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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 February 28, 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.

March 6, 2019

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of February 28, 2019

ASSETS

Current Assets

BB&T Checking	518,694.18
Petty Cash	100.00
BB&T Money Market	534,000.70
Bank of OR Money Market	220,809.73
Pinnacle Money Market	2,369,066.13
BB&T Bond Account	12,902.39
Ad Valorem Tax Receivable	11,400.08
Sales Tax Refund Receivable	2,989.34
Total Current Assets	3,669,962.55

Total Assets **3,669,962.55**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	4,969.77
Retirement Contributions Payable	5,897.23
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,477.03
Health Insurance Payable	133.65
Simple IRA Payable	647.92
Unemployment Payable	166.78
Refundable Bonds	12,902.39
Total Current Liabilities	26,194.77

Other Liabilities

Deferred Inflows of Resources	11,400.08
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Total Liabilities 37,594.85

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	25,067.38
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,578,432.82
Total Fund Balance	3,632,367.70

TOTAL LIABILITIES AND FUND BALANCE 3,669,962.55

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

Revenues	February '19	July '18-'19
3110 Planning and Zoning Fees	4,100.00	34,610.70
3210 Property Tax Receipts	89,242.77	781,840.77
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	22,517.15	169,550.03
3250 Solid Waste Disposal Tax Dist.	1,362.62	3,739.29
3261 Telecommunication Services		10,150.74
3262 Video Programming		31,675.24
3263 Cable Tax Receipts	3,166.20	9,354.45
3264 Electric Power		94,100.45
3265 Piped Natural Gas		4,811.27
3311 Grants		50,000.00
3325 ABC Distribution		127,166.00
3341 Special Events		2,746.15
3342 Facility Rental	1,424.75	12,002.32
3343 Program Fees	164.00	224.00
3344 User Fees	2,544.00	5,631.50
3345 Other Park Revenue - Other		822.00
3360 Town Special Events		6,063.57
3831 Interest Earnings		17,895.22
3839 Miscellaneous Revenues		51.00
Total Revenues	124,521.49	1,362,434.70
Expenses		
4100 Administrative		
Administrative Salaries	17,940.66	144,027.63
1008 Medicare Expense	239.19	1,920.79
1009 Social Security Expense	1,022.79	8,213.48
1010 Retirement Expense	1,238.88	9,910.64
1011 Health/Dental/Vision	4,643.44	37,147.52
1013 Life Insurance	55.16	441.28
1014 Worker Comp		1,558.34
1015 Unemployment	9.90	33.23
1016 Disability Insurance	72.58	580.59
1017 Simple IRA Contribution	479.56	3,836.33
1035 Property Taxes		4,921.97
1081 Accounting	4,574.50	52,891.65
1082 Consulting		11,701.50
1084 Animal Control		11,786.25
1090 Legal Fees	2,900.16	30,592.01
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	271.29	2,203.92
2611 Postage and Delivery	55.00	265.47
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement		596.08
3150 Education		455.00
3210 Communications	306.68	2,447.23
3320 Web Hosting Fees	700.00	1,650.00
3700 Advertising	149.22	2,270.13
3950 Dues and Subscriptions	1,293.43	22,985.17
3960 Bank and Merchant Fees		628.18
3981 Special Events		11,075.03
3990 Miscellaneous		225.00

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

4210 Board of Adjustment		
4220 Historic Preservation Commission	432.90	1,963.17
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board		396.97
4300 Equipment Lease	256.70	1,782.39
4350 MST Committee		367.04
4500 Liability Insurance		5,797.19
Total Administrative	<u>36,642.04</u>	<u>384,773.06</u>
5000 Building and Grounds		
1083 Security Monitoring	75.00	225.00
2110 Furnishings		239.98
3310 Electricity	1,499.98	10,465.20
3510 Repairs & Maintenance	184.13	10,496.27
3515 Cleaning	290.00	2,320.00
Total Building and Grounds	<u>2,049.11</u>	<u>23,746.45</u>
6200 Cultural and Recreation Expense		
1004 Salary-Other	15,987.91	127,878.10
1008 Medicare Expense	231.83	1,854.27
1009 Social Security Expense	991.22	7,928.34
1010 Retirement Expense	1,044.00	8,051.74
1011 Health/Dental/Vision	2,878.50	23,028.00
1013 Life Insurance	65.52	524.16
1014 Worker Comp		4,007.16
1015 Unemployment	9.60	40.07
1016 Disability Insurance	66.56	532.48
1017 Simple IRA Contribution	364.54	2,974.43
3500 Operations and Maintenance	27,356.80	87,225.58
3833 Contributions to Other Agencies		3,960.00
3981 Special Events		5,018.04
4500 Liability Insurance		5,629.52
Total Cultural and Recreation	<u>48,996.48</u>	<u>278,651.89</u>
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		1,177.67
5500 Capital Outlay-Equipment and Land Improvements	2,292.45	288,453.57
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital	<u>2,292.45</u>	<u>576,432.49</u>
	<u>89,980.08</u>	<u>1,263,603.89</u>
	<u>34,541.41</u>	<u>98,830.81</u>
Total Expenses		
Net Revenue		

