
PR 191204 8	Employer Contributions		12/19	496.01		
PR 191207 8	Employer Contributions		12/19	515.29		
	<b>Object Total:</b>			<b>1,060.90</b>		<b>6,439.34 DB</b>
1010 Retirement Expense						
PR 191204 9	Employer Contributions		12/19	751.12		
PR 191207 9	Employer Contributions		12/19	751.12		
	<b>Object Total:</b>			<b>1,502.24</b>		<b>9,015.13 DB</b>
1011 Health/Dental/Vision						
PR 191204 10	Employer Contributions		12/19	2,616.21		
PR 191207 10	Employer Contributions		12/19	2,616.21		
	<b>Object Total:</b>			<b>5,232.42</b>		<b>31,394.52 DB</b>
1013 Life Insurance						
PR 191204 11	Employer Contributions		12/19	27.58		
PR 191207 11	Employer Contributions		12/19	27.58		
	<b>Object Total:</b>			<b>55.16</b>		<b>330.96 DB</b>

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1015 Unemployment						
PR 191200 6	Employer Contributions		12/19	0.48		
PR 191204 12	Employer Contributions		12/19	0.26		
PR 191207 12	Employer Contributions		12/19	0.45		
	<b>Object Total:</b>			<b>1.19</b>		<b>7.87 DB</b>
1016 Disability Insurance						
PR 191204 13	Employer Contributions		12/19	36.29		
PR 191207 13	Employer Contributions		12/19	36.29		
	<b>Object Total:</b>			<b>72.58</b>		<b>435.48 DB</b>
1017 Simple IRA Contribution						
PR 191204 14	Employer Contributions		12/19	251.77		
PR 191207 14	Employer Contributions		12/19	251.77		
	<b>Object Total:</b>			<b>503.54</b>		<b>3,021.80 DB</b>
1081 Accounting						
CL 3177 1	40388 November Accounting	SAMUEL K. ANDERS, CPA, MSA	12/19	3,134.25		
CL 3186 1	000986189 18-19 Audit Final Paymen	DIXON HUGHES GOODMAN, LLP	12/19	5,800.00		
	<b>Object Total:</b>			<b>40,013.15 DB</b>		<b>48,947.40 DB</b>
1082 Consulting						
CL 3167 1	8520 Network Monitoring	Stone PC Works! Inc.	12/19	508.25		
CL 3191 1	750629 Consulting	Extra Duty Solutions	12/19	312.24		
CL 3192 1	19.01702 Parks & Rec Master Plan	McGill Associates, P.A.	12/19	5,500.00		
	<b>Object Total:</b>			<b>61,486.35 DB</b>		<b>67,806.84 DB</b>
1090 Legal Fees						
CL 3165 1	1037 November Legal	J. Michael Thomas Attorney	12/19	2,500.00		
	<b>Object Total:</b>			<b>15,042.72 DB</b>		<b>17,542.72 DB</b>
2610 Office Supplies						
CL 3195 1	4123493510 Office Supplies	OFFICE DEPOT	12/19	74.32		
CL 3201 1	Holiday Lunch Supplies	Ann Schneider	12/19	129.77		
	<b>Object Total:</b>			<b>1,036.55 DB</b>		<b>1,240.64 DB</b>
3101 Travel-Administrative						
CL 3197 4	Sheraton Imperial	CARD SERVICES CENTER	12/19	11.79		
CL 3197 5	Sheraton Imperial	CARD SERVICES CENTER	12/19	40.52		
CL 3197 6	Page Road Grill	CARD SERVICES CENTER	12/19	22.00		
CL 3197 7	Red Lobster	CARD SERVICES CENTER	12/19	20.93		
CL 3197 8	Sheraton Hotel	CARD SERVICES CENTER	12/19	417.00		
	<b>Object Total:</b>			<b>1,591.42 DB</b>		<b>2,103.66 DB</b>
3120 Mileage Reimbursement						
CL 3183 1	458 miles @ .58 each	TERRY LANNON	12/19	265.64		
	<b>Object Total:</b>			<b>1,258.50 DB</b>		<b>1,524.14 DB</b>
3150 Education						
CL 3176 1	UNC Gov Class Reimbursement	Martha Pittman	12/19	100.00		
CL 3197 2	American planning Assoc	CARD SERVICES CENTER	12/19	25.00		
	<b>Object Total:</b>			<b>1,397.09 DB</b>		<b>1,522.09 DB</b>
3210 Communications						
CL 3172 1	Voice/Internet	TME WARNER CABLE	12/19	337.60		
	<b>Object Total:</b>			<b>1,681.08 DB</b>		<b>2,018.68 DB</b>