**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 February 28, 2019**

BB&T	
Checking/Savings	
BB&T Checking	518,694.18
BB&T Money Market	534,000.70
BB&T Bond Account	12,902.39
Total Checking/Savings	1,065,597.27

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	220,809.73
Total Checking/Savings	220,809.73

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,369,066.13
Total Checking/Savings	2,369,066.13

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10	General Fund					
3000						
3110	Planning and Zoning Fees	4,100.00	34,610.70	35,000.00	389.30	99 %
3210	Property Tax Receipts	89,242.77	781,840.77	817,000.00	35,159.23	96 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	22,517.15	169,550.03	250,000.00	80,449.97	68 %
3250	Solid Waste Disposal Tax Dist.	1,362.62	3,739.29	4,800.00	1,060.71	78 %
3261	Telecommunication Services	0.00	10,150.74	21,000.00	10,849.26	48 %
3262	Video Programming	0.00	31,675.24	65,000.00	33,324.76	49 %
3263	Cable Tax Receipts	3,166.20	94,100.45	205,000.00	110,899.55	46 %
3264	Electric Power	0.00	4,811.27	15,000.00	10,188.73	32 %
3265	Piped Natural Gas	0.00	50,000.00	0.00	-50,000.00	** %
3311	Grants	0.00	127,166.00	136,000.00	8,834.00	94 %
3325	ABC Distribution	0.00	6,063.57	0.00	-6,063.57	** %
3360	Town Special Events	0.00	17,895.22	20,000.00	2,104.78	89 %
3831	Interest Earnings	0.00	51.00	0.00	-51.00	** %
3839	Miscellaneous Revenues	0.00	1,341,008.73	1,614,800.00	273,791.27	83 %
	Account Group Total:	120,388.74	1,341,008.73	1,614,800.00	273,791.27	83 %
	Fund Total:	120,388.74	1,341,008.73	1,614,800.00	273,791.27	83 %
15	Cultural & Recreation Fund					
3000						
3341	Special Events	0.00	2,746.15	1,500.00	-1,246.15	183 %
3342	Facility Rental	1,424.75	12,002.32	23,000.00	10,997.68	52 %
3343	Program Fees	164.00	224.00	3,200.00	2,976.00	7 %
3344	User Fees	2,544.00	5,631.50	5,776.00	144.50	97 %
3345	Other Park Revenue	0.00	822.00	1,200.00	378.00	69 %
	Account Group Total:	4,132.75	21,425.97	34,676.00	13,250.03	62 %
	Fund Total:	4,132.75	21,425.97	34,676.00	13,250.03	62 %
	Grand Total:	124,521.49	1,362,434.70	1,649,476.00	287,041.30	83 %

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

Fund Account	Object	Committed		Committed		Original	Current		Available		% Committed
		Current Month	YTD	YTD	Appropriation		Appropriation	Appropriation	Committed		
10	General Fund										
4000	OPERATING EXPENSES										
4100	Administrative										
	Administrative Salaries	17,940.66	144,027.63	220,000.00	220,000.00	3,190.00	1,269.21	64%			
	1008 Medicare Expense	239.19	1,920.79	3,190.00	3,190.00	13,640.00	5,426.52	60%			
	1009 Social Security Expense	1,022.79	8,213.48	15,400.00	15,400.00	5,489.36	64%				
	1010 Retirement Expense	1,238.88	9,910.64	65,000.00	65,000.00	27,852.48	57%				
	1011 Health/Dental/Vision	4,643.44	37,147.52	1,320.00	1,320.00	878.72	33%				
	1013 Life Insurance	55.16	441.28	1,600.00	1,600.00	41.66	97%				
	1014 Worker Comp	0.00	1,558.34	638.00	638.00	419.41	5%				
	1015 Unemployment	9.90	33.23	1,000.00	1,000.00	2,763.67	58%				
	1016 Disability Insurance	72.58	580.59	6,600.00	6,600.00	78.03	98%				
	1017 Simple IRA Contribution	479.56	3,836.33	900.00	900.00	13,108.35	25%				
	1035 Property Taxes	0.00	4,921.97	66,000.00	66,000.00	35,298.50	80%				
	1081 Accounting	4,574.50	52,891.65	47,000.00	47,000.00	6,213.75	65%				
	1082 Consulting	0.00	11,701.50	18,000.00	18,000.00	14,407.99	91%				
	1084 Animal Control	0.00	11,786.25	5,000.00	5,000.00	0.00	100%				
	1090 Legal Fees	2,900.16	30,592.01	45,000.00	45,000.00	1,296.08	63%				
	1091 Tax Collection Fees	0.00	4,565.41	5,000.00	5,000.00	234.53	53%				
	1095 Well Monitoring	0.00	5,000.00	500.00	500.00	361.00	20%				
	2610 Office Supplies	271.29	2,203.92	2,000.00	2,000.00	2,153.92	22%				
	2611 Postage and Delivery	55.00	265.47	2,750.00	2,750.00	4,045.00	10%				
	3100 Travel	0.00	139.00	4,500.00	4,500.00	2,552.77	49%				
	3101 Travel-Administrative	0.00	397.47	5,000.00	5,000.00	850.00	66%				
	3120 Mileage Reimbursement	0.00	596.08	2,500.00	2,500.00	2,729.87	45%				
	3150 Education	0.00	455.00	23,000.00	23,000.00	371.82	63%				
	3210 Communications	306.68	2,447.23	1,000.00	1,000.00	1,924.97	85%				
	3320 Web Hosting Fees	700.00	1,650.00	5,000.00	5,000.00	275.00	45%				
	3700 Advertising	149.22	2,270.13	500.00	500.00	1,000.00	0%				
	3950 Dues and Subscriptions	1,293.43	22,985.17	1,000.00	1,000.00	15,661.83	11%				
	3960 Bank and Merchant Fees	0.00	628.18	1,000.00	1,000.00	3,100.00	0%				
	3981 Special Events	0.00	11,075.03	1,500.00	1,500.00	1,103.03	26%				
	3990 Miscellaneous	0.00	225.00	2,000.00	2,000.00	217.61	89%				
	4210 Board of Adjustment	0.00	0.00	1,500.00	1,500.00	1,132.96	24%				
	4220 Historic Preservation Commission	432.90	1,963.17	7,200.00	7,200.00	1,402.81	81%				
	4230 Ordinance Conversion	0.00	0.00	605,963.00	605,963.00	233,289.94	62%				
	4240 Planning & Zoning Board	0.00	0.00	618,063.00	618,063.00	233,289.94	62%				
	4250 Tree Board	0.00	396.97	1,000.00	1,000.00						
	4300 Equipment Lease	256.70	1,782.39	1,000.00	1,000.00						
	4350 MST Committee	0.00	367.04	1,500.00	1,500.00						
	4500 Liability Insurance	0.00	5,797.19	233,289.94	233,289.94						
	Account Total:	36,642.04	384,773.06	605,963.00	618,063.00	233,289.94	62%				
	Account Group Total:	36,642.04	384,773.06	605,963.00	618,063.00	233,289.94	62%				