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3950 Dues and Subscriptions						
CL 3197 1	American Planning Assoc	CARD SERVICES CENTER	12/19	308.00		
CL 3197 10	Arc GIS Software	CARD SERVICES CENTER	12/19	1,237.00		
	<b>Object Total:</b>			21,767.91 DB		23,312.91 DB
3960 Bank and Merchant Fees						
JV 326 1	BBKf Merchant Fees		12/19	39.00		
JV 326 3	Service Charges		12/19	67.25		
	<b>Object Total:</b>			551.14 DB		657.39 DB
3981 Special Events						
CL 3166 1	Music for Christmas Parade	Greyson Leybourne	12/19	200.00		
CL 3168 1	2919 Special Events Brochure	Wright Printing Service, I	12/19	437.54		
CL 3169 1	1128114 Town Special Events Ad	NORTHWEST OBSERVER	12/19	446.40		
CL 3170 1	114327 Maple Glade Banner	Associated Posters, Inc.	12/19	80.00		
CL 3178 1	114487 Light Up Night Posters	Associated Posters, Inc.	12/19	10.00		
CL 3179 1	Parade Supplies	Ann Schneider	12/19	26.18		
CL 3182 1	Maple Glade Reimbursement	Kristin Kubly	12/19	54.21		
CL 3187 1	Parade Supplies	Caroline Ruch	12/19	31.38		
CL 3188 1	OR Sign Decor Reimburse	Courtenay Harton	12/19	830.56		
CL 3196 1	Maple Glade Supplies	Caroline Ruch	12/19	384.65		
CL 3200 1	Maple Glade Supplies Reimb	Deborah D. Shoenfeld	12/19	127.05		
	<b>Object Total:</b>			3,216.63 DB		5,844.60 DB
4350 MST Committee						
CL 3199 1	2565229 MST Committee Reimburse	Michael Kimmel	12/19	30.27		
	<b>Object Total:</b>			417.60 DB		447.87 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 3171 1	C0040726 Monthly Alarm Monitoring	SECURITY CENTRAL	12/19	288,017.72 DB		338,980.68 DB
	<b>Object Total:</b>			159.00 DB		234.00 DB
3310 Electricity						
CL 3184 1	3100 Oak Ridge Rd	DUKE ENERGY	12/19	26.60		
CL 3184 2	4501 Peeples Rd	DUKE ENERGY	12/19	30.12		
CL 3202 1	8315 Linville Road	DUKE ENERGY	12/19	1,636.17		
CL 3202 2	1611 Oak Ridge Road	DUKE ENERGY	12/19	34.51		
	<b>Object Total:</b>			6,657.38 DB		8,384.78 DB
3510 Repairs & Maintenance						
CL 3173 1	14527 Mic Repair	TRIAD ELECTRIC & ELECTRONIC	12/19	95.00		
CL 3175 1	537 Plant Maintenance	Real Yf	12/19	59.00		
CL 3175 2	632 Plant Maintenance	Real Yf	12/19	59.00		
CL 3185 1	592 Plant Maintenance	Real Yf	12/19	59.00		
	<b>Object Total:</b>			4,292.74 DB		4,564.74 DB
3515 Cleaning						
CL 3174 1	101255 November Cleaning	AT YOUR SERVICES CLEANING	12/19	290.00		
	<b>Object Total:</b>			1,160.00 DB		1,450.00 DB
	<b>Account Total:</b>			12,269.12 DB		14,633.52 DB
	<b>Fund Total:</b>			53,327.36	122,054.54	

See Accountant's Compilation Report



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

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 3194 1	Grounds Care Concession Traille	SHERWIN-WILLIAMS	12/19	86.26		
CL 3197 3	Trial Markers	CARD SERVICES CENTER	12/19	363.12		
CL 3197 9	CVS Grounds Care	CARD SERVICES CENTER	12/19	1.49		
CL 3197 11	Grounds Care/Small Tools	CARD SERVICES CENTER	12/19	176.75		
CL 3203 1	Town Park Lights	DUKE ENERGY	12/19	443.68		
CL 3203 2	8515 Scoggins Rd	DUKE ENERGY	12/19	25.72		
CL 3203 3	Park Restrooms	DUKE ENERGY	12/19	172.28		
CL 3203 4	Town Park	DUKE ENERGY	12/19	1,123.63		
CL 3203 5	Amphitheater	DUKE ENERGY	12/19	26.35		
CL 3203 6	6231 Lisa Drive	DUKE ENERGY	12/19	23.75		
CL 3203 7	8515 Scoggins Rd	DUKE ENERGY	12/19	25.09		
CL 3203 8	8326 Linville Road	DUKE ENERGY	12/19	159.67		
CL 3203 9	8326 Linville Road	DUKE ENERGY	12/19	290.27		
CL 3203 10	6231 Lisa Drive	DUKE ENERGY	12/19	25.85		
CL 3203 11	6231 Lisa Drive	DUKE ENERGY	12/19	126.48		
CL 3203 12	8300 Linville Road	DUKE ENERGY	12/19	30.27		
CL 3204 1	12-020-19 Quarterly Inspections	Eco-Environmental Manageme	12/19	300.00		
CL 3204 2	10-015-19 Quarterly Inspections	Eco-Environmental Manageme	12/19	300.00		
CL 3205 1	Concrete Stain	SHERWIN-WILLIAMS	12/19	58.19		
RV 669 1	ORVA Lights Reimbursement		12/19		987.49	57,505.86 DB
3981 Special Events				53,334.91 DB		
CL 3181 1	LUM Reimbursement	Bill Barbour	12/19	22.10		
	Object Total:		12/19 DB	3,302.03 DB		3,324.13 DB
	Account Total:		12/19 DB	183,560.80 DB	987.49	212,747.70 DB
	Fund Total:			30,174.39	1,237.49	
	Grand Total:			83,501.75	123,292.03	

See Accountant's Compilation Report



Town of Oak Ridge  
Supplementary Schedule 4  
Modified Accrual Basis

**Town of Oak Ridge - Whitaker Land**

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

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

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

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020				1,440,000.00
7/16/2021				1,440,000.00
7/16/2022				1,440,000.00
7/16/2023				1,440,000.00
7/16/2024				1,440,000.00
7/16/2025				1,440,000.00
7/16/2026				1,440,000.00
7/16/2027				

Projected Totals                      457,200.00                      97,200.00                      360,000.00                      0.00