See Accountant's Compilation Report

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

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10	General Fund						
5000	Building and Grounds						
1083	Security Monitoring	75.00	225.00	300.00	300.00	75.00	75 %
2110	Furnishings	0.00	239.98	2,000.00	2,000.00	1,760.02	12 %
3310	Electricity	1,499.98	10,465.20	18,000.00	18,000.00	7,534.80	58 %
3510	Repairs & Maintenance	184.13	10,496.27	15,000.00	15,000.00	4,503.73	70 %
3515	Cleaning	290.00	2,320.00	4,200.00	4,200.00	1,880.00	55 %
	Account Total:	2,049.11	23,746.45	39,500.00	39,500.00	15,753.55	60 %
	Account Group Total:	2,049.11	23,746.45	39,500.00	39,500.00	15,753.55	60 %
	Fund Total:	38,691.15	408,519.51	645,463.00	657,563.00	249,043.49	62 %
15	Cultural & Recreation Fund						
6200	Cultural and Recreation Expense						
1004	Salary-Other	15,987.91	127,878.10	182,500.00	182,500.00	54,621.90	70 %
1008	Medicare Expense	231.83	1,854.27	2,646.00	2,646.00	791.73	70 %
1009	Social Security Expense	991.22	7,928.34	11,315.00	11,315.00	3,386.66	70 %
1010	Retirement Expense	1,044.00	8,051.74	12,775.00	12,775.00	4,723.26	63 %
1011	Health/Dental/Vision	2,878.50	23,028.00	33,000.00	33,000.00	9,972.00	70 %
1013	Life Insurance	65.52	524.16	860.00	860.00	335.84	61 %
1014	Worker Comp	0.00	4,007.16	4,500.00	4,500.00	492.84	89 %
1015	Unemployment	9.60	40.07	300.00	300.00	259.93	13 %
1016	Disability Insurance	66.56	532.48	800.00	800.00	267.52	67 %
1017	Simple IRA Contribution	364.54	2,974.43	5,475.00	5,475.00	2,500.57	54 %
3500	Operations and Maintenance	27,356.80	87,225.58	125,340.00	137,340.00	50,114.42	64 %
3833	Contributions to Other Agencies	0.00	3,960.00	7,000.00	7,000.00	3,040.00	57 %
3981	Special Events	0.00	5,018.04	18,500.00	18,500.00	13,481.96	27 %
4500	Liability Insurance	0.00	5,629.52	7,200.00	7,200.00	1,570.48	78 %
	Account Total:	48,996.48	278,651.89	412,211.00	424,211.00	145,559.11	66 %
	Account Group Total:	48,996.48	278,651.89	412,211.00	424,211.00	145,559.11	66 %
	Fund Total:	48,996.48	278,651.89	412,211.00	424,211.00	145,559.11	66 %
91	Capital Expenses						
6000	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	2,292.45	288,453.57	510,290.00	836,452.38	547,998.81	34 %
5700	Capital Outlay-Land and Improvements	0.00	286,801.25	170,000.00	289,200.00	2,398.75	99 %
	Account Total:	2,292.45	576,432.49	682,790.00	1,128,152.38	551,719.89	51 %
	Account Group Total:	2,292.45	576,432.49	682,790.00	1,128,152.38	551,719.89	51 %
	Fund Total:	2,292.45	576,432.49	682,790.00	1,128,152.38	551,719.89	51 %
	Grand Total:	89,980.08	1,263,603.89	1,740,464.00	2,209,926.38	946,322.49	57 %

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 624 1	Batch #: 10326		2/19		4,100.00	
				Account Total:		
					4,100.00	34,610.70 CR
3210 Property Tax Receipts						
RV 558 1	Vehicle Property Tax		2/19		5,929.01	
RV 558 2	Property Tax		2/19		83,313.76	
				Account Total:		
					89,242.77	781,840.77 CR
3230 Sales Tax Receipts						
RV 566 1	Sales & Use Tax		2/19		22,517.15	
				Account Total:		
					147,032.88 CR	169,550.03 CR
3250 Solid Waste Disposal Tax Dist.						
RV 565 1	Solid Waste Tax 4th QTR		2/19		1,362.62	
				Account Total:		
					2,376.67 CR	3,739.29 CR
3263 Cable Tax Receipts						
CR 621 1	Batch #: 10325		2/19		3,166.20	
				Account Total:		
					6,188.25 CR	9,354.45 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 190200 3	Payroll Expenditure					
				Object Total:		
1002 Salary-Town Administrator						
PR 190204 3	Payroll Expenditure					
PR 190208 3	Payroll Expenditure					
				Object Total:		
1003 Salary-Town Clerk						
PR 190204 4	Payroll Expenditure					
PR 190208 4	Payroll Expenditure					
				Object Total:		
1004 Salary-Other						
PR 190204 5	Payroll Expenditure					
PR 190208 5	Payroll Expenditure					
				Object Total:		
1005 Salary-Planning Director						
PR 190204 6	Payroll Expenditure					
PR 190208 6	Payroll Expenditure					
				Object Total:		
				February Administrative Salaries		
					17,940.66	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1008 Medicare Expense						
PR 190200 4	Employer Contributions		2/19	11.60		
PR 190204 7	Employer Contributions		2/19	113.03		
PR 190208 7	Employer Contributions		2/19	114.56		
	Object Total:			239.19		1,920.79 DB
1009 Social Security Expense						
PR 190200 5	Employer Contributions		2/19	49.60		
PR 190204 8	Employer Contributions		2/19	483.34		
PR 190208 8	Employer Contributions		2/19	489.85		
	Object Total:			7,190.69 DB		8,213.48 DB
1010 Retirement Expense						
PR 190204 9	Employer Contributions		2/19	619.44		
PR 190208 9	Employer Contributions		2/19	619.44		
	Object Total:			8,671.76 DB		9,910.64 DB
1011 Health/Dental/Vision						
PR 190204 10	Employer Contributions		2/19	2,321.72		
PR 190208 10	Employer Contributions		2/19	2,321.72		
	Object Total:			32,504.08 DB		37,147.52 DB
1013 Life Insurance						
PR 190204 11	Employer Contributions		2/19	27.58		
PR 190208 11	Employer Contributions		2/19	27.58		
	Object Total:			366.12 DB		441.28 DB
1015 Unemployment						
PR 190200 6	Employer Contributions		2/19	0.48		
PR 190204 12	Employer Contributions		2/19	4.68		
PR 190208 12	Employer Contributions		2/19	4.74		
	Object Total:			23.33 DB		33.23 DB
1016 Disability Insurance						
PR 190204 13	Employer Contributions		2/19	36.29		
PR 190208 13	Employer Contributions		2/19	36.29		
	Object Total:			508.01 DB		580.59 DB
1017 Simple IRA Contribution						
PR 190204 14	Employer Contributions		2/19	239.78		
PR 190208 14	Employer Contributions		2/19	239.78		
	Object Total:			3,356.77 DB		3,836.33 DB
1081 Accounting						
CL 2643 1	39051 January Accounting	SAMUEL K. ANDERS, CPA, MSA	2/19	4,574.50		
	Object Total:			48,317.15 DB		52,891.65 DB
1090 Legal Fees						
CL 2635 1	17345 January Legal	SPARROW DENNIS & MEDLIN,	2/19	2,900.16		
	Object Total:			27,691.85 DB		30,592.01 DB
2610 Office Supplies						
CL 2636 1	Office Supplies	OFFICE DEPOT	2/19	12.71		
CL 2647 1	Office Supplies	OFFICE DEPOT	2/19	105.38		
CL 2649 1	Storage Containers for Town Ha	LOWE'S	2/19	40.52		
CL 2666 1	Office Supplies	OFFICE DEPOT	2/19	112.68		
	Object Total:			1,932.63 DB		2,203.92 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
2611 Postage and Delivery						
CL 2652 8 Postage						
	Object Total:					265.47 DB
3210 Communications						
CL 2669 1 Internet/Phone		TIME WARNER CABLE	2/19	306.68		
	Object Total:					2,447.23 DB
3320 Web Hosting Fees						
CL 2655 1 Gov Office Annual package		GOVOFFICE	2/19	700.00		
	Object Total:					1,650.00 DB
3700 Advertising						
CL 2640 1 15273 Advertising		Carolina Peacemaker	2/19	45.00		
CL 2646 1 Advertising		NEWS & RECORD	2/19	104.22		
	Object Total:					2,270.13 DB
3950 Dues and Subscriptions						
CL 2651 1 Barracuda for Office		MICROAGE	2/19	1,179.00		
CL 2652 5 NCAZO Dues Sean Taylor		CARD SERVICES CENTER	2/19	60.00		
CL 2652 9 Antivirus Renewal		CARD SERVICES CENTER	2/19	54.43		
	Object Total:					22,985.17 DB
3990 Miscellaneous						
CL 2652 11 Guitar Prophet-Bill Reimbursed		CARD SERVICES CENTER	2/19	180.00		
RV 567 1 Reimburse from Bill- CC			2/19		180.00	
	Object Total:					225.00 DB
4220 Historic Preservation Commission						
CL 2637 1 HPC 013119 Issue		NORTHWEST OBSERVER	2/19	432.90		
	Object Total:					1,963.17 DB
4300 Equipment Lease						
CL 2656 1 24257141 Copier Lease		MODERN IMPRESSIONS	2/19	120.81		
CL 2668 1 288838 Copier		Modern Impressions	2/19	135.89		
	Object Total:					1,782.39 DB
	Account Total:					325,387.63 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 2665 1 C0040726 Monitoring 3/1/19-5/31/1		SECURITY CENTRAL	2/19	75.00		
	Object Total:					225.00 DB
3310 Electricity						
CL 2638 1 3100 Oak Ridge Rd		DUKE ENERGY	2/19	21.85		
CL 2638 2 4501 Peebles Rd		DUKE ENERGY	2/19	23.97		
CL 2660 1 1611 Oak Ridge Rd		DUKE ENERGY	2/19	24.10		
CL 2660 2 8315 Linville Rd		DUKE ENERGY	2/19	1,430.06		
	Object Total:					10,465.20 DB
3510 Repairs & Maintenance						
CL 2639 1 Plant Maintenance		Rolling Greens	2/19	81.00		
CL 2652 7 Repairs & Maint.		CARD SERVICES CENTER	2/19	103.13		
	Object Total:					10,496.27 DB
3515 Cleaning						
CL 2667 1 490745 February		AT YOUR SERVICES CLEANING	2/19	290.00		
	Object Total:					2,330.00 DB
	Account Total:					23,506.47 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
Fund Total:				38,871.15	120,568.74	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 618 1	Batch #: 10324		2/19		61.50	
CR 622 1	Batch #: 10325		2/19		54.00	
CR 623 1	Batch #: 10326		2/19		1,309.25	
Account Total:					1,424.75	12,002.32 CR
3343 Program Fees						
CR 619 1	Batch #: 10324		2/19		164.00	
Account Total:					164.00	224.00 CR
3344 User Fees						
CR 620 1	Batch #: 10324		2/19		2,544.00	
Account Total:					2,544.00	5,631.50 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 190204 17	Payroll Expenditure		2/19	7,830.42		
PR 190208 17	Payroll Expenditure		2/19	8,157.49		
Object Total:				111,890.19 DB	15,987.91	127,878.10 DB
1008 Medicare Expense						
PR 190204 18	Employer Contributions		2/19	113.54		
PR 190208 18	Employer Contributions		2/19	118.29		
Object Total:				1,622.44 DB	231.83	1,854.27 DB
1009 Social Security Expense						
PR 190204 19	Employer Contributions		2/19	485.47		
PR 190208 19	Employer Contributions		2/19	505.75		
Object Total:				6,937.12 DB	991.22	7,928.34 DB
1010 Retirement Expense						
PR 190204 20	Employer Contributions		2/19	510.45		
PR 190208 20	Employer Contributions		2/19	533.55		
Object Total:				7,007.74 DB	1,044.00	8,051.74 DB
1011 Health/Dental/Vision						
PR 190204 21	Employer Contributions		2/19	1,439.25		
PR 190208 21	Employer Contributions		2/19	1,439.25		
Object Total:				20,149.50 DB	2,878.50	23,028.00 DB
1013 Life Insurance						
PR 190204 22	Employer Contributions		2/19	32.76		
PR 190208 22	Employer Contributions		2/19	32.76		
Object Total:				458.64 DB	65.52	524.16 DB
1015 Unemployment						
PR 190204 23	Employer Contributions		2/19	4.71		
PR 190208 23	Employer Contributions		2/19	4.89		
Object Total:				30.47 DB	9.60	40.07 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15	Cultural & Recreation Fund					
6200	Cultural and Recreation Expense					
1016	Disability Insurance					
PR 190204	24 Employer Contributions		2/19	33.28		
PR 190208	24 Employer Contributions		2/19	33.28		
	Object Total:			66.56		532.48 DB
1017	Simple IRA Contribution					
PR 190204	25 Employer Contributions		2/19	178.15		
PR 190208	25 Employer Contributions		2/19	186.39		
	Object Total:			364.54		2,974.43 DB
3500	Operations and Maintenance					
CL 2634	1 Fuel Statement	QUALITY OIL COMPANY	2/19	385.55		
CL 2641	1 0100519 Oak Ridge Addt'l Engine	Hugh Creed Associates, Inc	2/19	4,988.00		
CL 2645	1 5804 Decals for MBT Trail mar	GATE CITY SIGNS	2/19	475.00		
CL 2648	1 00521636 40 Oxy 5-020, 12 trip 14	GREEN RESOURCE, LLC	2/19	1,884.00		
CL 2652	1 Amazon Magnetic Sweeper	CARD SERVICES CENTER	2/19	51.29		
CL 2652	2 Kubota Oil Cap	CARD SERVICES CENTER	2/19	28.53		
CL 2652	3 Sea Foam Auto Zone	CARD SERVICES CENTER	2/19	17.59		
CL 2652	4 Grounds care and small tools	CARD SERVICES CENTER	2/19	193.16		
CL 2652	6 Concession Trailer Tag	CARD SERVICES CENTER	2/19	376.53		
CL 2652	10 Concrete Repair Products	CARD SERVICES CENTER	2/19	48.32		
CL 2653	1 20190213 Outerwear	ALAMO PRIDE LLC	2/19	817.70		
CL 2654	1 86427377-0 Chipper Rental	SUNBELT RENTALS	2/19	1,786.64		
CL 2658	1 Whitaker Property	CAROLINA MULCHING COMPANY	2/19	12,000.00		
CL 2661	1 Amphitheater	DUKE ENERGY	2/19	22.35		
CL 2661	2 Oak Ridge Town Park	DUKE ENERGY	2/19	1,144.27		
CL 2661	3 Park Restrooms	DUKE ENERGY	2/19	210.51		
CL 2662	1 Town Park Lights	DUKE ENERGY	2/19	439.80		
CL 2662	2 8300 Linville Rod	DUKE ENERGY	2/19	24.21		
CL 2662	3 6231 Lisa Drive	DUKE ENERGY	2/19	27.48		
CL 2662	4 8515 Scoggins	DUKE ENERGY	2/19	18.28		
CL 2662	5 8515 Scoggins Rd	DUKE ENERGY	2/19	16.47		
CL 2662	6 8326 Linville Rd	DUKE ENERGY	2/19	205.33		
CL 2662	7 6231 Lisa Drive	DUKE ENERGY	2/19	21.85		
CL 2662	8 6231 Lisa Drive	DUKE ENERGY	2/19	158.42		
CL 2662	9 8326 Linville Rd	DUKE ENERGY	2/19	397.31		
CL 2664	1 8945 Topsoil-3 loads	PREFERRED LAWN AND GARDEN	2/19	96.09		
CL 2670	1 8 Starter, 2 seed	GREEN RESOURCE, LLC	2/19	268.00		
CL 2671	1 mat, staples, measure cups	GREEN RESOURCE, LLC	2/19	49.75		
CL 2672	1 3004 Shop security lights	OAK RIDGE ELECTRIC, INC	2/19	189.00		
CL 2673	1 Tree Lines at Park	CAROLINA MULCHING COMPANY	2/19	2,000.00		
RV 559	1 Oct. Light Bill Reimburse		2/19		984.63	
	Object Total:			59,868.78 DB	984.63	87,225.58 DB
	Account Total:			211,040.69 DB	984.63	260,037.17 DB
	Fund Total:			49,981.11	5,117.38	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses						
5300 Capital Expenses						
5500 Capital Outlay-Equipment	and Land Improvements					
CL 2644 1 12734	Replacement of Well Pump	Yadkin Well Company, Inc.	2/19	2,292.45		288,453.57 DB
	Object Total:			2,292.45		288,453.57 DB
	Account Total:			286,161.12 DB		
	Fund Total:			2,292.45	0.00	
	Grand Total:			91,144.71	125,686.12	

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	803,627.35	19,505.00		823,132.35	366,117.31	50,730.42	416,847.73
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	7,566,326.79	2,180,113.62	0.00	9,746,440.41	1,554,550.38	208,562.21	1,763,112.59
					Est. Monthly		18,240.79

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
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